



## AGENDA

---

# ORDINARY MEETING OF COUNCIL

---

27 FEBRUARY 2024



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Alternative formats are also available upon request.

## SHIRE OF WAGIN

### NOTICE OF MEETING

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**Dear President and Councillors,**

The next Ordinary Meeting of Council will be held

**ON: Tuesday 27 February 2024**

**WHERE: Council Chambers, Shire Office**

**AT: 7:00pm**

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Dr Kenneth Parker  
**CHIEF EXECUTIVE OFFICER**

## **DISCLAIMER**

No responsibility is implied or accepted by the Shire of Wagin for any act, omission or statement or intimation occurring during Council or committee meetings.

The Shire of Wagin disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or committee meetings.

Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or committee meeting does so at that person's or legal entity's own risk.

In particular and without detracting in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or intimation of approval made by any member or officer of the Shire of Wagin during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Wagin

The Shire of Wagin advises that anyone who has any application lodged with the Shire of Wagin shall obtain and should only rely on **WRITTEN CONFIRMATION** of the outcome of the application, and any conditions attaching to the decision made by the Shire of Wagin in respect of the application.

**Dr Kenneth Parker**  
CHIEF EXECUTIVE OFFICER

## **Community Strategic Vision**

Wagin is a community where individuals, families and businesses can invest and prosper, preserving the safe, affordable and inclusive country lifestyle and ensuring that Wagin is a place people like to live in and visit.

## **Council's Mission and Philosophy**

The Shire of Wagin is a focussed Local Government providing progressive and innovative leadership that builds a sustainable future while supporting a vibrant, healthy and caring community.

## **Council's Guiding Values**

- Governance and Leadership
- Honesty and Integrity
- Innovation and Creativity
- Community Focused
- Environmentally Aware

*Shire of Wagin Strategic Community Plan 2020 - 2030*



## SHIRE OF WAGIN

Agenda for the Ordinary Meeting of Council to be held in the Council Chambers, Wagin on Tuesday 27 February 2024 commencing at 7pm

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## 1 OFFICIAL OPENING

### 1.1 RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

#### APOLOGIES

Cr Wade Longmuir

Elected Member

## 2 PUBLIC QUESTION TIME

*Shire of Wagin Standing Orders Local Law 2001, Clause 3.3 Public Question Time*

*(1) A member of the public who raises a question during question time is to state his or her name and address.*

*(2) A question may be taken on notice by the Council or committee for later response.*

*(3) When a question is taken on notice under sub-clause (2) a response is to be given to the member of the public in writing by the CEO, and a copy is to be included in the agenda of the next meeting of the Council or committee as the case requires.*

### 2.1 RESPONSES TO PREVIOUS QUESTIONS TAKEN ON NOTICE

#### ANNUAL GENERAL MEETING OF ELECTORS 13 FEBRUARY 2024: MRS WILLEY

##### Question

Can a rubbish bin be installed a Lions Park? The park is used regularly, and rubbish does get left.

##### Response

Having reviewed the matter, a general refuse bin will be installed at the Lions Park. In the first instance a general refuse bin will be secured at the site and cleared as part of the normal waste collection cycle. Depending on usage of the bin, into the future, a concrete pad and bin shell may be installed at additional cost and which will further enhance amenity for the community and park users.

### 2.2 PUBLIC QUESTIONS

## 3 APPLICATION FOR LEAVE OF ABSENCE

## 4 PETITIONS AND DEPUTATIONS

Mr Viktor Desovski, Owner of 85 Tudor Street presenting on proposal for redevelopment of the building

## **5 DISCLOSURE OF INTERESTS**

### Item 11.1 Matters relating to CEO Employment

The Chief Executive Officer has declared a financial interest in the matter. The nature of the interest is that it relates to CEO contract. The extent of the interest is approximately \$4,000

## **6 CONFIRMATION OF PREVIOUS MEETING MINUTES**

### **6.1 MINUTES FROM THE ORDINARY MEETING OF COUNCIL 19 DECEMBER 2023**

#### **COUNCIL DECISION**

**Moved Cr**

**Seconded Cr**

**That the Unconfirmed Minutes of the Ordinary Meeting of Council held on Tuesday 19 December 2023 be confirmed as a true and accurate record.**

## **7 ANNOUNCEMENTS OF PRESIDENT AND COUNCILLORS**



## 8 REPORTS TO COUNCIL

### 8.1 CHIEF EXECUTIVE OFFICER

#### 8.1.1 FINANCIAL REPORTS – DECEMBER 2023

AUTHOR OF REPORT:	Manager of Finance
SENIOR OFFICER:	Chief Executive Officer
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	FM.FI.1
ATTACHMENTS:	Monthly Financial Report

#### OFFICER RECOMMENDATION

**Moved Cr**

**Seconded Cr**

**That Council ADOPT the Financial Report for the period ending 31 December 2023 as presented.**

#### BRIEF SUMMARY

The December 2023 Monthly Financial Report is attached for Council's consideration.

#### BACKGROUND/COMMENT

In accordance with the *Local Government (Financial Management) Regulations 1996*. Regulation 34, a local government is to prepare a monthly statement of Financial Activity for approval by Council.

The monthly financial report has been updated to present the financial information in a format compliant with the new Model Financial Reporting templates developed by the Department of Local Government and to ensure compliance with recent changes to Accounting Standards and Financial Regulations.

Under the new regulations we are only required to present the Statement of Financial Activity by Nature but officers have elected to continue to include it by Program as well.

The Shire of Wagin started 2023/24 in a strong financial position with early payment of the Financial Assistance Grants on the 30<sup>th</sup> June forming a major part of the carried forward balance from 2022/23.

The closing surplus as at the 31 December 2023 is \$3,105,268.

Total rates outstanding at the end of December are \$446,227. Payments to the end of December were \$2,788,216 with many people paying by the due date which was 19 September. Approximately 17% have elected to pay by instalment, taking up either the 2 or 4 instalments option. Those who have not made payment or an arrangement have been forwarded to our collection agent for recovery action to be taken.

The Shire has a total of \$5,518,673 invested in interest bearing accounts which are currently earning interest of 4.30% on Treasury OCDF (\$2,387,873) and 4.36% on Treasury Reserve Term Deposit (\$2,076,140) and 1.25% Telnet Saver (\$1,054,660).

### **CONSULTATION/COMMUNICATION**

Nil

### **STATUTORY/LEGAL IMPLICATIONS**

Section 6.4 of the Local Government Act 1995 and Regulation 34 of the Local Government (Financial Management) Regulations 1996.

### **POLICY IMPLICATIONS**

Nil

### **FINANCIAL IMPLICATIONS**

All expenditure has been approved via adoption of the 2023/24 Annual Budget or resulting from a Council Motion for a budget amendment.

### **STRATEGIC IMPLICATIONS**

Nil

### **VOTING REQUIREMENTS**

Simple Majority



## SHIRE OF WAGIN

### MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)  
FOR THE PERIOD ENDED 31 DECEMBER 2023

*LOCAL GOVERNMENT ACT 1995*

*LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

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**SHIRE OF WAGIN**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2023**

**NATURE**

	Ref Note	Adopted Budget (a)	Amended Budget (c)	YTD Budget (b)	YTD Actual (c)	Variance \$ (c) - (b)	Var.
		\$	\$	\$	\$	\$	
<b>OPERATING ACTIVITIES</b>							
<b>Revenue from operating activities</b>							
General Rates		2,618,623	2,618,623	2,620,617	2,603,463	(17,154)	
Rates (excluding general rate)		0	0	0	15,420	15,420	
Grants, subsidies and contributions		768,281	848,786	669,603	700,168	30,565	▲
Fees and charges		822,908	822,908	586,695	576,887	(9,808)	
Interest Revenue		128,682	128,682	65,623	97,026	31,403	▲
Other revenue		364,315	364,315	247,162	307,702	60,540	▲
Profit on asset disposals		90,919	90,919	58,192	42,817	(15,375)	
		<b>4,793,728</b>	<b>4,874,233</b>	<b>4,247,892</b>	<b>4,343,481</b>	95,590	
<b>Expenditure from operating activities</b>							
Employee costs		(2,873,551)	(2,873,551)	(1,458,475)	(1,461,096)	(2,621)	
Materials and contracts		(1,723,292)	(1,723,292)	(911,074)	(853,635)	57,439	▲
Utility charges		(359,668)	(359,668)	(179,700)	(129,621)	50,079	▲
Depreciation		(3,351,231)	(3,351,231)	(1,675,526)	(1,696,850)	(21,324)	▼
Finance Costs		(20,785)	(20,785)	(9,679)	(10,086)	(407)	
Insurance		(202,713)	(202,713)	(140,576)	(209,021)	(6,308)	
Other expenditure		(342,798)	(342,798)	(249,893)	(201,352)	48,541	▲
Loss on asset disposals		(5,396)	(5,396)	0	(1,118)	(1,118)	
		<b>(8,879,434)</b>	<b>(8,879,434)</b>	<b>(4,624,923)</b>	<b>(4,562,779)</b>	62,144	
Non-cash amounts excluded from operating activities	(b)	3,265,708	3,265,708	1,617,334	1,723,276	105,942	▲
<b>Amount attributable to operating activities</b>		<b>(819,998)</b>	<b>(739,493)</b>	<b>1,240,303</b>	<b>1,503,979</b>	263,677	
<b>INVESTING ACTIVITIES</b>							
<b>Inflows from investing activities</b>							
Proceeds from capital grants, subsidies and contributions		974,682	974,682	603,932	285,295	(318,637)	▼
Proceeds from disposal of assets		275,453	275,453	0	95,818	95,818	
Proceeds from financial assets at amortised cost - self supporting loans		22,560	22,560	10,582	10,502	(80)	
		<b>1,272,695</b>	<b>1,272,695</b>	<b>614,514</b>	<b>391,616</b>	(222,898)	
<b>Outflows from investing activities</b>							
Payments for financial assets at amortised cost - self supporting loans		(60,000)	(60,000)	(60,000)	(60,000)	0	
Payments for property, plant and equipment		(1,051,819)	(1,054,219)	(962,031)	(788,798)	173,233	
Payments for construction of infrastructure		(1,987,470)	(1,996,120)	(956,123)	(680,895)	275,228	▲
		<b>(3,099,289)</b>	<b>(3,110,339)</b>	<b>(1,978,154)</b>	<b>(1,529,692)</b>	448,462	
Non-cash amounts excluded from investing activities	(c)	0	0	0	0	0	
<b>Amount attributable to investing activities</b>		<b>(1,826,594)</b>	<b>(1,837,644)</b>	<b>(1,363,640)</b>	<b>(1,138,076)</b>	225,564	
<b>FINANCING ACTIVITIES</b>							
<b>Inflows from financing activities</b>							
Proceeds from new loans		60,000	60,000	60,000	60,000	0	
Transfer from reserves		143,957	143,957	60,090	60,090	0	
		<b>203,957</b>	<b>203,957</b>	<b>120,090</b>	<b>120,090</b>	0	
<b>Outflows from financing activities</b>							
Repayment of borrowings		(67,881)	(67,881)	(33,237)	(32,838)	399	
Transfer to reserves		(312,405)	(312,405)	(110,074)	(119,070)	(8,996)	
		<b>(380,286)</b>	<b>(380,286)</b>	<b>(143,311)</b>	<b>(151,908)</b>	(8,597)	
<b>Amount attributable to financing activities</b>		<b>(176,329)</b>	<b>(176,329)</b>	<b>(23,221)</b>	<b>(31,818)</b>	(8,597)	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>							
<b>Surplus or deficit at the start of the financial year</b>		<b>2,827,597</b>	<b>2,771,183</b>	<b>2,771,183</b>	<b>2,771,183</b>	0	
Amount attributable to operating activities		(819,998)	(739,493)	1,240,303	1,503,979	263,677	
Amount attributable to investing activities		(1,826,594)	(1,837,644)	(1,363,640)	(1,138,076)	225,564	
Amount attributable to financing activities		(176,329)	(176,329)	(23,221)	(31,818)	(8,597)	
<b>Surplus or deficit after imposition of general rates</b>	(a)	<b>4,676</b>	<b>17,717</b>	<b>2,624,624</b>	<b>3,105,268</b>	480,644	

**KEY INFORMATION**

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to Note 3 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.



**SHIRE OF WAGIN  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**PROGRAM**

	Note	Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. ▲▼
		\$	\$	\$	\$	\$	
<b>OPERATING ACTIVITIES</b>							
<b>Revenue from operating activities</b>							
Governance		37,977	37,977	2,496	39,520	37,024	▲
General Purpose Funding - Rates	6	2,618,623	2,618,623	2,620,617	2,603,463	(17,154)	▼
General Purpose Funding - Other		317,889	398,394	266,781	311,806	45,025	▲
Law, Order and Public Safety		112,016	112,016	61,324	60,830	(494)	▼
Health		8,834	8,834	3,660	2,684	(976)	▼
Education and Welfare		650,108	650,108	502,240	535,589	33,349	▲
Housing		0	0	0	0	0	
Community Amenities		402,876	402,876	368,414	374,246	5,832	▲
Recreation and Culture		84,513	84,513	39,520	37,235	(2,285)	▼
Transport		265,779	265,779	235,330	191,528	(43,802)	▼
Economic Services		185,653	185,653	92,808	94,696	1,888	▲
Other Property and Services		109,460	109,460	54,702	91,885	37,183	▲
		<b>4,793,728</b>	<b>4,874,233</b>	<b>4,247,892</b>	<b>4,343,481</b>		
<b>Expenditure from operating activities</b>							
Governance		(550,132)	(550,132)	(326,732)	(235,899)	90,833	▲
General Purpose Funding		(366,067)	(366,067)	(188,713)	(209,278)	(20,565)	▼
Law, Order and Public Safety		(434,114)	(434,114)	(221,274)	(248,837)	(27,563)	▼
Health		(193,204)	(193,204)	(96,789)	(91,532)	5,257	▲
Education and Welfare		(730,432)	(730,432)	(375,153)	(426,455)	(51,302)	▼
Community Amenities		(739,335)	(739,335)	(371,794)	(338,211)	33,583	▲
Recreation and Culture		(2,165,203)	(2,165,203)	(1,130,669)	(1,076,037)	54,632	▲
Transport		(2,714,983)	(2,714,983)	(1,379,579)	(1,404,430)	(24,851)	▼
Economic Services		(488,248)	(488,248)	(248,271)	(229,617)	18,654	▲
Other Property and Services		(497,716)	(497,716)	(285,949)	(302,482)	(16,533)	▼
		<b>(8,879,434)</b>	<b>(8,879,434)</b>	<b>(4,624,923)</b>	<b>(4,562,779)</b>		
Non-cash amounts excluded from operating activities	(b)	3,265,708	3,265,708	1,617,334	1,723,276	105,942	▲
<b>Amount attributable to operating activities</b>		<b>(819,998)</b>	<b>(739,493)</b>	<b>1,240,303</b>	<b>1,503,979</b>	263,677	
<b>INVESTING ACTIVITIES</b>							
<b>Inflows from investing activities</b>							
Proceeds from capital grants, subsidies and contributions		974,682	974,682	603,932	285,295	(318,637)	▼
Proceeds from disposal of assets		275,453	275,453	0	95,818	95,818	▲
Proceeds from financial assets at amortised cost - self supporting loans		22,560	22,560	10,582	10,502	(80)	▼
		<b>1,272,695</b>	<b>1,272,695</b>	<b>614,514</b>	<b>391,616</b>	(222,898)	
<b>Outflows from investing activities</b>							
Payments for financial assets at amortised cost - self		(60,000)	(60,000)	(60,000)	(60,000)	0	
Payments for property, plant and equipment	S	(1,051,819)	(1,054,219)	(962,031)	(788,798)	173,233	▲
Payments for construction of infrastructure		(1,987,470)	(1,996,120)	(956,123)	(680,895)	275,228	▲
		<b>(3,099,289)</b>	<b>(3,110,339)</b>	<b>(1,978,154)</b>	<b>(1,529,692)</b>	448,462	
Non-cash amounts excluded from investing activities	2(b)	0	0	0	0	0	
<b>Amount attributable to investing activities</b>		<b>(1,826,594)</b>	<b>(1,837,644)</b>	<b>(1,363,640)</b>	<b>(1,138,076)</b>	225,564	
<b>FINANCING ACTIVITIES</b>							
<b>Inflows from financing activities</b>							
Proceeds from new loans		60,000	60,000	60,000	60,000	0	
Transfer from Reserves		143,957	143,957	60,090	60,090	0	▲
		<b>203,957</b>	<b>203,957</b>	<b>120,090</b>	<b>120,090</b>	<b>0</b>	
<b>Outflows from financing activities</b>							
Repayment of borrowings		(67,881)	(67,881)	(33,237)	(32,838)	399	▲
Transfer to Reserves		(312,405)	(312,405)	(110,074)	(119,070)	(8,996)	▼
		<b>(380,286)</b>	<b>(380,286)</b>	<b>(143,311)</b>	<b>(151,908)</b>	<b>(8,597)</b>	
<b>Amount attributable to financing activities</b>		<b>(176,329)</b>	<b>(176,329)</b>	<b>(23,221)</b>	<b>(31,818)</b>	<b>(8,597)</b>	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>							
<b>Surplus or deficit at the start of the financial year</b>		<b>2,827,597</b>	<b>2,771,183</b>	<b>2,771,183</b>	<b>2,771,183</b>		
Amount attributable to operating activities		(819,998)	(739,493)	1,240,303	1,503,979		
Amount attributable to investing activities		(1,826,594)	(1,837,644)	(1,363,640)	(1,138,076)		
Amount attributable to financing activities		(176,329)	(176,329)	(23,221)	(31,818)		
<b>Surplus or deficit after imposition of general rates</b>	1	<b>4,676</b>	<b>17,717</b>	<b>2,624,624</b>	<b>3,105,268</b>		

**KEY INFORMATION**

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to Note 3 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2023/24 year is \$20,000

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

**SHIRE OF WAGIN**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDED 31 DECEMBER 2023**

		Supplementary	
	Informati	30 June 2023	31 December 2023
		\$	\$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	6,043,307	6,015,331
Trade and other receivables	7	203,918	481,709
Other financial assets	8	21,164	11,953
Inventories	8	63,263	63,263
Contract assets	8	25,534	25,534
Other assets	8	10,175	0
<b>TOTAL CURRENT ASSETS</b>		<b>6,367,362</b>	<b>6,597,790</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables		69,937	69,937
Other financial assets		137,280	195,989
Property, plant and equipment		20,446,427	20,449,078
Infrastructure		128,965,345	128,681,418
<b>TOTAL NON-CURRENT ASSETS</b>		<b>149,618,990</b>	<b>149,396,422</b>
<b>TOTAL ASSETS</b>		<b>155,986,351</b>	<b>155,994,212</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	9	178,723	115,077
Other liabilities	12	278,098	256,445
Borrowings	11	66,486	34,939
Employee related provisions	12	524,736	524,736
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,048,042</b>	<b>931,196</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	11	336,047	394,755
Employee related provisions		33,047	33,047
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>369,094</b>	<b>427,802</b>
<b>TOTAL LIABILITIES</b>		<b>1,417,136</b>	<b>1,358,998</b>
<b>NET ASSETS</b>		<b>154,569,215</b>	<b>154,635,213</b>
<b>EQUITY</b>			
Retained surplus		33,608,012	33,615,030
Reserve accounts	4	3,071,820	3,130,800
Revaluation surplus		117,889,383	117,889,383
<b>TOTAL EQUITY</b>		<b>154,569,215</b>	<b>154,635,213</b>

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

**SHIRE OF WAGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2023**

**1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES**

**BASIS OF PREPARATION**

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

**Local Government Act 1995 requirements**

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report 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, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for 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 to measure any vested improvements at zero cost.

*Local Government (Financial Management) Regulations 1996*, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report 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.

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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

**Judgements and estimates**

The preparation of a financial report 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 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
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

**SIGNIFICANT ACCOUNTING POLICES**

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 31 December 2023

**SHIRE OF WAGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2023**

**2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

**(a) Net current assets used in the Statement of Financial Activity**

	Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 December 2023
<b>Current assets</b>			
Cash and cash equivalents	3,272,420	6,043,307	6,015,331
Financial assets at amortised cost	22,560	0	0
Rates receivables	0	37,369	378,497
Receivables	143,235	166,548	103,212
Other current assets	63,263	120,137	100,750
	<u>3,501,478</u>	<u>6,367,362</u>	<u>6,597,790</u>
<b>Less: Current liabilities</b>			
Payables	(203,523)	(178,723)	(115,077)
Borrowings	0	(66,486)	(34,939)
Contract liabilities	(58,605)	(278,098)	(256,445)
Provisions	(494,156)	(524,736)	(524,736)
	<u>(756,284)</u>	<u>(1,048,042)</u>	<u>(931,196)</u>
Net Current Assets	2,745,194	5,319,319	5,666,594
<b>Less: Total adjustments to net current assets</b>	(c) (2,745,194)	(2,548,137)	(2,561,326)
<b>Closing funding surplus / (deficit)</b>	<u>0</u>	<u>2,771,183</u>	<u>3,105,268</u>

**(b) Non-cash amounts excluded from operating activities**

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>	\$	\$	\$
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	(90,919)	(58,192)	(42,817)
Less: Movement in liabilities associated with restricted cash	0	0	68,126
Add: Loss on asset disposals	5,396	0	1,118
Add: Depreciation on assets	3,351,231	1,675,526	1,696,850
<b>Total non-cash items excluded from operating activities</b>	<u>3,265,708</u>	<u>1,617,334</u>	<u>1,723,276</u>

**(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 Statement of Financial Activity in accordance with *Financial Management Regulation*

32 to agree to the surplus/(deficit) after imposition of general rates.

	Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 December 2023
<b>Adjustments to net current assets</b>			
Less: Reserves - restricted cash	(3,234,677)	(3,071,820)	(3,130,800)
Less: - Financial assets at amortised cost - self supporting loans	(21,164)	(21,164)	(11,953)
Less: Rates Receivable	(42,115)		
Add: Borrowings	58,605	66,486	34,939
Add: Provisions employee related provisions	494,157	478,362	546,488
<b>Total adjustments to net current assets</b>	<u>(2,745,194)</u>	<u>(2,548,137)</u>	<u>(2,561,326)</u>

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.



**SHIRE OF WAGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2023**

**3 EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2023-24 year is \$20,000

Nature or type	Var. \$	Explanation of variances	
		Timing	Permanent
	\$		
		↑↑	
<b>Revenue from operating activities</b>			
Grants, subsidies and contributions	30,565	▲ HCP grant received prior to expectation	Youth engagement grant (\$10k)
Interest Revenue	31,403	▲	Term deposit interest above budget expectation
Other revenue	60,540	▲	Unbudgeted Workers Comp income (\$26k) and insurance reimbursement (\$10k)
<b>Expenditure from operating activities</b>			
Materials and contracts	57,439	▲ Below YTD budget on various incl Fuels & Oils (\$10k), Housing Mtce (\$11k), Consultants (\$24k)	
Utility charges	50,079	▲ Below YTD budget - Timing of invoices	
Depreciation	(21,324)	▼ Above YTD budget on various incl Plant & Equipment (\$11k), Roads (\$6k)	
Other expenditure	48,541	▲ Below YTD budget - Other Members Expenses (\$10k)	Below YTD budget - Election Expenses (\$20k)
Non-cash amounts excluded from operating activities	105,942	▲ Profit on asset disposals less than YTD budget (\$16k)	Unbudgeted movement in leave reserve (\$68k)
<b>Investing activities</b>			
Proceeds from capital grants, subsidies and contributions	(318,637)	▼ Grant income held as liability until expended	
Payments for construction of infrastructure	275,228	▲ Timing of projects as detailed in 'Capital Acq Details' sheet	

**SHIRE OF WAGIN**  
**SUPPLEMENTARY INFORMATION**  
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**SHIRE OF WAGIN  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**1 KEY INFORMATION**

**Funding surplus / (deficit) Components**

<b>Funding surplus / (deficit)</b>				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.83 M	\$2.77 M	\$2.77 M	\$2.77 M
Closing	\$0.00 M	\$2.62 M	\$3.11 M	\$0.48 M

Refer to Statement of Financial Activity

<b>Cash and cash equivalents</b>		
	Amount	% of total
Unrestricted Cash	\$2.87 M	47.7%
Restricted Cash	\$3.15 M	52.3%

Refer to Note 0 - Cash and Financial Assets

<b>Payables</b>		
	Amount	% Outstanding
Trade Payables	\$0.10 M	
0 to 30 Days		99.4%
Over 30 Days		0.6%
Over 90 Days		0%

Refer to Note 0 - Payables

<b>Receivables</b>		
	Amount	% Collected
Rates Receivable	\$0.45 M	86.2%
Trade Receivable	\$0.10 M	
Over 30 Days		52.9%
Over 90 Days		16.1%

Refer to Note 0 - Receivables

**Key Operating Activities**

<b>Amount attributable to operating activities</b>			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.82 M)	\$1.24 M	\$1.50 M	\$0.26 M

Refer to Statement of Financial Activity

<b>Rates Revenue</b>		
	Amount	% Variance
YTD Actual	\$2.62 M	
YTD Budget	\$2.62 M	(0.1%)

Refer to Statement of Financial Activity

<b>Operating Grants and Contributions</b>		
	Amount	% Variance
YTD Actual	\$0.70 M	
YTD Budget	\$0.67 M	4.6%

Refer to Note 0 - Operating Grants and Contributions

<b>Fees and Charges</b>		
	Amount	% Variance
YTD Actual	\$0.58 M	
YTD Budget	\$0.59 M	(1.7%)

Refer to Statement of Financial Activity

**Key Investing Activities**

<b>Amount attributable to investing activities</b>			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.83 M)	(\$1.36 M)	(\$1.14 M)	\$0.23 M

Refer to Statement of Financial Activity

<b>Proceeds on sale</b>		
	Amount	%
YTD Actual	\$0.10 M	
Adopted Budget	\$0.28 M	(65.2%)

Refer to Note 0 - Disposal of Assets

<b>Asset Acquisition</b>		
	Amount	% Spent
YTD Actual	\$1.47 M	
Adopted Budget	\$3.04 M	(51.6%)

Refer to Note 0 - Capital Acquisitions

<b>Capital Grants</b>		
	Amount	% Received
YTD Actual	\$0.29 M	
Adopted Budget	\$0.97 M	(70.7%)

Refer to Note 0 - Capital Acquisitions

**Key Financing Activities**

<b>Amount attributable to financing activities</b>			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.18 M)	(\$0.02 M)	(\$0.03 M)	(\$0.01 M)

Refer to Statement of Financial Activity

<b>Borrowings</b>	
Principal repayments	\$0.03 M
Interest expense	\$0.01 M
Principal due	\$0.43 M

Refer to Note 0 - Borrowings

<b>Reserves</b>		
Reserves balance	\$3.13 M	
Interest earned	\$0.05 M	0.0%

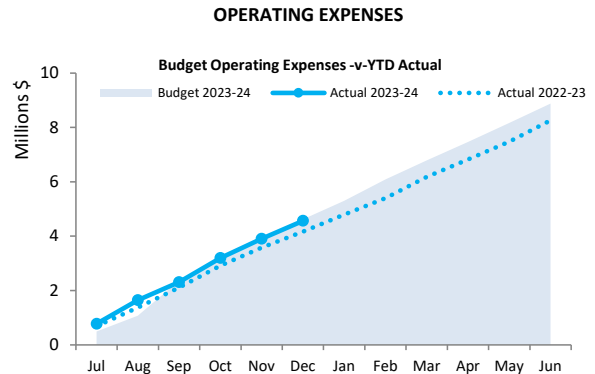
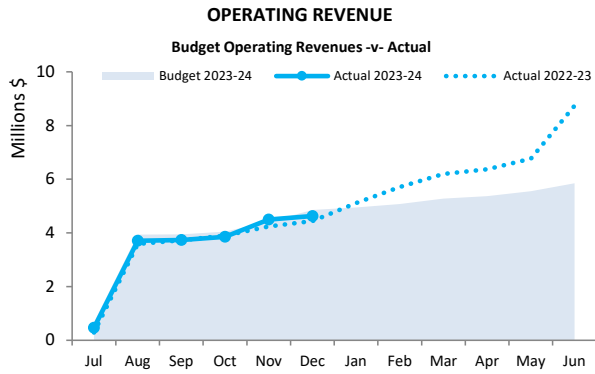
Refer to Note 0 - Cash Reserves

This information is to be read in conjunction with the accompanying Financial Statements and notes.

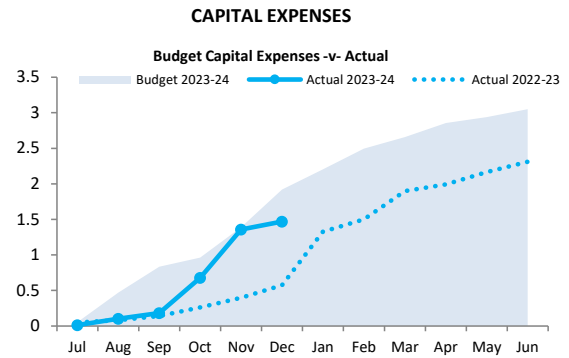
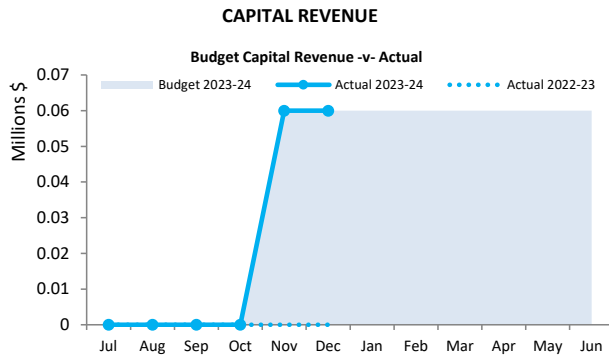
**SHIRE OF WAGIN  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**2 KEY INFORMATION - GRAPHICAL**

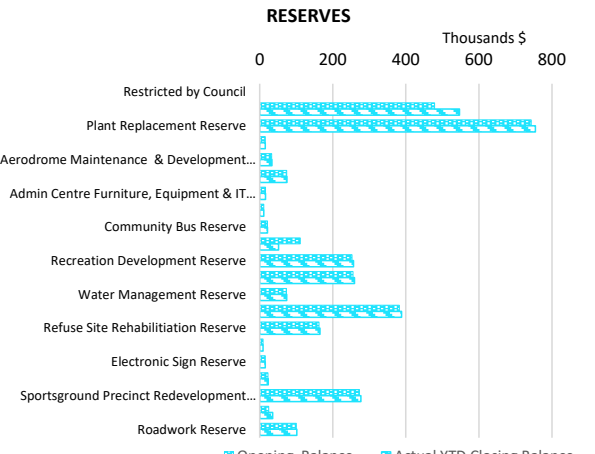
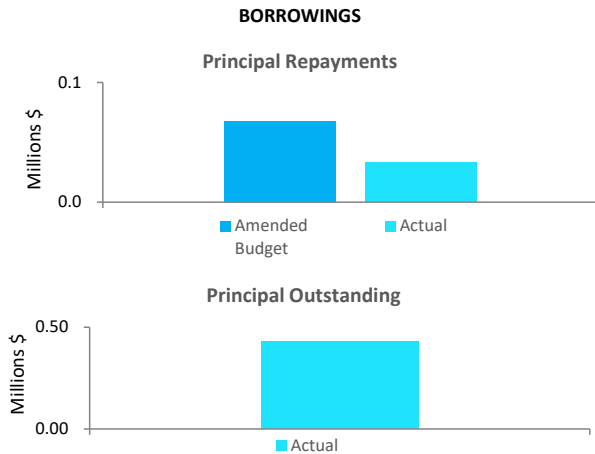
**OPERATING ACTIVITIES**



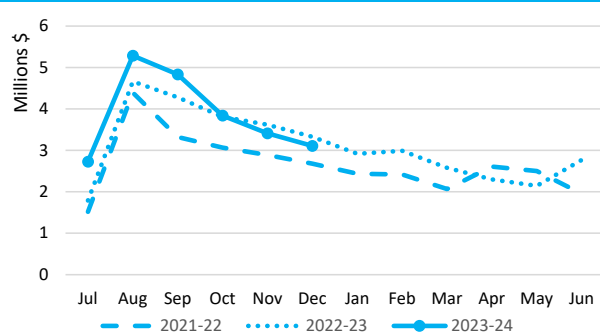
**INVESTING ACTIVITIES**



**FINANCING ACTIVITIES**



**Closing funding surplus / (deficit)**





SHIRE OF WAGIN  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 DECEMBER 2023

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
<b>Cash on hand</b>								
Petty Cash	Cash and cash equivalents	1,250	0	1,250		N/A	NIL	On hand
Municipal Cash at Bank	Cash and cash equivalents	477,852	0	477,852		Bankwest	NIL	On hand
<b>At Call Deposits</b>								
Treasury Overnight Cash Deposit Facil	Cash and cash equivalents	2,387,873	0	2,387,873		WATC	4.30%	N/A
Restricted Funds Account	Cash and cash equivalents	0	17,556	17,556		Bankwest	0.00%	N/A
Reserve Cash at Bank	Cash and cash equivalents	0	1,054,660	1,054,660		Bankwest	1.25%	N/A
<b>Term Deposits</b>								
Reserve Investment Account 1	Cash and cash equivalents	0	2,076,140	2,076,140		WATC	4.12%	12/12/23
<b>Total</b>		<b>2,866,975</b>	<b>3,148,356</b>	<b>6,015,331</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		2,866,975	3,148,356	6,015,331	0			
Financial assets at amortised cost		0	0	0	0			
		<b>2,866,975</b>	<b>3,148,356</b>	<b>6,015,331</b>	<b>0</b>			

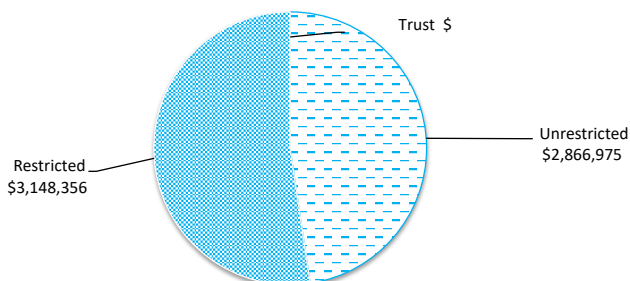
**KEY INFORMATION**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government 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.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 8 - Other assets.



**SHIRE OF WAGIN**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 31 DECEMBER 2023**

**4 RESERVE ACCOUNTS**

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Council</b>									
Leave reserve	478,362	12,146	8,036	0	60,090	0	0	490,508	546,488
Plant Replacement Reserve	742,860	22,269	11,781	0	0	(143,957)	0	621,172	754,642
Recreation Centre Reserve	15,113	453	241	0	0	0	0	15,566	15,354
Aerodrome Maintenance & Developme	32,715	984	520	9,767	0	0	0	43,466	33,235
Municipal Buildings Reserve	73,666	2,207	1,174	0	0	0	0	75,873	74,839
Admin Centre Furniture, Equipment & IT	15,940	478	254	0	0	0	0	16,418	16,194
Land Development Reserve	11,038	331	176	0	0	0	0	11,369	11,214
Community Bus Reserve	21,121	583	336	1,500	0	0	0	23,204	21,457
Homecare Reserve	110,711	3,317	1,333	3,660	0	0	(60,090)	117,688	51,954
Recreation Development Reserve	252,506	7,566	4,019	20,000	0	0	0	280,072	256,525
Refuse Waste Management Reserve	255,411	7,307	4,061	5,514	0	0	0	268,232	259,472
Water Management Reserve	72,961	2,186	1,162	0	0	0	0	75,147	74,123
Staff Housing Reserve	382,358	11,459	6,077	75,000	0	0	0	468,817	388,435
Refuse Site Rehabilitation Reserve	162,179	4,860	2,580	20,000	0	0	0	187,039	164,759
Community Events Reserve	9,239	277	147	0	0	0	0	9,516	9,386
Electronic Sign Reserve	15,248	457	243	0	0	0	0	15,705	15,490
Community Gym Reserve	22,960	665	365	2,875	0	0	0	26,500	23,325
Sportsground Precinct Redevelopment I	272,707	8,174	4,325	85,000	0	0	0	365,881	277,032
Emergency/Bushfire Control Reserve	24,727	370	464	0	10,113	0	0	25,097	35,305
Roadwork Reserve	100,000	3,000	1,573	0	0	0	0	103,000	101,573
	<b>3,071,820</b>	<b>89,089</b>	<b>48,866</b>	<b>223,316</b>	<b>70,203</b>	<b>(143,957)</b>	<b>(60,090)</b>	<b>3,240,268</b>	<b>3,130,800</b>

## 5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted	Amended		YTD Actual	YTD Actual Variance
	Budget	Budget	YTD Budget		
	\$	\$	\$	\$	\$
Buildings	278,088	278,088	250,576	121,652	(128,924)
Furniture and equipment	36,500	38,900	20,900	8,375	(12,525)
Plant and equipment	737,231	737,231	690,555	658,770	(31,785)
Infrastructure - roads	1,474,292	1,474,292	675,827	532,537	(143,290)
Infrastructure - other	513,178	521,828	280,296	148,357	(131,939)
<b>Payments for Capital Acquisitions</b>	<b>3,039,289</b>	<b>3,050,339</b>	<b>1,918,154</b>	<b>1,469,692</b>	<b>(448,462)</b>
<b>Capital Acquisitions Funded By:</b>					
	\$	\$	\$	\$	\$
Capital grants and contributions	974,682	974,682	603,932	285,295	(318,637)
Borrowings	60,000	60,000	60,000	60,000	0
Other (disposals & C/Fwd)	275,453	275,453	0	95,818	95,818
Cash backed reserves					
Plant Replacement Reserve	143,957	143,957	0	0	0
Contribution - operations	1,585,197	1,596,247	1,194,132	968,488	(225,643)
<b>Capital funding total</b>	<b>3,039,289</b>	<b>3,050,339</b>	<b>1,918,154</b>	<b>1,469,692</b>	<b>(448,462)</b>

### SIGNIFICANT ACCOUNTING POLICIES

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

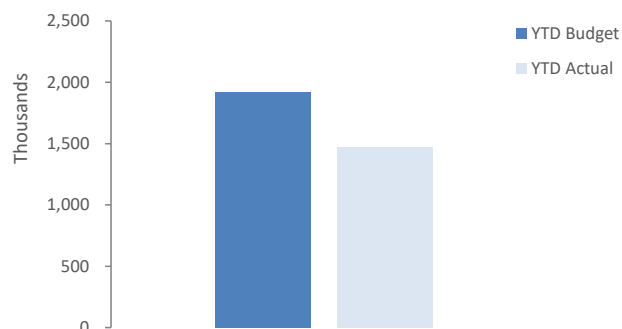
#### Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognised at fair value. Assets held at cost are depreciated and assessed for impairment annually.

#### Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

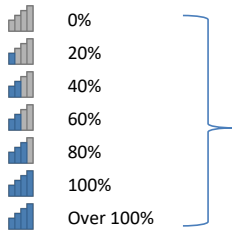
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

Account Number	Job Number	Balance Sheet Category	Account/Job Description	Adopted		Amended		YTD Actual	Variance (Under)/Over
				Budget	Budget	YTD Budget	YTD Actual		
				\$	\$	\$	\$	\$	
<b>Buildings</b>									
<b>Health</b>									
E167702	B2403	521	Air-Con - Dentist Rooms	0	0	0	(7,746)	(7,746)	
E167702	B2405	521	Air-Con Medical Centre	0	0	0	(6,717)	(6,717)	
<b>Total - Health</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(14,463)</b>	<b>(14,463)</b>	
<b>Education &amp; Welfare</b>									
E167790	B2302	521	Relocation to Wagin Town Hall	0	(55,000)	(27,500)	(29,233)	(1,733)	
<b>Total - Education &amp; Welfare</b>				<b>0</b>	<b>(55,000)</b>	<b>(27,500)</b>	<b>(29,233)</b>	<b>(1,733)</b>	
<b>Recreation And Culture</b>									
E167784	B2201	521	Court House Upgrades	(157,338)	(102,338)	(102,328)	(73,178)	29,150	
E167784	B2203	521	NAB Building	(6,000)	(6,000)	(5,998)	(4,779)	1,219	
E167780	B2401	521	Upgrade toilet at sportsground - Disable Access	(35,000)	(35,000)	(35,000)	0	35,000	
E167780	B2402	521	Change Rooms - Shower Updates - Home & Away	(15,000)	(15,000)	(15,000)	0	15,000	
<b>Total - Recreation And Culture</b>				<b>(213,338)</b>	<b>(158,338)</b>	<b>(158,326)</b>	<b>(77,956)</b>	<b>80,370</b>	
<b>Economic Services</b>									
E167787	B2301	521	New Roof - Caravan Park Ablution Block	(64,750)	(64,750)	(64,750)	0	64,750	
<b>Total - Economic Services</b>				<b>(64,750)</b>	<b>(64,750)</b>	<b>(64,750)</b>	<b>0</b>	<b>64,750</b>	
<b>Total - Buildings</b>				<b>(278,088)</b>	<b>(278,088)</b>	<b>(250,576)</b>	<b>(121,652)</b>	<b>128,924</b>	
<b>Plant &amp; Equipment</b>									
<b>Governance</b>									
E167746	PE2404	525	CEO - Camry Hybrid	(46,672)	(46,672)	0	0	0	
E167746	PE2405	525	DCEO - Isuzu MUX	0	0	0	(54,561)	(54,561)	
<b>Total - Governance</b>				<b>(46,672)</b>	<b>(46,672)</b>	<b>0</b>	<b>(54,561)</b>	<b>(54,561)</b>	
<b>Law, Order &amp; Public Safety</b>									
E167111	P96	525	Water Tanker Trailer	(17,820)	(17,820)	(17,816)	(2,914)	14,902	
<b>Total - Law, Order &amp; Public Safety</b>				<b>(17,820)</b>	<b>(17,820)</b>	<b>(17,816)</b>	<b>(2,914)</b>	<b>14,902</b>	
<b>Transport</b>									
E167761	PE2301	525	Isuzu Truck - FRR 107-210 6T	(89,590)	(89,590)	(89,590)	(89,590)	0	
E167761	PE2302	525	Isuzu Crew Cab - NPR 190-65	(77,430)	(77,430)	(77,430)	(78,060)	(630)	
E167761	PE2305	525	Isuzu Side-Tipper FVZ 1400 W1015	(211,424)	(211,424)	(211,424)	(212,424)	(1,000)	
E167761	PE2401	525	MOW - New Ute	(58,102)	(58,102)	(58,102)	(48,036)	10,066	
E167761	PE2402	525	Multi Tyre Roller	(205,000)	(205,000)	(205,000)	(173,186)	31,814	
E167761	PE2403	525	Toyota Hilux - Gardener	(31,193)	(31,193)	(31,193)	0	31,193	
<b>Total - Transport</b>				<b>(672,739)</b>	<b>(672,739)</b>	<b>(672,739)</b>	<b>(601,296)</b>	<b>71,443</b>	
<b>Total - Plant &amp; Equipment</b>				<b>(737,231)</b>	<b>(737,231)</b>	<b>(690,555)</b>	<b>(658,770)</b>	<b>31,785</b>	
<b>Furniture &amp; Equipment</b>									
<b>Governance</b>									
E167742	FE2401	523	New Server - Administration	(18,000)	(18,000)	0	0	0	
<b>Total - Governance</b>				<b>(18,000)</b>	<b>(18,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Health</b>									
<b>Recreation &amp; Culture</b>									
E167284	FE2402	523	100 x New Chairs	(18,500)	(18,500)	(18,500)	(8,375)	10,125	
E167756	FE2404	523	Sports Ground - PA System - Contribution	0	(2,400)	(2,400)	0	2,400	
<b>Total - Recreation &amp; Culture</b>				<b>(18,500)</b>	<b>(20,900)</b>	<b>(20,900)</b>	<b>(8,375)</b>	<b>12,525</b>	
<b>Total - Furniture &amp; Equipment</b>				<b>(36,500)</b>	<b>(38,900)</b>	<b>(20,900)</b>	<b>(8,375)</b>	<b>12,525</b>	
<b>Infrastructure - Roads</b>									
<b>Transport</b>									
E167103	CP152	541	2022/23 RRG Dongolocking Road - Reconstruct Seal Widen	(282,804)	(282,804)	(282,800)	(247,578)	35,222	
E167103	CP344	541	2023/24 - R2R - Bullocks Hill Road	(92,821)	(92,821)	0	(481)	(481)	
E167103	CP345	541	2023/24 - R2R - Beaufort Road	(114,637)	(114,637)	0	(2,923)	(2,923)	
E167103	CP346	541	2023/24 - Shire - Dwelyerdine Road	(55,000)	(55,000)	(55,000)	(31,613)	23,387	
E167103	CP347	541	2023/24 - R2R - Hyde Road	(44,542)	(44,542)	0	(39,730)	(39,730)	
E167103	CP348	541	2023/24 - RRG - Ballagin Road (Piesseville - Tarwonga)	(150,682)	(150,682)	(90,408)	0	90,408	
E167103	CP349	541	2023/24 - Shire - Heights Road	(42,000)	(42,000)	(42,000)	(28,078)	13,922	
E167103	CP350	541	2023/24 - Shire - Angwins Road	(48,975)	(48,975)	(48,974)	(41,741)	7,233	
E167103	CP351	541	2023/24 - Shire - Etelowie Street	(30,453)	(30,453)	(30,453)	(13,395)	17,058	
E167103	CP352	541	2023/24 - Shire - Theta Street	(11,325)	(11,325)	(11,325)	(5,842)	5,483	
E167103	CP353	541	2023/24 - Shire - Vine Street	(18,222)	(18,222)	(18,222)	(13,427)	4,795	
E167103	CP357	541	2023/24 - Shire - Main Drain/Padbury Lane	(20,000)	(20,000)	0	0	0	
E167103	CP358	541	2023/24 - RRG - Dongolocking Road	(395,186)	(395,186)	0	(20,847)	(20,847)	
E167103	CP359	541	2023/24 - Shire - Morgan Road	(30,000)	(30,000)	(30,000)	(26,936)	3,064	
E167103	CP360	541	2023/24 - R2R - Behn-ord Road	(31,000)	(31,000)	0	(27,919)	(27,919)	
E167103	CP361	541	2023/24 - R2R - Delyanine North Road	(29,145)	(29,145)	(29,145)	(29,142)	3	
E167103	CP362	541	2023/24 - Shire - Culverts - Various - Extend	(20,000)	(20,000)	0	(2,884)	(2,884)	
E167103	CP363	541	2023/24 - Shire - Tarbet Street - Kerbing Tudhoe to Thornton	(15,000)	(15,000)	(15,000)	0	15,000	
E167103	CP364	541	2023/24 - Shire - Leonora Street - Kerbing Both Sides	(22,500)	(22,500)	(22,500)	0	22,500	
E167103	CP365	541	2023/24 - Shire - Ware Street - Kerbing Both Sides	(20,000)	(20,000)	0	0	0	
<b>Total - Transport</b>				<b>(1,474,292)</b>	<b>(1,474,292)</b>	<b>(675,827)</b>	<b>(532,537)</b>	<b>143,290</b>	
<b>Total - Infrastructure - Roads</b>				<b>(1,474,292)</b>	<b>(1,474,292)</b>	<b>(675,827)</b>	<b>(532,537)</b>	<b>143,290</b>	

5 CAPITAL ACQUISITIONS - DETAILED

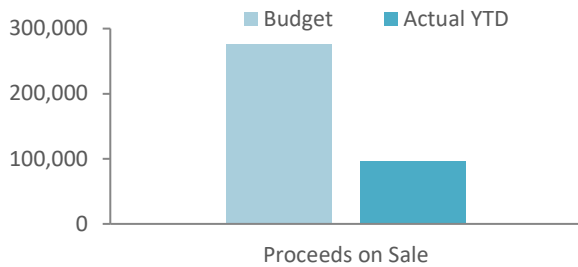
Account Number	Job Number	Balance Sheet Category	Account/Job Description	Budget	Budget	YTD Budget	YTD Actual	Variance (Under)/Over
				\$	\$	\$	\$	\$
<b>Infrastructure - Other</b>								
<b>Law, Order &amp; Public Safety</b>								
E167112	IO028	543	250,000L Emergency Water Tank - Wagin Airfield	(11,740)	(11,740)	(11,732)	0	11,732
E167112	IO029	543	Pump & Emergency Water Connection - Dams via wier	0	0	0	0	0
<b>Total - Law, Order &amp; Public Safety</b>				<b>(11,740)</b>	<b>(11,740)</b>	<b>(11,732)</b>	<b>0</b>	<b>11,732</b>
<b>Recreation &amp; Culture</b>								
E167757	IO2402	543	Paint Pool Gutters and Lining	(88,150)	(88,150)	(88,150)	(84,685)	3,465
E167758	IO2403	543	Goal Posts	0	(8,650)	(8,650)	0	8,650
E167758	IO2204	543	Sportsground Precinct Redevelopment	(150,000)	(150,000)	0	(1,561)	(1,561)
E167758	IO2301	543	Wetlands Park BBQ Shelters	(5,288)	(5,288)	(5,288)	(103)	5,185
<b>Total - Recreation &amp; Culture</b>				<b>(243,438)</b>	<b>(252,088)</b>	<b>(102,088)</b>	<b>(86,348)</b>	<b>15,740</b>
<b>Transport</b>								
E167136	IO2401	543	Townscape	(30,000)	(30,000)	(14,988)	(1,836)	13,152
<b>Total - Transport</b>				<b>(30,000)</b>	<b>(30,000)</b>	<b>(14,988)</b>	<b>(1,836)</b>	<b>13,152</b>
<b>Total - Infrastructure - Other</b>				<b>(285,178)</b>	<b>(293,828)</b>	<b>(128,808)</b>	<b>(88,185)</b>	<b>40,623</b>
<b>Infrastructure - Footpaths</b>								
<b>Transport</b>								
E167124	CP254	543	2022/23 - Shire Tarbet Street - Footpath Trimdon to Tudhoe	(40,000)	(40,000)	(40,000)	(39,821)	179
E167124	CP255	543	2022/23 - Shire Upland Street - Footpath Tudor To Strickland	(40,000)	(40,000)	(19,996)	0	19,996
E167124	CP354	543	2023/24 - Shire - Ware Street (Arnot to Khedive)	(48,000)	(48,000)	(23,998)	0	23,998
E167124	CP355	543	2023/24 - Shire - Arthur Road - Wetlands Horseshoe to Bridge	(65,000)	(65,000)	(32,494)	0	32,494
E167124	CP356	543	2023/24 - Shire - Lukin Street (Tudhoe to Trenton)	(35,000)	(35,000)	(35,000)	(20,352)	14,648
<b>Total - Infrastructure - Footpaths</b>				<b>(228,000)</b>	<b>(228,000)</b>	<b>(151,488)</b>	<b>(60,173)</b>	<b>91,315</b>
<b>Total - Infrastructure - Footpaths</b>				<b>(228,000)</b>	<b>(228,000)</b>	<b>(151,488)</b>	<b>(60,173)</b>	<b>91,315</b>
<b>Grand Total</b>				<b>(3,039,289)</b>	<b>(3,050,339)</b>	<b>(1,918,154)</b>	<b>(1,469,692)</b>	<b>448,462</b>

**SHIRE OF WAGIN  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**OPERATING ACTIVITIES**

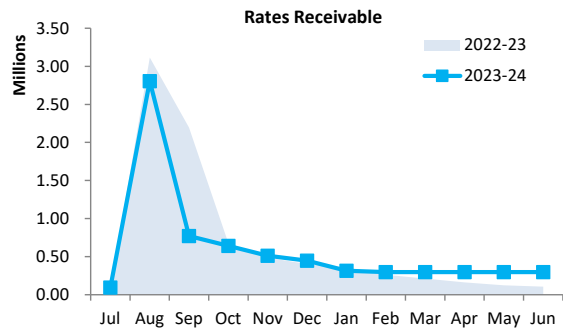
**6 DISPOSAL OF ASSETS**

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
	<b>Governance</b>								
P02Y19	DCEO Vehicle	0	32,727	32,727	0	0	35,000	35,000	0
	<b>Transport</b>								
P04Y21	Toyota Hilux (MOW)	34,790	40,909	6,119	0	34,001	41,818	7,817	0
P15	2007 Bomag Roller	20,396	15,000	0	(5,396)	20,118	19,000	0	(1,118)
P16Y17	Isuzu Truck	38,430	45,227	6,797	0	0	0	0	0
P21Y17	Isuzu Crew Cab	29,562	36,136	6,574	0	0	0	0	0
P42	Isuzu Side-tipper	56,405	90,909	34,504	0	0	0	0	0
P50	Toyota Hilux (Gardener)	10,347	14,545	4,198	0	0	0	0	0
		<b>189,930</b>	<b>275,453</b>	<b>90,919</b>	<b>(5,396)</b>	<b>54,119</b>	<b>95,818</b>	<b>42,817</b>	<b>(1,118)</b>



7 RECEIVABLES

Rates receivable	30 Jun 2023	31 Dec 2023
	\$	\$
Opening arrears previous years	105,957	105,099
Levied this year	3,010,794	3,129,344
Less - collections to date	(3,011,652)	(2,788,216)
Gross rates collectable	<b>105,099</b>	<b>446,227</b>
Net rates collectable	<b>105,099</b>	<b>446,227</b>
% Collected	96.6%	86.2%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(870)	46,360	17,358	18,209	15,562	96,620
Percentage	(0.9%)	48%	18%	18.8%	16.1%	
<b>Balance per trial balance</b>						
Sundry receivable						96,620
Other Receivables						(4,090)
LSL Receivables (Current)						10,682
<b>Total receivables general outstanding</b>						<b>103,212</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

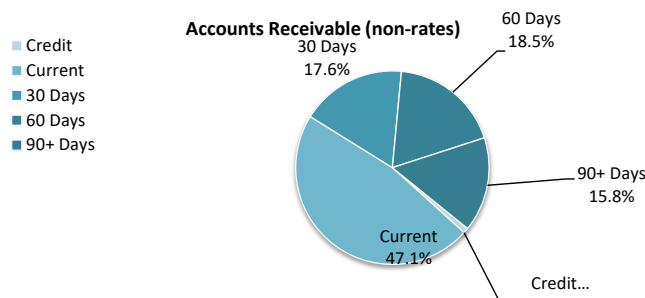
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable 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.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.





8 OTHER CURRENT ASSETS

<b>Other current assets</b>	<b>Opening Balance 1 July 2023</b>	<b>Asset Increase</b>	<b>Asset Reduction</b>	<b>Closing Balance 31 December 202</b>
	\$	\$	\$	\$
<b>Other financial assets at amortised cost</b>				
Financial assets at amortised cost - self supporting loans	21,164	0	(9,211)	11,953
<b>Inventory</b>				
Fuel and materials (including gravel)	63,263	0	0	63,263
Accrued income	10,175	0	(10,175)	0
<b>Contract assets</b>				
Contract assets	25,534	0	0	25,534
<b>Total other current assets</b>	<b>120,137</b>	<b>0</b>	<b>(19,386)</b>	<b>100,750</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

**Other financial assets at amortised cost**

The Shire 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.

**Inventory**

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.

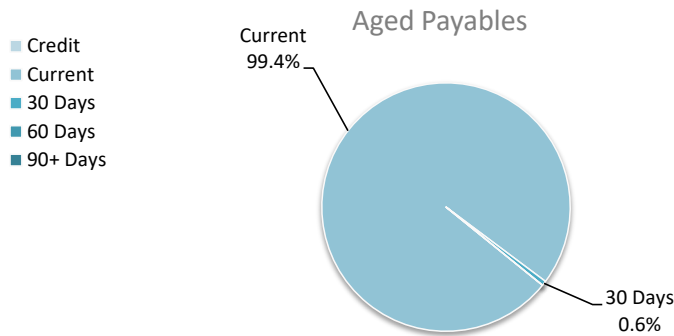
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	65,822	408	0	0	66,230
Percentage	0%	99.4%	0.6%	0%	0%	
<b>Balance per trial balance</b>						
Sundry creditors						95,499
Accrued interest on borrowings						1,989
Bonds and deposits held						17,589
<b>Total payables general outstanding</b>						<b>115,077</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire 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. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



10 RATE REVENUE

General rate revenue

RATE TYPE	Budget						YTD Actual				
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
				\$	\$	\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>											
Non-commercial	0.089977	678	8,752,637	787,536	3,000	1,000	791,536	787,536	(303)	204	787,437
Commercial	0.119453	65	1,592,995	190,288	0	0	190,288	190,288	0	0	190,288
<b>Unimproved value</b>									0		
UV	0.004803	296	327,083,073	1,570,980	2,000	0	1,572,980	1,570,980	1,074	0	1,572,054
<b>Sub-Total</b>		<b>1,039</b>	<b>337,428,705</b>	<b>2,548,804</b>	<b>5,000</b>	<b>1,000</b>	<b>2,554,804</b>	<b>2,548,803</b>	<b>771</b>	<b>204</b>	<b>2,549,779</b>
<b>Minimum payment</b>	<b>Minimum \$</b>										
<b>Gross rental value</b>											
Non-commercial	650	134	200,950	87,100	0	0	87,100	87,100	0	0	87,100
Commercial	650	14	37,764	9,100	0	0	9,100	9,100	0	0	9,100
<b>Unimproved value</b>											
UV	650	88	7,337,166	57,200	0	0	57,200	57,200	0	0	57,200
<b>Sub-total</b>		<b>236</b>	<b>7,575,880</b>	<b>153,400</b>	<b>0</b>	<b>0</b>	<b>153,400</b>	<b>153,400</b>	<b>0</b>	<b>0</b>	<b>153,400</b>
		<b>1,275</b>	<b>345,004,585</b>	<b>2,702,204</b>	<b>5,000</b>	<b>1,000</b>	<b>2,708,204</b>	<b>2,702,203</b>	<b>771</b>	<b>204</b>	<b>2,703,179</b>
Discount							(100,000)				(99,698)
<b>Amount from general rates</b>							<b>2,608,204</b>				<b>2,603,481</b>
Rates Written Off							(5,000)				(18)
Ex-gratia rates CBH							15,419	15,420	0	0	15,420
<b>Total general rates</b>							<b>2,618,623</b>				<b>2,618,883</b>
<b>Total</b>		<b>1,275</b>					<b>2,618,623</b>				<b>2,618,883</b>

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2023 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.

Repayments - borrowings

Information on borrowings	Loan No.	1 July 2023	New Loans			Principal Repayments			Principal Outstanding		Interest Repaymen	
			Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Actual	Adopted Budget
Particulars		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Recreation and culture</b>												
Swimming Pool Redevelopment	139	172,539	0	0	0	(7,658)	(15,514)	(15,514)	164,880	157,025	(4,360)	(8,523)
<b>Other property and services</b>												
Staff Housing	137	111,043	0	0	0	(8,207)	(16,664)	(16,664)	102,836	94,379	(3,240)	(6,230)
Doctor Housing	138	41,996	0	0	0	(6,470)	(13,144)	(13,144)	35,525	28,852	(1,317)	(2,430)
		325,577	0	0	0	(22,336)	(45,322)	(45,322)	303,242	280,256	(8,916)	(17,183)
<b>Self supporting loans</b>												
<b>Recreation and culture</b>												
Wagin Ag Society	141	76,955	0	0	0	(10,502)	(21,164)	(21,164)	66,453	55,791	(1,170)	(2,180)
Wagin Bowls Club	142	0	60,000	60,000	60,000	0	(1,395)	(1,395)	60,000	58,605	0	(1,422)
		76,955	60,000	60,000	60,000	(10,502)	(22,560)	(22,560)	126,453	114,396	(1,170)	(3,602)
<b>Total</b>		402,532	60,000	60,000	60,000	(32,838)	(67,881)	(67,881)	429,695	394,652	(10,086)	(20,785)
Current borrowings		66,486							34,939			
Non-current borrowings		336,047							394,755			
		402,533							429,695			

All debenture repayments were financed by general purpose revenue.  
 Self supporting loans are financed by repayments from third parties.

New borrowings 2023-24

Particulars	Amount Borrowed	Amount Borrowed	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used) Budget
	Actual	Budget						
	\$	\$				\$	%	\$
	60,000	60,000	Wagin Bowls Club	Debenture	15	30,108	5.71	60,000
	60,000	60,000				30,108		60,000

The Shire has no unspent debenture funds as at 30th June 2022, nor is it expected to have unspent funds as at 30th June 2023.

KEY INFORMATION

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

12 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 December 2023
		\$		\$	\$	\$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
- Contract liabilities		17,885	0	68,869	(59,173)	27,580
- Capital grant/contribution liabilities		260,213	0	253,947	(285,295)	228,865
<b>Total other liabilities</b>		278,098	0	322,816	(344,469)	256,445
<b>Employee Related Provisions</b>						
Annual leave		194,417	0	0	0	194,417
Long service leave		272,389	0	0	0	272,389
<b>Total Employee Related Provisions</b>		466,805	0	0	0	466,805
<b>Other Provisions</b>						
Provision for LSL On-costs (Current)		31,683	0	0	0	31,683
Provision for Annual Leave On-costs (Current)		26,248	0	0	0	26,248
<b>Total Other Provisions</b>		57,931	0	0	0	57,931
<b>Total other current assets</b>		<b>802,833</b>	<b>0</b>	<b>322,816</b>	<b>(344,469)</b>	<b>781,180</b>
Amounts shown above include GST (where applicable)						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note and

KEY INFORMATION

**Provisions**

Provisions are recognised when the Shire has a present 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.

**Employee Related Provisions**

**Short-term employee benefits**

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

**Other long-term employee benefits**

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**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.

**Capital grant/contribution liabilities**

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

SHIRE OF WAGIN  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 DECEMBER 2023  
 13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

OPERATING ACTIVITIES

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue					
	Liability 1 July 2023	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Dec 2023	Current Liability 31 Dec 2023	Adopted Budget Revenue	Amended YTD Budget	Amended Annual Budget	Budget Variations	Expected	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants and subsidies</b>											
<b>General purpose funding</b>											
Grants Commission - General (WALGGC)	0	0	0	0	0	0	24,838	49,675	49,675	99,350	24,838
Grants Commission - Roads (WALGGC)	0	0	0	0	0	0	15,415	30,830	30,830	61,660	15,415
<b>Law, order, public safety</b>											
DFES Grant - Operating Bush Fire Brigade	1,387	31,172	(32,559)	0	0	64,242	32,120	64,242	0		32,559
DFES Grant - ESL Admin Contribution		0	0	0	0	0	0	0	0		4,000
DFES Grant -Operating SES	1,367	13,368	(14,369)	366	366	29,074	14,536	29,074	0		14,369
<b>Education and welfare</b>											
Homecare - CHSP Operating Grant	0	0	0	0	0	408,771	377,000	408,771	0		377,218
Homecare - HCP Operating Grant	0	0	0	0	0	108,000	54,000	108,000	0		76,830
Homecare - Donations	0	0	0	0	0	0	0	0	0		500
<b>Recreation and culture</b>											
Australia Day Grant	0	0	0	0	0	0	0	0	0		0
State Library Grant	0	4,155	(1,545)	2,610	2,610	0	0	0	0		1,545
Dept of Communities - Thank a Volunteer Day	0	0	0	0	0	0	0	0	0		0
Lotterywest - Christmas Street Carnival	0	20,174	(700)	19,474	19,474	0	0	0	0		700
Youth Engagement Grant	10,000	0	(10,000)	0	0	0	0	0	0		0
Heritage Review Grant	5,130	0	0	5,130	5,130	0	0	0	0		0
DDC DDWA - Betty Terry Disability Step	0			0		0				0	500
<b>Transport</b>											
Direct Grant (MRWA)	0	0	0	0	0	151,694	151,694	151,694	0		151,694
	<b>17,885</b>	<b>68,869</b>	<b>(59,173)</b>	<b>27,580</b>	<b>27,580</b>	<b>761,781</b>	<b>669,603</b>	<b>842,286</b>	<b>80,505</b>	<b>161,010</b>	<b>700,168</b>
<b>Operating contributions</b>											
<b>Recreation and culture</b>											
Rec Centre Equipment Contributions	0	0	0	0	0	1,500	0	1,500	0		0
<b>Transport</b>											
Contribution to Street Lighting	0	0	0	0	0	5,000	0	5,000	0		0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,500</b>	<b>0</b>	<b>6,500</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>	<b>17,885</b>	<b>68,869</b>	<b>(59,173)</b>	<b>27,580</b>	<b>27,580</b>	<b>768,281</b>	<b>669,603</b>	<b>848,786</b>	<b>80,505</b>	<b>161,010</b>	<b>700,168</b>

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue					
	Liability	Increase	Liability	Liability	Current	Adopted	Amended	Amended	Budget	YTD	YTD
	1 July 2023	in	Reduction	31 Dec 2023	Liability	Budget	YTD	Annual	Variations	Expected	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Capital grants and subsidies</b>											
<b>Law, order, public safety</b>											
Community Water Supply Project	0	0	0	0	0	7,856	7,856	7,856	0	7,856	0
<b>Transport</b>											
R2R -2023/24 Bullocks Hill Road	0	0	0	0	0	92,821	30,630	92,821	0	92,821	0
R2R - 2023/24 Beaufort Road	0	2,475	(2,475)	0	0	114,637	37,830	114,637	0	114,637	2,475
R2R - 2023/24 Hyde Road	0	44,542	(39,730)	4,812	4,812	44,542	14,698	44,542	0	44,542	39,730
R2R -2023/24 Behn-ord Road	0	31,000	(27,919)	3,081	3,081	31,000	10,230	31,000	0	31,000	27,919
R2R - 2023/24 Delyanine North Road	0	29,145	(29,142)	3	3	29,145	9,617	29,145	0	29,145	29,142
RRG - 2023/24 Ballagin Road	0	40,182	0	40,182	40,182	100,455	80,364	100,455	0	100,455	0
RRG - 2023/24 Dongolocking Road	0	105,383	(20,847)	84,536	84,536	263,457	210,764	263,457	0	263,457	20,847
RRG - 2022/23 Dongolocking Road	139,640	0	(139,640)	0	0	188,536	150,828	188,536	0	188,536	139,640
Bridge Funding from 2018-2019	74,251	(74,251)	0	0	74,251	0	0	0	0	0	0
LRCIP -Phase 2	0	0	0	0	0	25,536	12,767	25,536	0	25,536	0
LRCIP -Phase 3	24,322	1,220	(25,542)	0	0	76,697	38,348	76,697	0	76,697	25,542
<b>Economic services</b>											
Sale of Land - Raymond Edward	22,000	0	0	22,000	22,000	0	0	0	0	0	0
	<b>260,213</b>	<b>179,696</b>	<b>(285,295)</b>	<b>154,614</b>	<b>228,865</b>	<b>974,682</b>	<b>603,932</b>	<b>974,682</b>	<b>0</b>	<b>974,682</b>	<b>285,295</b>



**SHIRE OF WAGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2023**

**15 BONDS AND DEPOSITS**

In previous years, bonds and deposits were held as trust monies. They are still reported in this Note but also included in Restricted Cash - Bonds and Deposits and as a current liability in the books of Council.

Description	Opening Balance 1 July 2023	Amount Received	Amount Paid	Closing Balance 31 Dec 2023
	\$	\$	\$	\$
<b>Restricted Cash - Bonds and Deposits</b>				
Deposits - Town Hall	1,400	1,100	(2,200)	300
Deposits - Community Bus	750	1,050	(1,050)	750
Deposits - Rec Centre & EFP	4,200	3,600	(6,600)	1,200
Deposits - Animal Trap	75	100	(100)	75
BCITF	0	1,460	(1,380)	80
Building Services Levy	390	1,151	(1,089)	452
Nomination Deposits	0	400	(400)	0
Other Deposits	7,419	400	(1,300)	6,519
Unclaimed Monies	2,147	0	(2,147)	0
Deposit - Refuse Site Key	20	0	0	20
Deposit - Community Gym Key	6,750	2,320	(910)	8,160
<b>Sub-Total</b>	23,152	11,581	(17,176)	17,556
<b>Trust Funds</b>				
Nil				
<b>Sub-Total</b>	0	0	0	0
	<b>23,152</b>	<b>11,581</b>	<b>(17,176)</b>	<b>17,556</b>

**SHIRE OF WAGIN  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**16 BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$
	<b>Budget adoption - correction to budget balance</b>			4,676		4,676
	Year end adjustments and correction to employee leave provisi		Opening Surplus(Deficit)		(56,414)	(51,739)
	Variations					(51,739)
I032005	FAG - General Grant		Operating Revenue	49,675		(2,064)
I032010	FAG - Road Grant		Operating Expenses	30,830		28,766
IO2403	Goal Posts	5046	Capital Expenses		(8,650)	20,116
B2201	Court House	5074	Capital Expenses	55,000		75,116
B2302	Homecare relocation to Town Hall	5074	Capital Expenses		(55,000)	20,116
FE2404	Wagin Trotting Club - PA System	5078	Capital Expenses		(2,400)	17,716
Various	Various		Operating Expenses			
				<b>140,181</b>	<b>(122,464)</b>	<b>17,717</b>

SHIRE OF WAGIN  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 DECEMBER 2023

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
<b>General Purpose Funding</b>						
<b>Rate Revenue</b>						
I031005	GRV	Inc	977,824	977,824	977,824	977,823
I031010	GRV Minimums	Inc	96,200	96,200	96,200	96,200
I031015	UV	Inc	1,570,980	1,570,980	1,570,980	1,570,980
I031020	UV Minimums	Inc	57,200	57,200	57,200	57,200
I031025	GRV Interim Rates	Inc	3,000	3,000	1,500	(3,543)
I031030	UV Interim Rates	Inc	2,000	2,000	996	4,315
I031035	Back Rates	Inc	1,000	1,000	498	204
I031040	Ex-Gratia Rates (CBH)	Inc	15,419	15,419	15,419	15,420
I031045	Discount Allowed	Inc	(100,000)	(100,000)	(100,000)	(99,698)
I031050	Instalment Admin Charge	Inc	5,000	5,000	5,000	4,897
I031055	Account Enquiry Fee	Inc	4,000	4,000	1,998	1,623
I031060	(Rate & Sdry Debtor Write Offs)	Inc	(5,000)	(5,000)	0	(18)
I031065	Penalty Interest	Inc	6,000	6,000	3,000	7,692
I031070	Emergency Services Levy	Inc	126,700	126,700	126,700	131,163
I031075	ESL Penalty Interest	Inc	500	500	246	480
I031080	Instalment Interest	Inc	4,000	4,000	4,000	4,368
I031090	Rate Legal Charges	Inc	20,000	20,000	9,996	473
			2,784,823	2,784,823	2,771,557	2,769,579
E031005	Valuation Expenses	Exp	(9,000)	(9,000)	(4,500)	(540)
E031010	Legal Costs/Expenses	Exp	(500)	(500)	(246)	(658)
E031015	Title Searches	Exp	(600)	(600)	(300)	0
E031020	Rate Recovery Expenses	Exp	(10,000)	(10,000)	(4,998)	(2,160)
E031025	Printing Stationery Postage	Exp	(2,000)	(2,000)	(2,000)	(1,723)
E031030	Emergency Services Levy	Exp	(126,700)	(126,700)	(63,350)	(78,274)
E031040	Rate Refunds	Exp	(1,000)	(1,000)	0	0
E031041	Rates & Rubbish Waivers/Concessions	Exp	(2,689)	(2,689)	(2,689)	(2,611)
E031100	Administration Allocated	Exp	(91,347)	(91,347)	(45,672)	(45,672)
			(243,836)	(243,836)	(123,755)	(131,638)
<b>Other General Purpose Funding</b>						
I032005	Grants Commission General	Inc	0	49,675	24,838	24,838
I032010	Grants Commission Roads	Inc	0	30,830	15,415	15,415
I032020	Administration Rental	Inc	36,000	36,000	18,000	18,000
I032025	Photocopies, Publications, PA & Projector Hire	Inc	1,000	1,000	498	834
I032030	Reimbursements	Inc	100	100	48	0
I032035	SS Loans Interest & GFee Reimb.	Inc	0	0	0	0
I032040	Bank Interest	Inc	25,000	25,000	12,498	39,834
I032045	Reserves Interest	Inc	89,089	89,089	44,544	43,482
I032055	Commissions & Recoups	Inc	500	500	0	0
I032080	Other General Purpose Income	Inc	0	0	0	3,288
I032190	WALGA House Units	Inc	0	0	0	0
			151,689	232,194	115,841	145,691
E032005	Bank Fees and Charges	Exp	(10,000)	(10,000)	(4,998)	(6,235)
E032015	Interest on Loans	Exp	0	0	0	0
E032030	Audit Fees & Other Services	Exp	(27,500)	(27,500)	(17,600)	(29,040)
E032035	Administration Allocated	Exp	(84,731)	(84,731)	(42,360)	(42,366)
			(122,231)	(122,231)	(64,958)	(77,641)
<b>Total General Purpose Income</b>			2,936,512	3,017,017	2,887,398	2,915,270
<b>Total General Purpose Expenditure</b>			(366,067)	(366,067)	(188,713)	(209,279)

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
<b>Governance</b>						
<b>Members of Council</b>						
I041020	Other Income Relating to Members	Inc	250	250	0	0
			250	250	0	0
E041005	Sitting Fees	Exp	(26,999)	(26,999)	(13,498)	(7,708)
E041010	Training	Exp	(7,000)	(7,000)	(3,500)	(22)
E041015	Members Travelling	Exp	(750)	(750)	(374)	0
E041020	Communication Allowance	Exp	(5,545)	(5,545)	(2,772)	(2,080)
E041025	Election Expenses	Exp	(20,000)	(20,000)	(20,000)	0
E041030	Other Expenses	Exp	(19,400)	(19,400)	(9,696)	(7,224)
E041035	Conference Expenses	Exp	(10,000)	(10,000)	(10,000)	(4,117)
E041040	Presidents Allowance	Exp	(15,656)	(15,656)	(7,828)	(3,914)
E041045	Deputy Presidents Allowance	Exp	(3,918)	(3,918)	(1,958)	(980)
E041055	Refreshments and Receptions	Exp	(12,000)	(12,000)	(6,000)	(4,816)
E041060	Presentations	Exp	(2,500)	(2,500)	(1,248)	(363)
E041065	Insurance	Exp	(14,007)	(14,007)	(14,006)	(14,007)
E041070	Public Relations	Exp	(2,000)	(2,000)	(996)	(30)
E041075	Subscriptions	Exp	(36,000)	(36,000)	(36,000)	(30,656)
E041100	Administration Allocated	Exp	(129,268)	(129,268)	(64,632)	(64,632)
			(305,043)	(305,043)	(192,508)	(140,549)
<b>Other Governance</b>						
I042030	Profit on Sale of Asset	Inc	32,727	32,727	0	35,000
I042045	Admin Reimbursements	Inc	5,000	5,000	2,496	4,520
			37,727	37,727	2,496	39,520
E042005	Administration Salaries	Exp	(887,906)	(887,906)	(443,950)	(416,464)
E042008	Admin Leave/Wages Liability	Exp	0	0	0	(7,768)
E042010	Administration Superannuation	Exp	(112,735)	(112,735)	(56,362)	(50,682)
E042011	Loyalty Allowance	Exp	(10,072)	(10,072)	(5,032)	(3,250)
E042012	Housing Allowance Admin	Exp	(13,582)	(13,582)	(6,787)	(11,558)
E042015	Insurance	Exp	(28,537)	(28,537)	(28,536)	(27,549)
E042020	Staff Training	Exp	(10,000)	(10,000)	(4,998)	(1,827)
E042025	Removal Expenses	Exp	(10,000)	(10,000)	0	(2,240)
E042030	Printing & Stationery	Exp	(25,000)	(25,000)	(12,498)	(10,826)
E042035	Phone, Fax & Modem	Exp	(7,000)	(7,000)	(3,498)	(1,917)
E042040	Office Maintenance	Exp	(65,290)	(65,290)	(32,616)	(28,433)
E042045	Advertising	Exp	(15,000)	(15,000)	(7,500)	(2,369)
E042050	Office Equipment Maintenance	Exp	(3,000)	(3,000)	(1,494)	(1,568)
E042055	Postage & Freight	Exp	(4,000)	(4,000)	(1,998)	(1,681)
E042060	Vehicle Running Expenses	Exp	(16,000)	(16,000)	(7,992)	(9,127)
E042065	Legal Expenses	Exp	(10,000)	(10,000)	(4,998)	(1,200)
E042070	Garden Expenses	Exp	(12,000)	(12,000)	(5,988)	(8,113)
E042075	Conference & Training	Exp	(10,000)	(10,000)	(4,998)	(2,083)
E042080	Computer Support	Exp	(168,000)	(168,000)	(84,000)	(87,593)
E042085	Other Expenses	Exp	(3,000)	(3,000)	(1,500)	(1,966)
E042090	Administration Allocated	Exp	(245,486)	(245,486)	(122,742)	(122,742)
E042095	Fringe Benefits Tax	Exp	(15,000)	(15,000)	(7,500)	(12,584)
E042100	Staff Uniforms	Exp	(5,000)	(5,000)	(5,000)	(1,458)
E042120	Depreciation - Other Governance	Exp	(125,149)	(125,149)	(62,569)	(59,347)
E042125	Less Administration Allocated	Exp	1,581,669	1,581,669	790,830	790,836
E042160	DCEO/CEO Recruitment	Exp	(25,000)	(25,000)	(12,498)	(11,844)
E042165	Paid Parental Leave	Exp	0	0	0	0
			(245,089)	(245,089)	(134,224)	(95,354)
<b>Total Governance Income</b>			37,977	37,977	2,496	39,520
<b>Total Governance Expenditure</b>			(550,132)	(550,132)	(326,732)	(235,903)

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
<b>Law, Order &amp; Public Safety</b>						
<b>Fire Prevention</b>						
I051010	BFB Operating Grant	Inc	64,242	64,242	32,120	32,559
I051015	Sale of Fire Maps	Inc	50	50	24	23
I051025	Reimbursements	Inc	1,000	1,000	0	0
I051030	Bush Fire Infringements	Inc	2,000	2,000	2,000	0
I051035	ESL Admin Fee	Inc	4,000	4,000	4,000	4,000
I051050	SES Other Income	Inc	0	0	0	4,958
I051075	SES Operating Grant	Inc	29,074	29,074	14,536	14,369
			100,366	100,366	52,680	55,909
E051005	BFB Operation Expenditure	Exp	(64,242)	(64,242)	(32,106)	(59,386)
E051010	Communication Mtce	Exp	(4,000)	(4,000)	(1,998)	(2,823)
E051015	Advertising & Other Expenses	Exp	(2,500)	(2,500)	(2,500)	(2,051)
E051020	Fire Fighting/Emergency Services Expenses	Exp	(14,000)	(14,000)	(6,978)	(3,748)
E051025	Town Block Burn Off	Exp	(6,000)	(6,000)	(6,000)	(7,176)
E051040	Other Bushfire Expenditure	Exp	(18,500)	(18,500)	(9,246)	(741)
E051045	Mt Latham & Condinging Repeats	Exp	(500)	(500)	(246)	(343)
E051060	SES Operation Expenditure	Exp	(29,074)	(29,074)	(14,532)	(14,369)
E051100	Administration Allocated	Exp	(85,915)	(85,915)	(42,954)	(42,960)
E051190	Depreciation - Fire Prevention	Exp	(75,871)	(75,871)	(37,926)	(38,247)
			(300,602)	(300,602)	(154,486)	(171,844)
<b>Animal Control</b>						
I052005	Dog Fines and Fees	Inc	5,000	5,000	2,496	2,436
I052006	Cat Fines and Fees	Inc	300	300	150	142
I052010	Hire of Animal Traps	Inc	100	100	48	36
I052015	Dog Registration	Inc	5,000	5,000	5,000	2,115
I052016	Cat Registration	Inc	700	700	700	191
I052020	Reimbursements	Inc	500	500	250	0
			11,600	11,600	8,644	4,920
E052005	Ranger Salary	Exp	(11,000)	(11,000)	(5,493)	(7,221)
E052007	Ranger Telephone	Exp	(1,000)	(1,000)	(498)	(196)
E052010	Pound Maintenance	Exp	(2,969)	(2,969)	(1,476)	(2,900)
E052015	Dog Control Insurance	Exp	(166)	(166)	(164)	(166)
E052020	Legal Fees	Exp	0	0	0	0
E052025	Training & Conference	Exp	(500)	(500)	(246)	0
E052030	Ranger Services Other	Exp	(25,000)	(25,000)	(12,492)	(14,524)
E052035	Administration Allocated	Exp	(78,950)	(78,950)	(39,474)	(39,474)
E052190	Depreciation - Animal Control	Exp	(2,998)	(2,998)	(1,496)	(1,511)
			(122,583)	(122,583)	(61,339)	(65,992)
<b>Other Law, Order &amp; Public Safety</b>						
I053005	Abandoned Vehicles/Fines	Inc	50	50	0	0
I053040	Safer Wagin Income	Inc	0	0	0	0
I053055	Reimbursements	Inc	0	0	0	0
I053060	Other law, Order & Public Safety Grants	Inc	7,856	7,856	7,856	0
I053075	Covert Cameras for CCTV System	Inc	0	0	0	0
			7,906	7,906	7,856	0
E053005	Abandoned Vehicles	Exp	0	0	0	(288)
E053010	Emergency Services	Exp	0	0	0	0
E053040	Safer Wagin Expenditure	Exp	(500)	(500)	(246)	0
E053045	CCTV & Security	Exp	(1,500)	(1,500)	(750)	(6,287)
E053055	Mosquito Control	Exp	(5,000)	(5,000)	(2,490)	(2,027)
E053056	Community Water Supply Programme	Exp	0	0	0	(350)
E053090	Depreciation - Other Law, Order & Public Safety	Exp	(3,929)	(3,929)	(1,963)	(2,047)
			(10,929)	(10,929)	(5,449)	(10,999)
<b>Total Law, Order &amp; Public Safety Income</b>			119,872	119,872	69,180	60,829
<b>Total Law, Order &amp; Public Safety Expenditure</b>			(434,114)	(434,114)	(221,274)	(248,835)

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
<b>Health</b>						
<b>Maternal &amp; Infant Health</b>						
E071005	Medical Centre Mtce - Infant Health Centre	Exp	(8,420)	(8,420)	(4,188)	(3,355)
			(8,420)	(8,420)	(4,188)	(3,355)
<b>Preventative Services - Admin &amp; Inspections</b>						
I074005	Food Licences & Fees	Inc	500	500	246	102
I074015	Contrib. Regional Health Scheme	Inc	0	0	0	0
I074020	Reimbursements	Inc	0	0	0	0
			500	500	246	102
E074005	EHO Salary	Exp	(10,000)	(10,000)	(4,998)	(3,240)
E074008	EHO Leave/Wages Liability	Exp	0	0	0	0
E074010	EHO Superannuation	Exp	(550)	(550)	(270)	(356)
E074015	Other Control Expenses	Exp	(7,000)	(7,000)	(3,492)	(465)
E074020	EHO/Building Surveyor Vehicle Expenses	Exp	0	0	0	0
E074030	Conferences & Training	Exp	0	0	0	0
E074035	Loss on Sale of Asset	Exp	0	0	0	0
E074100	Administration Allocated	Exp	(48,449)	(48,449)	(24,222)	(24,222)
E074190	Depreciation - Prevent Services	Exp	0	0	0	0
			(65,999)	(65,999)	(32,982)	(28,283)
<b>Other Health</b>						
I076010	Rent - Medical Centre-Dentist	Inc	4,334	4,334	2,166	1,647
I076015	Reimbursements - Medical Practice	Inc	2,500	2,500	1,248	626
I076020	Meeting Room Fees	Inc	0	0	0	0
I076025	Sale of Doctors Vehicle	Inc	0	0	0	0
I076040	Reimbursements - Dr Norris	Inc	1,500	1,500	0	309
			8,334	8,334	3,414	2,582
E076020	Medical Centre Mtce - Dr & Dentist Surgery	Exp	(16,384)	(16,384)	(8,178)	(9,381)
E076025	Depreciation - Other Health	Exp	(46,902)	(46,902)	(23,445)	(27,492)
E076030	Doctors Vehicle Mtce	Exp	(5,000)	(5,000)	(2,496)	(1,723)
E076035	Loss on Sale of Asset	Exp	0	0	0	0
E076040	St Lukes Medical Services	Exp	(50,000)	(50,000)	(25,000)	(20,833)
E076055	Doctor Retention & Relocation	Exp	0	0	0	0
E076060	Assets under \$5k	Exp	0	0	0	0
			(118,285)	(118,285)	(59,119)	(59,429)
<b>Health - Preventative Services</b>						
E077010	Analytical Expenses	Exp	(500)	(500)	(500)	(463)
			(500)	(500)	(500)	(463)
<b>Total Health Income</b>			8,834	8,834	3,660	2,684
<b>Total Health Expenditure</b>			(193,204)	(193,204)	(96,789)	(91,530)
<b>Education &amp; Welfare</b>						
<b>Pre Schools</b>						
I083035	Day Care Lease	Exp	9,205	9,205	4,602	4,601
I083036	Day Care Reimbursements	Exp	5,500	5,500	2,748	2,712
			14,705	14,705	7,350	7,313
E080010	Kindegarten Maintenance (Daycare)	Exp	(15,081)	(15,081)	(7,518)	(6,696)
E080190	Depreciation - Pre-Schools	Exp	(25,918)	(25,918)	(12,956)	(13,065)
			(40,999)	(40,999)	(20,474)	(19,761)

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
<b>Other Education</b>						
E081020	School Oval Mtce	Exp	0	0	0	0
E081030	Contribution - Wagin Youth Care	Exp	(2,600)	(2,600)	(2,600)	(2,600)
			(2,600)	(2,600)	(2,600)	(2,600)
<b>Homecare Program</b>						
I082010	CHSP & HACC Grant	Inc	408,771	408,771	377,000	377,218
I082015	Meals on Wheels	Inc	2,500	2,500	1,248	943
I082020	CHSP Fee for Service	Inc	87,000	87,000	43,500	54,802
I082025	Donations	Inc	0	0	0	500
I082030	Government Pay Reimbursement	Inc	0	0	0	0
I082031	Homecare - Other Income	Inc	0	0	0	0
I082040	HCP Client Daily Fee	Inc	19,980	19,980	9,990	8,831
I082045	HCP Government Funds	Inc	108,000	108,000	54,000	76,830
			626,251	626,251	485,738	519,124
E082010	Management & Admin Salaries	Exp	(139,624)	(139,624)	(69,810)	(67,506)
E082013	Homecare Leave/Wages Liability GEN	Exp	0	0	0	0
E082015	Maintenance & Gardening Salaries	Exp	(34,752)	(34,752)	(17,374)	(37,962)
E082020	Nursing Salaries	Exp	(35,963)	(35,963)	(17,979)	(19,818)
E082025	Care Workers Salaries	Exp	(255,596)	(255,596)	(127,796)	(149,286)
E082030	Superannuation	Exp	(51,733)	(51,733)	(25,864)	(26,061)
E082035	Other Expenses	Exp	(5,000)	(5,000)	(2,490)	(7,102)
E082040	Travelling - Mileage	Exp	(25,000)	(25,000)	(12,498)	(15,351)
E082045	Staff Training	Exp	(1,800)	(1,800)	(900)	0
E082050	Staff Training Salaries	Exp	(3,500)	(3,500)	(1,746)	0
E082055	Subscriptions	Exp	(5,900)	(5,900)	(2,946)	(7,681)
E082060	Telephone & Postage	Exp	(1,400)	(1,400)	(696)	(964)
E082065	Advertising & Stationery	Exp	(1,200)	(1,200)	(600)	(470)
E082070	Insurance	Exp	(8,281)	(8,281)	(8,280)	(8,241)
E082075	Office Accommodation	Exp	(36,000)	(36,000)	(18,000)	(18,000)
E082080	Plant & Equipment Mtce	Exp	(20,000)	(20,000)	(9,990)	(9,345)
E082085	Consumable Supplies	Exp	(4,500)	(4,500)	(2,250)	(69)
E082090	Function & Catering Supplies	Exp	(1,500)	(1,500)	(750)	(705)
E082095	HCP Expenses	Exp	(6,000)	(6,000)	(3,000)	(6,567)
E082100	Administration Allocated	Exp	(17,788)	(17,788)	(8,892)	(8,892)
E082110	Meals on Wheels Expenditure	Exp	(2,500)	(2,500)	(1,248)	(1,017)
E082190	Depreciation - Homecare	Exp	(19,644)	(19,644)	(9,818)	(9,903)
			(677,681)	(677,681)	(342,927)	(394,940)
<b>Other Welfare</b>						
I083010	Wagin Frail Aged Reimb	Inc	9,152	9,152	9,152	9,152
I083040	Seniors Xmas Lunch Income	Inc	0	0	0	0
			9,152	9,152	9,152	9,152
E083010	Wagin Frail Aged Exp	Exp	(9,152)	(9,152)	(9,152)	(9,152)
E083020	Seniors Xmas Lunch	Exp	0	0	0	0
E083050	Other Welfare Exp	Exp	0	0	0	0
			(9,152)	(9,152)	(9,152)	(9,152)
<b>Total Education &amp; Welfare Income</b>			650,108	650,108	502,240	535,589
<b>Total Education &amp; Welfare Expenditure</b>			(730,432)	(730,432)	(375,153)	(426,453)

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
<b>Community Amenities</b>						
<b>Sanitation - Household Refuse</b>						
I101005	Domestic Collection	Inc	269,216	269,216	269,216	268,743
I102020	Refuse Site Fees	Inc	18,000	18,000	9,000	11,148
			287,216	287,216	278,216	279,891
E101005	Domestic Refuse Collection	Exp	(55,401)	(55,401)	(27,696)	(23,472)
E101006	Green Waste Collection	Exp	(27,227)	(27,227)	(13,608)	(11,574)
E101010	Recycling Residential	Exp	(65,294)	(65,294)	(32,646)	(27,502)
E101015	Refuse Site Mtce	Exp	(152,614)	(152,614)	(76,290)	(69,840)
E101025	Refuse Site Attendant	Exp	0	0	0	0
			(300,536)	(300,536)	(150,240)	(132,388)
<b>Sanitation - Other</b>						
I102002	Commercial Collection Charges	Inc	68,760	68,760	68,760	68,040
I102005	Reimbursement Drummuster	Inc	4,000	4,000	0	944
I102010	Charges Bulk Rubbish	Inc	17,400	17,400	8,700	7,120
			90,160	90,160	77,460	76,104
E102005	Commercial Collection	Exp	(16,089)	(16,089)	(8,040)	(6,930)
E102010	Bulk Cardboard Collection	Exp	(18,500)	(18,500)	(9,246)	(7,320)
E102020	Recycling Commercial	Exp	(15,187)	(15,187)	(7,590)	(5,699)
E101020	Chemical Drum Disposal Costs	Exp	(4,500)	(4,500)	(4,500)	0
E102190	Depreciation - Sanitation	Exp	(15,695)	(15,695)	(7,840)	(7,912)
			(69,971)	(69,971)	(37,216)	(27,861)
<b>Sewerage</b>						
I104005	Septic Tank Fees	Inc	500	500	246	0
			500	500	246	0
E104005	Sewerage Treatment Plant	Exp	(500)	(500)	(246)	(37)
			(500)	(500)	(246)	(37)
<b>Town Planning</b>						
I106005	Planning Fees	Inc	5,000	5,000	2,496	3,789
			5,000	5,000	2,496	3,789
E106005	Town Planning Expenses	Exp	(15,000)	(15,000)	(7,500)	0
E106100	Administration Allocated	Exp	(109,547)	(109,547)	(54,768)	(54,774)
			(124,547)	(124,547)	(62,268)	(54,774)
<b>Other Community Amenities</b>						
I107005	Cemetery Fees	Inc	15,000	15,000	7,500	12,686
I107010	Community Bus Income	Inc	5,000	5,000	2,496	1,776
I107025	Other Community Amenities Contributions	Inc	0	0	0	0
			20,000	20,000	9,996	14,462
E107005	Cemetery Mtce	Exp	(40,000)	(40,000)	(19,980)	(27,346)
E107010	Public Convenience Mtce	Exp	(56,196)	(56,196)	(28,080)	(26,601)
E107015	Community Bus Operating	Exp	(4,000)	(4,000)	(1,986)	(4,132)
E107100	Administration Allocated	Exp	(92,733)	(92,733)	(46,362)	(46,368)
E107190	Depreciation - Other Comm Amenities	Exp	(50,851)	(50,851)	(25,416)	(18,703)
			(243,781)	(243,781)	(121,824)	(123,150)
<b>Total Community Amenities Income</b>			402,876	402,876	368,414	374,246
<b>Total Community Amenities Expenditure</b>			(739,335)	(739,335)	(371,794)	(338,210)



COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
<b>Recreation &amp; Culture</b>						
<b>Public Halls &amp; Civic Centres</b>						
I111005	Town Hall Hire	Inc	4,000	4,000	1,998	838
I111010	Reimbursements	Inc	100	100	48	0
I111015	Town Hall Lease -L Piesse	Inc	0	0	0	0
			4,100	4,100	2,046	838
E111005	Town Hall Mtce	Exp	(30,413)	(30,413)	(15,192)	(35,890)
E111010	Other Halls Mtce	Exp	(11,602)	(11,602)	(5,790)	(4,561)
E111190	Depreciation - Public Halls	Exp	(202,711)	(202,711)	(101,353)	(102,189)
			(244,727)	(244,727)	(122,335)	(142,640)
<b>Swimming Pool</b>						
I112010	Swimming Pool Admission	Inc	30,000	30,000	12,000	11,317
I112015	Swimming Pool Miscellaneous Income	Inc	0	0	0	0
I112020	Reimbursements	Inc	500	500	500	0
I112025	CSRFF Grant - Swim Pool Stage 2	Inc	0	0	0	0
			30,500	30,500	12,500	11,317
E112005	Pool Staff Salary	Exp	(122,579)	(122,579)	(61,288)	(55,229)
E112008	Pool Leave/Wages Liability	exp	0	0	0	0
E112010	Superannuation	Exp	(12,383)	(12,383)	(6,188)	(456)
E112015	Swimming Pool Maintenance	Exp	(119,242)	(119,242)	(59,604)	(58,849)
E112020	Swimming Pool Other Expenses	Exp	(7,088)	(7,088)	(3,540)	(3,251)
E113076	Interest on Loan 139 - Swimming Pool	Exp	(8,523)	(8,523)	(4,260)	(4,360)
E112190	Depreciation - Swimming Pools	Exp	(221,266)	(221,266)	(110,626)	(111,542)
			(491,081)	(491,081)	(245,506)	(233,687)
<b>Other Recreation &amp; Sport</b>						
I113005	Sportsground Rental	Inc	8,795	8,795	4,397	2,509
I113010	Sportsground Reimbursements	Inc	0	0	0	5,860
I113015	Power Reimbursements	Inc	5,000	5,000	2,496	1,148
I113020	Recreation Centre Hire	Inc	5,000	5,000	2,496	720
I113025	Reimbursements Other	Inc	1,000	1,000	1,000	218
I113030	Rec Centre Equipment Contributions	Inc	1,500	1,500	0	0
I113035	Sporting Club Leases	Inc	2,000	2,000	2,000	1,141
I113040	Other Recreation & Sport Contributions	Inc	0	0	0	0
I113055	Eric Farrow Pavillion Hire	Inc	5,000	5,000	2,496	2,745
I113065	Community Gym Membership	Inc	14,375	14,375	7,182	6,596
I113079	SS Loan 142 - Interest & Gtee Fee Revenue	Inc	1,422	1,422	0	0
			44,092	44,092	22,067	20,937
E113005	Sportsground Mtce	Exp	(123,057)	(123,057)	(61,506)	(47,233)
E113010	Sportsground Building Mtce	Exp	(24,662)	(24,662)	(12,300)	(19,448)
E113015	Wetlands Park Mtce	Exp	(77,953)	(77,953)	(38,964)	(38,077)
E113020	Parks & Gardens Mtce	Exp	(67,359)	(67,359)	(33,660)	(30,267)
E113025	Puntapin Rock Mtce	Exp	(2,706)	(2,706)	(1,344)	(144)
E113030	Recreation Centre Mtce	Exp	(63,759)	(63,759)	(31,854)	(25,632)
E113035	Rec Staff Salaries	Exp	(18,000)	(18,000)	(8,996)	(1,925)
E113038	Rec Staff Leave/Wages Liability	Exp	0	0	0	0
E113040	Superannuation	Exp	(1,980)	(1,980)	(988)	(1,687)
E113045	Other Expenses	Exp	(3,200)	(3,200)	(1,596)	(283)
E113050	Norring Lake Mtce	Exp	(3,400)	(3,400)	(1,686)	(4,298)
E113065	Eric Farrow Pavilion Mtce	Exp	(23,220)	(23,220)	(11,598)	(15,931)
E113070	Rec Centre Sports Equipment	Exp	(2,000)	(2,000)	(996)	(778)
E113075	Interest on Loan 131 - Rec Centre	Exp	0	0	0	0
E113078	Interest on Loan 142 - SSL Bowls Club	Exp	(1,422)	(1,422)	0	0
E113095	Community Gym Expenditure	Exp	(11,500)	(11,500)	(5,730)	(2,520)
E113115	Bowls Club Financial Assistance	Exp	(60,000)	(60,000)	(60,000)	(60,000)
E113100	Administration Allocated	Exp	(203,037)	(203,037)	(101,514)	(101,520)
E113190	Depreciation - Other Rec & Sport	Exp	(388,286)	(388,286)	(194,138)	(195,739)
			(1,075,541)	(1,075,541)	(566,870)	(545,482)

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
<b>Library</b>						
I115005	Lost Books	Inc	50	50	24	0
I115010	Reimbursements & Grants	Inc	100	100	48	1,545
			150	150	72	1,545
E115005	Library Staff Salaries	Exp	(50,969)	(50,969)	(25,475)	(30,827)
E115008	Library Leave/Wages Liability	Exp	0	0	0	0
E115015	Library Building Mtce	Exp	(11,347)	(11,347)	(5,652)	(3,529)
E115020	Library Other Expenses	Exp	(7,917)	(7,917)	(3,942)	(1,648)
E115030	Library IT	Exp	(12,800)	(12,800)	(12,796)	(1,545)
E115190	Depreciation - Libraries	Exp	(16,210)	(16,210)	(8,101)	(8,171)
			(99,242)	(99,242)	(55,966)	(45,720)
<b>Other Culture</b>						
I116035	Long Table Experience Income	Inc	0	0	0	0
I116065	Electronic Sign Advertising Income	Inc	3,000	3,000	1,500	227
I119015	Contribution to Woolorama	Inc	0	0	0	0
I119020	Reimbursements	Inc	0	0	0	500
I119030	Community Events Income	Inc	0	0	0	700
I119031	Other Culture Grant Funds	Inc	0	0	0	0
I113078	SS Loan 141 - Interest & Gtee Fee Reimbursement	Inc	2,671	2,671	1,335	1,170
			5,671	5,671	2,835	2,597
E116005	Subsidy Woolorama Committee	Exp	(500)	(500)	0	(500)
E116010	Woolorama Costs & Maintenance	Exp	(68,634)	(68,634)	(34,296)	(11,077)
E113077	Interest on Loan 141 - SSL Wagin Ag	Exp	(2,180)	(2,180)	(1,090)	(1,170)
E116015	Community Centre Mtce	Exp	(16,449)	(16,449)	(8,208)	(4,822)
E116020	Historical Village	Exp	(2,930)	(2,930)	(1,452)	(2,422)
E116025	Heritage Review	Exp	(12,130)	(12,130)	(12,128)	0
E116035	Long Table Experience Expenditure	Exp	0	0	0	0
E116045	Community Development Events	Exp	(14,000)	(14,000)	(9,500)	(12,287)
E116046	Community Development Equipment Maintenance	Exp	0	0	0	0
E116055	Other Culture Grant Funds Exp	Exp	(11,000)	(11,000)	(10,000)	0
E116060	Betty Terry Theatre Expenditure	Exp	(6,485)	(6,485)	(3,222)	(2,574)
E116065	Electronic Sign Expenditure	Exp	(4,500)	(4,500)	(2,244)	(2,480)
E116070	Court House Expenditure	Exp	(6,059)	(6,059)	(3,000)	(3,651)
E116075	NAB Building Expenditure	Exp	(10,554)	(10,554)	(5,256)	(13,693)
E116190	Depreciation - Other Culture	Exp	(99,193)	(99,193)	(49,596)	(53,834)
			(254,613)	(254,613)	(139,992)	(108,510)
<b>Total Recreation &amp; Culture Income</b>			84,513	84,513	39,520	37,234
<b>Total Recreation &amp; Culture Expenditure</b>			(2,165,203)	(2,165,203)	(1,130,669)	(1,076,039)
<b>Transport</b>						
<b>Streets Roads Bridges &amp; Depot Construction</b>						
I121005	Direct Road Grants	Inc	151,694	151,694	151,694	151,694
I121010	Road Project Grants	Inc	552,448	552,448	441,956	160,487
I121015	Roads to Recovery Grant	Inc	312,145	312,145	103,005	99,266
I121020	Reimbursements	Inc	0	0	0	0
I121025	Contribution - St Lighting	Inc	5,000	5,000	0	0
I121070	Main Roads Bridge Grant	Inc	0	0	0	0
I121076	LRCIP Funding	Inc	102,233	102,233	51,115	25,542
I147125	Storm Damage Reimbursements	Inc	0	0	0	0
			1,123,520	1,123,520	747,770	436,989

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
<b>Streets Roads Bridges &amp; Depot Maintenance</b>						
I122055	Diesel Fuel Rebate Income	Inc	40,000	40,000	19,998	25,493
			40,000	40,000	19,998	25,493
E122005	Road Maintenance	Exp	(130,000)	(130,000)	(64,986)	(52,150)
E122006	Maintenance Grading	Exp	(180,000)	(180,000)	(89,988)	(107,042)
E122007	Rural Tree Pruning	Exp	(65,000)	(65,000)	(32,484)	(43,869)
E122008	Rural Spraying	Exp	(10,000)	(10,000)	(4,998)	(5,329)
E122009	Town Site Spraying	Exp	(20,000)	(20,000)	(9,984)	(11,207)
E122010	Depot Mtce	Exp	(21,444)	(21,444)	(10,692)	(11,880)
E122011	Town Reserve & Verg Mtce	Exp	(10,000)	(10,000)	(4,992)	(2,297)
E122012	Bridge & Drainage Mtce	Exp	(22,500)	(22,500)	(11,238)	(6,158)
E122015	Rural Numbering	Exp	0	0	0	0
E122020	Footpath Mtce	Exp	(5,000)	(5,000)	(2,484)	(739)
E122025	Street Cleaning	Exp	(45,000)	(45,000)	(22,488)	(24,377)
E122030	Street Trees	Exp	(50,000)	(50,000)	(24,990)	(24,815)
E122035	Traffic & Street Signs Mtce	Exp	(4,000)	(4,000)	(1,992)	(3,285)
E122045	Townscape	Exp	(70,000)	(70,000)	(59,984)	(55,581)
E122050	Crossovers	Exp	(500)	(500)	(240)	(160)
E122055	RoMan Data Collection	Exp	(10,000)	(10,000)	(5,000)	(8,711)
E122060	Street Lighting	Exp	(70,000)	(70,000)	(34,998)	(24,322)
E122090	Graffiti Removal	Exp	0	0	0	0
E122100	Administration Allocated	Exp	(83,169)	(83,169)	(41,580)	(41,586)
E122105	Loss on Sale of Asset	Exp	0	0	0	0
E122190	Depreciation - Roads	Exp	(1,853,148)	(1,853,148)	(926,561)	(944,580)
E147120	Storm Damage - Not Claimable	Exp	0	0	0	0
			(2,649,761)	(2,649,761)	(1,349,679)	(1,368,088)
<b>Road Plant Purchases</b>						
I122100	Profit on Sale of Asset	Inc	58,192	58,192	58,192	7,817
			58,192	58,192	58,192	7,817
E123010	Loss on Sale of Asset	Exp	(5,396)	(5,396)	0	(1,118)
			(5,396)	(5,396)	0	(1,118)
<b>Aerodrome</b>						
I126015	Aerodrome Reimbursements/Grants	Inc	0	0	0	0
I126020	Aerodrome Hangar Lease	Inc	10,893	10,893	5,446	6,524
			10,893	10,893	5,446	6,524
E126005	Aerodrome Maintenance	Exp	(12,714)	(12,714)	(6,348)	(11,476)
E126190	Depreciation - Aerodromes	Exp	(47,112)	(47,112)	(23,552)	(23,750)
			(59,826)	(59,826)	(29,900)	(35,226)
<b>Total Transport Income</b>			1,232,605	1,232,605	831,406	476,823
<b>Total Transport Expenditure</b>			(2,714,983)	(2,714,983)	(1,379,579)	(1,404,432)

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
<b>Economic Services</b>						
<b>Rural Services</b>						
I131020	Landcare Reimbursements	Inc	79,653	79,653	39,822	41,254
			79,653	79,653	39,822	41,254
E131020	Landcare	Exp	(115,000)	(115,000)	(57,486)	(64,455)
E131030	Rural Towns Program	Exp	(18,000)	(18,000)	(8,988)	(4,099)
E131100	Administration Allocated	Exp	(29,060)	(29,060)	(14,526)	(14,532)
E131140	Water Management Plan / Harvesting	Exp	(10,000)	(10,000)	(4,980)	(3,339)
E131190	Depreciation - Rural Services	Exp	0	0	0	0
			(172,060)	(172,060)	(85,980)	(86,425)
<b>Tourism &amp; Area Promotion</b>						
I132005	Caravan Park Fees	Inc	70,000	70,000	34,998	31,543
I132010	Reimbursements	Inc	1,000	1,000	498	909
I132015	RV Area Fees	Inc	10,000	10,000	4,998	4,108
I132035	Tourism Income	Inc	0	0	0	0
			81,000	81,000	40,494	36,560
E132010	Wagin Tourism Committee	Exp	0	0	0	0
E132015	Caravan Park Manager Salary	Exp	(35,238)	(35,238)	(17,614)	(19,024)
E132020	Caravan Park Mtce	Exp	(55,039)	(55,039)	(27,504)	(17,482)
E132023	Caravan Leave/Wages Liability	Exp	0	0	0	0
E132025	Subsidy Historic Village	Exp	(8,500)	(8,500)	(8,500)	0
E132035	RV Area Maintenance	Exp	(10,000)	(10,000)	(4,992)	(5,504)
E132040	Tourism Promotion & Subscripts	Exp	(14,500)	(14,500)	(7,242)	(5,028)
E132050	Administration Allocated	Exp	(148,525)	(148,525)	(74,262)	(74,262)
E132190	Depreciation - Tourism	Exp	(17,334)	(17,334)	(8,665)	(8,738)
			(289,136)	(289,136)	(148,779)	(130,038)
<b>Building Control</b>						
I133005	Building Licenses	Inc	5,000	5,000	2,496	2,583
I133010	Swimming Pool Inspection Fees	Inc	0	0	0	0
I142010	Sale of Land	Inc	0	0	0	0
			5,000	5,000	2,496	2,583
<b>Other Economic Services</b>						
I134005	Water Sales	Inc	20,000	20,000	9,996	14,298
			20,000	20,000	9,996	14,298
E134005	Water Supply - Standpipes	Exp	(25,000)	(25,000)	(12,486)	(12,000)
E134020	Land Sale Costs	Exp	0	0	0	(120)
E134190	Depreciation - Other Economic Services	Exp	(2,052)	(2,052)	(1,026)	(1,034)
			(27,052)	(27,052)	(13,512)	(13,154)
<b>Total Economic Services Income</b>			185,653	185,653	92,808	94,695
<b>Total Economic Services Expenditure</b>			(488,248)	(488,248)	(248,271)	(229,617)
<b>Other Property &amp; Services</b>						
<b>Private Works</b>						
I141005	Private Works Income	Inc	20,000	20,000	9,996	13,166
			20,000	20,000	9,996	13,166
E141005	Private Works	Exp	(15,000)	(15,000)	(7,494)	(13,216)
E141100	Administration Allocated	Exp	(3,428)	(3,428)	(1,710)	(1,716)
			(18,428)	(18,428)	(9,204)	(14,932)

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
<b>Public Works Overheads</b>						
I143020	Reimbursements	Inc	11,000	11,000	5,496	1,169
I143040	Workers Compensaion	Inc	0	0	0	26,426
			11,000	11,000	5,496	27,595
E143005	Engineering Salaries	Exp	(118,891)	(118,891)	(59,443)	(51,743)
E143007	Engineering Administration Salaries	Exp	(64,406)	(64,406)	(32,201)	(34,052)
E143008	Works Leave/Wages Liability	Exp	0	0	0	0
E143009	Housing Allowance Works	Exp	(17,031)	(17,031)	(8,515)	(14,980)
E143015	CEO's Salary Allocation	Exp	(58,688)	(58,688)	(29,341)	(52,715)
E143020	Engineering Superannuation	Exp	(123,644)	(123,644)	(61,821)	(54,852)
E143025	Engineering - Other Expenses	Exp	(5,000)	(5,000)	(2,490)	(434)
E143030	Sick Holiday & Allowances Pay	Exp	(165,000)	(165,000)	(82,500)	(58,604)
E143040	Workers Compensation	Exp	0	0	0	(25,686)
E143045	Insurance on Works	Exp	(37,752)	(37,752)	(37,752)	(38,051)
E143050	Protective Clothing	Exp	(8,000)	(8,000)	(3,996)	(2,921)
E143055	Fringe Benefits	Exp	(500)	(500)	0	0
E143060	CEO's Vehicle Allocation	Exp	(1,000)	(1,000)	(498)	(948)
E143065	MOW - Vehicle Expenses	Exp	(8,000)	(8,000)	(3,990)	(3,784)
E143075	Telephone Expenses	Exp	(1,500)	(1,500)	(750)	(1,392)
E143080	Staff Licenses	Exp	(500)	(500)	(246)	(128)
E143085	Safety Equipment & Meetings	Exp	(4,000)	(4,000)	(1,992)	(3,600)
E143090	Conferences & Courses	Exp	(1,500)	(1,500)	(750)	0
E143095	Staff Training	Exp	(15,000)	(15,000)	(7,488)	0
E143105	Administration Allocated	Exp	0	0	0	0
E143200	LESS PWOH ALLOCATED	Exp	630,412	630,412	315,204	303,132
			0	0	(18,569)	(40,758)
<b>Plant Operation Costs</b>						
I144005	Sale of Scrap	Inc	500	500	246	0
I144010	Reimbursements	Inc	500	500	246	0
			1,000	1,000	492	0
E144010	Fuel & Oils	Exp	(180,000)	(180,000)	(89,994)	(80,831)
E144020	Tyres & Tubes	Exp	(20,000)	(20,000)	(9,996)	(9,329)
E144030	Parts & Repairs	Exp	(85,000)	(85,000)	(42,492)	(22,419)
E144040	Plant Repair - Wages	Exp	(30,000)	(30,000)	(14,994)	(16,518)
E144050	Insurance and Licences	Exp	(37,500)	(37,500)	(37,498)	(34,861)
E144060	Expendable Tools-Consumables only	Exp	(10,000)	(10,000)	(4,998)	(307)
E144065	MV Insurance Claim Expenses	Exp	(1,000)	(1,000)	(498)	0
E144075	Minor Plant & Equipment <\$5000	Exp	(8,000)	(8,000)	(3,996)	(2,785)
E144200	LESS POC ALLOCATED-PROJECTS	Exp	371,500	371,500	185,748	129,244
			0	0	(18,718)	(37,806)
<b>Salaries &amp; Wages</b>						
E146010	Gross Salaries, Allowances & Super	Exp	(2,849,974)	(2,849,974)	(1,424,983)	(1,468,301)
E146200	Less Sal , Allow, Super Allocated	Exp	2,849,974	2,849,974	1,424,983	1,468,301
			0	0	0	0

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
	<b>Unclassified</b>					
I147005	Commission - Vehicle Licensing	Inc	50,000	50,000	24,996	27,168
I147006	Commission - TransWA	Inc	500	500	246	83
I147007	Reimbursement - OHS	Inc	0	0	0	0
I147035	Banking errors	Inc	0	0	0	0
I147050	Council Staff Housing Rental	Inc	18,200	18,200	9,096	6,500
I147065	Insurance Reimbursement	Inc	0	0	0	10,400
I147070	Council Housing Reimbursements	Inc	0	0	0	2,531
I147085	NAB Buiding Rent	Inc	8,400	8,400	4,200	4,444
I147120	Charge on Private use of Shire Vehicle	Inc	360	360	180	0
I147121	Reimbursement - Community Requests	Inc	0	0	0	0
			77,460	77,460	38,718	51,126
E147015	Community Requests & Events - CEO Allocation	Exp	(3,000)	(3,000)	(1,500)	(500)
E147035	Banking Errors	Exp	0	0	0	0
E147050	Council Housing Maintenance	Exp	(95,000)	(95,000)	(47,346)	(36,054)
E147051	Interest on Loan 137 - Staff Housing	Exp	(6,230)	(6,230)	(3,114)	(3,240)
E147052	Interest on Loan 138 - Doctor Housing	Exp	(2,430)	(2,430)	(1,215)	(1,317)
E147055	Consultants	Exp	(55,000)	(55,000)	(27,498)	(3,346)
E147070	4WD Resource Sharing Group	Exp	(7,500)	(7,500)	(3,750)	(7,036)
E147090	Building Maintenance	Exp	(5,000)	(5,000)	(2,484)	(1,523)
E147100	Administration Allocated	Exp	(130,236)	(130,236)	(65,118)	(65,118)
E147115	Occupational Health & Safety (OHS)	Exp	(10,000)	(10,000)	(4,998)	(85)
E147130	Depreciation - Unclassified	Exp	(136,963)	(136,963)	(68,479)	(69,044)
E147150	Community Requests Budget	Exp	(24,430)	(24,430)	(12,210)	(21,170)
E147151	Community Donations/Sponsorship	Exp	(3,500)	(3,500)	(1,746)	(553)
			(479,289)	(479,289)	(239,458)	(208,986)
	<b>Total Other Property &amp; Services Income</b>		109,460	109,460	54,702	91,887
	<b>Total Other Property &amp; Services Expenditure</b>		(497,716)	(497,716)	(285,949)	(302,482)
	<b>Total Income</b>		5,768,410	5,848,915	4,851,824	4,628,777
	<b>Total Expenditure</b>		(8,879,434)	(8,879,434)	(4,624,923)	(4,562,780)
	<b>Net Deficit (Surplus)</b>		(3,111,024)	(3,030,519)	226,901	65,997

**8.1.2 SCHEDULE OF ACCOUNTS PAYMENTS – DECEMBER 2023**

<b>AUTHOR OF REPORT:</b>	Manager of Finance
<b>SENIOR OFFICER:</b>	Chief Executive Officer
<b>DISCLOSURE OF INTEREST:</b>	Nil
<b>FILE REFERENCE:</b>	FM.FI.1
<b>ATTACHMENTS:</b>	Payments List

**OFFICER RECOMMENDATION**

**Moved Cr**

**Seconded Cr**

**That Council ENDORSE the list of accounts paid by the Acting Chief Executive Officer under delegated authority, during December 2023: -**

- EFT Payments EFT14238 – EFT14240, EFT14245 – EFT14332, Cheque Payments 222 – 225 and Direct Debit Payments DD5442.1– DD5473.20 from the Municipal Account totalling \$355,306.72.**
- EFT Payments EFT14333 – EFT14339 from the Restricted Funds Account totalling \$1,700.00**
- Credit card Payments totalling \$3,694.49.**

**BRIEF SUMMARY**

This item presents the schedule of payments made during January 2024 for Council approval in accordance with *Regulation 13 of the Local Government (Financial Management) Regulations 1996*.

**BACKGROUND/COMMENT**

The Local Government has delegated authority to the CEO to make payments from the municipal fund or the restricted fund as required. A list of all the payments is to be prepared each month showing all accounts paid since the last list was prepared.

All accounts paid have been fully checked and are supported by purchase orders and certified as to the receipt of goods and/or services and compliant with the Shire of Wagin purchasing policy.

**CONSULTATION/COMMUNICATION**

Nil

## **STATUTORY/LEGAL IMPLICATIONS**

### **Local Government (Financial Management) Regulations 1996**

#### Regulation 13

- (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared
  - (a) the payee's name;
  - (b) the amount of the payment;
  - (c) the date of the payment; and
  - (d) sufficient information to identify the transaction.
- 2) A list of accounts for approval to be paid is to be prepared each month showing —
  - (a) for each account which requires council authorisation in that month —
    - (i) the payee's name;
    - (ii) the amount of the payment; and
    - (iii) sufficient information to identify the transaction; and
  - (b) the date of the meeting of the council to which the list is to be presented.
- (3) A list prepared under subregulation (1) or (2) is to be —
  - (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
  - (b) recorded in the minutes of that meeting.

## **POLICY IMPLICATIONS**

Nil

## **FINANCIAL IMPLICATIONS**

All expenditure has been approved via adoption of the 2023/24 Annual Budget or resulting from a Council Motion for a budget amendment.

## **STRATEGIC IMPLICATIONS**

Nil

## **VOTING REQUIREMENTS**

Simple Majority



**SHIRE OF WAGIN**  
**STATEMENT OF PAYMENTS**  
For the Period Ended 31 December 2023

**Municipal Funds Account - List of Payments**

Chq/EFT	Date	Name	Description	Amount
<b>Cheque Payment</b>				
222	19/12/2023	Shire Of Wagin	Homecare Petty Cash	(195.45)
223	19/12/2023	Synergy	Electricity Usage	(8,242.99)
224	19/12/2023	Wagin Pharmacy	Medical Supplies - Swimming Pool	(116.92)
225	21/12/2023	Synergy	Electricity Usage	(11,701.38)
<b>Cheque Payments Total</b>				<b>(20,256.74)</b>
<b>EFT Payments</b>				
EFT14238	05/12/2023	Two Sisters Cafe And Takeaway	50% Deposit - Catering for Shire Christmas Party - 8th December 2023	(937.50)
EFT14239	07/12/2023	Australian Services Union	Payroll deductions	(26.50)
EFT14240	07/12/2023	Wagin Woodanilling Landcare Zone	Payroll deductions	(42.00)
EFT14245	08/12/2023	Ashleigh Innes	Prepare and Paint Ceilings, Walls, Doors, Frames, Skirting and Windows Throughout - Town Hall	(10,175.00)
EFT14246	08/12/2023	Pride Plastering	Fix & Chem Rod Cracks , Repair Water leaks, Screw down loose roof sheets, Seal gutter, Replace and fix ceilings and cornice in green room, Wash room and Toilets - Town Hall	(13,607.00)
EFT14247	19/12/2023	3e Advantage Pty Limited	Photocopier Charges 1/11/2023 - 30/11/2023	(1,061.08)
EFT14248	19/12/2023	A G Brookes Excavations	Remove Fallen Trees & Debris - Main Road	(3,300.00)
EFT14249	19/12/2023	Alexander Galt And Co Pty Ltd	Hardware Supplies	(1,896.80)
EFT14250	19/12/2023	Angela Jade	Purchase of Sofa - Library	(300.00)
EFT14251	19/12/2023	Ashleigh Innes	Prepare and Paint Ceilings, Walls, Skirting, Doors and Windows in Green Room, Stage Wash Room and Toilets - Town Hall	(7,480.00)
EFT14252	19/12/2023	Atc Work Smart	E-Rua's Wages - Split 76 Hours (Date Paid 25/11/2023)	(1,437.08)
EFT14253	19/12/2023	Australia Post	Admin Postage, Homecare Postage - November 2023	(530.65)
EFT14254	19/12/2023	Best Office Systems	Shredder - Admin Office	(825.00)
EFT14255	19/12/2023	Bitumen Distributors Pty Ltd	400L Emulsion - Road Maintenance	(462.00)
EFT14256	19/12/2023	Chubb Security Australia	Supply, Install and Commission the Service Defects - Medical Centre Alarm	(3,963.30)
EFT14257	19/12/2023	Command A Com	Shire Administration Office, Works Depot, Rec Centre & Library - Phone and Fax Service - November 2023	(162.22)
EFT14258	19/12/2023	D Spencer & La Lucas	Replace 16m of Gutter including EWP hire - Merino Shed Roof	(2,198.00)
EFT14259	19/12/2023	Dfabengineering	Repairs to Pool Blanket Rollers - Swimming Pool	(550.00)
EFT14260	19/12/2023	Elders Rural Services Australia Limited	Fledbag Original - Minor Plant, Steel cap Boots - Protective Clothing for Works Crew	(616.00)
EFT14261	19/12/2023	Finishing Wa	Binding Of Council Minutes	(286.00)
EFT14262	19/12/2023	Fuel Distributors Of Wa Pty Ltd	Unleaded Fuel - Homecare Managers Vehicle (P80)	(47.12)
EFT14263	19/12/2023	Godfreys Albany	Pullman Vacuum Cleaner - Court House Upgrade	(429.00)
EFT14264	19/12/2023	Goodchild Services	Repair Fridge - Admin Office	(247.50)
EFT14265	19/12/2023	Goodyear Autocare Wagin	Tyres - Bushfire Insurance Claim, Repair Tyre - Ranger Vehicle (P38)	(503.00)
EFT14266	19/12/2023	Great Southern Fuel Supply	Unleaded Fuel - Darkan Homecare Vehicle (P86)	(304.43)
EFT14267	19/12/2023	Great Southern Rammed Earth & Concrete	Supply and Lay Concrete Footpath - Lukin Street	(19,989.20)
EFT14268	19/12/2023	Great Southern Waste Disposal	Management of Facility & Refuse Collection - November 2023	(34,717.21)
EFT14269	19/12/2023	Hall Electrical & Data Services	50% Payment - Replace Fujitsu Ducted Unit, Replace existing return air filter material, Clean all existing outlets, Put a manual dampener going to the single room in the middle of the building - Medical Centre, Inspect Pool Vacuum & Pool Float Control - Swimming Pool	(3,796.10)
EFT14270	19/12/2023	JB Hi-Fi Group Pty Ltd	5x Apple iPads & Cygnett Tekview Slimline Case - Homecare	(3,596.99)
EFT14271	19/12/2023	Judyann Dorante	Reimbursement for Working with Children Check - Homecare	(87.00)
EFT14272	19/12/2023	Landgate - Midland	Stopped Document	(101.50)
EFT14273	19/12/2023	Liberty Oil Australia Pty Ltd	5,000L Diesel, 1,000L Unleaded	(10,546.30)
EFT14274	19/12/2023	Lydia Highfield	CEO Recruitment and Selection Service Fee 2023	(5,850.00)
EFT14275	19/12/2023	Marleys Diesel & Ag	20L Hydraulic Oil - Works Depot	(124.30)
EFT14276	19/12/2023	Minding Auto Electrics	Regas Aircon & Replace Hose and Receiver Dryer - Dynapac Roller (P19), Replace Air Con Fan Motor - Mulipac Roller (P49)	(2,338.49)
EFT14277	19/12/2023	Officeworks	Stationery Order - December 2023, White Board, Markers, Wet Floor Sign - Court House Upgrade	(550.08)
EFT14278	19/12/2023	Palace Hotel	Refresh Council Bar Fridge	(513.90)
EFT14279	19/12/2023	Public Transport Authority	Trans WA ticket sales minus agent commission	(108.12)
EFT14280	19/12/2023	Radrock Adventures	Climbing Wall, Bungee and Bouncy Castle - Christmas Street Carnival	(3,454.00)
EFT14281	19/12/2023	Ray Ford Signs ( Powerhouse Signs)	Wheels for A-Frame Sign - Court House Upgrade	(35.20)
EFT14282	19/12/2023	Rj & Ca Scardetta	Install Cable Hole through Desk - Court House Upgrade	(132.00)
EFT14283	19/12/2023	Scavenger Supplies	4x Kestrel Weather Metres - Bushfire Brigades	(1,826.00)

Chq/EFT	Date	Name	Description	Amount
EFT14284	19/12/2023	Sk & Tr Angwin	Supply 2500m Gravel - Dwelyerdine Road	(3,375.00)
EFT14285	19/12/2023	St Luke's Family Practice Management Trust	Management Fee for Wagin Practice - November 2023	(4,583.33)
EFT14286	19/12/2023	Swat Wagin	Pest Spraying - Admin Office, Caravan Park, Court House, Library, Swimming Pool, Recreation Centre & Public Toilets	(2,871.00)
EFT14287	19/12/2023	T-quip	Spindle ASM - Kubota Mower (P18)	(1,235.30)
EFT14288	19/12/2023	Team Global Express Pty Ltd	Delivery Charges	(926.99)
EFT14289	19/12/2023	The West Australian	Advertisement for Executive Assistant Position - Narrogin Observer 9 November 2023	(377.12)
EFT14290	19/12/2023	Two Sisters Cafe And Takeaway	50% Balance - Catering for Shire Christmas Party - 8th December 2023	(937.50)
EFT14291	19/12/2023	Wa Contract Ranger Services Pty Ltd	Ranger Services 28/11/2023, 7/12/2023, 8/12/2023 & 12/12/2023	(1,776.50)
EFT14292	19/12/2023	Wagin & Herald Street Veterinary Clinics	Euthanise Cat	(40.00)
EFT14293	19/12/2023	Wagin Agri Services	1,000kg Granular Wettasoil, 1,700kg Enviro Blend & 1,500kg Multi Gro - Sportsground Oval	(6,186.00)
EFT14294	19/12/2023	Wagin Agricultural Society Inc	Woolorama Sponsorship 2024 - Art Prize	(1,100.00)
EFT14295	19/12/2023	Wagin Community Resource Centre	Advertisement for intention to sell Lot 220 7 Vernal Street - Wagin Wool Press	(25.00)
EFT14296	19/12/2023	Wagin District Farmers Co-operative	Admin Office Kitchen Refreshments, Cleaning Supplies, Library Supplies, Works Depot Kitchen Refreshments, Swim Nappies - Swimming Pool, Cat & Dog Food - Pound	(684.82)
EFT14297	19/12/2023	Wagin Gas Electrics	Install 2 x smoke alarms - Gordon Street Residence, Disconnect Power - Woolorama Portable Toilets, Repairs to Hot Water System - Swimming Pool	(808.50)
EFT14298	19/12/2023	Wagin Meats	150 Sausages - Swimming Pool	(208.00)
EFT14299	19/12/2023	Wagin Mechanical Repairs	Service - BMO Mahindra (P17), Service and Annual Inspection - Community Bus (P07)	(2,544.30)
EFT14300	19/12/2023	Wagin Mowers	Repair Echo Blower (P30)	(35.02)
EFT14301	19/12/2023	Wagin Truck Centre	Hydraulic Hose (including freight) - Skid Steer Bobcat (P39)	(455.00)
EFT14302	19/12/2023	Wallis Computer Solutions	NBN - Admin Office, Library & Rec Centre - December 2023, Agreement Fusion - Admin Office - December 2023	(466.18)
EFT14303	21/12/2023	Australian Services Union	Payroll deductions	(26.50)
EFT14304	21/12/2023	Wagin Woodanilling Landcare Zone	Payroll deductions	(42.00)
EFT14305	21/12/2023	Admedia Australia	Television Ad Creation - Tourism	(891.00)
EFT14306	21/12/2023	Air-Born Amusements	Hire of Merry-Go-Round, Hulk Smash & Corn Holes including operator - Christmas Street Carnival	(2,800.00)
EFT14307	21/12/2023	Alexander Galt And Co Pty Ltd	Hardware Supplies	(374.50)
EFT14308	21/12/2023	Apps Plumbing & Gas Wagin	Clear Blocked Sewer Lines - Wetlands Park Public Toilets	(247.50)
EFT14309	21/12/2023	Atc Work Smart	E-Rua's Wages - Split 69.50 Hours (Date Paid 9/12/2023)	(1,437.09)
EFT14310	21/12/2023	Coates Hire Collie	Hire of 2x LED Lighting Towers - Christmas Street Carnival	(468.01)
EFT14311	21/12/2023	Fuel Distributors Of Wa Pty Ltd	Diesel - Town Bushfire Truck (W003)	(74.64)
EFT14312	21/12/2023	Fulton Hogan Industries Pty Ltd	Reseal - Etelowie, Vine & Theta Street	(35,362.01)
EFT14313	21/12/2023	Goodyear Autocare Wagin	2x New Tyres - Community Bus (P07)	(668.00)
EFT14314	21/12/2023	Hall Electrical & Data Services	Supply and Install 3x AC Units - Court House Upgrades	(7,816.38)
EFT14315	21/12/2023	Hammersley Refrigeration	Check and Repair Air Con - Doctor's Residence	(308.00)
EFT14316	21/12/2023	Independence Australia	Incontinence Aids - HCP Client	(304.00)
EFT14317	21/12/2023	Katanning Glazing And Security	Supply 1x Sliding Cabinet Lock - Court House Upgrade	(33.00)
EFT14318	21/12/2023	Narrogin Gasworx	Lift Chair and Cover - HCP Client	(3,689.00)
EFT14319	21/12/2023	Narrogin Packaging And Motorcycles	Disposable Gloves & Urinal Disks - Public Conveniences	(213.85)
EFT14320	21/12/2023	Officeworks	Stationery Order - December 2023	(25.16)
EFT14321	21/12/2023	Property Supervision Services	Gardening - Homecare	(2,806.50)
EFT14322	21/12/2023	Scavenger Supplies	60x Fire Protection Goggles - Bushfire Brigades	(2,310.00)
EFT14323	21/12/2023	Sea Breeze Ice Creams	Supply Ice Creams - Christmas Street Carnival	(700.00)
EFT14324	21/12/2023	Sigma Chemicals	Chemicals - Swimming Pool	(4,571.27)
EFT14325	21/12/2023	Uniforms At Work Australia Pty Ltd	Staff Uniform - Deb Stephens 2023/2024	(143.00)
EFT14326	21/12/2023	Wa Country Health Service - Wheatbelt	Main Meals and Sweets Supplied November 2023	(287.10)
EFT14327	21/12/2023	Wa Reticulation Supplies	2x Hunter Single Station Controllers - Admin Office Garden	(342.65)
EFT14328	21/12/2023	Wagin Aero Club	Agreed payment under MOU - Shire of Wagin & Wagin Aero Club	(3,617.00)
EFT14329	21/12/2023	Wagin Gas Electrics	Inspect Septic Pump - Wetlands Park, Inspect Chlorinator - Swimming Pool	(495.00)
EFT14330	21/12/2023	Wagin Mechanical Repairs	Service - CEO Vehicle (P01)	(422.10)
EFT14331	21/12/2023	Wagin Mowers	Repair Leaf Blower (P30)	(65.12)
EFT14332	21/12/2023	Wagin Truck Centre	Make 2x Hydraulic Hoses - Skid Steer Bobcat (P39)	(231.60)
<b>EFT Payments Total</b>				<b>(238,561.11)</b>

Chq/EFT	Date	Name	Description	Amount
<b>Direct Debit Payments</b>				
DD5442.1	07/12/2023	Aware Super	Payroll deductions	(6,075.73)
DD5442.2	07/12/2023	Hub24 Super Fund	Superannuation contributions	(257.44)
DD5442.3	07/12/2023	Bt Panorama	Superannuation contributions	(177.78)
DD5442.4	07/12/2023	Netwealth Superannuation	Superannuation contributions	(328.44)
DD5442.5	07/12/2023	Active Super	Superannuation contributions	(188.47)
DD5442.6	07/12/2023	R E I Super	Superannuation contributions	(206.10)
DD5442.7	07/12/2023	The Trustee for Trojan Self Managed Super Fund	Superannuation contributions	(507.70)
DD5442.8	07/12/2023	Hesta Super Fund	Payroll deductions	(724.99)
DD5442.9	07/12/2023	Rest Administration	Superannuation contributions	(1,191.78)
DD5450.1	14/12/2023	Telstra	Admin Office Modems & Internet - November 2023	(918.09)
DD5456.1	27/12/2023	Bankwest	Mastercard to 5 Dec 2023	(5,018.79)
DD5458.1	15/12/2023	Property Supervision Services	Gardening - Homecare, Build Balustrade Wall - Homecare Relocation to Town Hall	(1,983.50)
DD5464.1	21/12/2023	Aware Super	Payroll deductions	(5,955.93)
DD5464.2	21/12/2023	Hub24 Super Fund	Superannuation contributions	(257.44)
DD5464.3	21/12/2023	Bt Panorama	Superannuation contributions	(137.38)
DD5464.4	21/12/2023	Netwealth Superannuation	Superannuation contributions	(328.44)
DD5464.5	21/12/2023	Active Super	Superannuation contributions	(21.99)
DD5464.6	21/12/2023	R E I Super	Superannuation contributions	(206.10)
DD5464.7	21/12/2023	The Trustee for Trojan Self Managed Super Fund	Superannuation contributions	(507.70)
DD5464.8	21/12/2023	Hesta Super Fund	Payroll deductions	(709.14)
DD5464.9	21/12/2023	Rest Administration	Superannuation contributions	(1,271.51)
DD5473.1	05/12/2023	Department Of Transport	Daily Licensing Takings 01/12/2023	(2,779.50)
DD5473.2	15/12/2023	Department Of Transport	Daily Licensing Takings 13/12/2023	(2,932.90)
DD5473.3	18/12/2023	Department Of Transport	Daily Licensing Takings 14/12/2023	(2,073.95)
DD5473.4	18/12/2023	Aussie Broadband Pty Ltd	Broadband December 2023	(330.00)
DD5473.5	19/12/2023	Department Of Transport	Daily Licensing Takings 15/12/2023	(3,174.80)
DD5473.6	20/12/2023	Department Of Transport	Daily Licensing Takings 18/12/2023	(5,462.10)
DD5473.7	21/12/2023	Department Of Transport	Daily Licensing Takings 19/12/2023	(5,685.40)
DD5473.8	22/12/2023	Department Of Transport	Daily Licensing Takings 20/12/2023	(1,327.00)
DD5473.9	27/12/2023	Department Of Transport	Daily Licensing Takings 21/12/2023	(5,344.10)
DD5440.21	01/12/2023	Department Of Transport	Daily Licensing Takings 29/11/2023	(2,032.35)
DD5440.23	04/12/2023	Department Of Transport	Daily Licensing Takings 30/11/2023	(2,229.80)
DD5440.24	04/12/2023	Bankwest	Merchant Fee Swimming Pool November 2023	(355.64)
DD5440.25	01/12/2023	Payrix	Synergy On Line Transaction Fee	(6.52)
DD5442.10	07/12/2023	Australian Super Administration	Superannuation contributions	(1,520.59)
DD5442.11	07/12/2023	Hostplus	Superannuation contributions	(222.23)
DD5442.12	07/12/2023	North Personal Superannuation	Superannuation contributions	(296.93)
DD5442.13	07/12/2023	Prime Super	Superannuation contributions	(284.91)
DD5442.14	07/12/2023	Smartmonday Prime	Superannuation contributions	(127.08)
DD5442.15	07/12/2023	National Mutual Retirement Fund	Superannuation contributions	(179.91)
DD5464.10	21/12/2023	Australian Super Administration	Superannuation contributions	(1,535.26)
DD5464.11	21/12/2023	Hostplus	Superannuation contributions	(233.54)
DD5464.12	21/12/2023	North Personal Superannuation	Superannuation contributions	(312.52)
DD5464.13	21/12/2023	Prime Super	Superannuation contributions	(284.91)
DD5464.14	21/12/2023	Smartmonday Prime	Superannuation contributions	(135.12)
DD5464.15	21/12/2023	National Mutual Retirement Fund	Superannuation contributions	(179.91)
DD5473.10	27/12/2023	Western Australian Treasury Corporation	Loan Repayment 137 December 2023	(1,907.86)
DD5473.11	28/12/2023	Department Of Transport	Daily Licensing Takings 22/12/2023	(4,279.65)
DD5473.12	06/12/2023	Department Of Transport	Daily Licensing Takings 04/12/2023	(1,408.30)
DD5473.14	07/12/2023	Department Of Transport	Daily Licensing Takings 05/12/2023	(6,770.90)
DD5473.15	08/12/2023	Department Of Transport	Daily Licensing Takings 06/12/2023	(3,890.55)
DD5473.16	11/12/2023	Department Of Transport	Daily Licensing Takings 07/12/2023	(2,271.85)
DD5473.17	12/12/2023	Department Of Transport	Daily Licensing Takings 08/12/2023	(1,168.25)
DD5473.18	13/12/2023	Department Of Transport	Daily Licensing Takings 11/12/2023	(3,389.40)
DD5473.19	14/12/2023	Department Of Transport	Daily Licensing Takings 12/12/2023	(4,896.70)
DD5473.20	15/12/2023	Sandwai Pty Ltd	December Monthly Fee for Sandwai	(484.00)
<b>Direct Debit Payments Total</b>				<b>(96,488.87)</b>
<b>Municipal Account - Payments Total</b>				<b>(355,306.72)</b>

Chq/EFT	Date	Name	Description	Amount
<b>Restricted Funds Account - List of Payments</b>				
<b>Cheque Payment</b>				
Chq/EFT	Date	Name	Description	Amount
19	21/12/2023	Ballardong Aboriginal Corporation	VENUE HIRE BOND REFUND	(450.00)
<b>Cheque Payments Total</b>				<b>(450.00)</b>
<b>EFT Payments</b>				
EFT14333	21/12/2023	Emily Stephens	EQUIPMENT HIRE BOND REFUND	(100.00)
EFT14334	21/12/2023	Julie Bidmead	COMMUNITY BUS BOND REFUND	(150.00)
EFT14335	21/12/2023	Lielle Elisa Dohmen	COMMUNITY GYM FOB BOND REFUND	(50.00)
EFT14336	21/12/2023	Lisa Boyce	VENUE HIRE BOND REFUND	(300.00)
EFT14337	21/12/2023	Thomas Munns	COMMUNITY GYM FOB BOND REFUND	(50.00)
EFT14338	21/12/2023	Unigrain - Wagin	VENUE HIRE BOND REFUND	(300.00)
EFT14339	21/12/2023	Veteran Car Club of WA	VENUE HIRE BOND REFUND	(300.00)
<b>EFT Payments Total</b>				<b>(1,250.00)</b>
<b>Restricted Funds Account - Payments Total</b>				<b>(1,700.00)</b>

**STATEMENT OF MASTERCARD PAYMENTS  
For the Period Ended 5 January 2024**

<b>Credit Card List of Payments</b>				
<b>Acting Chief Executive Officer - Mark Hook</b>				
Credit Card	8/12/2023	Wagin District Club	Refreshments - Shire Christmas Party (Refunded)	(1,500.00)
<b>Acting Chief Executive Officer - Mark Hook Total</b>				<b>(1,500.00)</b>
<b>Executive Manager of Community and Corporate Services - Jonathan Fathers</b>				
Credit Card	8/12/2023	Wagin District Farmers Cooperative	Christmas Decorations - Shire Christmas Party	(52.95)
Credit Card	27/12/2023	Caltex Burswood	Diesel - Isuzu MUX (P02)	(120.07)
<b>Executive Manager of Community and Corporate Services - Jonathan Fathers Total</b>				<b>(173.02)</b>
<b>Community Liaison Officer - Donna George</b>				
Credit Card	6/12/2023	Catch of the Day	Kids Table & Chairs - Court House Upgrade	(180.00)
Credit Card	8/12/2023	Wagin District Club	Refreshments - Shire Christmas Party	(1,498.00)
Credit Card	8/12/2023	Hancocks and Sons Narrogin	5x Switch Plate Covers - Court House Upgrade	(33.00)
Credit Card	20/12/2023	Amazon	Wall Art - Court House Upgrade	(59.34)
Credit Card	20/12/2023	Amazon	Door Bell Alarm - Court House Upgrade	(52.98)
Credit Card	20/12/2023	Palace Hotel Wagin	Pizzas - Bushfire Refreshments	(130.65)
Credit Card	22/12/2023	The Reject Shop	Various Plant Pots - Court House Upgrade	(67.50)
<b>Community Liaison Officer - Donna George Total</b>				<b>(2,021.47)</b>
<b>Manager of Works - Allen Hicks</b>				
<b>Manager of Works - Allen Hicks Total</b>				<b>0.00</b>
<b>Manager of Finance - Jenny Goodbourn</b>				
<b>Manager of Finance - Jenny Goodbourn Total</b>				<b>0.00</b>
<b>Fees and Charges</b>				
<b>Fees and Charges Total Total</b>				<b>0.00</b>
<b>Credit Card List of Payments Total</b>				<b>(3,694.49)</b>

### 8.1.3 MONTHLY FINANCIAL REPORT – JANUARY 2024

AUTHOR OF REPORT:	Manager of Finance
SENIOR OFFICER:	Chief Executive Officer
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	FM.FI.1
ATTACHMENTS:	Monthly Financial Report

#### OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That Council ADOPT the Financial Report for the period ending 31 January 2024 as presented.

#### BRIEF SUMMARY

The January 2024 Monthly Financial Report is attached for Council's consideration.

#### BACKGROUND/COMMENT

In accordance with the *Local Government (Financial Management) Regulations 1996*. Regulation 34, a local government is to prepare a monthly statement of Financial Activity for approval by Council.

The monthly financial report has been updated to present the financial information in a format compliant with the new Model Financial Reporting templates developed by the Department of Local Government and to ensure compliance with recent changes to Accounting Standards and Financial Regulations.

Under the new regulations we are only required to present the Statement of Financial Activity by Nature but we have chosen to continue to include it by Program as well.

The Shire of Wagin started 2023/24 in a strong financial position with early payment of the Financial Assistance Grants on 30 June forming a major part of the carried forward balance from 2022/23.

The closing surplus as at the 31 January 2024 is \$2,656,771.

Total rates outstanding at the end of January are \$314,770. Payments to the end of January were \$2,919,659 with many people paying by the due date which was 19 September. Approximately 17% have elected to pay by instalment, taking up either the 2 or 4 instalments option. Those who have not made payment or an arrangement have been forwarded to our collection agent for recovery action to be taken.

The Shire has a total of \$5,528,639 invested in interest bearing accounts which are currently earning interest of 4.30% on Treasury OCDF (\$2,396,593) and 4.36% on Treasury Reserve Term Deposit (\$2,076,140) and 1.25% Telnet Saver (\$1,055,906).

#### **CONSULTATION/COMMUNICATION**

Nil

#### **STATUTORY/LEGAL IMPLICATIONS**

Section 6.4 of the Local Government Act 1995 and Regulation 34 of the Local Government (Financial Management) Regulations 1996.

#### **POLICY IMPLICATIONS**

Nil

#### **FINANCIAL IMPLICATIONS**

All expenditure has been approved via adoption of the 2023/24 Annual Budget or resulting from a Council Motion for a budget amendment.

#### **STRATEGIC IMPLICATIONS**

Nil

#### **VOTING REQUIREMENTS**

Simple Majority



## SHIRE OF WAGIN

### MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)  
FOR THE PERIOD ENDED 31 JANUARY 2024

*LOCAL GOVERNMENT ACT 1995*

*LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

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**SHIRE OF WAGIN**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2024**

**NATURE**

	Ref	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance \$	Var.
	Note	(a)		(b)	(c)	(c) - (b)	
		\$	\$	\$	\$	\$	
<b>OPERATING ACTIVITIES</b>							
<b>Revenue from operating activities</b>							
General Rates		2,618,623	2,618,623	2,621,116	2,603,446	(17,670)	
Rates (excluding general rate)		0	0	0	15,420	15,420	
Grants, subsidies and contributions		768,281	848,786	701,931	739,764	37,834	▲
Fees and charges		822,908	822,908	631,614	616,344	(15,270)	
Interest Revenue		128,682	128,682	68,247	107,636	39,389	▲
Other revenue		364,315	364,315	264,964	322,657	57,693	▲
Profit on asset disposals		90,919	90,919	58,192	42,817	(15,375)	
		<b>4,793,728</b>	<b>4,874,233</b>	<b>4,346,064</b>	<b>4,448,083</b>	102,020	
<b>Expenditure from operating activities</b>							
Employee costs		(2,873,551)	(2,873,551)	(1,687,848)	(1,683,340)	4,508	
Materials and contracts		(1,723,292)	(1,723,292)	(1,029,432)	(991,073)	38,359	▲
Utility charges		(359,668)	(359,668)	(209,650)	(182,487)	27,163	▲
Depreciation		(3,351,231)	(3,351,231)	(1,954,773)	(1,985,753)	(30,980)	▼
Finance Costs		(20,785)	(20,785)	(10,198)	(10,602)	(404)	
Insurance		(202,713)	(202,713)	(150,878)	(209,021)	(6,308)	
Other expenditure		(342,798)	(342,798)	(260,622)	(217,116)	43,506	▲
Loss on asset disposals		(5,396)	(5,396)	0	(1,118)	(1,118)	
		<b>(8,879,434)</b>	<b>(8,879,434)</b>	<b>(5,303,401)</b>	<b>(5,280,511)</b>	22,890	
Non-cash amounts excluded from operating activities	(b)	3,265,708	3,265,708	1,896,581	2,012,398	115,817	▲
<b>Amount attributable to operating activities</b>		<b>(819,998)</b>	<b>(739,493)</b>	<b>939,244</b>	<b>1,179,970</b>	240,726	
<b>INVESTING ACTIVITIES</b>							
<b>Inflows from investing activities</b>							
Proceeds from capital grants, subsidies and contributions		974,682	974,682	603,932	297,413	(306,519)	▼
Proceeds from disposal of assets		275,453	275,453	0	95,818	95,818	
Proceeds from financial assets at amortised cost - self supporting loans		22,560	22,560	10,582	10,502	(80)	
		<b>1,272,695</b>	<b>1,272,695</b>	<b>614,514</b>	<b>403,734</b>	(210,780)	
<b>Outflows from investing activities</b>							
Payments for financial assets at amortised cost - self supporting loans		(60,000)	(60,000)	(60,000)	(60,000)	0	
Payments for property, plant and equipment		(1,051,819)	(1,054,219)	(993,781)	(816,042)	177,739	
Payments for construction of infrastructure		(1,987,470)	(1,996,120)	(1,208,673)	(787,617)	421,056	▲
		<b>(3,099,289)</b>	<b>(3,110,339)</b>	<b>(2,262,454)</b>	<b>(1,663,660)</b>	598,794	
Non-cash amounts excluded from investing activities	(c)	0	0	0	0	0	
<b>Amount attributable to investing activities</b>		<b>(1,826,594)</b>	<b>(1,837,644)</b>	<b>(1,647,940)</b>	<b>(1,259,926)</b>	388,014	
<b>FINANCING ACTIVITIES</b>							
<b>Inflows from financing activities</b>							
Proceeds from new loans		60,000	60,000	60,000	60,000	0	
Transfer from reserves		143,957	143,957	60,090	60,090	0	
		<b>203,957</b>	<b>203,957</b>	<b>120,090</b>	<b>120,090</b>	0	
<b>Outflows from financing activities</b>							
Repayment of borrowings		(67,881)	(67,881)	(34,625)	(34,230)	395	
Transfer to reserves		(312,405)	(312,405)	(110,074)	(120,316)	(10,242)	
		<b>(380,286)</b>	<b>(380,286)</b>	<b>(144,699)</b>	<b>(154,546)</b>	(9,847)	
<b>Amount attributable to financing activities</b>		<b>(176,329)</b>	<b>(176,329)</b>	<b>(24,609)</b>	<b>(34,456)</b>	(9,847)	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>							
<b>Surplus or deficit at the start of the financial year</b>		<b>2,827,597</b>	<b>2,771,183</b>	<b>2,771,183</b>	<b>2,771,183</b>	0	
Amount attributable to operating activities		(819,998)	(739,493)	939,244	1,179,970	240,726	
Amount attributable to investing activities		(1,826,594)	(1,837,644)	(1,647,940)	(1,259,926)	388,014	
Amount attributable to financing activities		(176,329)	(176,329)	(24,609)	(34,456)	(9,847)	
<b>Surplus or deficit after imposition of general rates</b>	(a)	<b>4,676</b>	<b>17,717</b>	<b>2,037,877</b>	<b>2,656,771</b>	618,894	

**KEY INFORMATION**

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to Note 3 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.



**SHIRE OF WAGIN  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2024**

**PROGRAM**

	Note	Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. ▲▼
		\$	\$	\$	\$	\$	
<b>OPERATING ACTIVITIES</b>							
<b>Revenue from operating activities</b>							
Governance		37,977	37,977	2,912	<b>38,157</b>	35,245	▲
General Purpose Funding - Rates	6	2,618,623	2,618,623	2,621,116	<b>2,603,446</b>	(17,670)	▼
General Purpose Funding - Other		317,889	398,394	274,495	<b>325,678</b>	51,183	▲
Law, Order and Public Safety		112,016	112,016	85,105	<b>79,601</b>	(5,504)	▼
Health		8,834	8,834	4,270	<b>2,684</b>	(1,586)	▼
Education and Welfare		650,108	650,108	521,130	<b>557,334</b>	36,204	▲
Housing		0	0	0	<b>0</b>	0	
Community Amenities		402,876	402,876	373,487	<b>377,896</b>	4,409	▲
Recreation and Culture		84,513	84,513	50,068	<b>58,103</b>	8,035	▲
Transport		265,779	265,779	241,386	<b>192,268</b>	(49,118)	▼
Economic Services		185,653	185,653	108,276	<b>112,697</b>	4,421	▲
Other Property and Services		109,460	109,460	63,819	<b>100,220</b>	36,401	▲
		<b>4,793,728</b>	<b>4,874,233</b>	<b>4,346,064</b>	<b>4,448,083</b>		
<b>Expenditure from operating activities</b>							
Governance		(550,132)	(550,132)	(359,459)	<b>(255,055)</b>	104,404	▲
General Purpose Funding		(366,067)	(366,067)	(205,892)	<b>(225,843)</b>	(19,951)	▼
Law, Order and Public Safety		(434,114)	(434,114)	(256,637)	<b>(277,485)</b>	(20,848)	▼
Health		(193,204)	(193,204)	(108,670)	<b>(111,718)</b>	(3,048)	▼
Education and Welfare		(730,432)	(730,432)	(431,021)	<b>(484,288)</b>	(53,267)	▼
Community Amenities		(739,335)	(739,335)	(432,967)	<b>(395,018)</b>	37,949	▲
Recreation and Culture		(2,165,203)	(2,165,203)	(1,301,997)	<b>(1,247,406)</b>	54,591	▲
Transport		(2,714,983)	(2,714,983)	(1,600,341)	<b>(1,610,329)</b>	(9,988)	▼
Economic Services		(488,248)	(488,248)	(288,007)	<b>(264,087)</b>	23,920	▲
Other Property and Services		(497,716)	(497,716)	(318,410)	<b>(409,282)</b>	(90,872)	▼
		<b>(8,879,434)</b>	<b>(8,879,434)</b>	<b>(5,303,401)</b>	<b>(5,280,511)</b>		
Non-cash amounts excluded from operating activities	(b)	3,265,708	3,265,708	1,896,581	<b>2,012,398</b>	115,817	▲
<b>Amount attributable to operating activities</b>		<b>(819,998)</b>	<b>(739,493)</b>	<b>939,244</b>	<b>1,179,970</b>	240,726	
<b>INVESTING ACTIVITIES</b>							
<b>Inflows from investing activities</b>							
Proceeds from capital grants, subsidies and contributions		974,682	974,682	603,932	<b>297,413</b>	(306,519)	▼
Proceeds from disposal of assets		275,453	275,453	0	<b>95,818</b>	95,818	▲
Proceeds from financial assets at amortised cost - self supporting loans		22,560	22,560	10,582	<b>10,502</b>	(80)	▼
		<b>1,272,695</b>	<b>1,272,695</b>	<b>614,514</b>	<b>403,734</b>	(210,780)	
<b>Outflows from investing activities</b>							
Payments for financial assets at amortised cost - self		(60,000)	(60,000)	(60,000)	<b>(60,000)</b>	0	
Payments for property, plant and equipment	S	(1,051,819)	(1,054,219)	(993,781)	<b>(816,042)</b>	177,739	▲
Payments for construction of infrastructure		(1,987,470)	(1,996,120)	(1,208,673)	<b>(787,617)</b>	421,056	▲
		<b>(3,099,289)</b>	<b>(3,110,339)</b>	<b>(2,262,454)</b>	<b>(1,663,660)</b>	598,794	
Non-cash amounts excluded from investing activities	2(b)	0	0	0	<b>0</b>	0	
<b>Amount attributable to investing activities</b>		<b>(1,826,594)</b>	<b>(1,837,644)</b>	<b>(1,647,940)</b>	<b>(1,259,926)</b>	388,014	
<b>FINANCING ACTIVITIES</b>							
<b>Inflows from financing activities</b>							
Proceeds from new loans		60,000	60,000	60,000	<b>60,000</b>	0	
Transfer from Reserves		143,957	143,957	60,090	<b>60,090</b>	0	▲
		<b>203,957</b>	<b>203,957</b>	<b>120,090</b>	<b>120,090</b>	0	
<b>Outflows from financing activities</b>							
Repayment of borrowings		(67,881)	(67,881)	(34,625)	<b>(34,230)</b>	395	▲
Transfer to Reserves		(312,405)	(312,405)	(110,074)	<b>(120,316)</b>	(10,242)	▼
		<b>(380,286)</b>	<b>(380,286)</b>	<b>(144,699)</b>	<b>(154,546)</b>	(9,847)	
<b>Amount attributable to financing activities</b>		<b>(176,329)</b>	<b>(176,329)</b>	<b>(24,609)</b>	<b>(34,456)</b>	(9,847)	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>							
<b>Surplus or deficit at the start of the financial year</b>		<b>2,827,597</b>	<b>2,771,183</b>	<b>2,771,183</b>	<b>2,771,183</b>		
Amount attributable to operating activities		(819,998)	(739,493)	939,244	<b>1,179,970</b>		
Amount attributable to investing activities		(1,826,594)	(1,837,644)	(1,647,940)	<b>(1,259,926)</b>		
Amount attributable to financing activities		(176,329)	(176,329)	(24,609)	<b>(34,456)</b>		
<b>Surplus or deficit after imposition of general rates</b>	1	<b>4,676</b>	<b>17,717</b>	<b>2,037,877</b>	<b>2,656,771</b>		

**KEY INFORMATION**

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to Note 3 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2023/24 year is \$20,000

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

**SHIRE OF WAGIN  
STATEMENT OF FINANCIAL POSITION  
FOR THE PERIOD ENDED 31 JANUARY 2024**

		Supplementary	
	Informati	30 June 2024	31 January 2024
		\$	\$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	6,043,307	5,817,682
Trade and other receivables	7	203,918	368,759
Other financial assets	8	21,164	11,953
Inventories	8	63,263	63,263
Contract assets	8	25,534	25,534
Other assets	8	10,175	0
<b>TOTAL CURRENT ASSETS</b>		<b>6,367,362</b>	<b>6,287,191</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables		69,937	69,937
Other financial assets		137,280	195,989
Property, plant and equipment		20,446,427	20,350,329
Infrastructure		128,965,345	128,625,230
<b>TOTAL NON-CURRENT ASSETS</b>		<b>149,618,990</b>	<b>149,241,485</b>
<b>TOTAL ASSETS</b>		<b>155,986,351</b>	<b>155,528,676</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	9	178,723	269,782
Other liabilities	12	278,098	238,608
Borrowings	11	66,486	33,547
Employee related provisions	12	524,736	524,736
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,048,042</b>	<b>1,066,673</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	11	336,047	394,755
Employee related provisions		33,047	33,047
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>369,094</b>	<b>427,802</b>
<b>TOTAL LIABILITIES</b>		<b>1,417,136</b>	<b>1,494,475</b>
<b>NET ASSETS</b>		<b>154,569,215</b>	<b>154,034,201</b>
<b>EQUITY</b>			
Retained surplus		33,608,012	33,012,771
Reserve accounts	4	3,071,820	3,132,046
Revaluation surplus		117,889,383	117,889,383
<b>TOTAL EQUITY</b>		<b>154,569,215</b>	<b>154,034,201</b>

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

**SHIRE OF WAGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2024**

**1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES**

**BASIS OF PREPARATION**

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

**Local Government Act 1995 requirements**

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report 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, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for 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 to measure any vested improvements at zero cost.

*Local Government (Financial Management) Regulations 1996*, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report 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.

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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

**Judgements and estimates**

The preparation of a financial report 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 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
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

**SIGNIFICANT ACCOUNTING POLICES**

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 31 January 2024

**SHIRE OF WAGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2024**

**2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

**(a) Net current assets used in the Statement of Financial Activity**

	Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 January 2024
<b>Current assets</b>			
Cash and cash equivalents	3,272,420	6,043,307	5,817,682
Financial assets at amortised cost	22,560	0	0
Rates receivables	0	37,369	247,040
Receivables	143,235	166,548	121,719
Other current assets	63,263	120,137	100,750
	<u>3,501,478</u>	<u>6,367,362</u>	<u>6,287,191</u>
<b>Less: Current liabilities</b>			
Payables	(203,523)	(178,723)	(269,782)
Borrowings	0	(66,486)	(33,547)
Contract liabilities	(58,605)	(278,098)	(238,608)
Provisions	(494,156)	(524,736)	(524,736)
	<u>(756,284)</u>	<u>(1,048,042)</u>	<u>(1,066,673)</u>
Net Current Assets	2,745,194	5,319,319	5,220,518
<b>Less: Total adjustments to net current assets</b>	(c) (2,745,194)	(2,548,137)	(2,563,747)
<b>Closing funding surplus / (deficit)</b>	<u>0</u>	<u>2,771,183</u>	<u>2,656,771</u>

**(b) Non-cash amounts excluded from operating activities**

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>	\$	\$	\$
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	(90,919)	(58,192)	(42,817)
Less: Movement in liabilities associated with restricted cash	0	0	68,343
Add: Loss on asset disposals	5,396	0	1,118
Add: Depreciation on assets	3,351,231	1,954,773	1,985,753
<b>Total non-cash items excluded from operating activities</b>	<u>3,265,708</u>	<u>1,896,581</u>	<u>2,012,398</u>

**(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 Statement of Financial Activity in accordance with *Financial Management Regulation*

32 to agree to the surplus/(deficit) after imposition of general rates.

	Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 January 2024
<b>Adjustments to net current assets</b>			
Less: Reserves - restricted cash	(3,234,677)	(3,071,820)	(3,132,046)
Less: - Financial assets at amortised cost - self supporting loans	(21,164)	(21,164)	(11,953)
Less: Rates Receivable	(42,115)		
Add: Borrowings	58,605	66,486	33,547
Add: Provisions employee related provisions	494,157	478,362	546,705
<b>Total adjustments to net current assets</b>	<u>(2,745,194)</u>	<u>(2,548,137)</u>	<u>(2,563,747)</u>

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

**SHIRE OF WAGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2024**

**3 EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2023-24 year is \$20,000

Nature or type	Var. \$	Explanation of variances	
		Timing	Permanent
	\$		
<b>Revenue from operating activities</b>			
Grants, subsidies and contributions	37,834	▲ HCP grant received prior to expectation (\$24k)	SLWA - Library Technology Grant (\$4k), Lotterywest - Christmas Street Carnival (\$11k)
Interest Revenue	39,389	▲	Term deposit interest above budget expectation
Other revenue	57,693	▲	Key items include an unbudgeted Workers Comp income (\$26k) and insurance reimbursement (\$10k)
<b>Expenditure from operating activities</b>			
Materials and contracts	38,359	▲ Below YTD budget on various incl Fuels & Oils (\$15k), Housing Mtce (\$12k), Consultants (\$6k), Printing & Stationery (\$10k)	
Utility charges	27,163	▲ Below YTD budget on various items; likely to be timing of invoices	
Depreciation	(30,980)	▼ Above YTD budget on various incl Buildings (\$11k), Plant & Equipment (\$4k), Roads (\$8k) - mainly due to 2022/2023 revaluation	
Other expenditure	43,506	▲ Below YTD budget on various items.	Below YTD budget - Election Expenses (\$20k)
Non-cash amounts excluded from operating activities	115,817	▲ Profit on asset disposals less than YTD budget (\$16k)	Unbudgeted movement in leave reserve (\$68k), Depreciation over budget as detailed above (\$31k)
<b>Investing activities</b>			
Proceeds from capital grants, subsidies and contributions	(306,519)	▼ Grant income totalling \$216k held as liability until expended	
Payments for construction of infrastructure	421,056	▲ Timing of projects as detailed in 'Capital Acq Details' sheet	

**SHIRE OF WAGIN**  
**SUPPLEMENTARY INFORMATION**  
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**SHIRE OF WAGIN  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JANUARY 2024**

**1 KEY INFORMATION**

**Funding surplus / (deficit) Components**

<b>Funding surplus / (deficit)</b>				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.83 M	\$2.77 M	\$2.77 M	\$2.77 M
Closing	\$0.00 M	\$2.04 M	\$2.66 M	\$0.62 M

Refer to Statement of Financial Activity

<b>Cash and cash equivalents</b>		
	\$5.82 M	% of total
Unrestricted Cash	\$2.67 M	45.9%
Restricted Cash	\$3.15 M	54.1%

Refer to Note 0 - Cash and Financial Assets

<b>Payables</b>		
	\$0.27 M	% Outstanding
Trade Payables	\$0.20 M	
0 to 30 Days		97.0%
Over 30 Days		3.0%
Over 90 Days		0%

Refer to Note 0 - Payables

<b>Receivables</b>		
	\$0.12 M	% Collected
Rates Receivable	\$0.31 M	90.3%
Trade Receivable	\$0.12 M	% Outstanding
Over 30 Days		74.3%
Over 90 Days		35.4%

Refer to Note 0 - Receivables

**Key Operating Activities**

<b>Amount attributable to operating activities</b>			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.82 M)	\$0.94 M	\$1.18 M	\$0.24 M

Refer to Statement of Financial Activity

<b>Rates Revenue</b>		
YTD Actual	\$2.62 M	% Variance
YTD Budget	\$2.62 M	(0.1%)

Refer to Statement of Financial Activity

<b>Operating Grants and Contributions</b>		
YTD Actual	\$0.74 M	% Variance
YTD Budget	\$0.70 M	5.4%

Refer to Note 0 - Operating Grants and Contributions

<b>Fees and Charges</b>		
YTD Actual	\$0.62 M	% Variance
YTD Budget	\$0.63 M	(2.4%)

Refer to Statement of Financial Activity

**Key Investing Activities**

<b>Amount attributable to investing activities</b>			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.83 M)	(\$1.65 M)	(\$1.26 M)	\$0.39 M

Refer to Statement of Financial Activity

<b>Proceeds on sale</b>		
YTD Actual	\$0.10 M	%
Adopted Budget	\$0.28 M	(65.2%)

Refer to Note 0 - Disposal of Assets

<b>Asset Acquisition</b>		
YTD Actual	\$1.60 M	% Spent
Adopted Budget	\$3.04 M	(47.2%)

Refer to Note 0 - Capital Acquisitions

<b>Capital Grants</b>		
YTD Actual	\$0.30 M	% Received
Adopted Budget	\$0.97 M	(69.5%)

Refer to Note 0 - Capital Acquisitions

**Key Financing Activities**

<b>Amount attributable to financing activities</b>			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.18 M)	(\$0.02 M)	(\$0.03 M)	(\$0.01 M)

Refer to Statement of Financial Activity

<b>Borrowings</b>	
Principal repayments	\$0.03 M
Interest expense	\$0.01 M
Principal due	\$0.43 M

Refer to Note 0 - Borrowings

<b>Reserves</b>		
Reserves balance	\$3.13 M	
Interest earned	\$0.05 M	0.0%

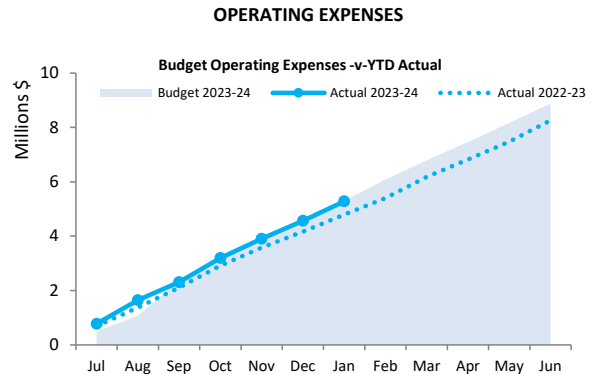
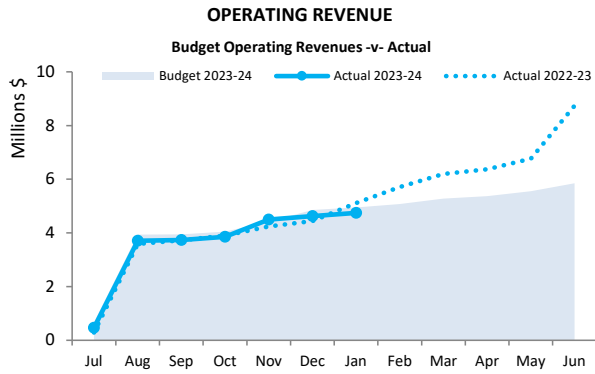
Refer to Note 0 - Cash Reserves

This information is to be read in conjunction with the accompanying Financial Statements and notes.

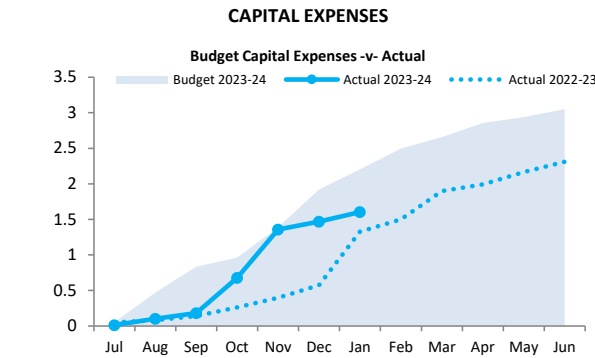
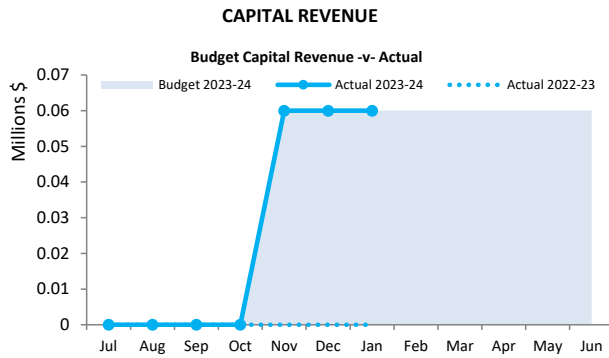
**SHIRE OF WAGIN  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JANUARY 2024**

**2 KEY INFORMATION - GRAPHICAL**

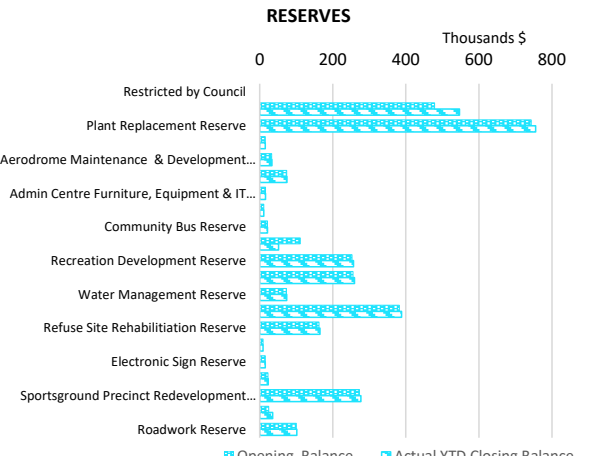
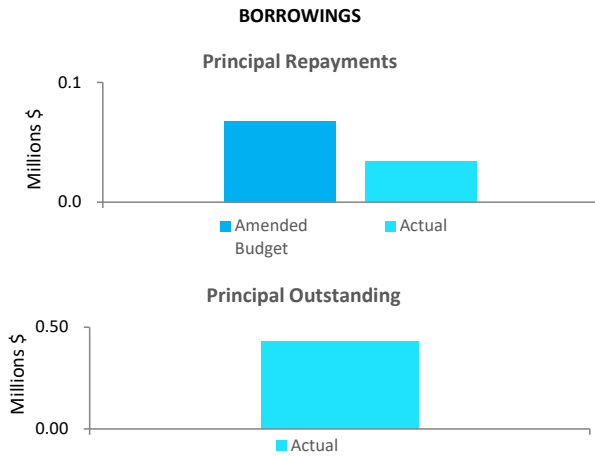
**OPERATING ACTIVITIES**



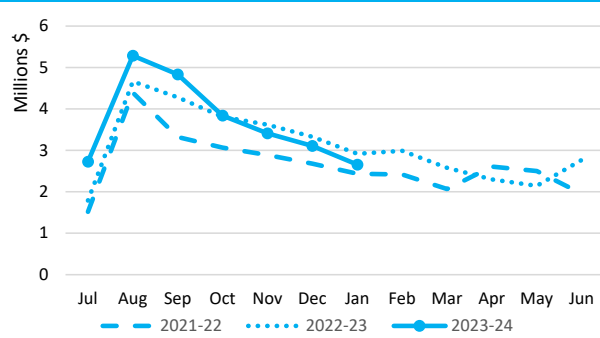
**INVESTING ACTIVITIES**



**FINANCING ACTIVITIES**



**Closing funding surplus / (deficit)**





SHIRE OF WAGIN  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 JANUARY 2024

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
<b>Cash on hand</b>								
Petty Cash	Cash and cash equivalents	1,250	0	1,250		N/A	NIL	On hand
Municipal Cash at Bank	Cash and cash equivalents	269,866	0	269,866		Bankwest	NIL	On hand
<b>At Call Deposits</b>								
Treasury Overnight Cash Deposit Facil	Cash and cash equivalents	2,396,593	0	2,396,593		WATC	4.30%	N/A
Restricted Funds Account	Cash and cash equivalents	0	17,926	17,926		Bankwest	0.00%	N/A
Reserve Cash at Bank	Cash and cash equivalents	0	1,055,906	1,055,906		Bankwest	1.25%	N/A
<b>Term Deposits</b>								
Reserve Investment Account 1	Cash and cash equivalents	0	2,076,140	2,076,140		WATC	4.36%	12/03/24
<b>Total</b>		<b>2,667,709</b>	<b>3,149,972</b>	<b>5,817,682</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		2,667,709	3,149,972	5,817,682	0			
Financial assets at amortised cost		0	0	0	0			
		<b>2,667,709</b>	<b>3,149,972</b>	<b>5,817,682</b>	<b>0</b>			

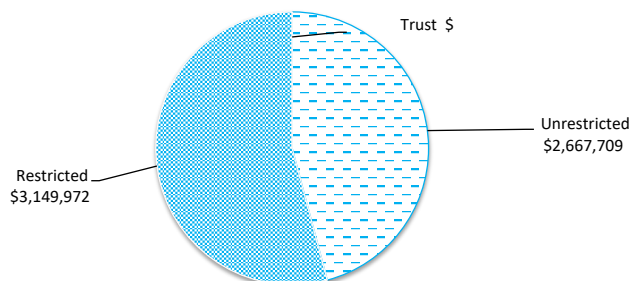
**KEY INFORMATION**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government 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.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 8 - Other assets.



**SHIRE OF WAGIN**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 31 JANUARY 2024**

**4 RESERVE ACCOUNTS**

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Council</b>									
Leave reserve	478,362	12,146	8,253	0	60,090	0	0	490,508	546,705
Plant Replacement Reserve	742,860	22,269	12,082	0	0	(143,957)	0	621,172	754,942
Recreation Centre Reserve	15,113	453	247	0	0	0	0	15,566	15,360
Aerodrome Maintenance & Developme	32,715	984	533	9,767	0	0	0	43,466	33,248
Municipal Buildings Reserve	73,666	2,207	1,203	0	0	0	0	75,873	74,869
Admin Centre Furniture, Equipment & IT	15,940	478	260	0	0	0	0	16,418	16,201
Land Development Reserve	11,038	331	180	0	0	0	0	11,369	11,218
Community Bus Reserve	21,121	583	345	1,500	0	0	0	23,204	21,465
Homecare Reserve	110,711	3,317	1,354	3,660	0	0	(60,090)	117,688	51,974
Recreation Development Reserve	252,506	7,566	4,121	20,000	0	0	0	280,072	256,627
Refuse Waste Management Reserve	255,411	7,307	4,164	5,514	0	0	0	268,232	259,575
Water Management Reserve	72,961	2,186	1,192	0	0	0	0	75,147	74,153
Staff Housing Reserve	382,358	11,459	6,231	75,000	0	0	0	468,817	388,589
Refuse Site Rehabilitation Reserve	162,179	4,860	2,645	20,000	0	0	0	187,039	164,824
Community Events Reserve	9,239	277	151	0	0	0	0	9,516	9,390
Electronic Sign Reserve	15,248	457	249	0	0	0	0	15,705	15,497
Community Gym Reserve	22,960	665	374	2,875	0	0	0	26,500	23,334
Sportsground Precinct Redevelopment I	272,707	8,174	4,435	85,000	0	0	0	365,881	277,142
Emergency/Bushfire Control Reserve	24,727	370	478	0	10,113	0	0	25,097	35,319
Roadwork Reserve	100,000	3,000	1,614	0	0	0	0	103,000	101,614
	<b>3,071,820</b>	<b>89,089</b>	<b>50,113</b>	<b>223,316</b>	<b>70,203</b>	<b>(143,957)</b>	<b>(60,090)</b>	<b>3,240,268</b>	<b>3,132,046</b>

## 5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted	Amended		YTD Actual	YTD Actual Variance
	Budget	Budget	YTD Budget		
	\$	\$	\$	\$	\$
Land - vested in and under the control of Council	0	0	0	1,500	1,500
Buildings	278,088	278,088	264,326	138,586	(125,740)
Furniture and equipment	36,500	38,900	38,900	16,750	(22,150)
Plant and equipment	737,231	737,231	690,555	659,206	(31,349)
Infrastructure - roads	1,474,292	1,474,292	862,645	628,530	(234,115)
Infrastructure - other	513,178	521,828	346,028	159,087	(186,941)
<b>Payments for Capital Acquisitions</b>	<b>3,039,289</b>	<b>3,050,339</b>	<b>2,202,454</b>	<b>1,603,660</b>	<b>(598,794)</b>
<b>Capital Acquisitions Funded By:</b>					
	\$	\$	\$	\$	\$
Capital grants and contributions	974,682	974,682	603,932	297,413	(306,519)
Borrowings	60,000	60,000	60,000	60,000	0
Other (disposals & C/Fwd)	275,453	275,453	0	95,818	95,818
Cash backed reserves					
Homecare Reserve	0	0	60,090	60,090	0
Plant Replacement Reserve	143,957	143,957	0	0	0
Contribution - operations	1,585,197	1,596,247	1,478,432	1,090,338	(388,094)
<b>Capital funding total</b>	<b>3,039,289</b>	<b>3,050,339</b>	<b>2,202,454</b>	<b>1,603,660</b>	<b>(598,794)</b>

### SIGNIFICANT ACCOUNTING POLICIES

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

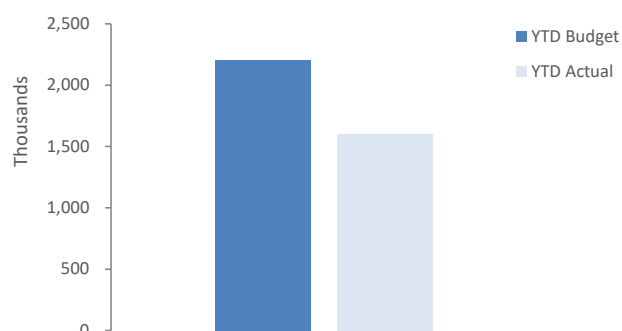
#### Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognised at fair value. Assets held at cost are depreciated and assessed for impairment annually.

#### Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

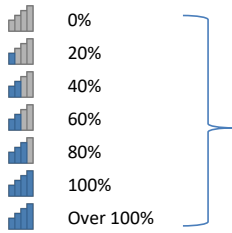
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

Account Number	Job Number	Balance Sheet Category	Account/Job Description	Adopted		Amended		YTD Actual	Variance (Under)/Over
				Budget	Budget	YTD Budget	YTD Actual		
				\$	\$	\$	\$	\$	
<b>Land</b>									
<b>Economic Services</b>									
E167465		515	Creation of Lot 429 Tudhoe Street	0	0	0	(1,500)	(1,500)	
<b>Total - Economic Services</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,500)</b>	<b>(1,500)</b>	
<b>Total - Land</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,500)</b>	<b>(1,500)</b>	
<b>Buildings</b>									
<b>Governance</b>									
E167744	B2406	521	Marks Court Solar HWS (CEO Residence)	0	0	0	(6,154)	(6,154)	
<b>Total - Governance</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(6,154)</b>	<b>(6,154)</b>	
<b>Health</b>									
E167702	B2403	521	Air-Con - Dentist Rooms	0	0	0	(7,746)	(7,746)	
E167702	B2405	521	Air-Con Medical Centre	0	0	0	(6,717)	(6,717)	
<b>Total - Health</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(14,463)</b>	<b>(14,463)</b>	
<b>Education &amp; Welfare</b>									
E167790	B2302	521	Relocation to Wagin Town Hall	0	(55,000)	(41,250)	(37,451)	3,799	
<b>Total - Education &amp; Welfare</b>				<b>0</b>	<b>(55,000)</b>	<b>(41,250)</b>	<b>(37,451)</b>	<b>3,799</b>	
<b>Recreation And Culture</b>									
E167784	B2201	521	Court House Upgrades	(157,338)	(102,338)	(102,328)	(75,704)	26,624	
E167784	B2203	521	NAB Building	(6,000)	(6,000)	(5,998)	(4,779)	1,219	
E167780	B2401	521	Upgrade toilet at sportsground - Disable Access	(35,000)	(35,000)	(35,000)	0	35,000	
E167780	B2402	521	Change Rooms - Shower Updates - Home & Away	(15,000)	(15,000)	(15,000)	0	15,000	
<b>Total - Recreation And Culture</b>				<b>(213,338)</b>	<b>(158,338)</b>	<b>(158,326)</b>	<b>(80,482)</b>	<b>77,844</b>	
<b>Economic Services</b>									
E167787	B2301	521	New Roof - Caravan Park Ablution Block	(64,750)	(64,750)	(64,750)	(36)	64,714	
<b>Total - Economic Services</b>				<b>(64,750)</b>	<b>(64,750)</b>	<b>(64,750)</b>	<b>(36)</b>	<b>64,714</b>	
<b>Total - Buildings</b>				<b>(278,088)</b>	<b>(278,088)</b>	<b>(264,326)</b>	<b>(138,586)</b>	<b>125,740</b>	
<b>Plant &amp; Equipment</b>									
<b>Governance</b>									
E167746	PE2404	525	CEO - Camry Hybrid	(46,672)	(46,672)	0	0	0	
E167746	PE2405	525	DCEO - Isuzu MUX	0	0	0	(54,561)	(54,561)	
<b>Total - Governance</b>				<b>(46,672)</b>	<b>(46,672)</b>	<b>0</b>	<b>(54,561)</b>	<b>(54,561)</b>	
<b>Law, Order &amp; Public Safety</b>									
E167111	P96	525	Water Tanker Trailer	(17,820)	(17,820)	(17,816)	(3,349)	14,467	
<b>Total - Law, Order &amp; Public Safety</b>				<b>(17,820)</b>	<b>(17,820)</b>	<b>(17,816)</b>	<b>(3,349)</b>	<b>14,467</b>	
<b>Transport</b>									
E167761	PE2301	525	Isuzu Truck - FRR 107-210 6T	(89,590)	(89,590)	(89,590)	(89,590)	0	
E167761	PE2302	525	Isuzu Crew Cab - NPR 190-65	(77,430)	(77,430)	(77,430)	(78,060)	(630)	
E167761	PE2305	525	Isuzu Side-Tipper FVZ 1400 W1015	(211,424)	(211,424)	(211,424)	(212,424)	(1,000)	
E167761	PE2401	525	MOW - New Ute	(58,102)	(58,102)	(58,102)	(48,036)	10,066	
E167761	PE2402	525	Multi Tyre Roller	(205,000)	(205,000)	(205,000)	(173,186)	31,814	
E167761	PE2403	525	Toyota Hilux - Gardener	(31,193)	(31,193)	(31,193)	0	31,193	
<b>Total - Transport</b>				<b>(672,739)</b>	<b>(672,739)</b>	<b>(672,739)</b>	<b>(601,296)</b>	<b>71,443</b>	
<b>Total - Plant &amp; Equipment</b>				<b>(737,231)</b>	<b>(737,231)</b>	<b>(690,555)</b>	<b>(659,206)</b>	<b>31,349</b>	
<b>Furniture &amp; Equipment</b>									
<b>Governance</b>									
E167742	FE2401	523	New Server - Administration	(18,000)	(18,000)	(18,000)	0	18,000	
<b>Total - Governance</b>				<b>(18,000)</b>	<b>(18,000)</b>	<b>(18,000)</b>	<b>0</b>	<b>18,000</b>	
<b>Other Health</b>									
<b>Recreation &amp; Culture</b>									
E167284	FE2402	523	100 x New Chairs	(18,500)	(18,500)	(18,500)	(16,750)	1,750	
E167756	FE2404	523	Sports Ground - PA System - Contribution	0	(2,400)	(2,400)	0	2,400	
<b>Total - Recreation &amp; Culture</b>				<b>(18,500)</b>	<b>(20,900)</b>	<b>(20,900)</b>	<b>(16,750)</b>	<b>4,150</b>	
<b>Total - Furniture &amp; Equipment</b>				<b>(36,500)</b>	<b>(38,900)</b>	<b>(38,900)</b>	<b>(16,750)</b>	<b>22,150</b>	
<b>Infrastructure - Roads</b>									
<b>Transport</b>									
E167103	CP152	541	2022/23 RRG Dongolocking Road - Reconstruct Seal Widen	(282,804)	(282,804)	(282,800)	(267,288)	15,512	
E167103	CP344	541	2023/24 - R2R - Bullocks Hill Road	(92,821)	(92,821)	(15,461)	(31,001)	(15,540)	
E167103	CP345	541	2023/24 - R2R - Beaufort Road	(114,637)	(114,637)	(19,096)	(35,344)	(16,248)	
E167103	CP346	541	2023/24 - Shire - Dwelyerdine Road	(55,000)	(55,000)	(55,000)	(32,695)	22,305	
E167103	CP347	541	2023/24 - R2R - Hyde Road	(44,542)	(44,542)	0	(42,558)	(42,558)	
E167103	CP348	541	2023/24 - RRG - Ballagin Road (Piesseville - Tarwonga)	(150,682)	(150,682)	(120,544)	(6,210)	114,334	
E167103	CP349	541	2023/24 - Shire - Heights Road	(42,000)	(42,000)	(42,000)	(28,078)	13,922	
E167103	CP350	541	2023/24 - Shire - Angwins Road	(48,975)	(48,975)	(48,974)	(41,741)	7,233	
E167103	CP351	541	2023/24 - Shire - Etelowie Street	(30,453)	(30,453)	(30,453)	(13,395)	17,058	
E167103	CP352	541	2023/24 - Shire - Theta Street	(11,325)	(11,325)	(11,325)	(5,842)	5,483	
E167103	CP353	541	2023/24 - Shire - Vine Street	(18,222)	(18,222)	(18,222)	(13,427)	4,795	
E167103	CP357	541	2023/24 - Shire - Main Drain/Padbury Lane	(20,000)	(20,000)	(3,329)	0	3,329	
E167103	CP358	541	2023/24 - RRG - Dongolocking Road	(395,186)	(395,186)	(98,796)	(20,847)	77,949	
E167103	CP359	541	2023/24 - Shire - Morgan Road	(30,000)	(30,000)	(30,000)	(26,936)	3,064	
E167103	CP360	541	2023/24 - R2R - Behn-ord Road	(31,000)	(31,000)	0	(31,109)	(31,109)	
E167103	CP361	541	2023/24 - R2R - Delyanine North Road	(29,145)	(29,145)	(29,145)	(29,176)	(31)	
E167103	CP362	541	2023/24 - Shire - Culverts - Various - Extend	(20,000)	(20,000)	0	(2,884)	(2,884)	
E167103	CP363	541	2023/24 - Shire - Tarbet Street - Kerbing Tudhoe to Thornton	(15,000)	(15,000)	(15,000)	0	15,000	
E167103	CP364	541	2023/24 - Shire - Leonora Street - Kerbing Both Sides	(22,500)	(22,500)	(22,500)	0	22,500	
E167103	CP365	541	2023/24 - Shire - Ware Street - Kerbing Both Sides	(20,000)	(20,000)	(20,000)	0	20,000	
<b>Total - Transport</b>				<b>(1,474,292)</b>	<b>(1,474,292)</b>	<b>(862,645)</b>	<b>(628,530)</b>	<b>234,115</b>	
<b>Total - Infrastructure - Roads</b>				<b>(1,474,292)</b>	<b>(1,474,292)</b>	<b>(862,645)</b>	<b>(628,530)</b>	<b>234,115</b>	

5 CAPITAL ACQUISITIONS - DETAILED

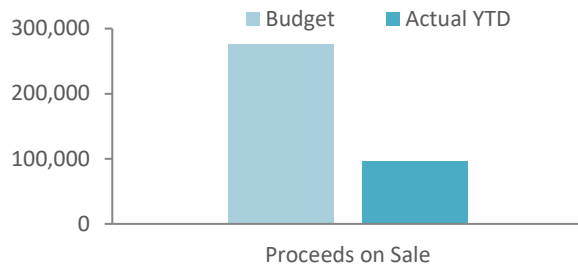
Account Number	Job Number	Balance Sheet Category	Account/Job Description	Budget	Budget	YTD Budget	YTD Actual	Variance (Under)/Over
				\$	\$	\$	\$	\$
<b>Infrastructure - Other</b>								
<b>Law, Order &amp; Public Safety</b>								
E167112	IO028	543	250,000L Emergency Water Tank - Wagin Airfield	(11,740)	(11,740)	(11,732)	0	11,732
E167112	IO029	543	Pump & Emergency Water Connection - Dams via wier	0	0	0	0	0
<b>Total - Law, Order &amp; Public Safety</b>				<b>(11,740)</b>	<b>(11,740)</b>	<b>(11,732)</b>	<b>0</b>	<b>11,732</b>
<b>Recreation &amp; Culture</b>								
E167757	IO2402	543	Paint Pool Gutters and Lining	(88,150)	(88,150)	(88,150)	(84,685)	3,465
E167758	IO2403	543	Goal Posts	0	(8,650)	(8,650)	(8,830)	(180)
E167758	IO2204	543	Sportsground Precinct Redevelopment	(150,000)	(150,000)	(24,990)	(1,561)	23,429
E167758	IO2301	543	Wetlands Park BBQ Shelters	(5,288)	(5,288)	(5,288)	(103)	5,185
<b>Total - Recreation &amp; Culture</b>				<b>(243,438)</b>	<b>(252,088)</b>	<b>(127,078)</b>	<b>(95,178)</b>	<b>31,900</b>
<b>Transport</b>								
E167136	IO2401	543	Townscape	(30,000)	(30,000)	(17,486)	(1,836)	15,650
<b>Total - Transport</b>				<b>(30,000)</b>	<b>(30,000)</b>	<b>(17,486)</b>	<b>(1,836)</b>	<b>15,650</b>
<b>Total - Infrastructure - Other</b>				<b>(285,178)</b>	<b>(293,828)</b>	<b>(156,296)</b>	<b>(97,015)</b>	<b>59,281</b>
<b>Infrastructure - Footpaths</b>								
<b>Transport</b>								
E167124	CP254	543	2022/23 - Shire Tarbet Street - Footpath Trimdon to Tudhoe	(40,000)	(40,000)	(40,000)	(39,821)	179
E167124	CP255	543	2022/23 - Shire Upland Street - Footpath Tudor To Strickland	(40,000)	(40,000)	(29,994)	0	29,994
E167124	CP354	543	2023/24 - Shire - Ware Street (Arnott to Khedive)	(48,000)	(48,000)	(35,997)	0	35,997
E167124	CP355	543	2023/24 - Shire - Arthur Road - Wetlands Horseshoe to Bridge	(65,000)	(65,000)	(48,741)	0	48,741
E167124	CP356	543	2023/24 - Shire - Lukin Street (Tudhoe to Trenton)	(35,000)	(35,000)	(35,000)	(22,252)	12,748
<b>Total - Infrastructure - Footpaths</b>				<b>(228,000)</b>	<b>(228,000)</b>	<b>(189,732)</b>	<b>(62,073)</b>	<b>127,659</b>
<b>Total - Infrastructure - Footpaths</b>				<b>(228,000)</b>	<b>(228,000)</b>	<b>(189,732)</b>	<b>(62,073)</b>	<b>127,659</b>
<b>Grand Total</b>				<b>(3,039,289)</b>	<b>(3,050,339)</b>	<b>(2,202,454)</b>	<b>(1,603,660)</b>	<b>598,794</b>

**SHIRE OF WAGIN  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JANUARY 2024**

**OPERATING ACTIVITIES**

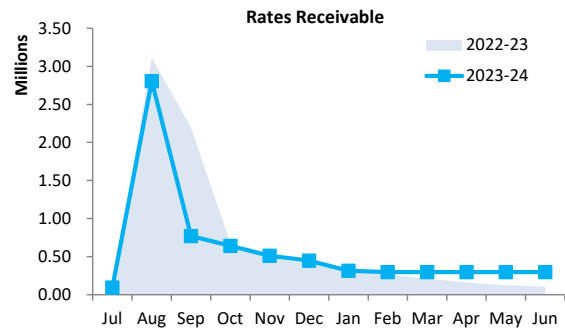
**6 DISPOSAL OF ASSETS**

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
	<b>Governance</b>								
P02Y19	DCEO Vehicle	0	32,727	32,727	0	0	35,000	35,000	0
	<b>Transport</b>								
P04Y21	Toyota Hilux (MOW)	34,790	40,909	6,119	0	34,001	41,818	7,817	0
P15	2007 Bomag Roller	20,396	15,000	0	(5,396)	20,118	19,000	0	(1,118)
P16Y17	Isuzu Truck	38,430	45,227	6,797	0	0	0	0	0
P21Y17	Isuzu Crew Cab	29,562	36,136	6,574	0	0	0	0	0
P42	Isuzu Side-tipper	56,405	90,909	34,504	0	0	0	0	0
P50	Toyota Hilux (Gardener)	10,347	14,545	4,198	0	0	0	0	0
		<b>189,930</b>	<b>275,453</b>	<b>90,919</b>	<b>(5,396)</b>	<b>54,119</b>	<b>95,818</b>	<b>42,817</b>	<b>(1,118)</b>



7 RECEIVABLES

Rates receivable	30 June 2023	31 Jan 2024
	\$	\$
Opening arrears previous years	105,957	105,099
Levied this year	3,010,794	3,129,330
Less - collections to date	(3,011,652)	(2,919,659)
Gross rates collectable	<b>105,099</b>	<b>314,770</b>
Net rates collectable	<b>105,099</b>	<b>314,770</b>
% Collected	96.6%	90.3%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(701)	23,481	31,895	2,639	31,474	88,788
Percentage	(0.8%)	26.4%	35.9%	3%	35.4%	
<b>Balance per trial balance</b>						
Sundry receivable						88,788
Other Receivables						(4,090)
LSL Receivables (Current)						10,682
<b>Total receivables general outstanding</b>						<b>121,719</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

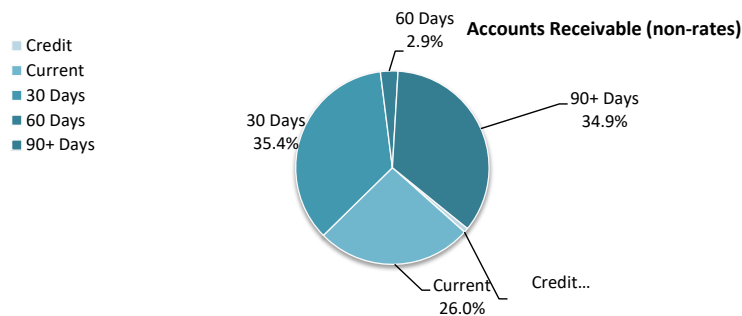
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable 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.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.



8 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 January 2024
	\$	\$	\$	\$
<b>Other financial assets at amortised cost</b>				
Financial assets at amortised cost - self supporting loans	21,164	0	(9,211)	11,953
<b>Inventory</b>				
Fuel and materials (including gravel)	63,263	0	0	63,263
Accrued income	10,175	0	(10,175)	0
<b>Contract assets</b>				
Contract assets	25,534	0	0	25,534
<b>Total other current assets</b>	<b>120,137</b>	<b>0</b>	<b>(19,386)</b>	<b>100,750</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

**Other financial assets at amortised cost**

The Shire 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.

**Inventory**

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.

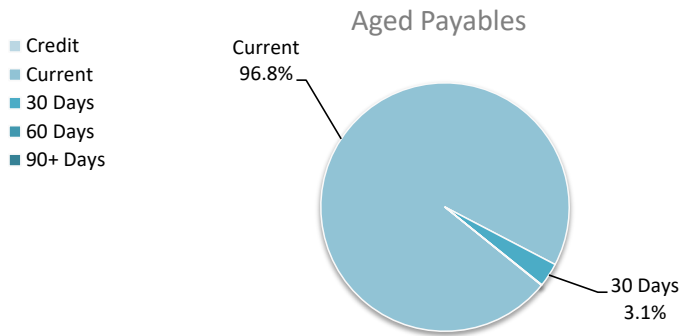


Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	196,240	6,305	(132)	0	202,412
Percentage	0%	97%	3.1%	-0.1%	0%	
<b>Balance per trial balance</b>						
Sundry creditors						202,412
Accrued interest on borrowings						1,989
Bonds and deposits held						17,984
<b>Total payables general outstanding</b>						<b>269,782</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire 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. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



10 RATE REVENUE

General rate revenue

RATE TYPE	Budget						YTD Actual				
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
				\$	\$	\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>											
Non-commercial	0.089977	678	8,752,637	787,536	3,000	1,000	791,536	787,536	(303)	204	787,437
Commercial	0.119453	65	1,592,995	190,288	0	0	190,288	190,288	0	0	190,288
<b>Unimproved value</b>									0		
UV	0.004803	296	327,083,073	1,570,980	2,000	0	1,572,980	1,570,980	1,060	0	1,572,040
<b>Sub-Total</b>		<b>1,039</b>	<b>337,428,705</b>	<b>2,548,804</b>	<b>5,000</b>	<b>1,000</b>	<b>2,554,804</b>	<b>2,548,803</b>	<b>757</b>	<b>204</b>	<b>2,549,765</b>
<b>Minimum payment</b>	<b>Minimum \$</b>										
<b>Gross rental value</b>											
Non-commercial	650	134	200,950	87,100	0	0	87,100	87,100	0	0	87,100
Commercial	650	14	37,764	9,100	0	0	9,100	9,100	0	0	9,100
<b>Unimproved value</b>											
UV	650	88	7,337,166	57,200	0	0	57,200	57,200	0	0	57,200
<b>Sub-total</b>		<b>236</b>	<b>7,575,880</b>	<b>153,400</b>	<b>0</b>	<b>0</b>	<b>153,400</b>	<b>153,400</b>	<b>0</b>	<b>0</b>	<b>153,400</b>
		<b>1,275</b>	<b>345,004,585</b>	<b>2,702,204</b>	<b>5,000</b>	<b>1,000</b>	<b>2,708,204</b>	<b>2,702,203</b>	<b>757</b>	<b>204</b>	<b>2,703,165</b>
Discount							(100,000)				(99,698)
<b>Amount from general rates</b>							<b>2,608,204</b>				<b>2,603,466</b>
Rates Written Off							(5,000)				(20)
Ex-gratia rates CBH							15,419	15,420	0	0	15,420
<b>Total general rates</b>							<b>2,618,623</b>				<b>2,618,866</b>
<b>Total</b>		<b>1,275</b>					<b>2,618,623</b>				<b>2,618,866</b>

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2023 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.

Repayments - borrowings

Information on borrowings	Loan No.	1 July 2023	New Loans			Principal Repayments			Principal Outstanding		Interest Repaymen	
			Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Actual	Adopted Budget
Particulars		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Recreation and culture</b>												
Swimming Pool Redevelopment	139	172,539	0	0	0	(7,658)	(15,514)	(15,514)	164,880	157,025	(4,360)	(8,523)
<b>Other property and services</b>												
Staff Housing	137	111,043	0	0	0	(9,599)	(16,664)	(16,664)	101,444	94,379	(3,756)	(6,230)
Doctor Housing	138	41,996	0	0	0	(6,470)	(13,144)	(13,144)	35,525	28,852	(1,317)	(2,430)
		325,577	0	0	0	(23,728)	(45,322)	(45,322)	301,850	280,256	(9,432)	(17,183)
<b>Self supporting loans</b>												
<b>Recreation and culture</b>												
Wagin Ag Society	141	76,955	0	0	0	(10,502)	(21,164)	(21,164)	66,453	55,791	(1,170)	(2,180)
Wagin Bowls Club	142	0	60,000	60,000	60,000	0	(1,395)	(1,395)	60,000	58,605	0	(1,422)
		76,955	60,000	60,000	60,000	(10,502)	(22,560)	(22,560)	126,453	114,396	(1,170)	(3,602)
<b>Total</b>		402,532	60,000	60,000	60,000	(34,230)	(67,881)	(67,881)	428,303	394,652	(10,602)	(20,785)
Current borrowings		66,486							33,547			
Non-current borrowings		336,047							394,755			
		402,533							428,303			

All debenture repayments were financed by general purpose revenue.  
 Self supporting loans are financed by repayments from third parties.

New borrowings 2023-24

Particulars	Amount Borrowed	Amount Borrowed	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used) Budget
	Actual	Budget				\$		
	\$	\$				\$	%	\$
	60,000	60,000	Wagin Bowls Club	Debenture	15	30,108	5.71	60,000
	60,000	60,000				30,108		60,000

The Shire has no unspent debenture funds as at 30th June 2023, nor is it expected to have unspent funds as at 30th June 2024.

KEY INFORMATION

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

12 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 January 2024
		\$		\$	\$	\$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
- Contract liabilities		17,885	0	92,516	(88,539)	21,862
- Capital grant/contribution liabilities		260,213	0	253,947	(297,413)	216,747
<b>Total other liabilities</b>		278,098	0	346,463	(385,952)	238,608
<b>Employee Related Provisions</b>						
Annual leave		194,417	0	0	0	194,417
Long service leave		272,389	0	0	0	272,389
<b>Total Employee Related Provisions</b>		466,805	0	0	0	466,805
<b>Other Provisions</b>						
Provision for LSL On-costs (Current)		31,683	0	0	0	31,683
Provision for Annual Leave On-costs (Current)		26,248	0	0	0	26,248
<b>Total Other Provisions</b>		57,931	0	0	0	57,931
<b>Total other current assets</b>		<b>802,833</b>	<b>0</b>	<b>346,463</b>	<b>(385,952)</b>	<b>763,344</b>
Amounts shown above include GST (where applicable)						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note and

KEY INFORMATION

**Provisions**

Provisions are recognised when the Shire has a present 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.

**Employee Related Provisions**

**Short-term employee benefits**

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

**Other long-term employee benefits**

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**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.

**Capital grant/contribution liabilities**

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

SHIRE OF WAGIN  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 JANUARY 2024  
 13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

OPERATING ACTIVITIES

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue			
	Liability 1 July 2023	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Jan 2024	Current Liability 31 Jan 2024	Adopted Budget Revenue	Amended YTD Budget	Amended Annual Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants and subsidies</b>									
<b>General purpose funding</b>									
Grants Commission - General (WALGGC)	0	0	0	0	0	0	24,838	49,675	24,838
Grants Commission - Roads (WALGGC)	0	0	0	0	0	0	15,415	30,830	15,415
<b>Law, order, public safety</b>									
DFES Grant - Operating Bush Fire Brigade	1,387	47,452	(48,839)	0	0	64,242	48,180	64,242	48,839
DFES Grant - ESL Admin Contribution		0	0	0	0	0	0	0	4,000
DFES Grant -Operating SES	1,367	20,736	(14,458)	7,645	7,645	29,074	21,804	29,074	14,458
Homecare - CHSP Operating Grant	0	0	0	0	0	408,771	377,000	408,771	377,218
Homecare - HCP Operating Grant	0	0	0	0	0	108,000	63,000	108,000	87,060
Homecare - Donations	0	0	0	0	0	0	0	0	500
<b>Recreation and culture</b>									
SLWA - Library Technology Grant	0	4,155	(4,155)	0	0	0	0	0	4,155
Lotterywest - Christmas Street Carnival	0	20,174	(11,087)	9,087	9,087	0	0	0	11,087
Youth Engagement Grant	10,000	0	(10,000)	0	0	0	0	0	0
Heritage Review Grant	5,130	0	0	5,130	5,130	0	0	0	0
DDC DDWA - Betty Terry Disability Step	0			0		0			500
Direct Grant (MRWA)	0	0	0	0	0	151,694	151,694	151,694	151,694
	<b>17,885</b>	<b>92,516</b>	<b>(88,539)</b>	<b>21,862</b>	<b>21,862</b>	<b>761,781</b>	<b>701,931</b>	<b>842,286</b>	<b>739,764</b>
<b>Operating contributions</b>									
<b>Recreation and culture</b>									
Rec Centre Equipment Contributions	0	0	0	0	0	1,500	0	1,500	0
Contribution to Street Lighting	0	0	0	0	0	5,000	0	5,000	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,500</b>	<b>0</b>	<b>6,500</b>	<b>0</b>
<b>TOTALS</b>	<b>17,885</b>	<b>92,516</b>	<b>(88,539)</b>	<b>21,862</b>	<b>21,862</b>	<b>768,281</b>	<b>701,931</b>	<b>848,786</b>	<b>739,764</b>

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue			
	Liability 1 July 2023	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Jan 2024	Current Liability 31 Jan 2024	Adopted Budget Revenue	Amended YTD Budget	Amended Annual Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Capital grants and subsidies</b>									
<b>Law, order, public safety</b>									
Community Water Supply Project	0	0	0	0	0	7,856	7,856	7,856	0
<b>Transport</b>									
R2R -2023/24 Bullocks Hill Road	0	0	0	0	0	92,821	30,630	92,821	0
R2R - 2023/24 Beaufort Road	0	2,475	(2,475)	0	0	114,637	37,830	114,637	2,475
R2R - 2023/24 Hyde Road	0	44,542	(42,558)	1,984	1,984	44,542	14,698	44,542	42,558
R2R -2023/24 Behn-ord Road	0	31,000	(31,000)	0	0	31,000	10,230	31,000	31,000
R2R - 2023/24 Delyanine North Road	0	29,145	(29,142)	3	3	29,145	9,617	29,145	29,142
RRG - 2023/24 Ballagin Road	0	40,182	(6,210)	33,972	33,972	100,455	80,364	100,455	6,210
RRG - 2023/24 Dongolocking Road	0	105,383	(20,847)	84,536	84,536	263,457	210,764	263,457	20,847
RRG - 2022/23 Dongolocking Road	139,640	0	(139,640)	0	0	188,536	150,828	188,536	139,640
Bridge Funding from 2018-2019	74,251	(74,251)	0	0	74,251	0	0	0	0
LRCIP -Phase 2	0	0	0	0	0	25,536	12,767	25,536	0
LRCIP -Phase 3	24,322	1,220	(25,542)	0	0	76,697	38,348	76,697	25,542
<b>Economic services</b>									
Sale of Land - Raymond Edward	22,000	0	0	22,000	22,000	0	0	0	0
	<b>260,213</b>	<b>179,696</b>	<b>(297,413)</b>	<b>142,496</b>	<b>216,747</b>	<b>974,682</b>	<b>603,932</b>	<b>974,682</b>	<b>297,413</b>

**SHIRE OF WAGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2024**

**15 BONDS AND DEPOSITS**

In previous years, bonds and deposits were held as trust monies. They are still reported in this Note but also included in Restricted Cash - Bonds and Deposits and as a current liability in the books of Council.

Description	Opening Balance 1 July 2023	Amount Received	Amount Paid	Closing Balance 31 Jan 2024
	\$	\$	\$	\$
<b>Restricted Cash - Bonds and Deposits</b>				
Deposits - Town Hall	1,400	1,100	(2,200)	300
Deposits - Community Bus	750	1,050	(1,350)	450
Deposits - Rec Centre & EFP	4,200	4,500	(7,200)	1,500
Deposits - Animal Trap	75	150	(100)	125
BCITF	0	1,602	(1,522)	80
Building Services Levy	390	1,248	(1,187)	452
Nomination Deposits	0	400	(400)	0
Other Deposits	7,419	600	(1,400)	6,619
Unclaimed Monies	2,147	0	(2,147)	0
Deposit - Refuse Site Key	20	0	0	20
Deposit - Community Gym Key	6,750	2,670	(1,040)	8,380
<b>Sub-Total</b>	23,152	13,321	(18,546)	17,926
<b>Trust Funds</b>				
Nil				
<b>Sub-Total</b>	0	0	0	0
	<b>23,152</b>	<b>13,321</b>	<b>(18,546)</b>	<b>17,926</b>

**SHIRE OF WAGIN  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JANUARY 2024**

**16 BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$
	<b>Budget adoption - correction to budget balance</b>			4,676		4,676
	Year end adjustments and correction to employee leave provisi		Opening Surplus(Deficit)		(56,414)	(51,739)
	Variations					(51,739)
I032005	FAG - General Grant		Operating Revenue	49,675		(2,064)
I032010	FAG - Road Grant		Operating Expenses	30,830		28,766
IO2403	Goal Posts	5046	Capital Expenses		(8,650)	20,116
B2201	Court House	5074	Capital Expenses	55,000		75,116
B2302	Homecare relocation to Town Hall	5074	Capital Expenses		(55,000)	20,116
FE2404	Wagin Trotting Club - PA System	5078	Capital Expenses		(2,400)	17,716
				<b>140,181</b>	<b>(122,464)</b>	<b>17,717</b>



SHIRE OF WAGIN  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 JANUARY 2024

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
<b>General Purpose Funding</b>						
<b>Rate Revenue</b>						
I031005	GRV	Inc	977,824	977,824	977,824	977,823
I031010	GRV Minimums	Inc	96,200	96,200	96,200	96,200
I031015	UV	Inc	1,570,980	1,570,980	1,570,980	1,570,980
I031020	UV Minimums	Inc	57,200	57,200	57,200	57,200
I031025	GRV Interim Rates	Inc	3,000	3,000	1,750	(3,543)
I031030	UV Interim Rates	Inc	2,000	2,000	1,162	4,300
I031035	Back Rates	Inc	1,000	1,000	581	204
I031040	Ex-Gratia Rates (CBH)	Inc	15,419	15,419	15,419	15,420
I031045	Discount Allowed	Inc	(100,000)	(100,000)	(100,000)	(99,698)
I031050	Instalment Admin Charge	Inc	5,000	5,000	5,000	4,897
I031055	Account Enquiry Fee	Inc	4,000	4,000	2,331	1,866
I031060	(Rate & Sdry Debtor Write Offs)	Inc	(5,000)	(5,000)	0	(20)
I031065	Penalty Interest	Inc	6,000	6,000	3,500	8,299
I031070	Emergency Services Levy	Inc	126,700	126,700	126,700	131,163
I031075	ESL Penalty Interest	Inc	500	500	287	516
I031080	Instalment Interest	Inc	4,000	4,000	4,000	4,368
I031090	Rate Legal Charges	Inc	20,000	20,000	11,662	473
			2,784,823	2,784,823	2,774,596	2,770,448
E031005	Valuation Expenses	Exp	(9,000)	(9,000)	(5,250)	(540)
E031010	Legal Costs/Expenses	Exp	(500)	(500)	(287)	(658)
E031015	Title Searches	Exp	(600)	(600)	(350)	0
E031020	Rate Recovery Expenses	Exp	(10,000)	(10,000)	(5,831)	(2,160)
E031025	Printing Stationery Postage	Exp	(2,000)	(2,000)	(2,000)	(1,723)
E031030	Emergency Services Levy	Exp	(126,700)	(126,700)	(63,350)	(78,274)
E031040	Rate Refunds	Exp	(1,000)	(1,000)	0	0
E031041	Rates & Rubbish Waivers/Concessions	Exp	(2,689)	(2,689)	(2,689)	(2,611)
E031100	Administration Allocated	Exp	(91,347)	(91,347)	(53,284)	(53,284)
			(243,836)	(243,836)	(133,041)	(139,250)
<b>Other General Purpose Funding</b>						
I032005	Grants Commission General	Inc	0	49,675	24,838	24,838
I032010	Grants Commission Roads	Inc	0	30,830	15,415	15,415
I032020	Administration Rental	Inc	36,000	36,000	21,000	21,000
I032025	Photocopies, Publications, PA & Projector Hire	Inc	1,000	1,000	581	852
I032030	Reimbursements	Inc	100	100	56	0
I032035	SS Loans Interest & GFee Reimb.	Inc	0	0	0	0
I032040	Bank Interest	Inc	25,000	25,000	14,581	48,554
I032045	Reserves Interest	Inc	89,089	89,089	44,544	44,728
I032055	Commissions & Recoups	Inc	500	500	0	0
I032080	Other General Purpose Income	Inc	0	0	0	3,288
I032190	WALGA House Units	Inc	0	0	0	0
			151,689	232,194	121,015	158,675
E032005	Bank Fees and Charges	Exp	(10,000)	(10,000)	(5,831)	(8,127)
E032015	Interest on Loans	Exp	0	0	0	0
E032030	Audit Fees & Other Services	Exp	(27,500)	(27,500)	(17,600)	(29,040)
E032035	Administration Allocated	Exp	(84,731)	(84,731)	(49,420)	(49,427)
			(122,231)	(122,231)	(72,851)	(86,594)
<b>Total General Purpose Income</b>			2,936,512	3,017,017	2,895,611	2,929,123
<b>Total General Purpose Expenditure</b>			(366,067)	(366,067)	(205,892)	(225,844)

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
<b>Governance</b>						
<b>Members of Council</b>						
I041020	Other Income Relating to Members	Inc	250	250	0	0
			250	250	0	0
E041005	Sitting Fees	Exp	(26,999)	(26,999)	(13,498)	(13,740)
E041010	Training	Exp	(7,000)	(7,000)	(3,500)	(22)
E041015	Members Travelling	Exp	(750)	(750)	(374)	(171)
E041020	Communication Allowance	Exp	(5,545)	(5,545)	(2,772)	(3,380)
E041025	Election Expenses	Exp	(20,000)	(20,000)	(20,000)	0
E041030	Other Expenses	Exp	(19,400)	(19,400)	(11,312)	(7,224)
E041035	Conference Expenses	Exp	(10,000)	(10,000)	(10,000)	(4,117)
E041040	Presidents Allowance	Exp	(15,656)	(15,656)	(7,828)	(7,828)
E041045	Deputy Presidents Allowance	Exp	(3,918)	(3,918)	(1,958)	(1,959)
E041055	Refreshments and Receptions	Exp	(12,000)	(12,000)	(7,000)	(6,570)
E041060	Presentations	Exp	(2,500)	(2,500)	(1,456)	(653)
E041065	Insurance	Exp	(14,007)	(14,007)	(14,006)	(14,007)
E041070	Public Relations	Exp	(2,000)	(2,000)	(1,162)	(30)
E041075	Subscriptions	Exp	(36,000)	(36,000)	(36,000)	(30,656)
E041100	Administration Allocated	Exp	(129,268)	(129,268)	(75,404)	(75,404)
			(305,043)	(305,043)	(206,270)	(165,761)
<b>Other Governance</b>						
I042030	Profit on Sale of Asset	Inc	32,727	32,727	0	35,000
I042045	Admin Reimbursements	Inc	5,000	5,000	2,912	3,157
			37,727	37,727	2,912	38,157
E042005	Administration Salaries	Exp	(887,906)	(887,906)	(512,250)	(467,817)
E042008	Admin Leave/Wages Liability	Exp	0	0	0	(7,768)
E042010	Administration Superannuation	Exp	(112,735)	(112,735)	(65,033)	(57,364)
E042011	Loyalty Allowance	Exp	(10,072)	(10,072)	(5,806)	(3,670)
E042012	Housing Allowance Admin	Exp	(13,582)	(13,582)	(7,831)	(11,558)
E042015	Insurance	Exp	(28,537)	(28,537)	(28,536)	(27,549)
E042020	Staff Training	Exp	(10,000)	(10,000)	(5,831)	(6,941)
E042025	Removal Expenses	Exp	(10,000)	(10,000)	(10,000)	(5,232)
E042030	Printing & Stationery	Exp	(25,000)	(25,000)	(14,581)	(11,876)
E042035	Phone, Fax & Modem	Exp	(7,000)	(7,000)	(4,081)	(2,234)
E042040	Office Maintenance	Exp	(65,290)	(65,290)	(38,052)	(36,629)
E042045	Advertising	Exp	(15,000)	(15,000)	(8,750)	(2,619)
E042050	Office Equipment Maintenance	Exp	(3,000)	(3,000)	(1,743)	(1,796)
E042055	Postage & Freight	Exp	(4,000)	(4,000)	(2,331)	(2,011)
E042060	Vehicle Running Expenses	Exp	(16,000)	(16,000)	(9,324)	(12,943)
E042065	Legal Expenses	Exp	(10,000)	(10,000)	(5,831)	(1,200)
E042070	Garden Expenses	Exp	(12,000)	(12,000)	(6,986)	(8,288)
E042075	Conference & Training	Exp	(10,000)	(10,000)	(5,831)	(2,083)
E042080	Computer Support	Exp	(168,000)	(168,000)	(98,000)	(101,363)
E042085	Other Expenses	Exp	(3,000)	(3,000)	(1,750)	(2,518)
E042090	Administration Allocated	Exp	(245,486)	(245,486)	(143,199)	(143,199)
E042095	Fringe Benefits Tax	Exp	(15,000)	(15,000)	(7,500)	(12,584)
E042100	Staff Uniforms	Exp	(5,000)	(5,000)	(5,000)	(1,458)
E042120	Depreciation - Other Governance	Exp	(125,149)	(125,149)	(72,997)	(69,335)
E042125	Less Administration Allocated	Exp	1,581,669	1,581,669	922,635	922,642
E042160	DCEO/CEO Recruitment	Exp	(25,000)	(25,000)	(14,581)	(11,902)
E042165	Paid Parental Leave	Exp	0	0	0	0
			(245,089)	(245,089)	(153,189)	(89,296)
<b>Total Governance Income</b>			37,977	37,977	2,912	38,157
<b>Total Governance Expenditure</b>			(550,132)	(550,132)	(359,459)	(255,057)

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
<b>Law, Order &amp; Public Safety</b>						
<b>Fire Prevention</b>						
I051010	BFB Operating Grant	Inc	64,242	64,242	48,180	48,839
I051015	Sale of Fire Maps	Inc	50	50	28	23
I051020	Town Block Burn Fees	Inc	0	0	0	545
I051025	Reimbursements	Inc	1,000	1,000	0	0
I051030	Bush Fire Infringements	Inc	2,000	2,000	2,000	455
I051035	ESL Admin Fee	Inc	4,000	4,000	4,000	4,000
I051050	SES Other Income	Inc	0	0	0	4,958
I051075	SES Operating Grant	Inc	29,074	29,074	21,804	14,458
			100,366	100,366	76,012	73,278
E051005	BFB Operation Expenditure	Exp	(64,242)	(64,242)	(37,457)	(60,698)
E051010	Communication Mtce	Exp	(4,000)	(4,000)	(2,331)	(3,001)
E051015	Advertising & Other Expenses	Exp	(2,500)	(2,500)	(2,500)	(2,051)
E051020	Fire Fighting/Emergency Services Expenses	Exp	(14,000)	(14,000)	(8,141)	(4,157)
E051025	Town Block Burn Off	Exp	(6,000)	(6,000)	(6,000)	(8,331)
E051040	Other Bushfire Expenditure	Exp	(18,500)	(18,500)	(10,787)	(741)
E051045	Mt Latham & Condonning Repeats	Exp	(500)	(500)	(287)	(607)
E051060	SES Operation Expenditure	Exp	(29,074)	(29,074)	(16,954)	(14,458)
E051100	Administration Allocated	Exp	(85,915)	(85,915)	(50,113)	(50,120)
E051190	Depreciation - Fire Prevention	Exp	(75,871)	(75,871)	(44,246)	(44,691)
			(300,602)	(300,602)	(178,816)	(188,855)
<b>Animal Control</b>						
I052005	Dog Fines and Fees	Inc	5,000	5,000	2,912	3,594
I052006	Cat Fines and Fees	Inc	300	300	175	142
I052010	Hire of Animal Traps	Inc	100	100	56	55
I052015	Dog Registration	Inc	5,000	5,000	5,000	2,251
I052016	Cat Registration	Inc	700	700	700	282
I052020	Reimbursements	Inc	500	500	250	0
			11,600	11,600	9,093	6,324
E052005	Ranger Salary	Exp	(11,000)	(11,000)	(6,338)	(8,334)
E052007	Ranger Telephone	Exp	(1,000)	(1,000)	(581)	(229)
E052010	Pound Maintenance	Exp	(2,969)	(2,969)	(1,722)	(3,631)
E052015	Dog Control Insurance	Exp	(166)	(166)	(164)	(166)
E052020	Legal Fees	Exp	0	0	0	0
E052025	Training & Conference	Exp	(500)	(500)	(287)	0
E052030	Ranger Services Other	Exp	(25,000)	(25,000)	(14,574)	(16,695)
E052035	Administration Allocated	Exp	(78,950)	(78,950)	(46,053)	(46,053)
E052190	Depreciation - Animal Control	Exp	(2,998)	(2,998)	(1,745)	(1,766)
			(122,583)	(122,583)	(71,464)	(76,874)
<b>Other Law, Order &amp; Public Safety</b>						
I053005	Abandoned Vehicles/Fines	Inc	50	50	0	0
I053040	Safer Wagin Income	Inc	0	0	0	0
I053055	Reimbursements	Inc	0	0	0	0
I053060	Other law, Order & Public Safety Grants	Inc	7,856	7,856	7,856	0
I053075	Covert Cameras for CCTV System	Inc	0	0	0	0
			7,906	7,906	7,856	0
E053005	Abandoned Vehicles	Exp	0	0	0	(288)
E053010	Emergency Services	Exp	0	0	0	0
E053040	Safer Wagin Expenditure	Exp	(500)	(500)	(287)	0
E053045	CCTV & Security	Exp	(1,500)	(1,500)	(875)	(6,368)
E053055	Mosquito Control	Exp	(5,000)	(5,000)	(2,905)	(2,357)
E053056	Community Water Supply Programme	Exp	0	0	0	(350)
E053090	Depreciation - Other Law, Order & Public Safety	Exp	(3,929)	(3,929)	(2,290)	(2,391)
			(10,929)	(10,929)	(6,357)	(11,754)
<b>Total Law, Order &amp; Public Safety Income</b>			119,872	119,872	92,961	79,602

<b>Total Law, Order &amp; Public Safety Expenditure</b>			(434,114)	(434,114)	(256,637)	(277,483)
<b>COA</b>	<b>Description</b>	<b>Type</b>	<b>Annual Budget</b>	<b>Amended Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>
<b>Health</b>						
<b>Maternal &amp; Infant Health</b>						
E071005	Medical Centre Mtce - Infant Health Centre	Exp	(8,420)	(8,420)	(4,886)	(3,778)
			(8,420)	(8,420)	(4,886)	(3,778)
<b>Preventative Services - Admin &amp; Inspections</b>						
I074005	Food Licences & Fees	Inc	500	500	287	102
I074015	Contrib. Regional Health Scheme	Inc	0	0	0	0
I074020	Reimbursements	Inc	0	0	0	0
			500	500	287	102
E074005	EHO Salary	Exp	(10,000)	(10,000)	(5,831)	(3,240)
E074008	EHO Leave/Wages Liability	Exp	0	0	0	0
E074010	EHO Superannuation	Exp	(550)	(550)	(315)	(356)
E074015	Other Control Expenses	Exp	(7,000)	(7,000)	(4,074)	(538)
E074020	EHO/Building Surveyor Vehicle Expenses	Exp	0	0	0	0
E074030	Conferences & Training	Exp	0	0	0	0
E074035	Loss on Sale of Asset	Exp	0	0	0	0
E074100	Administration Allocated	Exp	(48,449)	(48,449)	(28,259)	(28,259)
E074190	Depreciation - Prevent Services	Exp	0	0	0	0
			(65,999)	(65,999)	(38,479)	(32,393)
<b>Other Health</b>						
I076010	Rent - Medical Centre-Dentist	Inc	4,334	4,334	2,527	1,647
I076015	Reimbursements - Medical Practice	Inc	2,500	2,500	1,456	626
I076020	Meeting Room Fees	Inc	0	0	0	0
I076025	Sale of Doctors Vehicle	Inc	0	0	0	0
I076040	Reimbursements - Dr Norris	Inc	1,500	1,500	0	309
			8,334	8,334	3,983	2,582
E076020	Medical Centre Mtce - Dr & Dentist Surgery	Exp	(16,384)	(16,384)	(9,541)	(12,004)
E076025	Depreciation - Other Health	Exp	(46,902)	(46,902)	(27,352)	(32,189)
E076030	Doctors Vehicle Mtce	Exp	(5,000)	(5,000)	(2,912)	(1,723)
E076035	Loss on Sale of Asset	Exp	0	0	0	0
E076040	St Lukes Medical Services	Exp	(50,000)	(50,000)	(25,000)	(29,167)
E076055	Doctor Retention & Relocation	Exp	0	0	0	0
E076060	Assets under \$5k	Exp	0	0	0	0
			(118,285)	(118,285)	(64,805)	(75,083)
<b>Health - Preventative Services</b>						
E077010	Analytical Expenses	Exp	(500)	(500)	(500)	(463)
			(500)	(500)	(500)	(463)
<b>Total Health Income</b>			8,834	8,834	4,270	2,684
<b>Total Health Expenditure</b>			(193,204)	(193,204)	(108,670)	(111,717)
<b>Education &amp; Welfare</b>						
<b>Pre Schools</b>						
I083035	Day Care Lease	Exp	9,205	9,205	5,369	5,309
I083036	Day Care Reimbursements	Exp	5,500	5,500	2,748	3,867
			14,705	14,705	8,117	9,176
E080010	Kindegarten Maintenance (Daycare)	Exp	(15,081)	(15,081)	(8,771)	(8,007)
E080190	Depreciation - Pre-Schools	Exp	(25,918)	(25,918)	(15,115)	(15,267)
			(40,999)	(40,999)	(23,886)	(23,274)

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
<b>Other Education</b>						
E081020	School Oval Mtce	Exp	0	0	0	0
E081030	Contribution - Wagin Youth Care	Exp	(2,600)	(2,600)	(2,600)	(2,600)
			(2,600)	(2,600)	(2,600)	(2,600)
<b>Homecare Program</b>						
I082010	CHSP & HACC Grant	Inc	408,771	408,771	377,000	377,218
I082015	Meals on Wheels	Inc	2,500	2,500	1,456	943
I082020	CHSP Fee for Service	Inc	87,000	87,000	50,750	62,219
I082025	Donations	Inc	0	0	0	500
I082030	Government Pay Reimbursement	Inc	0	0	0	0
I082031	Homecare - Other Income	Inc	0	0	0	0
I082040	HCP Client Daily Fee	Inc	19,980	19,980	11,655	11,065
I082045	HCP Government Funds	Inc	108,000	108,000	63,000	87,060
			626,251	626,251	503,861	539,005
E082010	Management & Admin Salaries	Exp	(139,624)	(139,624)	(80,550)	(78,268)
E082013	Homecare Leave/Wages Liability GEN	Exp	0	0	0	0
E082015	Maintenance & Gardening Salaries	Exp	(34,752)	(34,752)	(20,047)	(41,217)
E082020	Nursing Salaries	Exp	(35,963)	(35,963)	(20,745)	(22,702)
E082025	Care Workers Salaries	Exp	(255,596)	(255,596)	(147,457)	(170,877)
E082030	Superannuation	Exp	(51,733)	(51,733)	(29,843)	(29,902)
E082035	Other Expenses	Exp	(5,000)	(5,000)	(2,905)	(7,191)
E082040	Travelling - Mileage	Exp	(25,000)	(25,000)	(14,581)	(16,094)
E082045	Staff Training	Exp	(1,800)	(1,800)	(1,050)	0
E082050	Staff Training Salaries	Exp	(3,500)	(3,500)	(2,037)	0
E082055	Subscriptions	Exp	(5,900)	(5,900)	(3,437)	(8,121)
E082060	Telephone & Postage	Exp	(1,400)	(1,400)	(812)	(1,368)
E082065	Advertising & Stationery	Exp	(1,200)	(1,200)	(700)	(557)
E082070	Insurance	Exp	(8,281)	(8,281)	(8,280)	(8,241)
E082075	Office Accommodation	Exp	(36,000)	(36,000)	(21,000)	(21,000)
E082080	Plant & Equipment Mtce	Exp	(20,000)	(20,000)	(11,655)	(9,829)
E082085	Consumable Supplies	Exp	(4,500)	(4,500)	(2,625)	(69)
E082090	Function & Catering Supplies	Exp	(1,500)	(1,500)	(875)	(705)
E082095	HCP Expenses	Exp	(6,000)	(6,000)	(3,500)	(10,132)
E082100	Administration Allocated	Exp	(17,788)	(17,788)	(10,374)	(10,374)
E082110	Meals on Wheels Expenditure	Exp	(2,500)	(2,500)	(1,456)	(1,044)
E082190	Depreciation - Homecare	Exp	(19,644)	(19,644)	(11,454)	(11,571)
			(677,681)	(677,681)	(395,383)	(449,262)
<b>Other Welfare</b>						
I083010	Wagin Frail Aged Reimb	Inc	9,152	9,152	9,152	9,152
I083040	Seniors Xmas Lunch Income	Inc	0	0	0	0
			9,152	9,152	9,152	9,152
E083010	Wagin Frail Aged Exp	Exp	(9,152)	(9,152)	(9,152)	(9,152)
E083020	Seniors Xmas Lunch	Exp	0	0	0	0
E083050	Other Welfare Exp	Exp	0	0	0	0
			(9,152)	(9,152)	(9,152)	(9,152)
<b>Total Education &amp; Welfare Income</b>			650,108	650,108	521,130	557,333
<b>Total Education &amp; Welfare Expenditure</b>			(730,432)	(730,432)	(431,021)	(484,288)

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
<b>Community Amenities</b>						
<b>Sanitation - Household Refuse</b>						
I101005	Domestic Collection	Inc	269,216	269,216	269,216	268,743
I102020	Refuse Site Fees	Inc	18,000	18,000	10,500	12,815
			287,216	287,216	279,716	281,558
E101005	Domestic Refuse Collection	Exp	(55,401)	(55,401)	(32,312)	(27,706)
E101006	Green Waste Collection	Exp	(27,227)	(27,227)	(15,876)	(13,679)
E101010	Recycling Residential	Exp	(65,294)	(65,294)	(38,087)	(32,505)
E101015	Refuse Site Mtce	Exp	(152,614)	(152,614)	(89,005)	(82,927)
E101025	Refuse Site Attendant	Exp	0	0	0	0
			(300,536)	(300,536)	(175,280)	(156,817)
<b>Sanitation - Other</b>						
I102002	Commercial Collection Charges	Inc	68,760	68,760	68,760	68,040
I102005	Reimbursement Drummuster	Inc	4,000	4,000	0	944
I102010	Charges Bulk Rubbish	Inc	17,400	17,400	10,150	8,360
			90,160	90,160	78,910	77,344
E102005	Commercial Collection	Exp	(16,089)	(16,089)	(9,380)	(8,190)
E102010	Bulk Cardboard Collection	Exp	(18,500)	(18,500)	(10,787)	(8,640)
E102020	Recycling Commercial	Exp	(15,187)	(15,187)	(8,855)	(6,735)
E101020	Chemical Drum Disposal Costs	Exp	(4,500)	(4,500)	(4,500)	0
E102190	Depreciation - Sanitation	Exp	(15,695)	(15,695)	(9,146)	(9,245)
			(69,971)	(69,971)	(42,668)	(32,810)
<b>Sewerage</b>						
I104005	Septic Tank Fees	Inc	500	500	287	0
			500	500	287	0
E104005	Sewerage Treatment Plant	Exp	(500)	(500)	(246)	(37)
			(500)	(500)	(246)	(37)
<b>Town Planning</b>						
I106005	Planning Fees	Inc	5,000	5,000	2,912	3,789
			5,000	5,000	2,912	3,789
E106005	Town Planning Expenses	Exp	(15,000)	(15,000)	(8,750)	0
E106100	Administration Allocated	Exp	(109,547)	(109,547)	(63,896)	(63,903)
			(124,547)	(124,547)	(72,646)	(63,903)
<b>Other Community Amenities</b>						
I107005	Cemetery Fees	Inc	15,000	15,000	8,750	13,429
I107010	Community Bus Income	Inc	5,000	5,000	2,912	1,776
I107025	Other Community Amenities Contributions	Inc	0	0	0	0
			20,000	20,000	11,662	15,205
E107005	Cemetery Mtce	Exp	(40,000)	(40,000)	(23,310)	(29,660)
E107010	Public Convenience Mtce	Exp	(56,196)	(56,196)	(32,760)	(31,559)
E107015	Community Bus Operating	Exp	(4,000)	(4,000)	(2,317)	(4,282)
E107100	Administration Allocated	Exp	(92,733)	(92,733)	(54,089)	(54,096)
E107190	Depreciation - Other Comm Amenities	Exp	(50,851)	(50,851)	(29,651)	(21,854)
			(243,781)	(243,781)	(142,127)	(141,451)
<b>Total Community Amenities Income</b>			402,876	402,876	373,487	377,896
<b>Total Community Amenities Expenditure</b>			(739,335)	(739,335)	(432,967)	(395,018)

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
<b>Recreation &amp; Culture</b>						
<b>Public Halls &amp; Civic Centres</b>						
I111005	Town Hall Hire	Inc	4,000	4,000	2,331	878
I111010	Reimbursements	Inc	100	100	56	0
I111015	Town Hall Lease -L Piesse	Inc	0	0	0	0
			4,100	4,100	2,387	878
E111005	Town Hall Mtce	Exp	(30,413)	(30,413)	(17,724)	(37,390)
E111010	Other Halls Mtce	Exp	(11,602)	(11,602)	(6,755)	(4,561)
E111190	Depreciation - Public Halls	Exp	(202,711)	(202,711)	(118,245)	(119,405)
			(244,727)	(244,727)	(142,724)	(161,356)
<b>Swimming Pool</b>						
I112010	Swimming Pool Admission	Inc	30,000	30,000	19,500	14,869
I112015	Swimming Pool Miscellaneous Income	Inc	0	0	0	0
I112020	Reimbursements	Inc	500	500	500	0
I112025	CSRFF Grant - Swim Pool Stage 2	Inc	0	0	0	0
			30,500	30,500	20,000	14,869
E112005	Pool Staff Salary	Exp	(122,579)	(122,579)	(70,717)	(67,621)
E112008	Pool Leave/Wages Liability	exp	0	0	0	0
E112010	Superannuation	Exp	(12,383)	(12,383)	(7,140)	(1,369)
E112015	Swimming Pool Maintenance	Exp	(119,242)	(119,242)	(69,538)	(76,164)
E112020	Swimming Pool Other Expenses	Exp	(7,088)	(7,088)	(4,130)	(3,251)
E113076	Interest on Loan 139 - Swimming Pool	Exp	(8,523)	(8,523)	(4,260)	(4,360)
E112190	Depreciation - Swimming Pools	Exp	(221,266)	(221,266)	(129,063)	(130,694)
			(491,081)	(491,081)	(284,848)	(283,459)
<b>Other Recreation &amp; Sport</b>						
I113005	Sportsground Rental	Inc	8,795	8,795	4,397	2,509
I113010	Sportsground Reimbursements	Inc	0	0	0	5,860
I113015	Power Reimbursements	Inc	5,000	5,000	2,912	1,148
I113020	Recreation Centre Hire	Inc	5,000	5,000	2,912	1,558
I113025	Reimbursements Other	Inc	1,000	1,000	1,000	218
I113030	Rec Centre Equipment Contributions	Inc	1,500	1,500	0	0
I113035	Sporting Club Leases	Inc	2,000	2,000	2,000	1,323
I113040	Other Recreation & Sport Contributions	Inc	0	0	0	0
I113055	Eric Farrow Pavillion Hire	Inc	5,000	5,000	2,912	3,436
I113065	Community Gym Membership	Inc	14,375	14,375	8,379	8,466
I113079	SS Loan 142 - Interest & Gtee Fee Revenue	Inc	1,422	1,422	0	0
			44,092	44,092	24,512	24,518
E113005	Sportsground Mtce	Exp	(123,057)	(123,057)	(71,757)	(50,838)
E113010	Sportsground Building Mtce	Exp	(24,662)	(24,662)	(14,350)	(21,145)
E113015	Wetlands Park Mtce	Exp	(77,953)	(77,953)	(45,458)	(41,688)
E113020	Parks & Gardens Mtce	Exp	(67,359)	(67,359)	(39,270)	(34,610)
E113025	Puntapin Rock Mtce	Exp	(2,706)	(2,706)	(1,568)	(144)
E113030	Recreation Centre Mtce	Exp	(63,759)	(63,759)	(37,163)	(32,370)
E113035	Rec Staff Salaries	Exp	(18,000)	(18,000)	(10,380)	(1,954)
E113038	Rec Staff Leave/Wages Liability	Exp	0	0	0	0
E113040	Superannuation	Exp	(1,980)	(1,980)	(1,140)	(1,964)
E113045	Other Expenses	Exp	(3,200)	(3,200)	(1,862)	(283)
E113050	Norring Lake Mtce	Exp	(3,400)	(3,400)	(1,967)	(4,630)
E113065	Eric Farrow Pavilion Mtce	Exp	(23,220)	(23,220)	(13,531)	(17,051)
E113070	Rec Centre Sports Equipment	Exp	(2,000)	(2,000)	(1,162)	(778)
E113075	Interest on Loan 131 - Rec Centre	Exp	0	0	0	0
E113078	Interest on Loan 142 - SSL Bowls Club	Exp	(1,422)	(1,422)	0	0
E113095	Community Gym Expenditure	Exp	(11,500)	(11,500)	(6,685)	(4,123)
E113115	Bowls Club Financial Assistance	Exp	(60,000)	(60,000)	(60,000)	(60,000)
E113100	Administration Allocated	Exp	(203,037)	(203,037)	(118,433)	(118,440)
E113190	Depreciation - Other Rec & Sport	Exp	(388,286)	(388,286)	(226,494)	(228,717)
			(1,075,541)	(1,075,541)	(651,220)	(618,735)

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
<b>Library</b>						
I115005	Lost Books	Inc	50	50	28	0
I115010	Reimbursements & Grants	Inc	100	100	56	4,155
			150	150	84	4,155
E115005	Library Staff Salaries	Exp	(50,969)	(50,969)	(29,394)	(34,610)
E115008	Library Leave/Wages Liability	Exp	0	0	0	0
E115015	Library Building Mtce	Exp	(11,347)	(11,347)	(6,594)	(3,657)
E115020	Library Other Expenses	Exp	(7,917)	(7,917)	(4,599)	(1,739)
E115030	Library IT	Exp	(12,800)	(12,800)	(12,796)	(5,322)
E115190	Depreciation - Libraries	Exp	(16,210)	(16,210)	(9,451)	(9,548)
			(99,242)	(99,242)	(62,834)	(54,876)
<b>Other Culture</b>						
I116035	Long Table Experience Income	Inc	0	0	0	0
I116065	Electronic Sign Advertising Income	Inc	3,000	3,000	1,750	227
I119015	Contribution to Woolorama	Inc	0	0	0	0
I119020	Reimbursements	Inc	0	0	0	1,200
I119030	Community Events Income	Inc	0	0	0	11,087
I119031	Other Culture Grant Funds	Inc	0	0	0	0
I113078	SS Loan 141 - Interest & Gtee Fee Reimbursement	Inc	2,671	2,671	1,335	1,170
			5,671	5,671	3,085	13,684
E116005	Subsidy Woolorama Committee	Exp	(500)	(500)	(500)	(500)
E116010	Woolorama Costs & Maintenance	Exp	(68,634)	(68,634)	(40,012)	(12,259)
E113077	Interest on Loan 141 - SSL Wagin Ag	Exp	(2,180)	(2,180)	(1,090)	(1,170)
E116015	Community Centre Mtce	Exp	(16,449)	(16,449)	(9,576)	(5,297)
E116020	Historical Village	Exp	(2,930)	(2,930)	(1,694)	(2,422)
E116025	Heritage Review	Exp	(12,130)	(12,130)	(12,128)	0
E116035	Long Table Experience Expenditure	Exp	0	0	0	0
E116045	Community Development Events	Exp	(14,000)	(14,000)	(10,500)	(12,580)
E116046	Community Development Equipment Maintenance	Exp	0	0	0	0
E116055	Other Culture Grant Funds Exp	Exp	(11,000)	(11,000)	(11,000)	(8,784)
E116060	Betty Terry Theatre Expenditure	Exp	(6,485)	(6,485)	(3,759)	(2,574)
E116065	Electronic Sign Expenditure	Exp	(4,500)	(4,500)	(2,618)	(2,513)
E116070	Court House Expenditure	Exp	(6,059)	(6,059)	(3,500)	(3,704)
E116075	NAB Building Expenditure	Exp	(10,554)	(10,554)	(6,132)	(14,168)
E116190	Depreciation - Other Culture	Exp	(99,193)	(99,193)	(57,862)	(63,012)
			(254,613)	(254,613)	(160,371)	(128,983)
<b>Total Recreation &amp; Culture Income</b>			84,513	84,513	50,068	58,104
<b>Total Recreation &amp; Culture Expenditure</b>			(2,165,203)	(2,165,203)	(1,301,997)	(1,247,409)
<b>Transport</b>						
<b>Streets Roads Bridges &amp; Depot Construction</b>						
I121005	Direct Road Grants	Inc	151,694	151,694	151,694	151,694
I121010	Road Project Grants	Inc	552,448	552,448	441,956	166,697
I121015	Roads to Recovery Grant	Inc	312,145	312,145	103,005	105,174
I121020	Reimbursements	Inc	0	0	0	0
I121025	Contribution - St Lighting	Inc	5,000	5,000	0	0
I121070	Main Roads Bridge Grant	Inc	0	0	0	0
I121076	LRCIP Funding	Inc	102,233	102,233	51,115	25,542
I147125	Storm Damage Reimbursements	Inc	0	0	0	0
			1,123,520	1,123,520	747,770	449,107



COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
<b>Streets Roads Bridges &amp; Depot Maintenance</b>						
I122055	Diesel Fuel Rebate Income	Inc	40,000	40,000	23,331	25,493
			40,000	40,000	23,331	25,493
E122005	Road Maintenance	Exp	(130,000)	(130,000)	(75,817)	(53,438)
E122006	Maintenance Grading	Exp	(180,000)	(180,000)	(104,986)	(107,866)
E122007	Rural Tree Pruning	Exp	(65,000)	(65,000)	(37,898)	(43,869)
E122008	Rural Spraying	Exp	(10,000)	(10,000)	(5,831)	(5,329)
E122009	Town Site Spraying	Exp	(20,000)	(20,000)	(11,648)	(12,164)
E122010	Depot Mtce	Exp	(21,444)	(21,444)	(12,474)	(13,377)
E122011	Town Reserve & Verg Mtce	Exp	(10,000)	(10,000)	(5,824)	(4,303)
E122012	Bridge & Drainage Mtce	Exp	(22,500)	(22,500)	(13,111)	(6,740)
E122015	Rural Numbering	Exp	0	0	0	0
E122020	Footpath Mtce	Exp	(5,000)	(5,000)	(2,898)	(739)
E122025	Street Cleaning	Exp	(45,000)	(45,000)	(26,236)	(27,306)
E122030	Street Trees	Exp	(50,000)	(50,000)	(29,155)	(29,567)
E122035	Traffic & Street Signs Mtce	Exp	(4,000)	(4,000)	(2,324)	(3,285)
E122045	Townscape	Exp	(70,000)	(70,000)	(61,648)	(56,086)
E122050	Crossovers	Exp	(500)	(500)	(280)	(160)
E122055	RoMan Data Collection	Exp	(10,000)	(10,000)	(5,000)	(8,711)
E122060	Street Lighting	Exp	(70,000)	(70,000)	(40,831)	(42,178)
E122090	Graffiti Removal	Exp	0	0	0	0
E122100	Administration Allocated	Exp	(83,169)	(83,169)	(48,510)	(48,517)
E122105	Loss on Sale of Asset	Exp	0	0	0	0
E122190	Depreciation - Roads	Exp	(1,853,148)	(1,853,148)	(1,080,987)	(1,106,184)
E147120	Storm Damage - Not Claimable	Exp	0	0	0	0
			(2,649,761)	(2,649,761)	(1,565,458)	(1,569,819)
<b>Road Plant Purchases</b>						
I122100	Profit on Sale of Asset	Inc	58,192	58,192	58,192	7,817
			58,192	58,192	58,192	7,817
E123010	Loss on Sale of Asset	Exp	(5,396)	(5,396)	0	(1,118)
			(5,396)	(5,396)	0	(1,118)
<b>Aerodrome</b>						
I126015	Aerodrome Reimbursements/Grants	Inc	0	0	0	0
I126020	Aerodrome Hangar Lease	Inc	10,893	10,893	8,169	7,264
			10,893	10,893	8,169	7,264
E126005	Aerodrome Maintenance	Exp	(12,714)	(12,714)	(7,406)	(11,642)
E126190	Depreciation - Aerodromes	Exp	(47,112)	(47,112)	(27,477)	(27,751)
			(59,826)	(59,826)	(34,883)	(39,393)
<b>Total Transport Income</b>			1,232,605	1,232,605	837,462	489,681
<b>Total Transport Expenditure</b>			(2,714,983)	(2,714,983)	(1,600,341)	(1,610,330)

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
<b>Economic Services</b>						
<b>Rural Services</b>						
I131020	Landcare Reimbursements	Inc	79,653	79,653	46,459	47,699
			79,653	79,653	46,459	47,699
E131020	Landcare	Exp	(115,000)	(115,000)	(67,067)	(70,899)
E131030	Rural Towns Program	Exp	(18,000)	(18,000)	(10,486)	(4,099)
E131100	Administration Allocated	Exp	(29,060)	(29,060)	(16,947)	(16,954)
E131140	Water Management Plan / Harvesting	Exp	(10,000)	(10,000)	(5,810)	(4,176)
E131190	Depreciation - Rural Services	Exp	0	0	0	0
			(172,060)	(172,060)	(100,310)	(96,128)
<b>Tourism &amp; Area Promotion</b>						
I132005	Caravan Park Fees	Inc	70,000	70,000	40,831	37,817
I132010	Reimbursements	Inc	1,000	1,000	581	909
I132015	RV Area Fees	Inc	10,000	10,000	5,831	4,462
I132035	Tourism Income	Inc	0	0	0	0
			81,000	81,000	47,243	43,188
E132010	Wagin Tourism Committee	Exp	0	0	0	0
E132015	Caravan Park Manager Salary	Exp	(35,238)	(35,238)	(20,324)	(21,993)
E132020	Caravan Park Mtce	Exp	(55,039)	(55,039)	(32,088)	(18,542)
E132023	Caravan Leave/Wages Liability	Exp	0	0	0	0
E132025	Subsidy Historic Village	Exp	(8,500)	(8,500)	(8,500)	0
E132035	RV Area Maintenance	Exp	(10,000)	(10,000)	(5,824)	(5,588)
E132040	Tourism Promotion & Subscripts	Exp	(14,500)	(14,500)	(8,449)	(5,193)
E132050	Administration Allocated	Exp	(148,525)	(148,525)	(86,639)	(86,639)
E132190	Depreciation - Tourism	Exp	(17,334)	(17,334)	(10,109)	(10,210)
			(289,136)	(289,136)	(171,933)	(148,165)
<b>Building Control</b>						
I133005	Building Licenses	Inc	5,000	5,000	2,912	2,811
I133010	Swimming Pool Inspection Fees	Inc	0	0	0	0
I142010	Sale of Land	Inc	0	0	0	0
			5,000	5,000	2,912	2,811
<b>Other Economic Services</b>						
I134005	Water Sales	Inc	20,000	20,000	11,662	18,999
			20,000	20,000	11,662	18,999
E134005	Water Supply - Standpipes	Exp	(25,000)	(25,000)	(14,567)	(18,465)
E134020	Land Sale Costs	Exp	0	0	0	(120)
E134190	Depreciation - Other Economic Services	Exp	(2,052)	(2,052)	(1,197)	(1,209)
			(27,052)	(27,052)	(15,764)	(19,794)
<b>Total Economic Services Income</b>			185,653	185,653	108,276	112,697
<b>Total Economic Services Expenditure</b>			(488,248)	(488,248)	(288,007)	(264,087)
<b>Other Property &amp; Services</b>						
<b>Private Works</b>						
I141005	Private Works Income	Inc	20,000	20,000	11,662	13,382
			20,000	20,000	11,662	13,382
E141005	Private Works	Exp	(15,000)	(15,000)	(8,743)	(12,726)
E141100	Administration Allocated	Exp	(3,428)	(3,428)	(1,995)	(2,002)
			(18,428)	(18,428)	(10,738)	(14,728)

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
<b>Public Works Overheads</b>						
I143020	Reimbursements	Inc	11,000	11,000	6,412	1,169
I143040	Workers Compensaion	Inc	0	0	0	26,426
			11,000	11,000	6,412	27,595
E143005	Engineering Salaries	Exp	(118,891)	(118,891)	(68,588)	(60,422)
E143007	Engineering Administration Salaries	Exp	(64,406)	(64,406)	(37,155)	(37,665)
E143008	Works Leave/Wages Liability	Exp	0	0	0	0
E143009	Housing Allowance Works	Exp	(17,031)	(17,031)	(9,825)	(15,442)
E143015	CEO's Salary Allocation	Exp	(58,688)	(58,688)	(33,855)	(57,023)
E143020	Engineering Superannuation	Exp	(123,644)	(123,644)	(71,332)	(63,644)
E143025	Engineering - Other Expenses	Exp	(5,000)	(5,000)	(2,905)	(472)
E143030	Sick Holiday & Allowances Pay	Exp	(165,000)	(165,000)	(96,250)	(100,118)
E143040	Workers Compensation	Exp	0	0	0	(29,953)
E143045	Insurance on Works	Exp	(37,752)	(37,752)	(37,752)	(38,051)
E143050	Protective Clothing	Exp	(8,000)	(8,000)	(4,662)	(2,992)
E143055	Fringe Benefits	Exp	(500)	(500)	0	0
E143060	CEO's Vehicle Allocation	Exp	(1,000)	(1,000)	(581)	(1,014)
E143065	MOW - Vehicle Expenses	Exp	(8,000)	(8,000)	(4,655)	(4,476)
E143075	Telephone Expenses	Exp	(1,500)	(1,500)	(875)	(1,425)
E143080	Staff Licenses	Exp	(500)	(500)	(287)	(128)
E143085	Safety Equipment & Meetings	Exp	(4,000)	(4,000)	(2,324)	(3,600)
E143090	Conferences & Courses	Exp	(1,500)	(1,500)	(875)	0
E143095	Staff Training	Exp	(15,000)	(15,000)	(8,736)	0
E143105	Administration Allocated	Exp	0	0	0	0
E143200	LESS PWOH ALLOCATED	Exp	630,412	630,412	367,738	328,196
			0	0	(12,919)	(88,229)
<b>Plant Operation Costs</b>						
I144005	Sale of Scrap	Inc	500	500	287	0
I144010	Reimbursements	Inc	500	500	287	2,985
			1,000	1,000	574	2,985
E144010	Fuel & Oils	Exp	(180,000)	(180,000)	(104,993)	(89,652)
E144020	Tyres & Tubes	Exp	(20,000)	(20,000)	(11,662)	(10,236)
E144030	Parts & Repairs	Exp	(85,000)	(85,000)	(49,574)	(23,554)
E144040	Plant Repair - Wages	Exp	(30,000)	(30,000)	(17,493)	(20,065)
E144050	Insurance and Licences	Exp	(37,500)	(37,500)	(37,498)	(34,861)
E144060	Expendable Tools-Consumables only	Exp	(10,000)	(10,000)	(5,831)	(910)
E144065	MV Insurance Claim Expenses	Exp	(1,000)	(1,000)	(581)	0
E144075	Minor Plant & Equipment <\$5000	Exp	(8,000)	(8,000)	(4,662)	(2,944)
E144200	LESS POC ALLOCATED-PROJECTS	Exp	371,500	371,500	216,706	139,541
			0	0	(15,588)	(42,681)
<b>Salaries &amp; Wages</b>						
E146010	Gross Salaries, Allowances & Super	Exp	(2,849,974)	(2,849,974)	(1,644,211)	(1,672,521)
E146200	Less Sal , Allow, Super Allocated	Exp	2,849,974	2,849,974	1,644,211	1,672,521
			0	0	0	0

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
	<b>Unclassified</b>					
I147005	Commission - Vehicle Licensing	Inc	50,000	50,000	29,162	30,957
I147006	Commission - TransWA	Inc	500	500	287	88
I147007	Reimbursement - OHS	Inc	0	0	0	0
I147035	Banking errors	Inc	0	0	0	0
I147050	Council Staff Housing Rental	Inc	18,200	18,200	10,612	7,100
I147065	Insurance Reimbursement	Inc	0	0	0	10,400
I147070	Council Housing Reimbursements	Inc	0	0	0	2,531
I147085	NAB Buiding Rent	Inc	8,400	8,400	4,900	5,184
I147120	Charge on Private use of Shire Vehicle	Inc	360	360	210	0
I147121	Reimbursement - Community Requests	Inc	0	0	0	0
			77,460	77,460	45,171	56,260
E147015	Community Requests & Events - CEO Allocation	Exp	(3,000)	(3,000)	(1,750)	(500)
E147035	Banking Errors	Exp	0	0	0	0
E147050	Council Housing Maintenance	Exp	(95,000)	(95,000)	(55,237)	(45,410)
E147051	Interest on Loan 137 - Staff Housing	Exp	(6,230)	(6,230)	(3,633)	(3,756)
E147052	Interest on Loan 138 - Doctor Housing	Exp	(2,430)	(2,430)	(1,215)	(1,317)
E147055	Consultants	Exp	(55,000)	(55,000)	(32,081)	(25,499)
E147070	4WD Resource Sharing Group	Exp	(7,500)	(7,500)	(4,375)	(7,036)
E147090	Building Maintenance	Exp	(5,000)	(5,000)	(2,898)	(1,636)
E147100	Administration Allocated	Exp	(130,236)	(130,236)	(75,971)	(75,971)
E147115	Occupational Health & Safety (OHS)	Exp	(10,000)	(10,000)	(5,831)	(85)
E147130	Depreciation - Unclassified	Exp	(136,963)	(136,963)	(79,892)	(80,714)
E147140	Loss on Sale of Asset	Exp	0	0	0	0
E147150	Community Requests Budget	Exp	(24,430)	(24,430)	(14,245)	(21,170)
E147151	Community Donations/Sponsorship	Exp	(3,500)	(3,500)	(2,037)	(553)
			(479,289)	(479,289)	(279,165)	(263,647)
	<b>Total Other Property &amp; Services Income</b>		109,460	109,460	63,819	100,222
	<b>Total Other Property &amp; Services Expenditure</b>		(497,716)	(497,716)	(318,410)	(409,285)
	<b>Total Income</b>		5,768,410	5,848,915	4,949,996	4,745,499
	<b>Total Expenditure</b>		(8,879,434)	(8,879,434)	(5,303,401)	(5,280,518)
	<b>Net Deficit (Surplus)</b>		(3,111,024)	(3,030,519)	(353,406)	(535,019)

#### 8.1.4 SCHEDULE OF ACCOUNT PAYMENTS – JANUARY 2024

AUTHOR OF REPORT:	Manager of Finance
SENIOR OFFICER:	Chief Executive Officer
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	FM.FI.1
ATTACHMENTS:	Payments List

#### OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That Council ENDORSE the list of accounts paid by the Chief Executive Officer under delegated authority, during January 2024: -

- EFT Payments EFT14340 – EFT14386 and EFT14392 – EFT14438, Cheque Payments 226 - 232 and Direct Debit Payments DD5471.1– DD5510.26 from the Municipal Account totalling \$327,891.09.
- EFT Payments EFT14387 – EFT14391 and EFT14439 - 14445 from the Restricted Funds Account totalling \$1,356.78.
- Credit card Payments totalling \$8,386.65.

#### BRIEF SUMMARY

This item presents the schedule of payments made during January 2024 for Council approval in accordance with *Regulation 13 of the Local Government (Financial Management) Regulations 1996*.

#### BACKGROUND/COMMENT

The Local Government has delegated authority to the CEO to make payments from the municipal fund or the restricted fund as required. A list of all the payments is to be prepared each month showing all accounts paid since the last list was prepared.

All accounts paid have been fully checked and are supported by purchase orders and certified as to the receipt of goods and/or services and compliant with the Shire of Wagin purchasing policy.

#### CONSULTATION/COMMUNICATION

Nil

## **STATUTORY/LEGAL IMPLICATIONS**

### **Local Government (Financial Management) Regulations 1996**

#### Regulation 13

- (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared
  - (a) the payee's name;
  - (b) the amount of the payment;
  - (c) the date of the payment; and
  - (d) sufficient information to identify the transaction.
- 2) A list of accounts for approval to be paid is to be prepared each month showing —
  - (a) for each account which requires council authorisation in that month —
    - (i) the payee's name;
    - (ii) the amount of the payment; and
    - (iii) sufficient information to identify the transaction; and
  - (b) the date of the meeting of the council to which the list is to be presented.
- (3) A list prepared under subregulation (1) or (2) is to be —
  - (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
  - (b) recorded in the minutes of that meeting.

## **POLICY IMPLICATIONS**

Nil

## **FINANCIAL IMPLICATIONS**

All expenditure has been approved via adoption of the 2023/24 Annual Budget or resulting from a Council Motion for a budget amendment.

## **STRATEGIC IMPLICATIONS**

Nil

## **VOTING REQUIREMENTS**

Simple Majority

**SHIRE OF WAGIN**  
**STATEMENT OF PAYMENTS**  
**For the Period Ended 31 January 2024**

**Municipal Funds Account - List of Payments**

Cheque Payment					
Chq/EFT	Date	Name	Description		Amount
226	11/01/2024	Synergy	Electricity Usage		(2,675.12)
227	11/01/2024	Telstra	TIM Platform to 24 December 2023, Phone Bill Ambulance Assoc Hut charges to 3 February 2024, Admin Office Phones, Faxes and Staff Mobiles - December 2023, DCEO, CEO & SES Ipad - December 2023		(1,737.40)
228	11/01/2024	Water Corporation	Various Water Bills November 2023 - January 2024		(3,107.41)
229	25/01/2024	Synergy	Electricity Usage		(8,265.31)
230	25/01/2024	Telstra	DCEO, CEO & SES Ipad - January 2024		(92.20)
231	25/01/2024	Water Corporation	Various Water Bills November 2023 - January 2024		(27,658.80)
232	31/01/2024	Anglo American Exploration (Australia) Pty Ltd	Rates refund for assessment A2345 LOT E70/05472 WAGIN WA 6315		(294.81)
<b>Cheque Payments Total</b>					<b>(43,831.05)</b>
<b>EFT Payments</b>					
EFT14340	04/01/2024	Australian Services Union	Payroll Deductions		(26.50)
EFT14341	04/01/2024	Wagin Woodanilling Landcare Zone	Payroll Deductions		(42.00)
EFT14342	11/01/2024	3e Advantage Pty Limited	Photocopier Charges 1/12/2023 - 31/12/2023		(1,004.16)
EFT14343	11/01/2024	A & M Medical Services Pty Ltd	Service Oxygen Equipment - Swimming Pool		(206.75)
EFT14344	11/01/2024	Alexander Galt And Co Pty Ltd	Hardware Supplies		(1,301.07)
EFT14345	11/01/2024	Apps Plumbing & Gas Wagin	Fix Sewer Blockage - 2 Ballagin Street Residence		(440.00)
EFT14346	11/01/2024	Atc Work Smart	Trainee Wages - 76 Hours Fortnight		(1,437.08)
EFT14347	11/01/2024	Australia Post	Admin, Homecare & Rates Postage - December 2023		(582.51)
EFT14348	11/01/2024	Chubb Security Australia	Monitor Dialler - Medical Centre & Administration Office 1/01/2024 - 31/03/2024		(363.14)
EFT14349	11/01/2024	Command A Com	Maintenance Renewal Charges 5/02/2024 - 5/05/2024, Shire Administration Office, Works Depot, Rec Centre & Library - Phone and Fax Service - December 2023		(432.08)
EFT14350	11/01/2024	Elders Rural Services Australia Limited	1x Safety Boots - Works Crew		(160.00)
EFT14351	11/01/2024	Emily Stephens	Refund for Hire of 40x chairs (Cancelled booking)		(24.00)
EFT14352	11/01/2024	Ew & Rj Pugh	Pump out Septics - Wetlands Park		(300.00)
EFT14353	11/01/2024	Facepainting By Mary	2x Face Painters - Christmas Street Carnival		(580.00)
EFT14354	11/01/2024	First Aid Distributions	Hand Soap - Wetlands Park Public Toilets		(176.95)
EFT14355	11/01/2024	Fuel Distributors Of Wa Pty Ltd	Diesel - Wedgecarrup Bushfire Truck & Town Bushfire Truck		(615.52)
EFT14356	11/01/2024	Goodyear Autocare Wagin	Battery - Rover Mower (P53)		(85.00)
EFT14357	11/01/2024	Great Southern Fuel Supply	Unleaded Fuel - Darkan Homecare Vehicle (P86)		(227.51)
EFT14358	11/01/2024	Hall Electrical & Data Services	50% Remaining - Supply & Fit Ducted Reverse Cycle Air Conditioner & Reverse Cycle Wall Hung Air Conditioner, Replace Light Fittings with LED Panels - Homecare Relocation to Town Hall, Supply & Fit Reverse Cycle Air Con Unit - Court House Upgrade		(13,416.38)
EFT14359	11/01/2024	Hersey's Safety Pty Ltd	2x Boxes Ear Plugs - Works Crew		(136.64)
EFT14360	11/01/2024	Ictouch Pty Ltd	NBN Services December 2023 - Medical Centre		(1,080.00)
EFT14361	11/01/2024	Katanning Furnishings	Install Floor Coverings including Removal of Old Carpets, Install Block Out Blinds - Homecare Relocation to Town Hall		(10,820.00)
EFT14362	11/01/2024	Katanning Stock & Trading Co	1x Length Jarrah Timber - Town Hall		(105.00)
EFT14363	11/01/2024	Kulture Kreations Pty Ltd	Provision of Candy Floss and Slushies - Christmas Street Carnival		(700.00)
EFT14364	11/01/2024	Marleys Diesel & Ag	10L 15w50 Engine Oil - Works Depot		(90.20)
EFT14365	11/01/2024	Office Of The Auditor General	Fee for Attest Audit for the year ended 30 June 2023		(25,674.00)
EFT14366	11/01/2024	Officeworks	Stationery Order - Admin Office, Tile Art Supplies - Australia Day		(385.31)
EFT14367	11/01/2024	Prompt Safety Solutions	Works Toolbox Meeting including Alcohol Screening		(1,210.00)
EFT14368	11/01/2024	Property Supervision Services	Gardening - Homecare		(532.50)
EFT14369	11/01/2024	Ray Ford Signs ( Powerhouse Signs)	CCTV Signs - Sportsground, 'Staff Only' Signs - Court House Upgrade		(396.33)
EFT14370	11/01/2024	Sound Garden Centre Wagin	Various Plants - Court House Upgrade		(186.00)
EFT14371	11/01/2024	Swat Wagin	Pest Control - Piesseville & Wedgecarrup Fire Stations		(374.00)
EFT14372	11/01/2024	Team Global Express Pty Ltd	Delivery Charges		(1,194.23)
EFT14373	11/01/2024	The West Australian	Advertisement of Intention to Sell Lot 220 7 Vernal Street - Narrogin Observer		(280.00)
EFT14374	11/01/2024	Vanguard Publishing	2024 Australia's Golden Outback Planner - Shire Participation Fees		(2,024.00)
EFT14375	11/01/2024	WA Fire & Safety	BAL Assessment for 429 Tudhoe Street, Wagin		(1,650.00)
EFT14376	11/01/2024	Wa Contract Ranger Services Pty Ltd	Ranger Services 19/12/2023		(783.75)
EFT14377	11/01/2024	Wagin & Herald Street Veterinary Clinics	Euthanise Cat		(40.00)
EFT14378	11/01/2024	Wagin Agri Services	20L Glyphosate & 20L Paraquat - Town Site Spraying		(219.00)
EFT14379	11/01/2024	Wagin District Farmers Co-operative	Admin Office Kitchen Refreshments, Cleaning Supplies, Library Supplies, Rose Feed & Reticulation Supplies - Other Parks, Cat Food - Pound, Works Depot Kitchen Refreshments, Homecare Catering Supplies, Court House Upgrade Supplies, Christmas Decorations		(643.13)
EFT14380	11/01/2024	Wagin Gas Electrics	Repair Pump - Bowling Club Dam, Replace Power Switch - Weir, Replace Hot Water System - Admin Kitchen		(1,518.00)
EFT14381	11/01/2024	Wagin Mechanical Repairs	Fuel Filter - Toyota Workmate (P50)		(67.60)
EFT14382	11/01/2024	Wagin Truck Centre	2x H4 Head Light Globes - Komatsu Grader (P12), Hose Clamp & Air Fitting - Works Depot		(48.00)
EFT14383	11/01/2024	Wagin Window & Carpet Cleaning	Clean Carpets & Windows - Admin Office		(4,620.00)
EFT14384	11/01/2024	Wallis Computer Solutions	NBN - Admin Office, Library & Rec Centre - January 2024, Agreement Fusion - Admin Office - January 2024, Microsoft 365 Annual Licence - February 2024 to February 2025, Reconnect Telephones - Court House Upgrades		(16,505.90)
EFT14385	11/01/2024	Westrac Equipment	Blower Fan Switch - Caterpillar Backhoe (P47)		(69.78)
EFT14386	11/01/2024	Win Television Wa Pty Ltd	Shire of Wagin Television Advert		(1,353.00)
EFT14392	16/01/2024	Best Practice Software	Annual Licence for Software - Medical Centre		(1,486.03)
EFT14393	18/01/2024	Australian Taxation Office	December BAS		(29,269.00)
EFT14394	18/01/2024	B L Woodhouse	Maintenance and Repairs - Gordon Street Residence, Deposit for Works on Commentator Box - Recreation Centre		(6,234.00)

EFT14395	18/01/2024	Edwards Isuzu Ute	1x Replacement Headlight - DCEO Vehicle (P02)	(3,613.50)
EFT14396	18/01/2024	Australian Services Union	Payroll Deductions	(26.50)
EFT14397	18/01/2024	Wagin Woodanilling Landcare Zone	Payroll Deductions	(42.00)
EFT14398	25/01/2024	Alexander Galt And Co Pty Ltd	Hardware Supplies	(921.25)
EFT14399	25/01/2024	Anita Longmuir	Music Performance - Australia Day	(200.00)
EFT14400	25/01/2024	Anne Hart	Refund of Debtors Credit Balance	(20.00)
EFT14401	25/01/2024	Apps Plumbing & Gas Wagin	Replace Solar Hot Water System - Marks Court Residence, Unblock Men's Urinal - Caravan Park	(6,264.00)
EFT14402	25/01/2024	Arrow Bronze	1x Dual Plaque - Cemetery	(646.84)
EFT14403	25/01/2024	Art Hanging System	Art Hanging Supplies - Library	(979.60)
EFT14404	25/01/2024	Atc Work Smart	Trainee Wages - 17 Hours Fortnight	(508.18)
EFT14405	25/01/2024	B.a.s.e Wa	100x Key Fobs - Community Gym	(1,375.00)
EFT14406	25/01/2024	Benara Nurseries	7x Trays Portulacas & 8x Trays Petunias - Townscape	(524.15)
EFT14407	25/01/2024	Boya Equipment Pty Ltd	Mower Blades & Filters - Kubota Mower (P18)	(689.29)
EFT14408	25/01/2024	Bryan Leslie Kilpatrick	Members Sitting Fees, Communication Allowance & Deputy Presidents Allowance 2/4	(2,174.50)
EFT14409	25/01/2024	Cr Phillip Blight	Members Sitting Fees, Communication Allowance & Presidents Allowance 2/4	(6,466.00)
EFT14410	25/01/2024	Doms Delicatessen Of Wagin	Catering - Library Opening Event, Bushfires & CEO Appointment Committee	(841.70)
EFT14411	25/01/2024	Donna-Jo Fawcett	Reimbursement for Moving Costs, Police Clearance & Pre-Employment Medical	(3,321.30)
EFT14412	25/01/2024	Fuel Distributors Of Wa Pty Ltd	Diesel - Town Bushfire Truck	(81.40)
EFT14413	25/01/2024	Goodyear Autocare Wagin	Replace 2x Front Tyres - Caterpillar Backhoe (P47)	(998.00)
EFT14414	25/01/2024	Gregory Robert Ball	Members Sitting Fees, Communication Allowance & Travel Allowance 2/4	(1,366.00)
EFT14415	25/01/2024	Industrial Automation	6 Months Cloud Server Access Fee, Monthly Sim Card and Telephone Support - Sportsground & Airstrip Standpipe	(1,055.45)
EFT14416	25/01/2024	Liberty Oil Australia Pty Ltd	5,000L Diesel, 1,000L Diesel	(10,465.10)
EFT14417	25/01/2024	Marie Bosenberg	Refund of Debtors Credit Balance	(10.00)
EFT14418	25/01/2024	Mjb Industries	8x Concrete Pipes & 1x Headwall - Behn-Ord Road, 3x Concrete Pipes - Hyde Road	(3,055.36)
EFT14419	25/01/2024	Morgan Rural Services Pty Ltd	Clearing blocks for Fire Mitigation - Upland Street, Scaddan Street & Traverse Street	(1,270.00)
EFT14420	25/01/2024	Narrogin Gasworx	Lift Chair - HCP Client	(3,565.00)
EFT14421	25/01/2024	Narrogin Packaging And Motorcycles	5x Cartons Toilet Rolls & 4x Interleave Papertowel - Public Conveniences	(599.40)
EFT14422	25/01/2024	Officeworks	Tile Art Markers - Australia Day	(89.21)
EFT14423	25/01/2024	Property Supervision Services	Gardening - Homecare, Install Gyprock Walls - Homecare Relocation to Town Hall	(1,540.00)
EFT14424	25/01/2024	Public Transport Authority	Trans WA Ticket Sales Minus Agent Commission	(29.90)
EFT14425	25/01/2024	Ray Ford Signs ( Powerhouse Signs)	Library Signage - Court House Upgrade, Dog Bag Dispenser Signs - Sportsground	(982.19)
EFT14426	25/01/2024	Security And Key Distributors	2x Master Keys, Barrel Change Key & Core - Admin Office	(259.55)
EFT14427	25/01/2024	Shenton Pumps	Repairs to Dolphin Wave 300XL - Swimming Pool	(2,431.00)
EFT14428	25/01/2024	Sherryl Maree Chilcott	Members Sitting Fees & Communication Allowance 2/4	(1,382.00)
EFT14429	25/01/2024	Sigma Chemicals	Chemicals - Swimming Pool	(1,720.07)
EFT14430	25/01/2024	Team Global Express Pty Ltd	Delivery Charges	(97.23)
EFT14431	25/01/2024	Turn Key Furniture Solutions Pty Ltd	50% Balance Remaining - 100x Linea Banquet Chair - Recreation Centre	(9,212.50)
EFT14432	25/01/2024	Wa Country Health Service - Wheatbelt	Main Meals and Sweets Supplied December 2023	(29.70)
EFT14433	25/01/2024	Wade Joseph Longmuir	Members Sitting Fees & Communication Allowance 2/4	(1,008.00)
EFT14434	25/01/2024	Wagin & Herald Street Veterinary Clinics	Euthanise Dog, Microchip 2x Dogs	(220.00)
EFT14435	25/01/2024	Wagin Gas Electrics	Replace Smoke Alarm - Marks Court Residence, Replace Light Fitting & Smoke Alarm - Gordon Street Residence	(649.00)
EFT14436	25/01/2024	Wagin Mowers	4x Mower Blades - Rover Mower (P53), Filters, Spark Plugs & Oil - Kubota RTV (P52)	(232.84)
EFT14437	25/01/2024	Westrac Equipment	Filters - Caterpillar Backhoe (P47)	(208.09)
EFT14438	25/01/2024	Woodlands Distributors & Agencies Pty Ltd	3x Dog Bag Dispensers - Sportsground	(590.70)
<b>EFT Payments Total</b>				<b>(202,877.55)</b>
<b>Direct Debit Payments</b>				
DD5471.1	04/01/2024	Aware Super	Payroll deductions	(5,877.47)
DD5471.2	04/01/2024	Hub24 Super Fund	Superannuation contributions	(257.44)
DD5471.3	04/01/2024	Bt Panorama	Superannuation contributions	(131.72)
DD5471.4	04/01/2024	Netwealth Superannuation	Superannuation contributions	(328.44)
DD5471.5	04/01/2024	Active Super	Superannuation contributions	(109.94)
DD5471.6	04/01/2024	R E I Super	Superannuation contributions	(206.10)
DD5471.7	04/01/2024	The Trustee for Trojan Self Managed Super Fund	Superannuation contributions	(507.70)
DD5471.8	04/01/2024	Hesta Super Fund	Payroll deductions	(681.83)
DD5471.9	04/01/2024	Rest Administration	Superannuation contributions	(1,190.56)
DD5482.1	25/01/2024	Bankwest	December Mastercards	(3,694.49)
DD5489.1	18/01/2024	Aware Super	Payroll deductions	(6,158.24)
DD5489.2	18/01/2024	Hub24 Super Fund	Superannuation contributions	(257.44)
DD5489.3	18/01/2024	Bt Panorama	Superannuation contributions	(122.83)
DD5489.4	18/01/2024	Netwealth Superannuation	Superannuation contributions	(328.44)
DD5489.5	18/01/2024	Active Super	Superannuation contributions	(153.92)
DD5489.6	18/01/2024	R E I Super	Superannuation contributions	(206.10)
DD5489.7	18/01/2024	The Trustee for Trojan Self Managed Super Fund	Superannuation contributions	(507.70)
DD5489.8	18/01/2024	Hesta Super Fund	Payroll deductions	(686.39)
DD5489.9	18/01/2024	Rest Administration	Superannuation contributions	(1,269.87)
DD5510.1	04/01/2024	Department Of Transport	Daily Licensing Takings 02/01/2024	(1,680.90)
DD5510.2	16/01/2024	Department Of Transport	Daily Licensing Takings 12/01/2024	(3,375.30)
DD5510.3	17/01/2024	Department Of Transport	Daily Licensing Takings 15/01/2024	(2,559.35)
DD5510.4	18/01/2024	Department Of Transport	Daily Licensing Takings 16/01/2024	(2,187.05)
DD5510.5	18/01/2024	Aussie Broadband Pty Ltd	Broadband January 2024	(330.00)
DD5510.6	19/01/2024	Department Of Transport	Daily Licensing Takings 17/01/2024	(2,326.45)



DD5510.7	22/01/2024	Department Of Transport	Daily Licensing Takings 18/01/2024	(1,423.80)
DD5510.8	23/01/2024	Department Of Transport	Daily Licensing Takings 19/01/2024	(3,775.85)
DD5510.9	24/01/2024	Department Of Transport	Daily Licensing Takings 22/01/2024	(1,380.60)
DD5514.2	25/01/2024	Telstra	TIM Platform to 24 January 2024	(64.11)
DD5471.10	04/01/2024	Australian Super Administration	Superannuation contributions	(1,375.69)
DD5471.11	04/01/2024	Hostplus	Superannuation contributions	(225.86)
DD5471.12	04/01/2024	North Personal Superannuation	Superannuation contributions	(328.11)
DD5471.13	04/01/2024	Prime Super	Superannuation contributions	(284.91)
DD5471.14	04/01/2024	Smartmonday Prime	Superannuation contributions	(99.73)
DD5471.15	04/01/2024	National Mutual Retirement Fund	Superannuation contributions	(179.91)
DD5473.13	03/01/2024	Bankwest	Merchant Fee December 2023	(442.27)
DD5489.10	18/01/2024	Australian Super Administration	Superannuation contributions	(1,518.74)
DD5489.11	18/01/2024	Hostplus	Superannuation contributions	(202.83)
DD5489.12	18/01/2024	North Personal Superannuation	Superannuation contributions	(307.32)
DD5489.13	18/01/2024	Prime Super	Superannuation contributions	(295.30)
DD5489.14	18/01/2024	Smartmonday Prime	Superannuation contributions	(139.95)
DD5489.15	18/01/2024	National Mutual Retirement Fund	Superannuation contributions	(179.91)
DD5510.10	24/01/2024	Western Australian Treasury Corporation	Loan Repayment 137 January 2024	(1,907.86)
DD5510.11	25/01/2024	Department Of Transport	Daily Licensing Takings 23/01/2024	(1,225.70)
DD5510.12	05/01/2024	Department Of Transport	Daily Licensing Takings 03/01/2024	(3,438.90)
DD5510.13	23/01/2024	Messages On Hold Australia Pty Ltd	Provision of Programming & Equipment 23/01/2024 - 22/04/2024	(251.07)
DD5510.14	29/01/2024	Department Of Transport	Daily Licensing Takings 24/01/2024	(1,375.85)
DD5510.15	30/01/2024	Department Of Transport	Daily Licensing Takings 30/01/2024	(6,408.35)
DD5510.16	31/01/2024	Department Of Transport	Daily Licensing Takings 29/01/2024	(3,106.25)
DD5510.20	08/01/2024	Department Of Transport	Daily Licensing Takings 04/01/2024	(2,864.00)
DD5510.21	09/01/2024	Department Of Transport	Daily Licensing Takings 05/01/2024	(3,538.25)
DD5510.22	10/01/2024	Department Of Transport	Daily Licensing Takings 08/01/2024	(2,828.60)
DD5510.23	11/01/2024	Department Of Transport	Daily Licensing Takings 09/01/2024	(2,104.50)
DD5510.24	12/01/2024	Department Of Transport	Daily Licensing Takings 10/01/2024	(2,870.15)
DD5510.25	15/01/2024	Sandwai Pty Ltd	January Monthly Fee for Sandwai	(484.00)
DD5510.26	15/01/2024	Department Of Transport	Daily Licensing Takings 11/01/2024	(1,418.45)
<b>Direct Debit Payments Total</b>				<b>(81,182.49)</b>
<b>Municipal Account - Payments Total</b>				<b>(327,891.09)</b>

#### Restricted Funds Account - List of Payments

##### EFT Payments

EFT14387	11/01/2024	Alix Carter-Regan	Community Bus Bond Refund	(150.00)
EFT14388	11/01/2024	Kirk Movley	Community Gym Fob Bond Refund	(50.00)
EFT14389	11/01/2024	Memory Hauiti	Equipment Hire Bond Refund	(100.00)
EFT14390	11/01/2024	Stacey Hill	Venue Hire Bond Refund	(300.00)
EFT14391	11/01/2024	Stefan Miller	Community Gym Fob Bond Refund	(50.00)
EFT14439	25/01/2024	Alice Matters	Community Gym Fob Bond Refund	(30.00)
EFT14440	25/01/2024	Charles Williams	Venue Hire Bond Refund	(300.00)
EFT14441	25/01/2024	Wagin Women In Farming Enterprise	Community Bus Bond Refund	(150.00)
EFT14444	31/01/2024	Construction Training Fund	BCTIF - January 2024	(134.20)
EFT14445	31/01/2024	Department Of Mines, Industry Regulation And Safety	BSL - January 2024	(92.58)
<b>EFT Payments Total</b>				<b>(1,356.78)</b>
<b>Restricted Funds Account - Payments Total</b>				<b>(1,356.78)</b>

#### SHIRE OF WAGIN STATEMENT OF MASTERCARD PAYMENTS For the Period Ended 5 February 2024

##### Credit Card List of Payments

###### Acting Chief Executive Officer - Mark Hook

Credit Card	23/01/2024	Shire of Wagin		(467.95)
<b>Acting Chief Executive Officer - Mark Hook Total</b>				<b>(467.95)</b>

###### Executive Manager of Community and Corporate Services - Jonathan Fathers

Credit Card	7/01/2024	United Mt Barker Roadhouse	Diesel - Isuzu MUX (P02)	(112.66)
Credit Card	12/01/2024	Bunnings Armadale	Electric Doorbell - Marks Court	(69.50)
Credit Card	26/01/2024	Western Australian Planning Commission	Subdivision Application - Road Widening Lot 49 Tudhoe St	(3,704.00)
Credit Card	30/01/2024	Alexander Galt	Padlock and Cable Ties - Caravan Park Entry Closure	(63.10)
Credit Card	30/01/2024	Alexander Galt	Galvanised Chain - Caravan Park Entry Closure	(78.40)
<b>Executive Manager of Community and Corporate Services - Jonathan Fathers Total</b>				<b>(4,027.66)</b>

###### Community Liaison Officer - Donna George

Credit Card	9/01/2024	Rebel		(419.95)
Credit Card	10/01/2024	Burando Hill	Fittings and Accessories - Water Tanker Trailer (P96)	(893.09)
Credit Card	11/01/2024	Rebel		(330.93)
Credit Card	12/01/2024	Midalia Steel	Steel for Artwork - Australia Day Event (Grant Funded)	(734.80)
Credit Card	20/01/2024	Krazy Price	Organza Bags and Card - Australia Day Event / Badminton Shuttlecocks - Swimming Pool	(28.94)
Credit Card	20/01/2024	Kmart	Children's Goggles - Swimming Pool	(10.00)
Credit Card	25/01/2024	Bosstab	Samsung Tablet Stands and Security Mechanisms - Library	(630.55)
Credit Card	25/01/2024	Palace Hotel	Australia Day Ambassador Dinner	(388.73)
Credit Card	1/02/2024	Simply Headsets	EPOS ADAPT 165 Headsets - Library	(217.00)
Credit Card	2/01/2024	Workwearhub	Workwear - Building Maintenance Officer	(79.85)
Credit Card	1/02/2024	Online Workwear	Workwear - Building Maintenance Officer	(80.60)
<b>Community Liaison Officer - Donna George Total</b>				<b>(3,814.44)</b>

###### Manager of Works - Allen Hicks

Credit Card	16/01/2024	NLS Fluid Solutions	Replacement Knob for Fuel Meter - Works Depot	(76.60)
<b>Manager of Works - Allen Hicks Total</b>				<b>(76.60)</b>

###### Manager of Finance - Donna Fawcett

				0.00
<b>Manager of Finance - Donna Fawcett Total</b>				<b>0.00</b>

###### Fees and Charges

Fees and Charges Total	0.00
Credit Card List of Payments Total	(8,386.65)

### 8.1.5 CHIEF EXECUTIVE OFFICER'S ACTIVITY REPORT FEBRUARY 2024

AUTHOR OF REPORT:	Chief Executive Officer
DISCLOSURE OF INTEREST:	NIL
FILE REFERENCE:	CM.CO.1
ATTACHMENTS:	NIL

#### OFFICER RECOMMENDATION

**Moved Cr**

**Seconded Cr**

**That Council NOTE the Chief Executive Officer's Report.**

#### BRIEF SUMMARY

The following report details activities within the CEO portfolio.

#### BACKGROUND/COMMENT

The Chief Executive Officer commenced on 29 January 2024. The first weeks involves an orientation and acclimatisation to the Shire's policies, procedures and practices.

An initial focus has been progressing the items carried over from the Acting CEO and meeting with officers, stakeholders and the community. The proactive efforts of the Acting CEO are acknowledged and appreciated.

Meetings have been a combination of structured meetings and ad hoc discussions. These discussions are critical to continuing strong and successful relationships with organisations, establishing relationships with organisations that may not be optimal at this time and providing a point of contact for the Shire administration.

An internal management group has been established that meets weekly to collaborate, communicate and enhance cooperation between the Shire's various key personnel. This approach has been well received so far.

Another key initiative has been preparing the first Council Forum. The Forum provides an opportunity for Officers and Councillors to exchange ideas in a semi-structured environment. The first forum is to be held on 20 February 2024 and includes a combination of Officer and Councillor topics. The four topics to be discussed at the 20 February 2024 Council Forum are:

- Puntapin Dam and water security
- LRCI Funding
- Short and medium term future of the sportsground precinct project
- Staff and short term accommodation for Wagin.

In early February Officers attended the Cooperative Care Forum. The forum was facilitated by a CareTogether who receive funding from the Commonwealth Government to establish social enterprises as cooperatives. While in its infancy, the local steering committee is exploring is how the cooperative model could assist in planning and delivery of caring for elderly.

On Saturday, 17 February 2024 the '2 Wheels to Wagin' brought approximately 100 motorcyclists to the town as part of the annual ride and music event. The Chief Executive Officer had the pleasure of welcoming the ride participants to this event which raises awareness of mental health.

With the Shire owning many buildings and other assets another priority has been to view these facilities. Informal inspections have occurred of the Shire's library, town hall, former Roads Board Building, Recreation Centre, the Brown and White Dam, former Youth Centre and a range of buildings at the Showgrounds. It is immediately apparent that the condition of the Shire's buildings and assets varies greatly.

The priorities for the coming weeks will be to commence work on the Shire's new Corporate Business Plan, preparation of the 2024-25 budget, agreement of CEO KPIs and preparation of advocacy documents for the 2025 State and Federal Elections.

### **Corporate Business Plan 2024 - 2029**

Under Regulation 19DA of the *Local Government (Administration) Regulations 1996*, a local government is required to have a Corporate Business Plan in place for at least a forward calendar period of four financial years.

More importantly, the Corporate Business Plan articulates a local government's anticipated capital and operating commitments, defines service reasonable expectations and provides certainty for financial sustainability by integrating with the Long Term Financial Plan and Asset Management Plan.

While the Strategic Community Plan describes the community's aspirations, a Corporate Business Plan describes what can and will be delivered. The absence of an agreed Corporate Business Plan is considered to be a primary challenge for the Shire in prioritising expenditure and planning for the 2024-25 budget.

Preparation of the Corporate Business Plan will involve internal workshops, extensive discussions and dialogue with Council and public advertising. Engagement with stakeholders is also critical as the Corporate Business Plan will define the Shire's forward works program.

Introductory discussions have identified a range of competing priorities among the community including townsite improvements, asset maintenance, consolidation, and utilisation, community activation, environmental protection and economic development.

**The CEO has attended the following meetings for the period since the last report**

<b>Date</b>	<b>Meeting Attended</b>
31 January	Shire President – Cr Phil Blight
1 February	LG Professional WA Event – Shire of Wandering
2 February	Wagin Co-Op (Foodworks)
2 February	Deputy President – Cr Bryan Kilpatrick
6 February	Wagin Agricultural Society
7 February	Local Government Insurance Scheme
7 February	WA Water Corporation
8 February	Councillor West
9 February	Meeting with ratepayer
12 February	Wagin District High School
13 February	Cooperative Care Forum
13 February	Annual Electors Meeting
15 February	GRDC National Grower Network Summer Forum (partial)
16 February	WALGA Central Country Zone
16 February	Youth Centre building inspection
17 February	Two Wheels to Wagin concert and presentation
19 February	Meeting with ratepayer
20 February	Council Forum

**Register of, and records relevant to, delegations to CEO and employees.**

Under Section 5.46 of the *Local Government Act 1995* the CEO must keep records in accordance with regulations in relation to the exercise of the power or the discharge of the duty.

Below is the register of the Delegations undertaken:

<b>Delegation</b>	<b>Exercised by</b>	<b>Date</b>	<b>Matter</b>
20 – Payment of Accounts	Executive Manager Corporate and Community / Manager Finance	Various	Per list of accounts
28 - Use of Common Seal	Chief Executive Officer	6 February 2024	To give effect to Council's decision 5095 – Sale of Lot 220 (#7 Vernall Street Wagin)

**CONSULTATION/COMMUNICATION**

As detailed above

**STATUTORY/LEGAL IMPLICATIONS**

Nil.

**POLICY IMPLICATIONS**

Nil.

**FINANCIAL IMPLICATIONS**

Nil.

**STRATEGIC IMPLICATIONS**

Nil.

**VOTING REQUIREMENTS**

Simple Majority.

**8.1.6 REQUEST TO MAKE APPLICATION FOR EXTENDED TRADING HOURS – FOODWORKS (WAGIN DISTRICT FARMERS CO-OPERATIVE LIMITED)**

<b>PROPONENT:</b>	Wagin District Farmers Co-operative Limited
<b>LOCATION/ADDRESS:</b>	16 Tavistock Street
<b>AUTHOR OF REPORT:</b>	Chief Executive Officer
<b>DISCLOSURE OF INTEREST:</b>	The Chief Executive Officer is a member of the Wagin District Farmers Co-operative. Under section 5.63 of the <i>Local Government Act 1995</i> an interest does not need to be declared when it is an interest common to a significant number of electors or ratepayers. As the Wagin District Farmers Co-operative has over 1,000 members in a district with a population of approximately 1,800 people, Officers contend that it meets the criteria as an exempt interest.
<b>FILE REFERENCE:</b>	GR.SL.8
<b>ATTACHMENTS:</b>	Attachment 1 – Wagin District Farmers Cooperative Correspondence regarding trading hours dated 2 February 2024  Attachment 2 - Department of Mines, Industry Regulation and Safety Trading Hours Policy

**OFFICER RECOMMENDATION**

**Moved Cr**

**Seconded Cr**

**That Council**

- 1. REQUESTS that the Chief Executive Officer commence a community consultation process regarding the request for the Foodworks to be permitted to open Sundays**
- 2. REQUESTS that the Shire President write to the Member for Roe and other Members of Parliament as required seeking their support as required by the Department’s policy**
- 3. NOTES that the outcome of the community consultation will be presented for Council at a future meeting where the Council will determine whether to support the request**
- 4. NOTES that a decision regarding the matter will be ultimately be made by the Minister for Commerce**

## **BRIEF SUMMARY**

The Wagin District Famers Co-operative Limited which operate the Foodworks on Tavistock St has requested that the Shire make application on their behalf under section 15 of the *Retail Trading Hours Act 1987* to operate on Sundays between 11am – 5pm.

Under legislation a local government has the power to apply to the Minister to vary permitted trading hours. The application process established by the Department of Energy, Mines, Industry Regulation and Safety requires community engagement and support from the local member of Parliament.

This paper seeks Council's approval to commence this process.

## **BACKGROUND/COMMENT**

The *Retail Trading Hours Act 1987* restricts the trading hours of certain types of businesses in regional Western Australia. As the Foodworks is not classified as a small retail shop, because of its co-operative business model, it is not permitted to operate on Sundays.

Foodworks currently opens from 8:30am – 5:30pm on weekdays and 8:30am – 12:00pm on Saturday. IGA in comparison, opens from 7:00am – 7:00pm everyday.

The Wagin District Famers Co-operative Limited have written to the Chief Executive Officer requesting the Shire's assistance in making an application to the Shire to extend trading hours to Sundays from 11am – 5pm (**Attachment 1**).

Section 15 of the *Retail Trading Hours Act 1987* provides that a local government can on behalf of a retail entity or entities make application for an extension of permitted trading hours. The Department's policy provides that prior to considering an application the Minister must be provided with evidence of engagement and support from the local community, local trader organisations, local tourism interests and local members of State Parliament (**Attachment 2**).

It is proposed that the request is dealt with in two parts.

First, it is proposed that Council consider providing in-principle support for the proposal and authorises the CEO to commence a community consultation process including requesting that the Shire President write to the Member for Roe, Peter Rundle MLA seeking his support as required by the policy. A summary of the consultation provided is set out below.

Second, following community consultation, Council will be provided with the opportunity to consider submissions received and make a submission. This two-stage process would comply with the Department's policy.



### **CONSULTATION/COMMUNICATION**

The community consultation would be proposed to involve writing to the local Chamber of Commerce and local businesses that operate in a similar market. The opportunity to comment would also be promoted on the Shire's social media and the 7th March edition of the Wagin Woolpress.

### **STATUTORY/LEGAL IMPLICATIONS**

Ownership of a company would normally trigger a financial interest. However, under section 5.63 of the *Local Government Act 1995* an interest does not need to be declared when it is an interest common to a significant number of electors or ratepayers.

The Wagin District Farmers Co-operative has over 1,000 members in a district with a population of approximately 1,800 people. A straw poll of administration staff in the Shire's office indicated that all asked were members.

While member interests are a matter for individual members, Officers contend that this matter meets the criteria as an exempt interest based on it being an interest common to a significant number of electors or ratepayers.

### **POLICY IMPLICATIONS**

There are no policy implications associated with this matter.

### **FINANCIAL IMPLICATIONS**

There are no financial implications for the Shire.

### **STRATEGIC IMPLICATIONS**

Nil.

### **VOTING REQUIREMENTS**

Simple Majority

# The Wagin District Farmers Co-operative Company Limited

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Registered Office:  
Tavistock Street, Wagin, 6315.  
P.O. Box 83, Wagin, 6315.

Telephone (08) 9861 1444  
Fax (08) 9861 1863

2<sup>nd</sup> February 2024

Mr K Parker  
CEO Wagin Shire  
WAGIN WA 6315

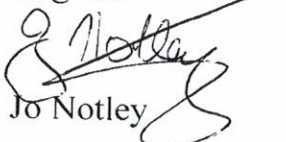
Dear Mr Parker

After discussions with Rod Watt, from Consumer Protection Division, I write requesting the Shire to apply for a variation to the trading hours of the Wagin District Farmers Co-operative. We wish to extend our weekend trading hours, to open Sundays from 11am to 5 pm.

This extension is in an attempt to give our customers, who travel to Narrogin and Katanning for sport on weekends, the opportunity to come back home and shop locally. It will also provide people passing through town another option for shopping.

We thank you for your consideration of this matter, and look forward to your favorable reply.

Regards

  
Jo Notley

Manager

## **NON-METROPOLITAN LOCAL GOVERNMENT**

### **EXTENDED TRADING HOURS POLICY**

#### **PAST APPROACHES TO REGIONAL TRADING HOURS**

*The Retail Trading Hours Act 1987* was proclaimed in September of 1988. The Act continued the regulation of shop trading hours initially established under the *Factories and Shops Act 1963*.

Powers enabling Local Governments to apply to extend local trading hours had been in place for many years under the *Factories and Shops Act 1963*. Regional Authorities in holiday destinations could apply for annually renewable exemptions, which extended retail trading hours during holiday seasons. These “holiday resort” provisions were carried forward in the legislation.

Following a statutory review of the *Retail Trading Hours Act 1987* in 1994, the then Minister for Fair Trading announced a package of retail trading hours reforms.

The reforms included a commitment to empower non-metropolitan Local Governments, subject to Ministerial endorsement, to extend general retail trading hours.

The 1994 initiatives provided regional Local Governments with the means to vary local trading hours to suit community needs and broadened the previous arrangements to include all non-metropolitan localities and encouraged permanent, rather than annually renewed exemptions.

On 30 June 2001, the then Minister for Consumer Affairs, endorsed a continuation of this policy, subject to the inclusion of a requirement for applicant Local Governments to confirm that extended trading proposals were –

- supported by the majority of local community members and retailers; and
- that submissions made under these terms would not be approved within twelve months of a previous application which was not approved due to insufficient retailer and/or community support.

A subsequent Ministerial policy refinement required the Department to also consider the impact that approval of an extended trading application may have on nearby retailers, irrespective of their municipality.

## **LEGISLATION**

The *Retail Trading Hours Act 1987* provides a discretionary power to the Minister to make an order to vary retail trading hours in certain circumstances. This is extended to non-metropolitan Local Government areas with Orders issued under Section 12E of the Act.

The following criteria have been developed to assist the Minister to make decisions on variations to retail trading hours. In some instances, it may not be appropriate to address all of the criteria, such as when a minor adjustment to trading hours is requested. Applications will be considered by the Minister based on the information submitted.

## **CRITERIA FOR EXTENDED TRADING HOURS**

- Consultation with the local community, business and tourism interests and local Members of State Parliament has been undertaken to ascertain views on the proposal to extend trading hours;
- There is support within the broad community for the proposed change to the existing trading hours; and
- The applicant Local Government supports the proposal.

## **APPLICATION REQUIREMENTS**

The Department will seek evidence from applicants in the form of supporting documents or declarations that will provide the following:

- Who the application is being made on behalf of; eg Local Government, industry organisation or community group;
- Details of the support and resolution of the relevant Local Government council meeting;
- Details of the proposed trading hours arrangements being sought;
- The specific geographical area to which the variation will apply;
- Evidence of the level of support provided by the local community, local trader organisations, local tourism interests and local members of State Parliament. The submission should provide an overview of the position taken by each group consulted;
- Evidence of the consultation process undertaken by the applicant; and
- Confirmation that traders are aware that they have individual discretion to adopt or not adopt, the varied hours.

The Department will then prepare a submission on the application for the Minister to consider.

## **FORM OF APPLICATION**

The attached document “Non-Metropolitan Local Government Extended Trading Hour Submissions – Permanent/Long Term Adjustments” is provided to applicants as a guide to making a submission.



## **NON-METROPOLITAN LOCAL GOVERNMENT EXTENDED TRADING HOUR SUBMISSIONS PERMANENT/LONG TERM ADJUSTMENTS**

**Non-metropolitan Local Governments may apply to the Department of Mines, Industry Regulation and Safety (Consumer Protection Division) to extend the trading hours for local general retail shops beyond those stipulated in the *Retail Trading Hours Act 1987*.**

When forwarding an application, please provide the following information:

### **1. Applicant and or Local Government Details**

- Name of applicant / Local Government
- Postal address
- Contact person
- Telephone and fax number
- Email contact

### **2. Proposed Retail Trading Hours Variation**

Provide specific details of:

- The variation to existing retail trading hours proposed.
- Evidence of Council meeting at which the extended trading proposal was considered and approved. Provide a copy of the appropriate council documentation.
- The exact area the trading variation will apply to, for example, Local Government boundaries or town boundaries or street locations etc.

### **3. Organisations, Groups or Associations Consulted**

Approval of Local Government extended trading hours applications for permanent or long term variations is conditional on appropriate consultation having occurred with local trader organisations, tourism interests and local members of State Parliament, (MLAs and MLCs) and that the views expressed were taken into account.

Where significant variations to existing hours are proposed, it is important also for the local community to be provided with an opportunity to comment on the extended trading proposal.

Please provide:

- a list of the organisations, groups or associations consulted prior to taking the decision to apply for extended trading.
- Summaries of local surveys undertaken in support of the application.

### **4. Rights of Traders to Exercise Individual Discretion**

Applicant Local Governments must confirm that all local traders are advised of their rights to exercise individual discretion whether to open or not during the proposed trading extension. It is important for traders to be aware of:

- their ability to exercise these rights; and
- the Department's commitment to support their decisions.

## 5. Impact on Nearby Retailers

Where the Department of Mines, Industry Regulation and Safety (Consumer Protection Division) considers that approval of a Local Government extended trading application is likely to impact on nearby retailers, the views of the organisation representing the traders concerned may be taken into account.

### **Lodgment of applications:**

Please forward completed applications at least **TWO WEEKS** prior to the planned activity to **Automotive Marine and Trading Hours Branch** via post, email or fax

Post: **Locked Bag 100 EAST PERTH WA 6892**

Fax: **(08) 6251 2818**

Email: [automotive@dmirs.wa.gov.au](mailto:automotive@dmirs.wa.gov.au)

If you have any enquiries regarding your application please contact the Automotive Marine and Trading Hours Branch on **(08) 6251 1406**.

### 8.1.7 REQUEST TO REMOVE TWO TREES ON THORNTON STREET

LOCATION/ADDRESS:	Thornton Street Wagin
AUTHOR OF REPORT:	Chief Executive Officer
PREVIOUS REPORT(S):	Nil
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	RM.MT.4
ATTACHMENTS:	Nil

#### OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That Council

1. **RESOLVES** to remove the two trees on Thornton Street as requested by the Wagin Bowls Club
2. **REQUESTS** that the Chief Executive Officer plants at least four new trees in a suitable location as offset

#### BRIEF SUMMARY

The Bowls Club has requested the removal of two trees on Thornton Street that are located on the verge behind the club's new main playing area citing damage from leaves and bark from the trees to the playing surface.

The request is presented for Council's consideration.

#### BACKGROUND/COMMENT

On 16 January 2024, the Wagin Bowl Club wrote to the Shire requesting the removal of two trees on Thornton Street that are located on the verge behind the club's new main playing area citing damage from leaves and bark from the trees to the playing surface.

The trees in question are shown below





The Bowls Club was supported financially by the Shire for the construction of the green. The total funding to the Bowls Club was \$120,000. The funding was for a new green, surrounds, seating, shelter, and landscaping.



The funding was provided by way of a Shire contribution of \$60,000 through a financial assistance grant in the 2023/2024 budget, and a WATC self-supporting loan (number 142) of \$60,000. The SSL payments will be reimbursed by the bowling club. In that sense, removal of the trees will assist protection of an asset to which the Shire has made a financial contribution.

To further protect the green, Bowls Club is removing vegetation that surrounds the green on their land.

Pruning of the trees as a partial measure is not considered to be appropriate as it would not avoid the issue of damage to the green and would still require works to be undertaken.

In the event that Council supports the removal, Officers propose that four trees are planted as a form of offset. The proposed reserve where the offset trees are proposed to be planted is shown in figure below and is located on the corner of Ware and Vetrnor Streets. This site is proposed in consultation with Landcare who will also be engaged on the selection of a suitable replacement species.



### **CONSULTATION/COMMUNICATION**

Residents in 10 neighbouring properties were asked to comment. Two residents contacted the Shire to indicate that they supported the trees removal. The Tennis Club also stated that they had no objections. One resident asked that the trees be pruned rather than removed in their entirety. As noted above while the pruning of the trees might be viewed a compromise in practice it will not alleviate the prospect of damage to the green.

### **STATUTORY/LEGAL IMPLICATIONS**

Nil.

### **POLICY IMPLICATIONS**

The Shire does not have a policy regarding tree removal.

**FINANCIAL IMPLICATIONS**

The removal of the trees will cost approximately \$1,500

**STRATEGIC IMPLICATIONS**

Nil.

**VOTING REQUIREMENTS**

Simple Majority

### 8.1.8 PUNTAPIN DAM – CONSIDERATION OF WATER CORPORATION OFFER

AUTHOR OF REPORT:	Chief Executive Officer
PREVIOUS REPORT(S):	4969 – 16 May 2023
DISCLOSURE OF INTEREST:	Nil.
FILE REFERENCE:	SD.SP.3
STRATEGIC DOCUMENT REFERENCE:	Nil
ATTACHMENTS:	Attachment 1: Water Corporation Correspondence

#### OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That Council:

1. Resolves to ACCEPT the Water Corporation's offer dated 12 February 2024 to transfer control of Puntapin Rock Dam following completion of works described in the Water Corporation correspondence in Attachment 1 and subject to transfer of Reserve 2571 to the Shire by deed or licence.
2. NOTES that the catchment which supplies water will not be transferred to the Shire under this arrangement and that water security for the dam can not be guaranteed at this time.
3. NOTES that the Water Corporation's works are scheduled to be completed in the first half of 2025.
4. NOTES that continued operation of the dam following transfer will require ongoing maintenance at the Shire's cost.
5. AUTHORISES the Shire President and Chief Executive Officer to execute documents including use of the Common Seal to give effect to this resolution.

#### BRIEF SUMMARY

The Shire has discussed the possibility of acquiring Puntapin Dam from the Water Corporation for a decade. This paper presents Water Corporation's offer for consideration by Council.

#### BACKGROUND/COMMENT

Puntapin Dam has been an important water supply resource since its construction in 1929. The Dam is owned by the Water Corporation. Since as early as 2014 there has been discussions with the Water Corporation regarding a possible transfer of the Dam to the Shire.

In May 2023 Council resolved to request transfer (conditionally) and request that the Water Corporation prepare and present a detailed forward programme of works as the Dam in its current state is not fit for transfer.

In December 2023, Water Corporation provided an update to Officers noting that:

- Water Corporation has agreed to conduct a targeted works to facilitate handover
- Detailed design of the works is being conducted and the design is expected to be completed by June 2024
- Construction is planned for Summer / Autumn 2025
- While Reserve 2571 (containing the Dam) will be transferred. Reserve 2572 (containing the catchment) will not.

In January 2024 a site inspection was held with Water Corporation representatives. At this site inspection the following was reiterated:

- Funding is secure but not indexed so there is some concern from Water Corporation about being able to complete the entire works
- Priority will be given to the inlet pipe and spillway if all the proposed works cannot fit the budget.
- The dam level when full is being lowered 1 metre from the existing level and leading to a reduced capacity of about 80 megalitres.

In February 2024, the CEO met with Water Corporation representatives. The primary takeaway from this meeting was that if the Shire wished to proceed with the transfer it would need to agree to the transfer now as the funding window for the Water Corporation is closing.

At the meeting, the CEO requested a reaffirmation of the offer as it stands to enable Council to make a determination about whether to proceed or not. The correspondence from the Water Corporation is contained in **Attachment 1**. In addition, the CEO proposed a proposed a draft resolution that if agreed to by Council would enable the Water Corporation to unlock the funding for the works and enable the transfer to occur through the various possible scenarios. As reflected in Attachment 1, Water Corporation supports this approach.

The question for Council to determine is whether the transfer of the Dam is a good deal.

Ultimately, Officers are not convinced that the transfer is a 'good deal' per se but at the same time, Officers view it as the best deal that the Shire is going to get and that Council should resolve to proceed with the transfer noting the risks involved.

Puntapin Dam will not result in more water being available to the Shire. However, while the Water Corporation currently charges a minimal amount for water usage the transfer would result in the Shire to exercise greater control in this regard and ensure that what water is available remains available to the Shire.

If the Shire does not accept transfer Water Corporation will be unlikely to repair the dam which would jeopardise the Shire's capacity to utilise the Dam moving forward. Puntapin Dam theoretically (if not in practice) has the capacity to meet around 85% of the Shire's annual non-potable water use. Water Corporation has also indicated that non-transfer will result in the Water Corporation reviewing the water charging rate for the site.

While Puntapin Dam cannot meet all the Shire's requirements and the transfer will not solve the Shire's ongoing water challenges, not having access to Dam's water represents a greater risk to the Shire.

Transfer of the catchment is another key issue. Puntapin Dam's catchment is Puntapin Rock. Puntapin Rock is being transferred at some time to the Noongar-Boodja Trust as part of the South West Native Title Settlement. These negotiations are being managed by the Department of Planning, Lands and Heritage and the Shire is not a party to these negotiations. The timetable for the transfer is unknown as is the impact. Once Puntapin Rock is transferred as part of the Settlement negotiation with the land holders will be critical to ensuring the Dam's viability.

Transfer of the Dam will result in ongoing costs to the Shire. In December 2023, Officers noted that Council should consider allocating funding to a reserve for future asset management of the Dam of \$35,000 annually and that general expenditure would be approximately \$19,000 in years one through five.

With an asset of this size, age and complexity Officers believe that there are additional works that would be required to maximise viability of the site such as additional clearing of flora and building repairs that are not contemplated by the Water Corporation.

While there are risks to the Shire and a degree of unknowns, Water Corporation's proposal involves undertaking capital works to the Dam that the Shire is not in a financial position to undertake on its own. Water security is viewed by Officers to be of key strategic importance to the Shire and the transfer of Puntapin Dam will provide greater certainty in the preparation of options.

Officers note that deliberations between Water Corporation and the Shire have occurred since 2015 and if resolution cannot be achieved the Water Corporation may be required to withdraw as its funding to undertake the works is time limited. Overall, the Shire's negotiating position is not strong and while Officers have reservations, ultimately recommend that Council accept the transfer with the conditions agreed to in-principle by Officers.

#### **CONSULTATION/COMMUNICATION**

Nil

#### **STATUTORY/LEGAL IMPLICATIONS**

Officers contend that the transaction is exempt under the provisions of section 3.59 of the Act which relates to major land transactions.

#### **POLICY IMPLICATIONS**

Nil.

#### **FINANCIAL IMPLICATIONS**

The financial implications are noted in the body of the report.

#### **STRATEGIC IMPLICATIONS**

Water availability is considered to be of key strategic importance to the Shire.

#### **VOTING REQUIREMENTS**

Simple Majority

Our Ref: 167600786

12 February 2024

Ken Parker  
Chief Executive Officer  
Shire of Wagin  
2 Arthur Road  
Wagin 6315 WA  
via email: [ceo@wagin.wa.gov.au](mailto:ceo@wagin.wa.gov.au)

Dear Mr Parker

**RE: RESERVE 2571 – PUNTAPIN ROCK DAM**

As the Shire is aware, Puntapin Rock Dam is no longer a potable water source and the dam (and the associated land) is available for transfer to the Shire to supplement your water needs.

***PROPOSED WORKS***

As discussed at the 28 February 2023 Council meeting and confirmed in writing on 8 March 2023, the Water Corporation appreciates the Shires concerns regarding future maintenance. As such, the Water Corporation has agreed to conduct a targeted series of works (at its expense) to facilitate the handover to the Shire.

The works will result in the full supply level (spillway overflow level) being reduced by 1.1m, with a resulting maximum storage capacity of 77 megalitres. The impact of the reduced storage capacity does not result in a significant reduction in yield. The proposed scope of works which will be determined in the Detailed Design phase will include the following:

1. Demolish, excavate and remove the existing broken inlet riser structure;
2. Undertake remedial works to the joints on the end 20m of inlet pipe;
3. Install a length of inlet pipe and concrete encase the pipe;
4. Construct an energy dissipation discharge structure at the discharge point on the pipe;
5. Supply and install rock protection around discharge chamber and inlet channel into the reservoir;
6. Construct a 4m wide concrete spillway (overflow) for the reservoir, located over the inlet pipe; and
7. Supply and install rock protection over the excavated batters where the inlet pipe is located.
8. Strategic tree removal subject to budget availability



Attachment 1 is a list of advice on operations and maintenance activities for consideration.

### **LAND MATTERS**

Please note that given the land is a Crown Reserve (with Water Corporation holding the Management Order), the Department of Planning, Lands and Heritage (DPLH) are ultimately responsible for administering the land matters.

DPLH has indicated that whilst Reserve 2571 (containing the dam) could be transferred to the Shire, Reserve 2572 (containing the rock catchments) is likely to be transferred to the Traditional Owners as part of the South West Native Title Settlement.

Despite this likely division of “ownership”, the Water Corporation has advised DPLH of the importance of the Shire being able to access and maintain the rocks catchments. DPLH has proposed that the Shires access could be adequately secured via a “Management Plan”, which would be agreed between the parties.

Please note that whilst the Water Corporation will have input, the future management arrangements will not be determined by the Water Corporation. If you wish to discuss these arrangements (or the likely content of the Management Plan), please contact Emma O’Connor at DPLH ([emma.oconnor@dplh.wa.gov.au](mailto:emma.oconnor@dplh.wa.gov.au)).

### **MOVING FORWARD**

Water Corporation have appointed GHD to undertake a Detailed Design for these works. Completion of this design is scheduled for August 2024 and we will then go to tender. Pending internal and external approvals, including budget availability, we hope to undertake construction during Summer / Autumn of 2025.

As such, the Water Corporation would appreciate if the Shire could obtain a resolution at the February 2024 meeting as per Attachment 2.

If you have any questions regarding this matter, please contact Kym Walker, Manager – Customer & Stakeholder on 0499 943 177 or via email at [Kym.Walker@watercorporation.com.au](mailto:Kym.Walker@watercorporation.com.au)

Yours sincerely,



Adrian Stewart  
**Regional Manager – Great Southern Region**  
Water Corporation



## Attachment 1 Advice on best practice operations and maintenance activities

There is no mandated requirement to undertake any minimum level of operation or maintenance. In the absence of state-based legislation or regulation, Water Corporation has adopted the guidelines published by the Australian National Committee on Large Dams (ANCOLD) as best practice.

ITEM	FREQUENCY	SCOPE	EXPECTED DURATION
Routine Inspection by Operator	Monthly	<p>Walk around site and undertake visual inspection of the dam crest, dam toe, spillway overflow, inlet pipe route and catchment inlet headwall.</p> <p>Inspect and record on a form, including noting any changes / defects:</p> <ul style="list-style-type: none"> <li>- reservoir water level,</li> <li>- outlet meter (kL pumped) and pump run hours or meter kWhr</li> <li>- deformation (of the dam crest, spillway or inlet structures),</li> <li>- seepage or damp areas at the dam toe,</li> <li>- extent of vegetation cover on the embankments,</li> <li>- presence of animal burrows (e.g. rabbits, foxes, echidnas, ants),</li> <li>- other defects (erosion, slumps or depressions, cracks in embankment)</li> <li>- condition of structures and pipework,</li> <li>- condition of inlet headwall and any associated silt / debris traps.</li> </ul> <p>Undertake minor works to address small issues such as:</p> <ul style="list-style-type: none"> <li>- poison ants nests / fill in animal burrows</li> <li>- remove / poison trees / shrubs that are likely to grow &gt; 0.5m</li> <li>- remove debris from catchment inlet headwall</li> </ul>	~4 hours

Inspection by competent Engineer	5 yearly	Same as above. Prepare and issue a report summarising performance of the dam with any associated recommendations / remedial actions.	2-3hrs inspection plus travel 8-12hrs to write a summary report
Civil Maintenance Dam	6 monthly	Cut down trees on the embankments and within 5m of the toe Cut down trees within 5m of the spillway overflow Cut down trees within 5m of the centreline of the catchment inlet pipe Slash grass around the site Fill in any erosion Reposition / reinstate any rock protection that has moved	Approx. 0.5-1day
Civil Maintenance Catchment	6 monthly	Inspection catchment contour walls and the interconnecting channel between rock catchments Cut down trees within 3m of the catchment contour walls Cut down trees within 3m of the catchment interconnecting channel Repair defects in catchment walls (concrete / stone slab walls) Repair defects in the catchment interconnecting channel Remove vegetation / debris from the catchment interconnecting channel Remove vegetation / debris from the catchment contour walls	Approx. 0.5-1day
Electrical / Mechanical maintenance	Annual	Check motor/pump operation: noise, vibration, current draw, pressure, flow rate Test operate pipeline isolation valves	~2hrs

## Attachment 2:

## That Council:

1. Resolves to ACCEPT the Water Corporation's offer dated 12 February 2024 to transfer control of the Puntapin Rock Dam following completion of works described in the Water Corporation correspondence in **Attachment 1**. This will be facilitated by the transfer of the part of Crown Reserve 2571 containing the dam to the Shire (prepared by DPLH) and a separate Asset Transfer Deed that transfers the dam itself (prepared by Water Corporation).
2. NOTES that the rock catchment which supplies water to the dam will not be transferred to the Shire, and that details regarding future access and management will be governed by a Management Plan being developed by the Department of Planning, Lands and Heritage (with input from the Water Corporation).
3. NOTES that the Water Corporation's works are scheduled to be completed in the first half of 2025 subject to approvals and budget availability.
4. NOTES that continued operation of the dam following transfer will require ongoing maintenance at the Shire's cost.
5. AUTHORISES the Shire President and Chief Executive Officer to execute documents including use of the Common Seal to give effect to this resolution.

### 8.1.9 DOG ACT 1976 AMENDMENTS – ENGAGEMENT REGARDING FEES AND CHARGES

AUTHOR OF REPORT:	Chief Executive Officer
PREVIOUS REPORT(S):	Nil
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	LE.PO.2
STRATEGIC DOCUMENT REFERENCE:	Nil
ATTACHMENTS:	Attachment 1 – Stop puppy farming proposed fees and charges Consultation Regulatory Impact Statement on cost recovery fees

#### OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

**That Council APPROVES the proposed submission to the State Government’s ‘Stop puppy farming - Proposed fees and charges’ consultation as contained in this report**

#### BRIEF SUMMARY

The State Government is introducing a raft of reforms to the *Dog Act 1976* under the ‘Stop puppy farming’ banner. The State Government has released a consultation paper on proposed fees and charges and is seeking comment from local government. This paper proposes a Council endorsed response.

#### BACKGROUND/COMMENT

The following is proposed as the Shire’s submission:

The State Government’s reforms to the *Dog Act 1976* being progressed under the ‘Stop puppy farming’ slogan have reached the point of consultation regarding fees and charges.

Consultants, Marsden Jacob, have published a Regulatory Impact Statement on cost recovery models for the reforms on behalf of the State Government and are seeking comment from local governments. The period for comment closes on Friday, 8 March 2024.

While the reforms are under the banner of ‘stop puppy farming’ the amendments to the Act cover the following broader matters:

- implementation of a central registry of dogs and cats;
- mandatory approval of dog breeders by their local government;

- mandatory sterilisation of dogs by the time they reach two years of age, unless exempt or have an approval to breed; and
- transitioning pet shops to adoption centres that are only able to source dogs from an approved refuge or pound.

Much of the cost of implementing the reforms will be incurred by local government. The State Government is consulting on the fees proposed to be charged to offset the cost of the reforms.

The consultants have projected costs for local government and produced a fee structure to achieve a full cost recovery model across the sector. This presents the first problem as the consultants recognise that the costs of one local government will vary greatly from another based on size, demographics, capacity to employ, the capacity of residents to pay, and the number of dogs both sterilised and unsterilised.

For regional local governments, especially those in the State's North West, the costs of the reforms will be exponentially higher than those in metropolitan Perth. This is also true of wheatbelt local governments like the Shire of Wagin.

For most local governments the full cost recovery model will not result in full cost recovery because the average (mean) cost for regional local governments of implementing the reforms will be greater than metropolitan local governments and the compliance levels will also be lower.

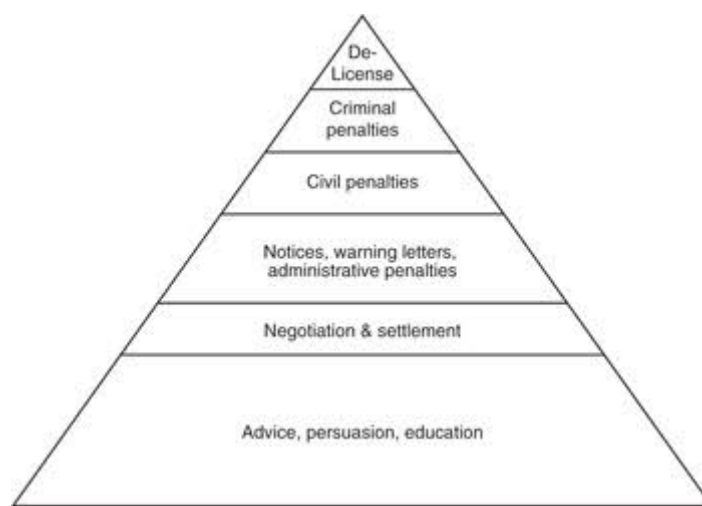
In any case, the fees proposed for a 'full cost recovery model' in the State Government's paper are as follows:

	<b>Current Fee</b>	<b>Proposed New Fee (Cost recovery)</b>	<b>Amount received by local government</b>
1 year registration (Dog)	\$20	\$27	\$20
3 year registration (Dog)	\$42.50	\$57.50	\$42.50
Lifetime registration (Dog)	\$100	\$132	\$100
Unsterilised Dog 1 year registration	\$50	\$107	\$104
Approval to breed	-	\$1,038	\$1,038
Pet shop approval	-	\$1,984	\$1,984

As noted in the table above, general fees are proposed to rise to \$57.50 for a three year registration and \$132 for a lifetime registration. However, the amount to be received by the local government for general dog registrations is not proposed to increase as the increased revenue will instead go to the State Government to offset their cost implementing the central registrar.

The costs for local governments implementing the central registry (which in the paper are noted as real costs) are not proposed to be offset.

This brings to light the second flaw in the proposal. The proposed fees do not contemplate the real costs of compliance and enforcement that occur in a regulatory environment. Compliance and enforcement is not a binary exercise. Instead, compliance and enforcement is better viewed as occurring through a pyramid (such as those developed by criminologist John Braithwaite) like below:



At the base of the pyramid regulators can encourage voluntary compliance through education and outreach. This educative form of compliance and enforcement is critical but has not been factored into the costings and the State Government's education efforts to date have focused on the highly emotive but narrow 'stop puppy farming' elements of the reforms. Even the consultant's current paper employ images of kittens and puppies where the reforms are primarily about registration of mature dogs. Local governments cannot bear the cost of education campaigns for State Government initiatives.

Moving up the pyramid involves warnings and notices. These are administratively costly but again a critical part to ensuring compliance and avoiding escalation to punitive actions. The paper makes an assumption that the costs of this type of compliance can be absorbed by local governments.

The last part of the pyramid is fines and criminal proceedings. The paper broadly underestimates the cost of these enforcement activities making the assumption that the costs of enforcement are made up entirely by a Ranger's salary. Even if it was true that the cost of a Ranger were offset by the proposed fee structure for most local governments (which it is not), the costs of high intensity compliance involve legal fees and pursuant of unpaid fines that are not considered.

The Shire currently has 84 registered dogs of which approximately one-third are unsterilised. Reflecting the stable population of the Shire, the number of dogs registered in recent years has also remained relatively unchanged.

Registration period	Sterilised Dogs	Unsterilised Dogs	Total
<b>1 year</b>	21	13	34
<b>3 years</b>	14	7	21
<b>Lifetime</b>	19	10	29
<b>Total</b>			84

Assuming that the lifetime registration of unsterilised dogs is grandfathered and that there is no change to registration levels, the total increase in revenue from registrations to cover the additional costs of enforcement for the Shire will be less than \$1,000 per annum. Clearly, this increased revenue will not defray the costs to the Shire.

#### *Approval to breed*

Beyond registration of dogs, the reforms propose to introduce an approval for the dog owner of unsterilised dogs in the form of the approval to breed. The paper describes the reform in the following terms:

*“An ‘approval to breed’ is a one-off application made to the local government authority in which the dog is kept. The approval will cover all dogs which are unsterilised and over the age of two kept by the applicant on that premises.*

*In the recent consultation by DLGSC on the Stop Puppy Farming regulations, Section 26E of the Dog Act states that a dog is exempt from sterilisation if:*

- (a) the dog was registered under this Act or the law of another State or a Territory so that its registration was in effect at the time immediately before the section 23 of the SPF Act came into operation;*
- (b) a certificate given by a veterinarian stating that sterilising the dog may adversely affect the health and welfare of the dog applies in respect of the dog;*
- (c) the dog is owned by a person who holds an approval to breed;*
- (d) the dog is a greyhound that is registered under the Racing and Wagering Western Australia Act 2003 section 41 and the registration is in effect;*
- (e) the dog is primarily kept to be used in the droving or tending of stock;*
- (f) the dog is sterile;*
- (g) the dog belongs to a class of dogs prescribed.*

***Irrespective of this exemption, an approval to breed will still be required if an owner intends to breed, or unintentionally breeds, a dog from this list [emphasis added].***

*As any dog that is registered as an unsterilised dog prior to the amendments being enacted, there is the potential for a large number of dogs to require the approval to breed in the future.”*

The State Government’s consultation paper proposes a one-off fee of \$1,038 to cover the approval to breed.

As noted above the Shire of Wagin currently has 30 unsterilised dogs. On paper this could translate to an additional revenue of \$30,000 (and likewise an additional cost of \$30,000 to residents who own unsterilised dogs).

However, as noted in the consultation paper, the fee will only be applicable to an owner who breeds their unsterilised dog. Enforcing this policy reform would be quite challenging and the likelihood of the Shire receiving payments would seem unlikely. If the Shire was to pursue fees this itself can result in further costs and administration through the State Penalties Enforcement Registry.

#### *Conclusion*

The State Government’s reforms introduce requirements on dog owners and an expectation of greater compliance efforts by local government. While the costs of the State Government are proposed to be fully recovered by increases to dog registration fees, the increases to fees proposed for regional local governments like the Shire of Wagin will not be commensurate to support increased enforcement.

As a State Government initiative, to be based on good public policy principles, the State Government should fund efforts to increase voluntary compliance, employ Indigenous Rangers in rural and remote Western Australia and utilise a fee structure that serves the interests of Western Australians not matter whether they live in the city or country.

#### **CONSULTATION/COMMUNICATION**

Nil

#### **STATUTORY/LEGAL IMPLICATIONS**

Nil

#### **POLICY IMPLICATIONS**

Nil.

#### **FINANCIAL IMPLICATIONS**

There are no immediate financial implications of making a submission. In 2023-24 the Shire’s Ranger expenses totalled \$122,583. In determining the 2024-25 budget Council will need to determine whether additional investment is required.

#### **STRATEGIC IMPLICATIONS**

Nil

#### **VOTING REQUIREMENTS**

Simple Majority





# Stop puppy farming - Proposed fees and charges

Consultation Regulatory Impact Statement on cost recovery fees

1 February 2024



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## Acronyms and abbreviations

CRS	Centralised Registration System
DLGSC	The Department of Local Government Sports and Cultural Industries
LGA	Local Government Authority
SPF	Stop Puppy Farming
WALGA	Western Australian Local Government Association

# Executive summary

The State Government is committed to implementing the provisions in the *Dog Amendment (Stop Puppy Farming) Act 2021* (SPF Act) which was passed by Parliament in December 2021.

The SPF Act amends the Dog Act 1976 (Dog Act) to:

- increase the transparency of, and information on, the source of dogs;
- enhance the ability of authorities to identify and detect puppy farms;
- enhance the ability of authorities to prevent irresponsible breeders from breeding dogs;
- decrease the number of puppies and dogs that are bred indiscriminately;
- improve community understanding about responsible purchase and care of dogs; and
- transition pet shops into adoption centres for unwanted dogs.

Under the reforms, local governments will have the tools to deal with irresponsible dog breeders, improve animal welfare and encourage responsible dog ownership through public awareness. This includes the establishment of an online centralised registration system (CRS) to improve dog management.

Amendments to the Cat Act 2011 (Cat Act) also ensures that information relating to cats are recorded in the CRS. This will have the effect of merging all cat and dog registers which are currently maintained by local governments, into the CRS.

Marsden Jacob Associates has been engaged to develop and consult on fees options for the following approvals:

- Dog and cat registration by owners and contribution to the CRS .
- Dog supply approval.
- Approval to breed for dogs.
- Pet shop approval (only applicable to dogs).

## Providing a submission

**This stakeholder consultation period will run for a period of five weeks will close on Friday 8 March 2024.**

Submissions can be made via a Microsoft forms questionnaire:

<https://forms.office.com/r/QRr8EaSKtR>

Alternatively, a written submission may be emailed to: [SPFfees@marsdenjacob.com.au](mailto:SPFfees@marsdenjacob.com.au)

Suggested questions are set out in section 7.4 of this Consultation RIS.

# 1. Introduction and background

## 1.1 Introduction

The *Dog Amendment (Stop Puppy Farming) Act 2021* SPF Act gives effect to a suite of measures – known collectively as the Stop Puppy Farming initiative – to stop puppy farming through the regulation of dog and cat breeding and sales in Western Australia (WA). These measures include:

- A CRS as a focal point for the collection of information about dog and cat registrations, and breeders.
- Mandatory approval of dog breeders by their local government.
- Mandatory sterilisation of dogs by the time they reach two years of age, unless exempt or have an approval to breed.
- Transitioning pet shops to adoption centres that are only able to source dogs from an approved refuge or pound.

An aspect of these reforms relates to the introduction of fees and charges for the required approvals. These fees and charges will support both local governments and the State Government who will share responsibility for implementing the reforms.

Because the introduction of fees and charges would impact pet owners, local governments and industry, the State Government is undertaking consultation on potential regulatory impacts.

This Consultation Regulatory Impact Statement (CRIS) sets out fee options and proposes questions for all impacted stakeholders to provide feedback on the proposed fees. Marsden Jacob's consultations (as set out in this CRIS) are separate from, but parallel to, DLGSC's recent consultation on Stop Puppy Farming regulations.<sup>1</sup>

## 1.2 Background

The *Dog Amendment (Stop Puppy Farming) Act 2021* (SPF Act) was passed by the Western Australian Parliament in December 2021. The objects of the Dog Act are to:<sup>2</sup>

- a. provide for the identification of dogs
- b. provide for the registration of dogs
- c. promote the responsible breeding of dogs
- d. promote the responsible ownership and control of dogs
- e. provide for the effective management of dangerous dogs; and
- f. regulate the supply of dogs to and by relevant pet shop businesses.

<sup>1</sup> [www.dlgsc.wa.gov.au/department/publications/publication/development-of-dog-and-cat-regulations](http://www.dlgsc.wa.gov.au/department/publications/publication/development-of-dog-and-cat-regulations)

<sup>2</sup> Dog Amendment (Stop Puppy Farming) Act 2021 - Section 2A - [https://www.legislation.wa.gov.au/legislation/statutes.nsf/law\\_a147325.html](https://www.legislation.wa.gov.au/legislation/statutes.nsf/law_a147325.html)

The Western Australian Government is currently developing regulations and initiatives that will give effect to the SPF Act. To assist this, DLGSC recently consulted on proposed amendments to the *Dog Regulations 2013* and *Cat Regulations 2012* to:

- Achieve the SPF Act's policy objectives.
- Address perceived issues about the administration of the legislation.
- Determine the functionality of the CRS.

## 2. The need for new fees and charges

### 2.1 Introduction

While the Stop Puppy Farming Act passed through Parliament in 2021, the reforms cannot be implemented until the State Government has built the CRS and produced the regulations to support the new provisions of the Act.

The SPF Act creates several new approvals, and the authority to prescribe fees and charges to applications for and/or the renewal of approvals.

The introduction of new fees and changes to existing fees could potentially impact local governments and industry, which triggers the need for stakeholder consultation and a Regulatory Impact Statement.

### 2.2 Cost recovery guidelines for fees and charges

The development and implementation of fees and charges must be done in accordance with the WA State Government's framework for cost allocation and the setting of fees and charges, which is detailed in the following three documents:

- Costing and Pricing Government Services: Guidelines for Use by Agencies in the Western Australian Public Sector (May 2020).<sup>3</sup>
- Treasurer's Instruction 810 in the Financial Administration Bookcase.<sup>4</sup>
- Operating Subsidy Guidelines.<sup>5</sup>

A central principle of the guidelines is that prices should be set at levels that reflect the full costs of providing the services – unless the government approves otherwise:<sup>6</sup>

The guidelines also set out a list of factors that are important to consider in setting or reviewing cost recovery arrangements. These are:

- Public good or significant positive externalities.
- Competitive neutrality.
- That when agencies produce services for which different policy decisions have been made concerning pricing (e.g., full cost pricing for one service and no charge for another), cross subsidisation issues become more sensitive.
- Fair, equitable, and recognise capacity to pay.

<sup>3</sup> [www.wa.gov.au/system/files/2020-06/costing-and-pricing-government-services-guidelines.pdf](http://www.wa.gov.au/system/files/2020-06/costing-and-pricing-government-services-guidelines.pdf)

<sup>4</sup> [www.wa.gov.au/government/publications/financial-administration-bookcase](http://www.wa.gov.au/government/publications/financial-administration-bookcase)

<sup>5</sup> [www.wa.gov.au/system/files/2020-02/operating\\_subsidy\\_guidelines.pdf](http://www.wa.gov.au/system/files/2020-02/operating_subsidy_guidelines.pdf)

<sup>6</sup> Costing and pricing guidelines, page 2



The fees and charges options proposed in this consultation paper have been developed in line with these guidelines.

### Operating subsidy framework

Operating subsidies, also referred to as Community Service Obligations, are obligations on public or private providers to deliver a service or good associated with specific government policy objectives that would not otherwise be provided commercially. This often arises when a service is undertaken *on behalf of the community*.

Operating subsidies are funded in part by consolidated revenue, so in effect are paid for by all Western Australian taxpayers.<sup>7</sup>

The Dog Act includes provisions for fees reduced and charged at a concessional rate,<sup>8</sup> however, the Operating Subsidy Guidelines provides guidance on the circumstances when these powers would be applied.

<sup>7</sup> Department of Treasury, Government of Western Australia, *Operating Subsidy Guidelines*, June 2015 <https://www.wa.gov.au/government/publications/financial-policy-publications-and-agency-advice>

<sup>8</sup> See for example for example section 15(3) or 15(4A) of the Dog Act, 1976.

## 3. Processes and fees impacted by SPF provisions

### 3.1 Current registration fees

Current dog and cat registration fees are set out in the *Dog Regulations 2013* and *Cat Regulations 2013* (see Appendix 1). The registration fees are collected and retained by the relevant local government authority. The current fees are set in the regulations supporting the Dog Act and Cat Act. It is noted that during preliminary consultation, the Western Australian Local Government Association outlined that they consider the current fees are insufficient to cover the services provided to dog and cat owners, and that these fees should be reviewed.

#### Proposed changes to current registration fees

It is proposed that current registration fees will incur a small increase to include a contribution towards the costs of the new CRS. The Western Australian Government is paying to establish and maintain the CRS and some or all of the cost of the system is proposed to be recovered through an additional portion added to the pet registration fees. People who have pets that are currently registered, will not be impacted for the duration of the existing registration. This includes the owners of pets with a lifetime registration who will not be impacted for the lifetime of the pet.

The CRS will record all information about cat and dog registrations on the same database. Existing registers of dogs and cats managed by local governments will be merged into the system, and it is planned the system will enable:

- Pet owners to apply to register their dogs and cats, supply documentation and make payments online.
- Information to be shared across local governments and assist authorities with monitoring and enforcement.

It is anticipated that the registration fee would still be collected by local governments through the CRS, but that the additional portion (relating to the CRS) would be remitted to the State Government. It is planned that only one payment will be made by pet owners using the CRS. The funds would then be distributed to the relevant the local government in line with the apportionment as will be determined by this consultation. The proposed fees and the apportionment of funds is set out in section 6 of this CRIS.

### 3.2 Proposed new fees

#### 3.2.1 Dog supply approval

Section 38N of the Dog Act provides that refuge organisations or dog management facilities must obtain a 'dog supply approval' from the State Government if they wish to supply dogs to approved

pet shops. Subsection (1) adds that a person must not supply a dog unless it is a stray, abandoned, seized or surrendered dog being kept as part of a refuge operation or dog management facility.

The State Government will be responsible for assessing dog supply approval applications from refuges and dog management facilities and cancelling approvals when necessary.

Local government authorities will be responsible for monitoring facilities that hold dog supply approval, and they may need to provide assistance to State Government to investigate complaints. Where complaints are proven and considered substantial, the local government may recommend cancellation of the dog supply approval to the State Government. Given that local governments tend to have strong links and contact with refuges, it is anticipated that additional work (such as inspections) would only be undertaken in the case of a complaint or concern raised.

Although the State Government does not currently intend to prescribe a fee for dog supply approval, it has reserved the option to consider a small fee to recover application costs in the event of high up-take by eligible suppliers.<sup>9</sup>

DLGSC anticipates that up-take by refuge operations and dog management facilities will be low due to well established and robust re-homing programs.

### 3.2.2 Approval to breed dogs

Section 26I of the Dog Act requires the owner of a dog that is ordinarily kept in the district of a local government apply to the local government for the grant of an approval to breed dogs. Approval to breed will be a one-off application. Once granted, it will apply to all dogs, current and future, owned by that person while they reside in that district, unless otherwise cancelled.

Owners will require an approval in the following circumstances:

- They own a dog that is not sterilised by two years of age (and not otherwise exempt); or
- They intend to use their dog for breeding (regardless of the dog's age); or
- Their dog breeds, (regardless of the dog's age), even if the dog breeds unintentionally

Dog owners who relocate to another local government district will be required to apply for a new approval to breed from their new local government authority.

There are two separate requirements for dog owners/breeders who relocate to another LGA. The first requirement relates to dog registration. The requirement is to update their details in the CRS to notify the new LGA of the relocation. No new registration is required. The new LGA will check the notification and identify any potential issues.

The second requirement relates to an approval to breed. This approval applies to the owner for all present and any future dogs. If they move to a new local government, they must submit a new application for an approval to breed to the new LGA. The new approval would involve the new LGA assessing competency of the owner to be a responsible breeder and assessment of suitable and

<sup>9</sup> Dog Amendment (Stop Puppy Farming) Bill 2021, Explanatory Memorandum presented in the Legislative Council [www.parliament.wa.gov.au/Parliament/Bills.nsf/894C50B6B7E7842848258862001E335F/\\$File/EM%2B22-1.pdf](http://www.parliament.wa.gov.au/Parliament/Bills.nsf/894C50B6B7E7842848258862001E335F/$File/EM%2B22-1.pdf) Page 21

compliant facilities. Hence it is appropriate that a fee is paid to the local government in consideration of the assessment, monitoring and enforcement processes undertaken.

Section 26J of the Dog Act sets out that local governments are responsible for application assessment, and approval monitoring and enforcement.

Cat owners are already required to obtain, and annually renew, an approval to breed. The fee associated with an approval to breed for cats is not proposed to change at this stage.

### 3.2.3 Pet shop approval – (sale of dogs only)

Section 38C (1) of the Dog Act requires pet shops that sell dogs to obtain a ‘pet shop approval’ from their local government. This approval process is already established in the SPF Act which passed in Parliament in 2021. It was established to ensure pet shops are monitored, particularly in relation to where dogs are sourced from. This also assists with monitoring which pet shops are no longer operating, as recordkeeping obligations for pet shops under the SPF Act continue beyond the years of their operation.

The approval will expire after one year, so would require annual applications and fees.

Approved pet shops must supply dogs sourced from a refuge organisation or dog management facility that has obtained a ‘dog supply approval’ from the State Government.

Local governments will be responsible for assessing applications for pet shops to become approved within their area. Local governments will also be responsible for cancelling pet shop approvals when necessary.

DLGSC has recently closed a consultation on what information should be prescribed in an application for pet shop approval and renewal. Although outcome of consultation is not yet clear, the DLGSC anticipates that the process will be an in-depth assessment and a requirement to keep detailed records, which may deter some pet shops from seeking approval to supply dogs.

## 3.3 Summary of existing and proposed approvals and associated fee categories

Table 1 summarises existing and proposed approvals and fee categories. It is noted that current fees may change under the new regulatory framework. For example, unsterilised dogs can currently be registered for three years or a lifetime at a higher fee (see Appendix 1), however the new legislation requires unsterilised dogs to be registered annually.

For each of the elements considered, the table also includes indicative estimates of the current relevant population these approvals would apply to. These estimates of the current relevant population are based on preliminary consultation and historical data, so may be refined through the consultation process. Importantly, DLGSC does not have data on the proportion of pets that currently have 1 year or 3 year registration compared to those that have lifetime registration.

Table 1: Summary of approval with proposed fee categories

Approval type	Duration of approval	Currently in place	Application assessed by	Ongoing monitoring & enforcement by	Estimate of the current relevant population based on preliminary research
Dog registration	Sterilised dogs - 1 year/3 year/lifetime Unsterilised dogs require annual registration	✓	Local government	Local government	330,000 Source: 2022 data from Local Governments
Cat registration	Sterilised cats - 1 year/3 year/lifetime Unsterilised cats require annual registration	✓	Local government	Local government	90,000 Source: 2022 data from Local Governments
Dog supply	Permanent	X	DLGSC	Local govt - although note that only DLGSC can revoke	Currently around 70 Shelters. Low uptake expected as most are likely to expected to rehome directly. Source: Estimate based on preliminary consultation
Approval to breed	Every unsterilised dog over 2 years old - Permanent  Every unsterilised cat over 6 months old - Annual	X  ✓	Local government	Local government	Estimate of dog breeders is around 250 (registered with Dogs West) and around 50 other breeders.  Estimate of around 200 cat breeders Source: Estimate based on preliminary consultation
Pet shop [Only relevant to dogs]	Annual approval	X	Local government	Local government	Approximately 13 pet shops sell dogs– expect less after new legislation takes effect. Source: Estimate based on 2018 consultation

### 3.4 Allocation of roles for proposed fees and charges categories

The SPF provisions impart requirements on both the State Government and Local Government Authorities. For this reason, the fees considered in this process should be based on the costs incurred by both the State Government and Local Governments – although the actual fee may be varied to minimise undesirable impacts, such as through an operating subsidy.

The allocation of roles between the State Government (undertaken by DLGSC) and Local Governments are set out in Table 2.

Table 2: Allocation of roles and impacts

Approval	State Government role impacts	Local Government role impacts
Dog and cat registration (Sterilised)	The development and maintenance of the CRS All registrations and approvals under the SPF Act will be recorded and paid through the CRS	Current local government costs to process dog and cat registration and undertake general monitoring and enforcement activities. Changes (increase / decrease) in costs to local government incurred when using the CRS (i.e., staff time costs, training costs, removal of need for own database of registration).
Dog and cat registration (Unsterilised)	The development and maintenance of the CRS All registrations and approvals under the SPF Act will be recorded and paid through the CRS	Current local government costs to process dog and cat registration and undertake general monitoring and enforcement activities. Changes (increase or decrease) in costs to local government incurred when using the CRS (i.e., staff time costs, training costs, removal of need for own database of registration) Monitoring and enforcement activities focused on unauthorised breeders
Dog supply NB. No fee is proposed	DLGSC assessment costs (to be funded by operating subsidy). Investigations of complaints, and cancellations Will be recorded and paid through the CRS	No role Local Governments may need to provide assistance to State Government to investigate complaints
Approval to breed	Limited role Will be recorded and paid through the CRS	Assessment of application to breed Local government costs for monitoring and enforcement activities, including investigations of complaints, and cancellations of approvals
Pet shop approvals to sell dogs	Limited role Will be recorded and paid through the CRS	Assessment of application costs or annual renewals Local government costs for monitoring and enforcement activities

# 4. Itemisation of each role and preliminary estimate of the full costs for service delivery

A detailed description of each of the roles, identified in Table 2, is set out below. In addition, the full cost associated with each role has been estimated based on information collected through the preliminary consultation. The details of estimating the daily rate are set out in Appendix 2. It should be noted that there are some difficulties in estimating the full cost of service delivery – which are discussed in detail in Box 1.

**Box 1: Difficulties in estimating the cost of each role**

Identifying the full cost for each of the service delivery elements is complicated as some services include elements undertaken by DLGSC and some by the local government. In addition, previous research undertaken by DLGSC indicated that the cost of dog registration services per pet varied significantly between Local Government Authorities. In particular, the costs appear to be influenced by both the geographic location and the size of the local government authorities. Table 3 sets out our preliminary understanding of the influence of location and size on local government costs.

**Table 3: Impact of location and size**

		Local government location		
		Metropolitan	Regional	Remote
Local government size	Small	Medium cost	High cost	Highest cost
	Medium	Low cost	Medium cost	High cost
	Large	Lowest cost	Low cost	Medium cost

*Source: Marsden Jacob analysis*

The driver of higher costs per pet in smaller councils and in regional areas appears to be driven by a range of factors. These include:

- Some smaller councils outsource ranger services to external providers
- Costs for a minimum level of service appear to be relatively fixed, and in smaller councils these are spread across a smaller number of pets.
- Employment costs are higher in some regional and remote areas.

In this consultation report we have estimated the medium cost.

The fees and charges considered in this paper are complicated by a few factors:

- The various approvals impose costs on both the State Government and local authorities.
- The costs will vary from one local authority to another -
- Some of the approvals are “one-off” approvals (such as approval to breed). This means that estimating time requirements – such as to deal with complaints, are difficult to estimate.

In line with the cost recovery guidelines equity principle, it is proposed that fees will be the same for metropolitan, regional and remote areas.

However, it is recognised that the reforms will impose higher costs on some local government authorities, particularly regional and remote LGAs, related to higher employment costs and travel times. The impact of travel time is particularly important for site assessments and monitoring and enforcement activities.

## 4.1 Dog and cat registration

### 4.1.1 The development and maintenance of the CRS

The DLGSC's estimated costs over the first 10 years of operation are \$14 million. This includes the development and ongoing costs of the proposed CRS. Ongoing costs include implementation, support and system maintenance.

As requested by DLGSC, cost recovery has been modelled over a 10-year period. Table 4 shows the estimated costs per year for full and partial cost recovery over 10 years.

Importantly we have proposed that the cost of the CRS is recovered through dog and cat registration fees. This is because, we considered that all dog and cat owners benefit from the development and maintenance of the CRS. The benefits to pet owners appear to be both direct benefits of having a single registration system and altruistic benefits around the system underpinning improved animal welfare outcomes for dogs and cats. Applying the cost to all dog and cat registrations also spreads the cost across a large population and minimises the impact.

Table 4: Total costs of the CRS

Calculation item	Full cost
Total cost over 10 years	\$14,000,000
Effective annual cost	\$1,400,000
Approximate number of pets (that the costs would be spread across each year)	440,000
<b>Cost per pet per year</b>	<b>\$3.18</b>

Source: Marsden Jacob analysis



**4.1.2 Current local government fees for dog and cat registration**

The current base fees for dog and cat registration are shown in Table 5. The prices listed are the full fees, noting that some owners are eligible for a 50% concession. Further information, including on concessions, is provided in Appendix 1.

It is noted that because fees are not subject to indexation, any changes to the amount and structure will require amendments to relevant regulations supporting the Dog Act and the Cat Act.

Table 5: Current fees

	Cat	Dog (sterilised)	Dog (Unsterilised)
1-year registration	\$20	\$20	\$50
3-year registration	\$42.50	\$42.50	\$120
Lifetime	\$100	\$100	\$250

Source: Dog Regulations 2013 (updated June 2022) and Cat Regulations 2012  
 Note that the fee for pensioners is half of the fee for other pet owners.

Under the SPF provisions, unsterilised dogs can only be registered for 1 year – and the removal of three year and lifetime options for these dogs is reflected by the grey shading.

**4.1.3 Changes (increase / decrease) in costs to local government incurred when using the CRS**

Through preliminary consultation, stakeholders identified both increases and decreases in the cost for local governments to use the CRS. Overall, it appears that the CRS may result in:

- a short-term increase in costs – as staff are trained in the use of the CRS.
- A longer term decrease in costs – as local government authorities are not required to maintain their own systems.

For the Consultation RIS we have assumed that these impacts effectively cancel each other out. However, interested stakeholders are welcome to provide input on this assumption through the consultation responses.

**4.1.4 Possible allocation of ongoing costs arising from unsterilised pets**

All owners of unsterilised cats and dogs that are older than a prescribed age<sup>10</sup> are required to obtain an approval to breed. The approval to breed for cats is an existing requirement and is an annual approval.<sup>11</sup> The approval to breed for dogs will be introduced as part of the SPF provisions and are discussed below in section 4.3.

<sup>10</sup> Two years old for dogs and six months old for cats.  
<sup>11</sup> Section 24 Cat Regulations 2012 – ‘...approval to breed cats, or a renewal of approval, granted under section 37 of the Act has effect for one year’.

As the approval to breed for dogs is a one-off approval that does not require renewal, estimating ongoing costs for Local Governments to respond to complaints over an indefinite period is difficult. For this reason, an option is to increase the fee for unsterilised dogs to account for ongoing compliance activities. It is anticipated that the trigger for inspection for those who hold an approval to breed would be if a complaint or concern was raised with the Local Government

The estimation of the total cost to administer dog supply provisions is shown in Table 6. The estimation of the days of effort are preliminary estimates based on our understanding of the processes required and experience from previous licensing reforms.<sup>12</sup> The time allowance for complaints (three quarters of a day, equating to slightly less than 6 hours) includes travel time to and from the council offices to the site. We have assumed that this would not occur often, and only 15% of breeders in any year would require an inspection.

The daily rate is calculated using the salary and expenses for a ranger – which is detailed in Appendix 2 and is based on a Level 5 salary from the WA Government. We note that State Government salaries are not linked to Local government pay rates, and that the salary scale for a ranger will vary between local government authorities – and may be higher in remote areas. However, we have previously found that State Government salaries are a useful benchmark to use for consultation. The costs have been based on an average – because a rate that is individualised for each local government or even a rate for ‘metropolitan’, ‘regional’ or ‘remote’ will likely result in the most remote areas having the highest compliance costs.

Table 6: Estimation of yearly compliance cost for approved breeders

Cost element	Days of effort (A)	Frequency over the life of the approval (B)	Total days of effort (A x B)	Daily rate	Cost
Allowance for response to complaints (Local government)	0.75	0.15	0.1125	\$745	\$84
<b>Total</b>					<b>\$84</b>

Source: Marsden Jacob analysis

Monitoring and enforcement costs will be higher in those local government authorities where there is currently a higher percentage of unsterilised dogs. From the figures provided by local government authorities to DLGSC, there are ten local government authorities which have a greater than 50% rate of registered unsterilised dogs in the region<sup>13</sup>. They are all regional or remote communities – the Town of Port Hedland, the Shire of Wyndham-East Kimberley and the Shire of Menzies have the highest rates of known unsterilised dogs at 81%, 86% and 87% respectively. While some of these dogs are likely to be listed as ‘working dogs’ and therefore exempt from the approvals – resources in

<sup>12</sup> Unrelated licence reforms that fall under legislation not relevant to dog and cat management  
<sup>13</sup> Note that eight LGAs provided no information and that there is likely to be significant numbers of unregistered unsterilised dogs.

terms of staff and size of area to be covered may make monitoring and enforcing the legislation difficult and expensive. This is discussed further in Section 5.

4.1.5 Fee structure

Sterilised pets

As summarised in Table 5 above, the registration fees are structured to encourage pet owners to take out three year or lifetime registration (rather than for a single year). Using a similar structure, the current registration fees with an allowance for cost recovery of the CRS included are set out in Table 7.

Table 7: Suggested fee registration fee structure for sterilised pets incorporating CRS costs

	Current registration fee (would go to the Local Govt)	CRS allowance (would go to the CRS)	Proposed new registration fee including provision for the CRS (Total)
1-year registration	\$20	\$7	\$27
3-year registration	\$42.5	\$15	\$57.50
Lifetime	\$100	\$32	\$132

Source: Marsden Jacob analysis

The current fee structure is set with an aim of encouraging pet owners to consider purchasing a longer registration period (i.e., it is most cost effective to purchase a lifetime registration). For this reason, the CRS allowance for a sterilised pet is also more cost effective when a lifetime registration is purchased. As the annual registration fee for an unsterilised pet cannot be extended over a longer period than one year, the value is based on the estimated cost of the CRS per animal per year – that is, the current registration fee for unsterilised dogs plus the CRS allowance per pet calculated in Table 4 (\$3.18).

Unsterilised dogs

When determining the annual fee for an unsterilised dog, we suggest that the compliance costs imposed on the local government authority (determined in Table 6) associated with approved breeders should also be included. This is explained in Box 2, below.

Box 2: Summary points on the logic for including annual costs for dog breeders in the registration fees for unsterilised dogs

- Under the SPF reforms, local governments would be responsible for investigating complaints about dog and cat breeders relating to animal welfare and the conditions animals are kept in.
- The approval to breed for dog owners is a one off approval (subject to some conditions).
- As the approval to breed for dog owners is only required once, the fee would be substantial if ongoing audit and enforcement costs are included in the application fees.
- If the fees are too high, it may encourage some dog owners to not obtain an approval to breed – and risks undermining the objectives of the SPF reforms.

- Owners of unsterilised dogs are a reasonable proxy for dog breeders and require an annual approval.
- For these reasons, we have proposed that the estimate of the annual cost to local governments relating to dog breeders would be included in the revised registration fees for unsterilised dogs.
- These issues do not arise for cat breeders as the approval to breed is an annual approval.

Using this approach, the annual registration fee charged for an unsterilised dog would include the annual cost of registering a pet, plus the yearly compliance cost relating the approval to breed plus the contribution to the cost of the CRS.

While the current registration fee for an unsterilised dog is \$50, the current registration fee for a sterilised dog is \$20. We assume that the current cost of registering any pet is therefore \$20, with the extra \$30 being considered an incentive to encourage sterilisation.

We therefore suggest that the annual fee for an unsterilised dog should be **\$107**. This is based on the following addition:

1. the annual cost of registering a pet (\$20)
2. the yearly compliance cost relating the approval to breed (\$84)
3. the contribution to the cost of the CRS (\$3.18).

Of this proposed fee, \$104 would go to the Local Government Authority, and \$3 would to DLGSC as a contribution to the development, operation and maintenance of the CRS.

It should be noted that any increase in registration costs – both those arising from increased revenue for Local Government and that relating to the CRS – may impact on rates of compliance of dog and cat registration requirements – and this is considered in detail in section 6.

### Unsterilised cats

The current registration fee for a cat is the same whether the cat is unsterilised or not (\$20 for one year, \$42.50 for three years and \$100 for a lifetime). Unlike unsterilised dogs, the SPF reforms do not restrict the duration an unsterilised cat can be registered for.

It is proposed that the fee for registering an unsterilised cat for one year would align with the fees for sterilised cats. This provides both simplicity and consistency. It should also be noted that to keep an unsterilised cat, the owner also needs to obtain an annual approval to breed – which is currently priced at \$100 per breeding cat per year, and is not proposed to be changed.

## 4.2 Dog supply

As discussed in Section 3, the State Government will be responsible for assessing applications for dog supply, and does not currently intend to prescribe a fee for dog supply approval.

The costs for these activities will be covered by DLGSC as the responsible agency. DLGSC anticipates that demand for approvals will be low, due to suppliers' well established and robust re-homing programs.

#### 4.2.1 DLGSC assessment costs

An application for an approval to supply will be assessed by staff from DLGSC – with the requirements of the application set out in the proposed regulations which were recently consulted on. Additionally, once the approval has been given, the relevant information needs to be entered into the CRS. As the approval is new, we have made assumptions in relation to how long it will take staff to assess the information – and request and review any documentation that is not included in the original application. Based on other licensing activities undertaken by DLGSC (such as community gaming)<sup>14</sup> we have estimated the approximate time (eight hours that would be required to assess each application and the level of the licensing officer. The details of estimating the daily rate are set out in Appendix 2.

#### 4.2.2 Investigations of complaints, and cancellations

As noted in the section 3.2.1, the relevant local government authority will be responsible for monitoring the approval to supply however given the established links and contact with refuges, it is anticipated that the likely trigger to additional work would only be undertaken would be limited to a complaint or concern being raised.

It is difficult to estimate how often this would arise over the life of an approval. We have suggested this might arise four times and would require half a day of effort each time.

The cost of cancelling an approval to supply or responding to a complaint will lie with DLGSC, and will need to be considered as outlined in the proposed new regulations.

The estimation of the total cost to administer dog supply provisions is shown in Table 8. The estimation of the days of effort are preliminary estimates based on our understanding of the processes required and experience from previous licensing reforms. The time allowance for complaints (half a day, equating to between 3.5 to 4 hours) includes travel time to and from the council offices to the site.

<sup>14</sup> While these licensing processes differ, they have key similarities, such as being undertaken by a broad range of the public who are not accustomed to applications for approvals of this kind.

Table 8: Total cost to DLGSC of administering each dog supply approval

Cost element	Days of effort (A)	Frequency over the life of the approval (B)	Total days of effort (A x B)	Daily rate	Cost
Assessment of application (DLGSC Level 5)	1	1	1	\$745	\$745
Allowance for response to complaints (Local government)	0.5	4	2	\$745	\$1,490
<b>Total</b>					<b>\$2,235</b>

Source: Marsden Jacob analysis

As noted above, it not proposed to introduce a fee for Dog Supply applications at this time.

### 4.3 Approval to breed

An ‘approval to breed’ is a one-off application made to the local government authority in which the dog is kept. The approval will cover all dogs which are unsterilised and over the age of two kept by the applicant on that premises.

In the recent consultation by DLGSC on the Stop Puppy Farming regulations, Section 26E of the Dog Act states that a dog is exempt from sterilisation if:

- (a) the dog was registered under this Act or the law of another State or a Territory so that its registration was in effect at the time immediately before the section 23 of the *SPF Act* came into operation;
- (b) a certificate given by a veterinarian stating that sterilising the dog may adversely affect the health and welfare of the dog applies in respect of the dog;
- (c) the dog is owned by a person who holds an approval to breed;
- (d) the dog is a greyhound that is registered under the *Racing and Wagering Western Australia Act 2003* section 41 and the registration is in effect;
- (e) the dog is primarily kept to be used in the droving or tending of stock;
- (f) the dog is sterile;
- (g) the dog belongs to a class of dogs prescribed.

Irrespective of this exemption, an approval to breed will still be required if an owner intends to breed, or unintentionally breeds, a dog from this list. As any dog that is registered as an unsterilised dog prior to the amendments being enacted, there is the potential for a large number of dogs to require the approval to breed in the future.

#### 4.3.1 Assessment of application to breed

The assessment of the application to breed will be carried out by the relevant local government authority. It is anticipated that there will be a cost to the local government authority to carry out the assessment – including ensuring that all relevant information required under the SPF Act is obtained and correct. Under the SPF Act the LGA may refuse the application to breed for a number of reasons, including (but not limited to):

- whether the applicant is a convicted person,
- the applicant does not have access to any, or to sufficient, facilities to breed dogs, and
- the applicant is not a fit and proper person to breed dogs.

As a result of these conditions, there will most likely be some assessment costs beyond the general administrative process (which includes the need for the relevant information to be entered into the CRS by the LGA).

It is envisaged that that the application will need to include a recent police check to ensure the applicant is not a convicted person and is a fit and proper person to breed dogs (ensuring that there are no charges for animal cruelty against them, for example).<sup>15</sup> There may also be deemed a need to inspect the premises and conditions – particularly if more than one dog is included in the application.

Once an individual has been granted the approval to breed they must (under Section 54D of the Dog Act) be provided a certificate containing all the prescribed information relating to the approval and will be issued via the CRS. This may require some initial software adaptations/development for some LGAs.

If there is a decision not to grant approval then the LGA may have to deal with an objection. Currently it is difficult to ascertain how often an application will be rejected.

Although the approval is a one-off (so no further renewal is required) – should the dog and owner relocate to a different LGA – the process must be started again.

#### 4.3.2 Monitoring and enforcement activities

There may be additional costs to the local government authority in the form of monitoring and enforcement. While the LGA may not actively seek out owners of unsterilised dogs to ensure that the correct documentation is obtained, applications need to be made by owners should a dog unintentionally breed. This may require enforcement activities when the LGA becomes aware of a situation where the approval to breed has not been gained.

The approval to breed can be cancelled in a limited range of circumstances,<sup>16</sup> such as if the LGA finds that there has been a breach in the conditions of the approval to breed or the owner has requested it.

<sup>15</sup> It is noted that providing a recent police check will impose an additional cost on the applicant. WA police currently charge \$58.70 for a National Police Certificate. [www.police.wa.gov.au/Police-Direct/Apply-for-Information/Information-Access-Fees](http://www.police.wa.gov.au/Police-Direct/Apply-for-Information/Information-Access-Fees)

<sup>16</sup> The reasons for cancellation are set out in section 26K of the Dog Act

As discussed in section 3.5.1, an option is to allocate the ongoing costs for approval to breed to the annual registration fee for unsterilised dogs.

### 4.3.3 Cost estimate

The estimate for the local government authority to assess an ‘approval to breed’ is outlined in Table 9. As shown in the table, the proposed fees is \$1,038 and these funds would all go to the Local Government to cover the estimated cost of regulatory activities.

Table 9: Total cost to local government authority to assess an ‘approval to breed’

Cost element	Days of effort (A)	Frequency over the life of the approval (B)	Total days of effort (A x B)	Daily rate	Cost
Assessment of approval to breed	1	1	1	\$666	\$666
Ranger to inspect premises	0.5	1	0.5	\$745	\$373
<b>Total</b>					<b>\$1,038</b>

Source: Marsden Jacob analysis

## 4.4 Pet shop approvals to sell dogs

There are two components to the approval to sell dogs – the pet shop must have a pet shop approval from the LGA in which the pet shop operates and source the dogs being sold from a refuge or dog management facility that has obtained a ‘dog supply approval’ from DLGSC.

Local governments will be responsible for both assessing the approval to sell dogs or its renewal and cancelling pet shop approvals where it is deemed necessary.

The total cost (which we estimate to be \$1,984) will be with the relevant LGA – as they are tasked with assessing the pet shop approvals (as shown in Table 10).

### 4.4.1 Assessment of application costs or annual renewals

The LGA will be responsible for assessing any application by a pet shop (within its local boundary area) to sell dogs. The approval is provided on an annual basis, so if a renewal is made, this will also be considered.

Refusal of an application by a pet shop includes similar reasons for those given for a refusal to grant an ‘approval to breed’. As a result of these conditions, there will most likely be some assessment costs beyond the general administrative process.

It is envisaged that that the application will need to include a recent police check to ensure the applicant is not a convicted person and is a fit and proper person to breed dogs (ensuring that there



are no charges for animal cruelty against them, for example).<sup>17</sup> While the pet shop will have a business licence, the conditions under which it operates will vary depending on the relevant requirements of the local authority. Additionally, each pet shop needs to provide, as part of an application, information about dog keeping and record keeping. These will need to be reviewed by the LGA. Therefore a site inspection would probably be necessary to examine the conditions and facilities as well as the record keeping data before any decision is made.

A renewal would consider any changes that had been made since the original application, but would also involve a thorough review of the dog keeping records from the previous year. It would be assumed that a site visit to determine that the facility was still being maintained would be necessary also.

Once the approval (either an initial approval or a renewal) has been granted the LGA is required to enter the decision and the relevant information (as prescribed by the proposed regulation) into the CRS.

**4.4.2 Local government costs for monitoring and enforcement activities**

The relevant local authority is responsible for the monitoring and enforcement of any approval to sell dogs. Additionally, they are responsible for cancelling an approval. Monitoring and enforcement would not be a large cost to an LGA over the course of the year. This would be because not many LGAs contain a pet shop that will sell dogs.<sup>18</sup> Therefore, if a pet shop within an LGA does sell, it would be a relatively quick and easy process for a ranger to either act on a complaint or ensure that all the documentation for the relevant dogs in the pet shop is correct.

In 2019 it was estimated that there were only 13 pet shops operating in Western Australia which sold dogs. As such, it is assumed that given the anticipated low up-take, there will be very few applications overall. It is unlikely that many LGAs will be dealing with these approvals.

As shown in the table below, the proposed fee for a pet shop to sell dogs is \$1,984 and all of these funds would go to the relevant local government authority.

**Table 10: Cost estimate for a local government authority**

Cost element	Days (A)	Frequency per yr (B)	Days per year (A x B)	Daily rate	Cost
Assessment of pet shop application	2	1	2	\$666	\$1,332
Review of pet shop records	0.5	1	0.5	\$745	\$373
Site inspection of pet shop	0.25	1.5	0.375	\$745	\$279
<b>Total</b>					<b>\$1,984</b>

Source: Marsden Jacob analysis

<sup>17</sup> It is noted that providing a recent police check will impose an additional cost on the applicant. WA police currently charge \$58.70 for a National Police Certificate. [www.police.wa.gov.au/Police-Direct/Apply-for-Information/Information-Access-Fees](http://www.police.wa.gov.au/Police-Direct/Apply-for-Information/Information-Access-Fees)

<sup>18</sup> It was estimated in a report undertaken for DLGSC in 2019 that there were only 13 pet shops operating in Western Australia which sold dogs.

## 5. Options for assessment

### 5.1 Options considered

#### 5.1.1 Long list of options considered

In considering the options for funding activities undertaken to support the SPF provisions, four broad options were identified:

1. Fully funded through State level Consolidated revenue
2. Fully funded through local government rates
3. Funded in full through fees and charges
4. Combination of the options above (so part funded by fees and charges, and part funded by either state or local government funds).

However, as noted in section 2.2, the Western Australian Government guidance is that prices should be set at levels that reflect the full costs of providing the services – unless the Government approves otherwise.

As options 1 and 2 listed above do not impose any price on pet owners or breeders, they do not align with the Government’s guidance and there for can be excluded from further consideration.

#### 5.1.2 Short list of options

Of the remaining options – where fees cover part or all of the funding, we identified three options for funding – where the fees to cover:

- A. One third of the total cost of the services provided.
- B. Two thirds of the total cost of the services provided.
- C. The whole of cost of the services provided.

In this consultation these options are only shown for registration of sterilised dogs and all cat registrations. This is because other approvals impose significant costs on local government authorities, and an approach to funding any shortfall in income has not been identified.

The impact of the options A – C above is different for dog and cat registration compared to other approvals, as the additional costs are for the CRS (set out in section 4) would be added to the registration fee. The impact is set out in Table 11.

When considering the options for fees around sterilised dog registration, the only additional cost to already established fees is the cost of the CRS. Therefore, only the cost of the CRS is considered under the three different cost recovery options.

Table 11: Impact of the fee options for registration of a sterilised dog and any cat (whether sterilised or not)

Approval category	Current fee	Option A 33% cost recovery	Option B 66% cost recovery	Option C Full cost recovery (100%)
1 year registration	\$20.00	\$22.33	\$24.67	\$27
3-year registration	\$42.50	\$47.50	52.50	\$57.50
Lifetime registration	\$100.00	\$110.67	\$121.33	\$132

Source: Marsden Jacob analysis

As set out in section 4.1.5, it is proposed that the fee for registering a cat is the same whether the cat is sterilised or not.

Drawing on the cost of services provided – set out in section 4, the impact of each option on the fees that would be applied to the new approvals are set out in Table 12. Note that it is not proposed to change the fees applicable for an approval to breed cats.

Table 12: Impact of the fee options for each of the new approvals

Approval category	Total cost (estimate for consultation)	Proposed fee
1 year registration of an unsterilised dog	\$107	\$107
Dog supply	\$2,235	No fee is proposed to be applied
Approval to breed dogs	\$1,038	\$1,038
Pet shop approval to sell dogs	\$1,984	\$1,984

Source: Marsden Jacob analysis

From the figures provided in Table 12, the total cost is the estimated fee that should be charged for full cost recovery – that is, the whole of the estimated cost is covered by the fee.

As described above, offering a blanket reduction in the price is not proposed, as this will result in a funding short-fall. Through this consultation, we are consulting on both the calculation of the fees and on the impact of the fee on applicants and considering whether the fees are likely to incentivise undesirable behaviours. If the consultation identifies that the full cost recovery will result in perverse incentives, then alternative funding will be considered – such as an operating subsidy. This consultation paper also seeks feedback on discounts and waivers. There are a few existing discounts which are established in *Dog Act 1976*.

## 5.2 Operating subsidies

Under options for registration fees “a”(where one third of the cost is covered by the fee applied) and “b” (where two thirds of the cost is covered by the fee applied) operating subsidies would be required as the fees would be charged below the cost reflective rate.

As set out in section 2.2, operating subsidies of this kind would be considered to achieve other policy objectives. For example, if charging the full cost reflective rate was considered likely to have undesirable impacts that could undermine the objectives of the reforms, including undesirable impacts on the likelihood of compliance in some areas. If this is the case, then having a reduced fee for some elements could be justified. This could be of concern in those regions which already have a high number of unsterilised and/or unregistered dogs – if the fee is set at a rate that encourages a lack of compliance, then the impact of the new legislation will be reduced. The impact analysis is set out in section 6, and the suggested questions for this consultation, seek input on whether full cost recovery is suitable for all fee categories.

### 5.2.1 Targeted operating subsidies

In addition to consideration of broad operating subsidies, lower fees for specific groups (i.e., concession card holders) should be considered.

Through preliminary consultation, and in keeping with current concessions, lower fees were proposed for certain groups, such as owners:

- who hold a Commonwealth and/or State concession card (i.e., pensioners)
- of working dogs.
- in remote locations.

Commonwealth Pensioner Concession Card<sup>19</sup> holders are currently eligible for a 50 per cent concession on all fees relating to dogs<sup>20</sup> and cats<sup>21</sup>, except for the registration of a dangerous dog or a dog kept in an approved kennel establishment.

The guide questions for this consultation seek input on whether other targeted subsidies should continue be introduced. noting that it not proposed to remove or reduce the concessions for concession card holders or working dogs.

<sup>19</sup> [Who can get a Pensioner Concession Card - Pensioner Concession Card - Services Australia](#)

<sup>20</sup> [Dog Registration Concession \(communities.wa.gov.au\)](#)

<sup>21</sup> Concessions WA [Cat Registration Concession \(communities.wa.gov.au\)](#) This concession is also available to Seniors Health Care Card and WA Seniors Card holder

### Approval to breed dogs

It is recognised that an approval to breed dogs differs from other approvals – as it may be required inadvertently – such as if an unsterilised dog becomes pregnant. To ensure the fee does not incentivise owners to avoid obtaining the approval, there may be circumstances where a fee reduction or waiver may be appropriate.

A fee reduction or waiver could be linked to specific conditions – such as, the fee could be reduced or waived if the dog is sterilised after the pregnancy. There are consultation questions relating to the circumstances and level of fee reduction that would be suitable for this approval.

# 6. Impact of the modelled fees on key stakeholder groups

## 6.1 Stakeholder groups impacted

The key stakeholder groups impacted by each of the fees under consideration are set out in Table 13. While dog supply is listed, no fee is proposed to be applied. For this reason, the only impact would be on local governments that respond to concerns raised about a holder of a dog supply approval.

Table 13: Key stakeholder groups impacted

Approval category	Comment	Impacted groups
Dog and cat registration (sterilised) 1 year / 3 year / lifetime registration	Increase to registration fees to contribute to CRS costs.	Dog and cat owners/breeders Local Government Authorities Refuges that register animals
Dog registration (unsterilised) 1 year registration	Increase to registration fees to contribute to CRS costs. Increased fee to cover annual costs of monitoring and enforcing breeders	Dog owners who want to keep an unsterilised dog Dog breeders Local Government Authorities
Dog supply	No fee is proposed	Local Government Authorities State Government
Approval to breed	One off fee	Dog breeders Local Government Authorities
Pet shop approval to sell dogs	Annual fee	Pet shops Local Government Authorities

Source: Marsden Jacob analysis

### 6.1.1 Refuges and dog management facilities

Refuge organisations and dog management facilities will be required to obtain a ‘dog supply approval’ to supply dogs to approved pet shops.

The State Government does not currently intend to prescribe a fee for dog supply approval, but has reserved the option to consider a small fee to recover application costs in the event of high up-take by eligible suppliers.

In the absence of fees, the only anticipated cost to refuges and dog management facilities will be those associated with completing and submitting their application for a dog supply approval and annual renewal (i.e., staff time).

### 6.1.2 Local Governments

Local governments are likely to incur additional and/or increased costs associated with the range of administrative and compliance responsibilities they have been allocated under the SPF Act.

WALGA was consulted prior to the publication of this Consultation RIS, and is of the view that a broader review of dog and cat registration fees is needed as they consider the current registration fees do not reflect the true cost of registration as well as compliance and other animal management activities undertaken by local governments.

It is important to note that if fees under the SPF are not introduced at a full cost recovery rate, then local governments may seek to have their compliance activities funded through a transfer of funds from the Western Australian Government.

### 6.1.3 Dog and cat owners

Owners will face increased costs to register their pet if the proposed new fee structure is implemented to recover costs for the CRS.

The estimated maximum increase for sterilised animals is around \$3.18 per pet, per year,<sup>22</sup> if the State Government pursues full cost recovery of the CRS (Table 12 and Table 13).

Dog owners who choose not to sterilise their dog(s) will require an approval to breed, and therefore be impacted in that same way as dog breeders, as discussed below. Also, once the framework takes effect, dogs that are unsterilised that do not have lifetime registration, will only be able to be registered annually.

Any increase in registration fees may result in a lower rate of animal registration, which would be undesirable as it would reduce the traceability of pets and could result in an unregulated trade of unregistered cats and dogs.

It is also noted that any increase in fees will impact lower socio-economic areas more than affluent areas.

### 6.1.4 Dog breeders

Approval to breed will be required by:

- Dog breeders.
- Dog owners who choose not to sterilise their dog by the age of two years.
- Owners of a dog that becomes unexpectedly pregnant, regardless of its age.

Approval to breed will be granted by the local government authority in which the breeder resides, and only needs to be applied for once. The approval is per breeder not per dog.

Dog breeders and owners of an unsterilised dog will be required to apply for a new 'approval to breed' if they move to a different local government area. When a breeder/owner of an unsterilised dog moves to a

<sup>22</sup> Certain groups may be eligible for a concession, which would lower the increase amount.

different LGA, there are two separate requirements. These requirements relate to dog registration and approval to breed.

Dog registration refers to the existing and continuing requirements for all dogs to be registered with the local government where they are usually kept. When a dog owner moves to a different LGA, they will be required to update their details in the CRS and no new registration will be required. The new local government will be required to check the notification and be required to identify any potential issues.

The SPF Act requires that all dogs that are not exempt are sterilised by the age of 2 years. One exemption to this is that the owner holds an approval to breed. An approval to breed applies to that person for all dogs (including future dogs) for the duration they keep dogs in that local government district. The approval remains in effect until the person moves or the approval to breed is cancelled by the local government or the holder of the approval. Part of the assessment includes assessing if the applicant has access to appropriate facilities for breeding. When moving to a new LGA, there will be a need to assess if the person still has access to appropriate facilities. Hence when moving to a new LGA, it is appropriate that a fee is paid for the new application in consideration of the assessment process and monitoring and enforcement.

Unsterilised dogs can currently be registered for \$250 for lifetime. Under the Stop Puppy Farming framework, breeders and owners will be required to register each unsterilised dog annually.

The anticipated impacts on dog breeders will be:

- The fee for a one-off approval to breed.
- An increase in dog registration fees.
- Time and effort required to apply for and annually renew dog registrations.

Based on preliminary research, we estimate there are currently an estimated 300 commercial dog breeders in Western Australia, as well as other non-commercial breeders. As the approval to breed requirement also includes owners whose dog becomes unintentionally pregnant, it is difficult to determine how many owners will need to apply for an approval to breed.

It is estimated there are currently around 75,000 registered unsterilised dogs in Western Australia -as per data provided by local governments to DLGSC.<sup>23</sup> In a previous report undertaken for the DLGSC, it was assumed that implementation of mandatory sterilisation would result in a 45 per cent uptake (sterilisation of dogs) – resulting in approximately 41,400 of registered unsterilised dogs remaining unsterilised.

One possible outcome of the relatively high fee required to obtain an approval to breed is that a higher-than-expected increase in the number of dogs that would be sterilised as a result (or prior to the regulations being proclaimed there will be a number of people seeking lifetime registration of an unsterilised dog).

A concern remains that a large percentage of unsterilised dogs remain in the regional and remote communities. The introduction of any fee may not result in many dog owners in these areas applying for an approval to breed, and due to the size of those LGAs and less well-resourced offices,

<sup>23</sup> This estimate may be higher than the true figure, as not all pet owners notify the council once a pet dies.



monitoring and enforcement may be limited. Thus, the number of unsterilised dogs will remain at the current or slightly lower levels.

#### Approval to breed cats

The approval to breed dogs differs from the requirements for an approval to breed cats. Under the Cat Act and associated regulations, the approval to breed must be renewed each year at a cost of \$100 per breeding cat (either male or female) – and an unsterilised cat over the age of six months is deemed ‘breeding’.

The preliminary cost for an approval to breed dogs is \$1,038 – but unlike the cat approvals, it covers any number of dogs at the facility/residence and is a one-off approval. While a direct comparison with the fee faced by cat breeders is difficult, comparatively this may be a smaller fee than those faced by cat breeders on average, depending on the number of breeding cats held at any given year.

Depending on the perceived level of the fees, a range of likely impacts have been identified:

- The sterilisation of a large number of dogs when the fees are introduced
- A possible reduction in the levels of registration for unsterilised dogs and cats
- A decrease in the number of active dog breeders, as casual or part time breeders choose to exit the market to avoid the approval costs
- An increase in the cost of puppies – arising from a reduction in supply
- Possible increase in imports of puppies and kittens from overseas/interstate
- An unintended consequence of the approval to breed as it stands may result because the approval covers all dogs on the premises. To lower the marginal cost per dog, the breeder may have an incentive to produce more puppies – as the more times the dog(s) breed, the more cost effective the approval has become.

#### 6.1.5 Pet shops

Pet shops that sell, or wish to sell, dogs will be required to obtain an annual ‘pet shop approval’ discussed in section 4.4. Marsden Jacob has estimated the application fee to cover all costs to the LGAs at \$1,984.

Pet shop approvals are a new type of approval introduced in the SPF Act when passed in 2021. This does not relate to any other business approvals under other legislation that may be required. A pet shop approval is an approval to sell dogs from a pet shop. Pet shops will only be able to legally sell dogs if they have a pet shop approval from the relevant local government and they must source dogs from a refuge operation or dog management facility that has an approval from the State Government to supply dogs to approved pet shops.

Approved pet shops must only supply dogs sourced from a refuge organisation or dog management facility that has obtained a ‘dog supply approval’ from the State Government.

DLGSC has recently consulted on what information should be prescribed in an application for pet shop approval and renewal.

The anticipated impacts on pet shops will be:

- Fees paid to apply for and annually renew an approval.
- Time and effort required to apply for and annually renew an approval.

The reasoning behind requiring an annual renewal is to ensure that pet shops are monitored, particularly in relation to sourcing of dogs. This also assists with monitoring which pet shops are no longer operating, as recordkeeping obligations for pet shops under the SPF Act continue beyond the years of their operation.

Depending on the perceived level of the fees, the most likely impact is that pet shops would cease to offer dogs for sale.

## 7. Consultation

### 7.1 Previous consultation on SPF reforms

The SPF Act was informed by comprehensive stakeholder consultation over an extended period, including the:

- Stop Puppy Farming public consultation (2018)<sup>24</sup>
- Stop Puppy Farming local government Consultation (June 2018)
- Pause for paws – Feedback on dog and cat laws in WA (2019)<sup>25</sup>
- Statutory review of the *Cat Act 2011* and *Dog Amendment Act 2013* (2019).

The consultation by the DLGSC on the proposed amendments to the Dog Regulations 2013 and the Cat Regulations 2012 has been completed – consultation closed on 17 November 2023.

In preparing this CRIS we met with both representatives of the WA Local Government Association and Local Government Professionals WA.

### 7.2 This consultation

**This consultation will run for a period of five weeks and will close on Friday 8 March 2024.**

This consultation is targeted to the key stakeholder sectors that will be most impacted by the proposed reforms through the introduction of new or higher fees. This includes:

- Local governments and sector representative organisations such as WALGA and LG Pro WA.
- Rangers and the WA Rangers Association
- Dog and cat breeders and industry bodies such as Dogs West.
- Refuge organisations and dog management facilities, as well as industry bodies such as the RSPCA and SAFE.
- Animal health professionals and professional associations such as the Australian Veterinary Association WA Division.
- Aboriginal Environmental Health Directorate within the Department of Health.

<sup>24</sup> Stop Puppy Farming Consultation Report, [www.dlgsc.wa.gov.au/department/publications/publication/stop-puppy-farming-consultation-report](http://www.dlgsc.wa.gov.au/department/publications/publication/stop-puppy-farming-consultation-report) This consultation informed the Dog Amendment (Stop Puppy Farming) Bill 2020, which was not supported by the Opposition.

<sup>25</sup> Pause for paws consultation paper, <https://www.dlgsc.wa.gov.au/department/publications/publication/pause-for-paws>

## 7.3 Next Steps

The WA Government plans to finalise the details and implement the SPF provisions through the commencement of the provisions of the SPF Act and Regulations, which includes fees and charges in the second half of 2024.

## 7.4 Providing a submission to this RIS

### 7.4.1 Response method

Submissions can be made via a Microsoft forms questionnaire:

<https://forms.office.com/r/QRr8EaSKtR>

Alternatively, a written submission may be emailed to: [SPFfees@marsdenjacob.com.au](mailto:SPFfees@marsdenjacob.com.au)

Marsden Jacob Associates has been engaged by the DLGSC to undertake this consultation. Responses to this consultation and a summary of them will be provided to DLGSC.

Submissions will be treated as public documents unless explicitly requested otherwise. A summary of feedback will be released publicly after the consultation period has closed.

If you do not consent to your submission being treated as a public document, you should mark it as confidential, or specifically identify the confidential information, and include an explanation.

Please note, even if your submission is treated as confidential by the DLGSC, it may still be disclosed in accordance with the requirements of the Freedom of Information Act 1995 (WA) or any other applicable written law.

The DLGSC reserves the right to redact any content that could be regarded as racially vilifying, derogatory or defamatory to an individual or an organisation.

### 7.4.2 Guiding questions

The online questionnaire asks specific questions relating to the proposed fees and charges. For those that would prefer to provide a response by email, the suggested questions are set out below.

#### Identifier / Classifying questions

1. Name of respondent (optional)
2. Name of organisation (mandatory)
3. Contact details (email phone number(optional))

4. Which description best describes who you are completing this submission on behalf of? (mandatory) (select all that apply):

- Local government staff member or CEO.
- Am a ranger.
- Am a pet owner.
- I am the owner of a working dog.
- Am a dog breeder.
- Am a cat breeder.
- Own/operate a pet shop.
- Work for an animal refuge or pound or rehoming organisation for dogs or cats.
- Represent a peak or industry body.
- Am a veterinarian or other animal health professional.
- Other (please specify) \_\_\_\_\_

*(Following question is only relevant to Local governments )*

5. Can you please indicate the total number of registered pets in your Local Government and the duration of their registration?

Note that this information can be provided in MS Excel separately and if provided this way then several years data (e.g. 5 years data) would be beneficial.

An example spreadsheet has been provided to Local Governments.

**2023 - Dogs**

Registration period	Sterilised Dogs	Unsterilised Dogs	Total
1 year			
3 years			
Lifetime			
<b>Total</b>			

**2023 - Cats**

Registration period	Sterilised Cats	Unsterilised Cats	Total
1 year			
3 years			
Lifetime			
<b>Total</b>			

## 2022 - Dogs

Registration period	Sterilised Dogs	Unsterilised Dogs	Total
1 year			
3 year			
Lifetime			
Total			

## 2022 - Cats

Registration period	Sterilised Cats	Unsterilised Cats	Total
1 year			
3 year			
Lifetime			
Total			

### Suggested consultation questions

Respondents are welcome to provide any comment on the options and proposals put forward in this paper. However, a number of prompter questions are suggested to guide respondents' input:

#### Questions on cost estimates

1. Do you believe the time estimates set out in the Consultation document for each of the services are Too low / About right / Too high?
  - a) Dog (sterilised) and cat registration
  - b) Dog registration (unsterilised)
  - c) Dog supply
  - d) Approval to breed
  - e) Pet shop approval to sell dogs
2. Do you believe the estimated daily rates for Local Government staff are: Too low / About right / Too high?
3. During Marsden Jacob's preliminary consultation, the Western Australian Local Government Association expressed an interest in reviewing the cost of dog and cat registration – as they consider the current fees are insufficient to cover the services provided to dog and cat owners. Should the registration fees for dogs and cats be aligned with the estimated costs to local government authorities, which would result in an increase to the current fees?

- a. Are you able to estimate the change in registration fees that would be required to cover the Local Government costs in relation to registering and managing dogs and cats?
  - b. Would this increase have any undesirable impacts?
4. Should the cost of ongoing monitoring and enforcement activities related to breeders be collected through an increase to the fee for unsterilised dog and cat registration?

*Questions on impacts*

5. Does the consultation paper overlook or understate any impacts on stakeholder groups?

*Questions on fee options*

The proposed fee options for registration of a sterilised dog or any cat are summarised below

Approval category	Option A 33% cost recovery	Option B 66% cost recovery	Option C Full cost recovery (100%)
1 year registration	\$22.33	\$24.67	\$27
3-year registration	\$47.50	\$52.50	\$57.50
Lifetime registration	\$110.67	\$121.33	\$132

*Source: Marsden Jacob analysis*

6. For registration - do believe that incorporating a component of the fee that reflects 100% cost recovery of the CRS would result in undesirable impacts - and justifies incorporating a reduced amount of cost recovery?
7. If yes - Do the impacts justify having a fee that does not reflect full cost for the CRS elements of the fees proposed?
- a. Dog and cat registration (sterilised)
  - b. Dog registration (unsterilised)
8. If so, what would you consider is the appropriate CRS fee recovery level? (33%/ 66%/ 100%)
9. Do you support the application of targeted operating subsidies? As identified in section 5.2.1 current concessions for registration include owners who hold a Commonwealth and/or State concession card (i.e., pensioners) owners of working dogs and owners in remote locations.

10. Should any additional groups have reductions or exemptions **for registration fees**?

If yes, please specify.

11. If Yes - why a reduction would be appropriate? -e.g. Can you describe the undesirable impacts a fee reduction would avoid?

12. Should any groups have reductions or exemptions on **for any other fees**?

If yes, please specify which group, which fee and the appropriate fee reduction for each group?

Should specific criteria be required for a fee reduction or waiver?

[E.g. Retrospective approval to breed as a one off fee reduction with conditions]

13. Do you have any other comments on the proposed Stop Puppy Farming fees and charges?



# Appendix 1. Current registration fees

Table 14: Prescribed dog registration fees

Item	Description of fee	Fee (\$) – inclusive of GST
1	(a) Registration of unsterilised dog other than a dangerous dog for one year (unless owned by pensioner)	50.00
	(b) Registration of a dangerous dog for one year Note: s. 15(4), (5) and (6) of Act	50.00
2	(a) Registration of unsterilised dog owned by pensioner for one year	25.00
	(b) Registration of sterilised dog for one year —	
	(i) for dog owned by pensioner	10.00
	(ii) otherwise	20.00
	(c) Registration of sterilised dog for 3 years —	
	(i) for dog owned by pensioner	21.25
	(ii) otherwise	42.50
	(d) Registration of unsterilised dog for 3 years —	
	(i) for dog owned by pensioner	60.00
	(ii) otherwise	120.00
	(e) Registration of sterilised dog for its lifetime —	
	(i) for dog owned by pensioner	50.00
	(ii) otherwise	100.00
	(f) Registration of unsterilised dog for its lifetime —	
(i) for dog owned by pensioner	125.00	
(ii) otherwise	250.00	
	(g) Registration of dog kept in an approved kennel establishment licensed under s. 27	200.00 per establishment

Source: Clause 17, Dog Regulations 2013

Table 15: Prescribed cat registration fees

Item	Description of fee	Fee (\$) – Inclusive of GST
1	Fee for application for grant or renewal of the registration of a cat for one year –	
	(a) if application is for grant of registration and is made after 31 May for registration until the next 31 October	10.00
	(b) otherwise	20.00
2	Fee for application for grant or renewal of the registration of a cat for 3 years	42.50
3	Fee for application for grant or renewal of the registration of a cat for life	100.00
4	Fee for application for grant or renewal of approval to breed cats (1 year)	100.00 per breeding cat (male or female)

Source: Schedule 3, Cat Amendment Regulations (No. 2) 2013

# Appendix 2. Estimation of DLGSC and local government costs

Section 3.5 of this report sets out preliminary estimates of the costs to DLGSC and local governments that will arise from assessing applications and also undertaking any compliance inspections.

Salary level	Salary	Superannuation and salary overheads (17%)	Corporate overheads	Car lease and operating costs	Total cost of employment	Daily rate
Level 3 (licensing officer)	\$84,957	\$14,438	\$12,744	\$25,000	\$146,484	\$665.84
Level 5 (ranger)	\$105,234	\$17,884	\$15,785	\$25,000	\$163,903	\$745.01

We note that Local Government salaries are not aligned with the state government – so these salary rates are included as indicative values for the purpose of consultation.

The aim of this calculation is to capture the full cost of the additional work undertaken – so includes operating costs (such as a vehicle) and overheads (office space, and corporate services such as computing, human resources, and finance).

The daily rate of an employee is calculated based 44 weeks (220 days) of employment per year. This calculation is set out below.


52 weeks per year minus:


- 4 weeks annual leave
- 2 weeks sick leave
- 10 days public holiday.

Section 4 sets out the estimated time required for each element of the approval (estimated in days of effort).

## Contact us


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**8.1.10 SOUTH WEST NATIVE TITLE SETTLEMENT – LAND BASE  
CONSULTATION – LAND LIST 1268**

<b>AUTHOR OF REPORT:</b>	Chief Executive Officer
<b>PREVIOUS REPORT(S):</b>	Nil
<b>DISCLOSURE OF INTEREST:</b>	Nil
<b>FILE REFERENCE:</b>	GR.SL.19
<b>ATTACHMENTS:</b>	Nil

**OFFICER RECOMMENDATION**

**Moved Cr**

**Seconded Cr**

**That Council**

- 1. NOTES that the Department of Planning, Lands and Heritage has identified six parcels to potentially transfer to the Noongar Boodja Land Sub Pty Ltd and is seeking feedback from the Shire by 17 March 2024**
- 2. APPROVES the proposed Shire response contained in this report noting the support of transfer for Lots 310, 310, and 730 and objection to the transfer of Lots 300, 473 and 501**

**BRIEF SUMMARY**

On Tuesday, 6 February 2024 the Department of Planning, Lands and Heritage wrote to the Shire seeking comment on the potential transfer of six parcels of land to the Noongar Boodja Land Sub Pty Ltd and part of the South West Native Title Settlement.

Of the six sites identified, Officers object to three sites owing to their proximity to existing industrial infrastructure and key road corridors which has the potential to limit future expansion of current businesses and hamper the economic prosperity of the district.

**BACKGROUND/COMMENT**

The South West Native Title Settlement is a native title agreement reached between the State Government and the six Noongar Agreement Groups. The settlement recognises the Agreement Groups as the Traditional Owners of the south west of Western Australia, while resolving native title in exchange for a negotiated package of benefits.

Over the next five years, the Department of Planning, Lands and Heritage (Department) will progress selected land parcels through to transfer under the

Settlement, subject to all necessary consultation and approvals with stakeholders. Land eligible for inclusion in the Noongar Land Estate includes:

- unallocated Crown land;
- unmanaged reserves;
- land owned or held by the Aboriginal Lands Trust / Aboriginal Affairs Planning Authority; and
- land owner or held by State agencies or Local Government Authorities, at the discretion of the State agency or Local Government Authority.

On Tuesday, 6 February 2024 the Department of Planning, Lands and Heritage wrote to the Shire seeking comment on the potential transfer of six parcels. The deadline for submissions set by the State Government is 17 March 2024 which limits wider community consultation.

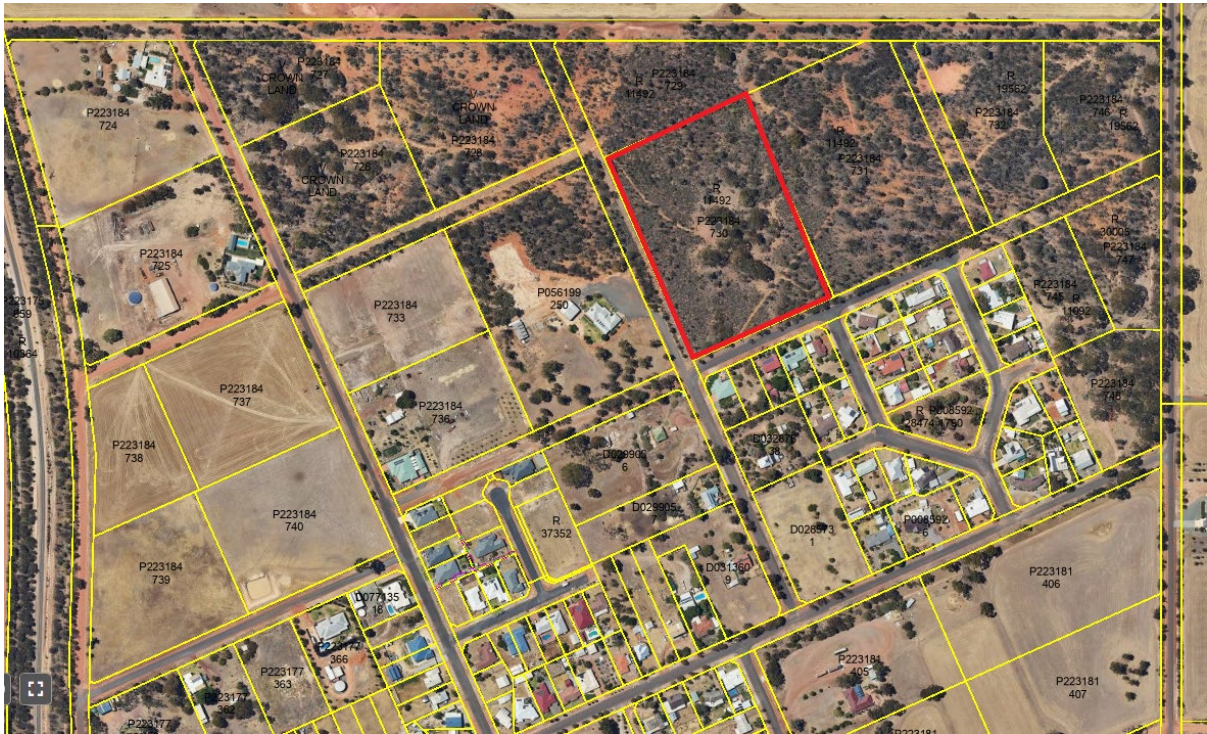
The land parcels are summarised in the table below with a description following:

Lot Number	Survey Number	Location	Area (Ha)	Selected Tenure
473	DP223181	WAGIN	1.94	Freehold
730	DP223184	WAGIN	3.24	Reserve with power to lease
300	DP64854	WAGIN	5.87	Freehold
501	DP65290	WAGIN	1.03	Freehold
311	DP407197	GUNDARING	13.35	Reserve with power to lease
310	DP407197	GUNDARING	31.43	Reserve with power to lease

### **Lot 730, 21 Mitchell Street**

Lot 730 is located in the northern part of the townsite on Mitchell Street. The lot is a 3.24 hectare bushland reserve and is a public open space.







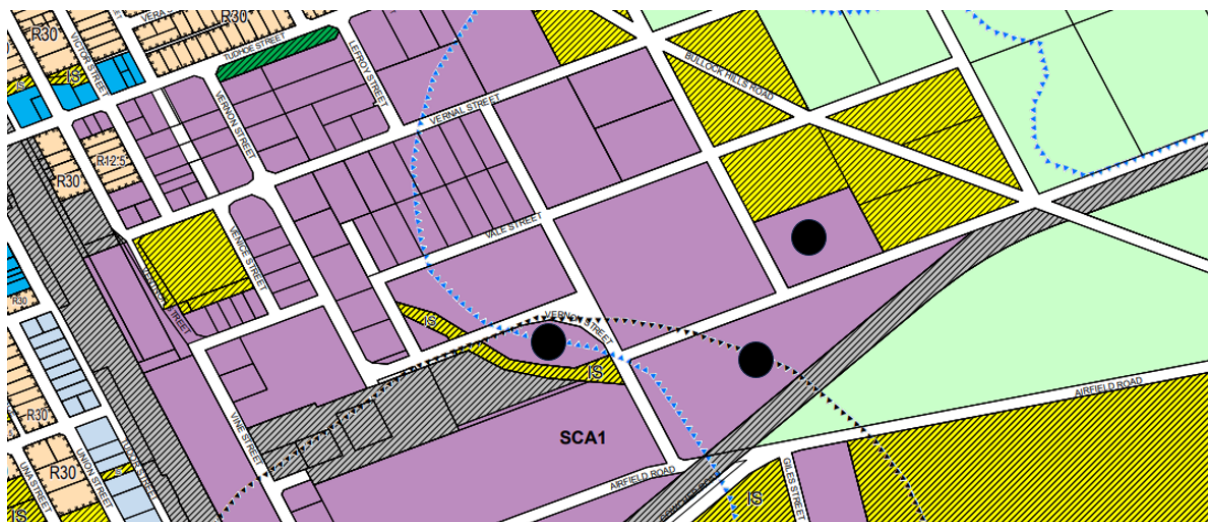
Officers are not aware of future plans for the site and do not oppose the transfer in keeping with the status as bushland site that compliments the nearby residential properties.

**Lots 300, 473 and 501**

Lots 300, 473 and 501 are located in the south of the townsite near the CBH and CSBP facilities.



As shown below the lots are located in areas zoned for industrial in the Shire’s Local Planning Scheme and are adjacent or proximate to railway corridors and land zoned for infrastructure services.





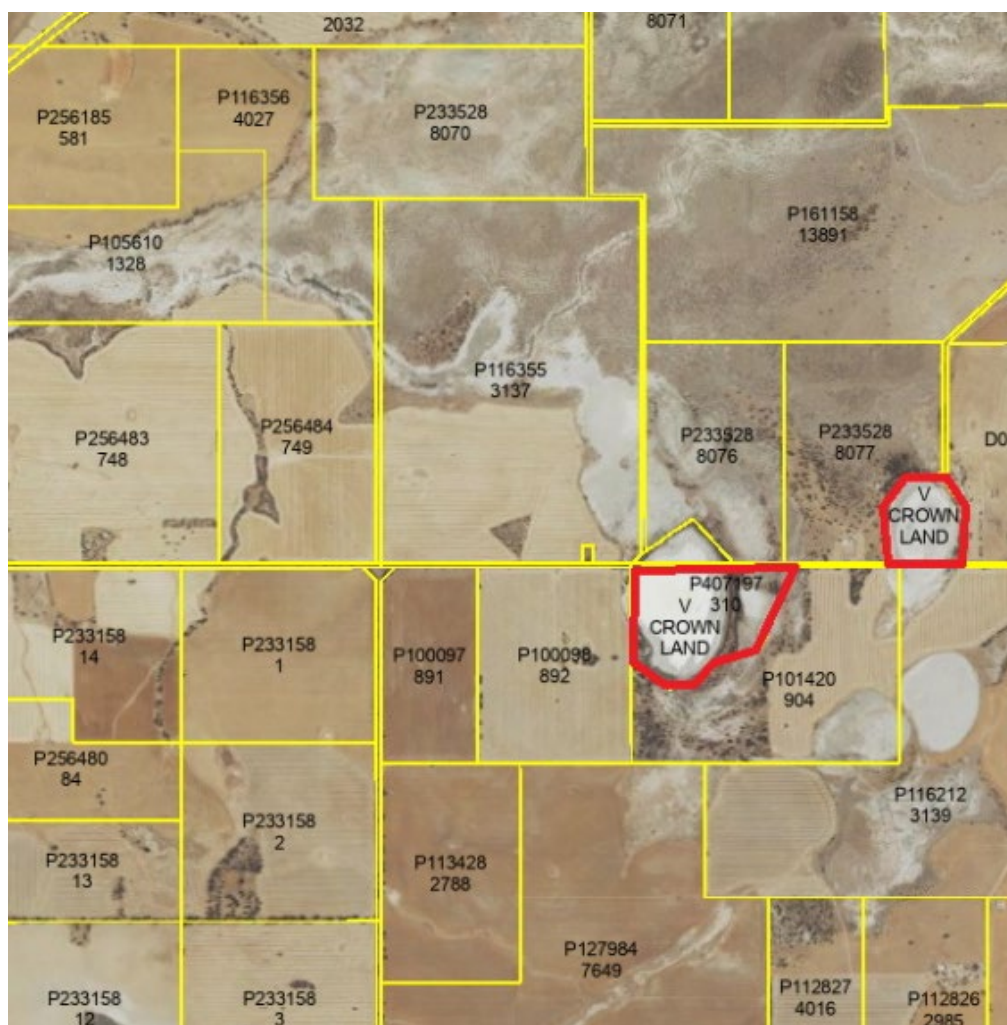
Officers do not support transfer of these three lots owing to the potential to restrict infrastructure and expansion of existing businesses key to the Shire's agricultural industries. AS such officers recommend Council object to their transfer.

The Shire has limited industrial land that are close to services, including power, water and transport logistics and this land is of key strategic importance to economic development in the district.

The land in question is also an important transport corridor with rail and road connections and potential future expansions to divert heavy haulage vehicles through the town centre.

### **Lots 310 & 311**

Lots 310 and 311 are reserves located on the Dornducking and Little Dornducking Salt Lakes in the Shire's east on Bullock Hills Rd.



**Lot 310**



**Lot 311**



Officers do not oppose the transition of Lots 310 and 311.



## Draft submission to the Department of Planning, Lands and Heritage

Officers recommend that Council approve the following responses to the Department of Planning, Lands and Heritage answering the specific questions posed by the Department.

### In relation to Lot 730, 21 Mitchell Street

1. Is the Shire supportive of the transfer of this land to the Noongar People under the Settlement?  
*Yes*
2. Does the Shire have any interest in the land?  
*Yes but only to the extent that the Shire has an interest to see the natural environment preserved and retained*
3. Does the Shire have existing or planned infrastructure within the land parcel that requires protection? If yes, please provide details and advise if access to this infrastructure will need to be maintained.  
*None known*
4. Is the land parcel subject to any mandatory connection to services?  
*None known*
5. Are any future proposals for the land identified? Please provide detail of what is proposed and in what timeframe?  
*None known*
6. Are there any future proposals for adjoining land that may affect the land identified in the spreadsheet? If so, in what timeframe?  
*None known*
7. Please advise of any proposed planning scheme amendments that may affect the zoning of this land at a State or Local government level. If a scheme amendment is to occur, what is the change proposed and when will it come into effect?  
*None known*
8. Please advise of any known land management issues such as site contamination, hazards, debris or rubbish dumping, unauthorised land use and environmental considerations (such as inundation or similar site constraints).  
*None known*
9. Please provide any additional comments on the proposed transfer of this land as part of the Settlement.  
*The Shire strongly recommends that the Department engages with neighbouring land holders noting that the timeframes for a local government response have not permitted the Shire to engage on the State Government's behalf.*

### In relation to Lots 300, 473 and 501 (Industrial land in south of Townsite)

1. Is the Shire supportive of the transfer of this land to the Noongar People under the Settlement?  
*No*

2. Does the Shire have any interest in the land?

*Yes. The Shire opposes transfer as the land owing to their proximity to existing industrial infrastructure and key road corridors which has the potential to limit future expansion of current businesses and hamper the economic prosperity of the district.*

*Officers do not support transfer of these three lots owing to the potential to restrict infrastructure and expansion of existing businesses key to the Shire's agricultural industries.*

*The Shire has limited industrial land that are close to services, including power, water and transport logistics and this land is of key strategic importance to economic development in the district.*

*The land in question is also an important transport corridor with rail and road connections and potential future expansions to divert heavy haulage vehicles through the town centre.*

3. Does the Shire have existing or planned infrastructure within the land parcel that requires protection? If yes, please provide details and advise if access to this infrastructure will need to be maintained.

*The land in question is adjacent to land zoned for Infrastructure Services, road and rail corridors*

4. Is the land parcel subject to any mandatory connection to services?

*None known*

5. Are any future proposals for the land identified? Please provide detail of what is proposed and in what timeframe?

*The land represents a potential expansion location for industrial and agricultural businesses including CBH and CSBP.*

6. Are there any future proposals for adjoining land that may affect the land identified in the spreadsheet? If so, in what timeframe?

*Engagement with neighbouring lands by the Department of Planning, Lands and Heritage is advised. This is particularly important for CBH and CSBP.*

7. Please advise of any proposed planning scheme amendments that may affect the zoning of this land at a State or Local government level. If a scheme amendment is to occur, what is the change proposed and when will it come into effect?

*None known*

8. Please advise of any known land management issues such as site contamination, hazards, debris or rubbish dumping, unauthorised land use and environmental considerations (such as inundation or similar site constraints).

*None known but the land is industrial zone*

9. Please provide any additional comments on the proposed transfer of this land as part of the Settlement.

*The Shire does not support the transfer of this land. The land in question is part of limited industrial zone land and is proximate to facilities that support the region's key agricultural businesses. The land is also an important area in respect to current and future potential transport corridor expansion.*

*The Shire strongly recommends that the Department engages with neighbouring land holders noting that the timeframes for a local government response have not permitted the Shire to engage on the State Government's behalf.*

**In relation to Lots 310 & 311 (Dornducking and Little Dornducking Salt Lakes)**

1. Is the Shire supportive of the transfer of this land to the Noongar People under the Settlement?  
*Yes*
2. Does the Shire have any interest in the land?  
*Yes but only to the extent that the Shire has an interest to see the natural environment preserved and retained*
3. Does the Shire have existing or planned infrastructure within the land parcel that requires protection? If yes, please provide details and advise if access to this infrastructure will need to be maintained.  
*None known*
4. Is the land parcel subject to any mandatory connection to services?  
*No*
5. Are any future proposals for the land identified? Please provide detail of what is proposed and in what timeframe?  
*None known*
6. Are there any future proposals for adjoining land that may affect the land identified in the spreadsheet? If so, in what timeframe?  
*None known*
7. Please advise of any proposed planning scheme amendments that may affect the zoning of this land at a State or Local government level. If a scheme amendment is to occur, what is the change proposed and when will it come into effect?  
*None known*
8. Please advise of any known land management issues such as site contamination, hazards, debris or rubbish dumping, unauthorised land use and environmental considerations (such as inundation or similar site constraints).  
  
*The areas are salt lakes with associated high levels of salinity*
9. Please provide any additional comments on the proposed transfer of this land as part of the Settlement.

*The Shire strongly recommends that the Department engages with neighbouring land holders noting that the timeframes for a local government response have not permitted the Shire to engage on the State Government's behalf.*

### **CONSULTATION/COMMUNICATION**

The mandatory timeframe for a response from local government set out in Annexure J of the Indigenous Land Use Agreements is 40 days. This State Government set timeframe limits the capacity of the local government to engage on behalf of the State Government. The proposed submission recommends in all cases that the State Government engage with neighbouring property owners.

### **STATUTORY/LEGAL IMPLICATIONS**

Nil

### **POLICY IMPLICATIONS**

Nil

### **FINANCIAL IMPLICATIONS**

Nil.

### **STRATEGIC IMPLICATIONS**

As noted in this report Lots 300, 473 and 501 are of strategic importance to the Shire.

### **VOTING REQUIREMENTS**

Simple Majority

### **8.1.11 MINUTES OF THE ANNUAL ELECTORS MEETING HELD ON 13 FEBRUARY 2024**

<b>AUTHOR OF REPORT:</b>	Chief Executive Officer
<b>DISCLOSURE OF INTEREST:</b>	Nil
<b>FILE REFERENCE:</b>	GV.CM.1
<b>STRATEGIC DOCUMENT REFERENCE:</b>	Nil
<b>ATTACHMENTS:</b>	Minutes of the Meeting Held 13 February 2024

#### **OFFICER RECOMMENDATION**

**Moved Cr**

**Seconded Cr**

**That Council NOTES that the electors accepted the Annual Report for the financial year ending 2022-23 and that no decisions were made at the electors meeting that require Council's consideration per section 5.33 of the *Local Government Act 1995*.**

#### **BRIEF SUMMARY**

The Annual General Meeting of Electors was held on Tuesday, 13 February 2024. In accordance with section 5.32 of the *Local Government Act 1995* the minutes of the meeting are presented for Council to note.

#### **BACKGROUND/COMMENT**

Legislation namely section 5.32 of the *Local Government Act 1995* requires that the minutes of the Annual General Meeting are taken and are available for inspection prior to consideration by Council.

The Annual General Meeting of Electors was held on Tuesday, 13 February 2024. The minutes of the meeting were published on the Shire's website on 19 February 2024 and are attached to this notice paper for the Ordinary Council Meeting of 27 February 2024 are presented for Council's noting.

At the meeting electors accepted the Annual Report for the financial year ending 2022-23. There were no motions presented by electors that require Council's consideration per section 5.33 of the Act.

#### **CONSULTATION/COMMUNICATION**

Nil

#### **STATUTORY/LEGAL IMPLICATIONS**

The Officer's recommendation accords with legislation.

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Nil

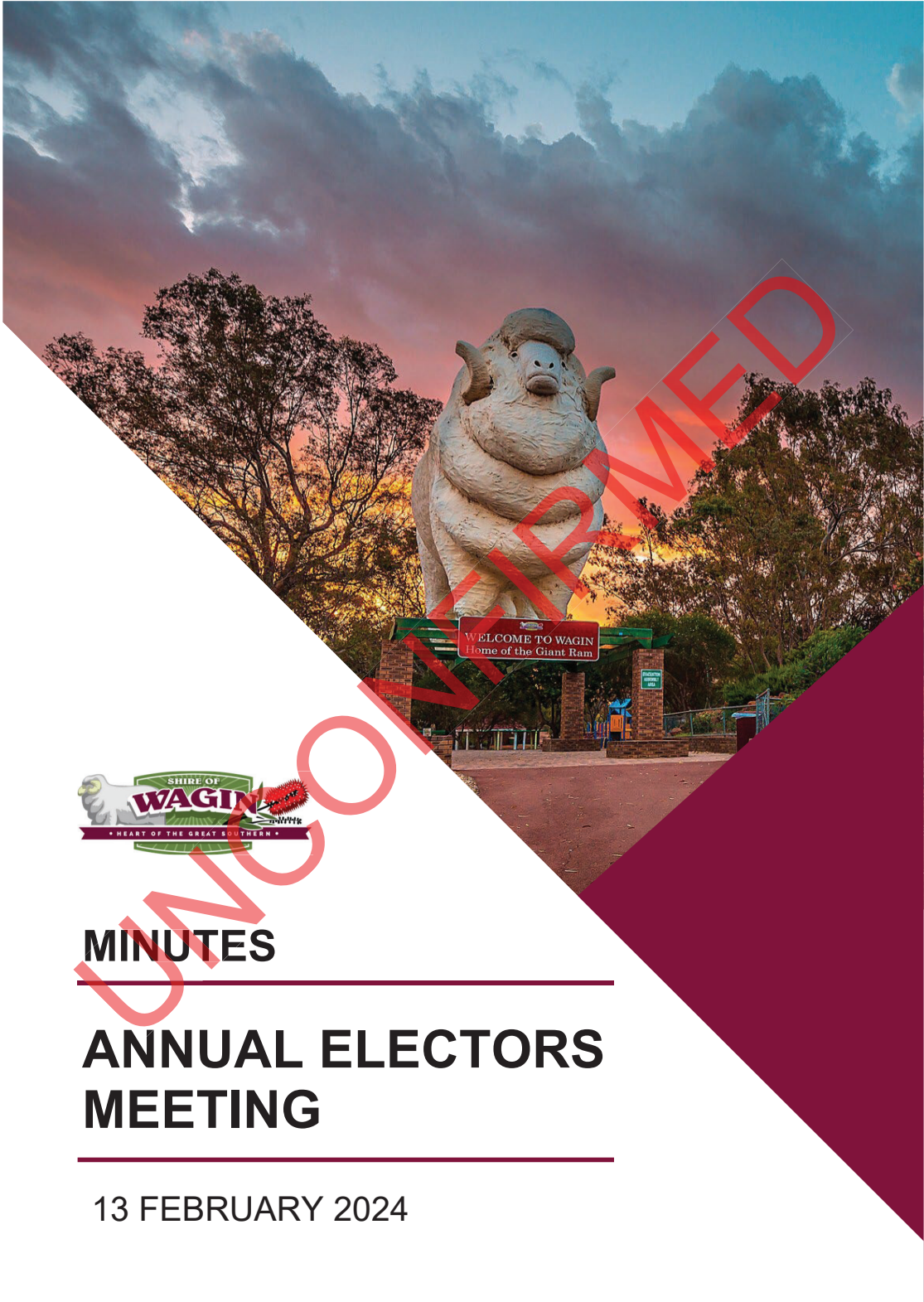
**STRATEGIC IMPLICATIONS**

Nil.

**VOTING REQUIREMENTS**

Simple Majority





## MINUTES

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# ANNUAL ELECTORS MEETING

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13 FEBRUARY 2024



#### **DISCLAIMER**

No responsibility is implied or accepted by the Shire of Wagin for any act, omission or statement or intimation occurring during Council or committee meetings.

The Shire of Wagin disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or committee meetings.

Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or committee meeting does so at that person's or legal entity's own risk.

In particular and without detracting in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or intimation of approval made by any member or officer of the Shire of Wagin during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Wagin

The Shire of Wagin advises that anyone who has any application lodged with the Shire of Wagin shall obtain and should only rely on **WRITTEN CONFIRMATION** of the outcome of the application, and any conditions attaching to the decision made by the Shire of Wagin in respect of the application.

**Dr Kenneth Parker**  
CHIEF EXECUTIVE OFFICER



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## SHIRE OF WAGIN

Minutes for the Annual Meeting of Electors held in the Council Chambers, 2 Arthur St  
WAGIN on Tuesday, 13 February 2024.

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**CARRIED UNANIMOUSLY**

**4. RECEIPT OF ANNUAL REPORT FOR YEAR ENDING 30 JUNE 2023 INCLUSIVE OF THE FOLLOWING**

- President's Report
- Chief Executive Officer's Report
- Annual Financial Report
- Independent Auditor's Report

**OFFICER RECOMMENDATION**

Moved Cr Ball

Seconded Cr Longmuir

That the Annual Report for the Shire of Wagin for the year 2022 / 2023 incorporating the 2022 / 2023 Annual Financial Report and the 2022 / 2023 Independent Auditor's Report be Received

**CARRIED UNANIMOUSLY**

**NOTE:**

\*\*Due to the size of the document, a copy of the 2022/2023 Annual Report can be found at [www.wagin.wa.gov.au/documents/annual-reports](http://www.wagin.wa.gov.au/documents/annual-reports)

The Annual Report may also be viewed at the Administration office or the library prior to this meeting. Reference copies of the Annual Report, including the Annual Financial Report and Independent Auditor's Report will be available prior to the commencement of this meeting.

**5. GENERAL BUSINESS**

**5.1 QUESTIONS FROM THE ELECTORS AT THE MEETING**

**Question 1: Mrs Willey**

Does the late start time indicate a lack of organisation on the part of the Shire?

*Response (Shire President, Chief Executive Officer and Executive Manager Corporate and Community)*

No, normally Council and Committee Meetings at the Shire commence at 7:00pm. The Annual Electors Meeting which is held once a year was resolved by Council to commence at 6:30pm which resulted in confusion in respect to the starting time.

Under the Act the provisions concerning the commencement of meetings do not apply to the Annual Electors Meeting. Section 5.30 of the Act provides rules for who can preside an electors' meeting in the absence of the President.

In this case, while the Annual Electors Meeting could have commenced at 6:30pm with the electors present, as no electors present expressed an urgency to commence the meeting, the meeting commenced soon thereafter at 6:47pm.



Question 2: Mrs Willey

Can a rubbish bin be installed a Lions Park? The park is used regularly, and rubbish does get left.

*Response (Chief Executive Officer)*

*In accordance with Clause 3.3 of the Shire's Standing Orders this question was taken on notice for full consideration and a written response will be provided.*

**5.2 ELECTOR MOTIONS**

*The Chief Executive Officer advised that no motions had been submitted prior to the meeting.*

*The Presiding Member called for motions from the floor.*

*No motions from the floor were received*

**6. CLOSURE**

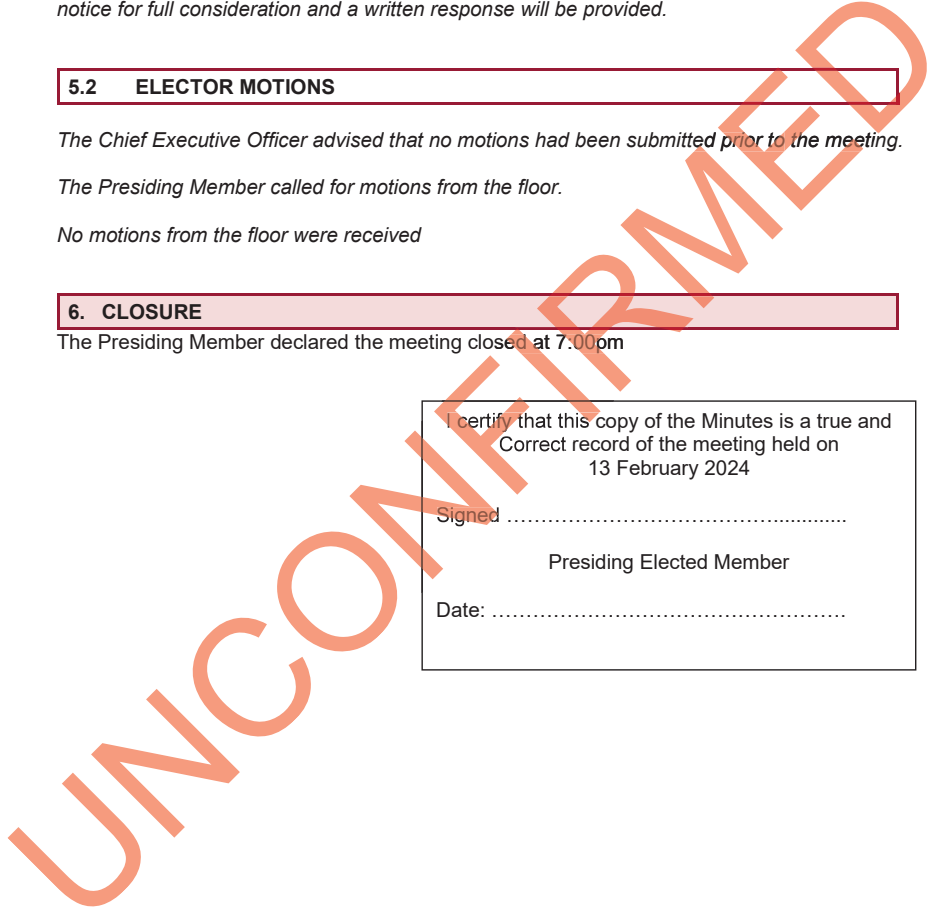
The Presiding Member declared the meeting closed at 7.00pm

I certify that this copy of the Minutes is a true and  
Correct record of the meeting held on  
13 February 2024

Signed .....

Presiding Elected Member

Date: .....



## 8.1.12 DRAFT EXECUTION OF DOCUMENTS POLICY

SENIOR OFFICER:	Chief Executive Officer
PREVIOUS REPORT(S):	5095 - 28 November 2024
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	CM.PO.1
STRATEGIC DOCUMENT REFERENCE:	Nil
ATTACHMENTS:	Attachment 1 – Draft Execution of Documents Policy

### OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That Council

1. DELETES Delegation 28 – Use of the Common Seal
2. DELETES Council Policy C3 Council Seal
3. ADOPTS Council Policy C.11 Execution of Documents

### BRIEF SUMMARY

Officers have identified an opportunity to improve the Shire's documentation as it relates to the execution of documents. It is proposed that Council rescinds two existing documents and adopts a new execution of documents policy that will provide clarity on the matter.

### BACKGROUND/COMMENT

Section 9.49A of the *Local Government Act 1995* sets out rules for the execution (signing) of documents. Section 9.49A essentially provides that a document may be executed a person authorised by the local government either through use of the common seal or via signing.

The form that this authorisation takes at different local governments varies. In some cases the authority comes from a delegation and in others through a policy. Officers have identified that at the Shire of Wagin there are two potentially contradictory instruments.

Council Policy C3 Council Seal states that the Council seal can be applied to any legal document requiring the signature of the Shire President and Chief Executive Officer only via a resolution of Council.

This is in direct contradiction to Delegation 28 – Use of the Common Seal which states that Council delegates its authority and power to apply seal to any legal document requiring the Shire President and the Chief Executive Officer's signatures *without* resolution of Council.

Adding complexity, the Shire's Standing Orders Local Law reinforces that the Common Seal may only be used with the authority of the local government and that use without authority is an offence.

Given the two competing instruments each with equal power, Officers have prepared a new Execution of Documents policy for Council's consideration (**Attachment 1**). The policy is modelled on that employed in the Shire of York and authorises the CEO to execute various classes of documents with and without a resolution of Council.

Significant documents such as planning schemes, local laws and land sales will continue to require a Council Resolution to execute the agreement. Other matters however such as leases and agreement to commercial contracts (tenders) will be able to be executed through a general authorisation as long as it is consistent with the Council resolution authorising the action. Finally, category three and four documents will not require the Common Seal and/or are covered by a general resolution.

The Shire's proposed policy fits the complexity of operations at the Shire of Wagin and is not as onerous as that employed in many other local governments. Officers are of the view that it retains Council's role as the decision maker for the local government and provides clarity for the Chief Executive Officer.

#### **CONSULTATION/COMMUNICATION**

Nil

#### **STATUTORY/LEGAL IMPLICATIONS**

The proposed policy is consistent with the *Local Government Act 1995*.

#### **POLICY IMPLICATIONS**

The proposed policy would replace Council Policy C3 Council Seal

#### **FINANCIAL IMPLICATIONS**

Nil.

#### **STRATEGIC IMPLICATIONS**

Nil.

#### **VOTING REQUIREMENTS**

Absolute Majority



## **Attachment 1 – Draft Execution of Documents Policy**

**POLICY OBJECTIVE:** To ensure the Shire of Wagin’s documents are executed and the Common Seal is used in a consistent and transparent manner.

**POLICY SCOPE:** This policy applies to all situations requiring execution of Council documents and application of the Common Seal of the Shire of Wagin.

### **POLICY STATEMENT:**

**INTRODUCTION:** Section 9.49A Local Government Act 1995 sets out the requirements in relation to the execution of documents and the affixing of the Common Seal to render certain documents official documents of the Shire of Wagin. It is not essential to formally execute all Council documents, but certain documents require to be formally executed in this way. It is the decision of the Council as to which documents should be formally executed. As a minimum normal practice is to require execution of deeds of agreement, leases, land sales and certain contracts. This policy specifies which documents are to be formally executed.

**PRINCIPLES:** (a) All relevant documents are properly executed according to the requirements of Section 9.49A of the Local Government Act 1995.

### **PROVISIONS:**

**1. GENERAL:** Where legislation, the formal requirements of a Commonwealth or State Department authority or agency, or a Council decision, expressly specify a particular way a document is to be executed, that course of action is to take precedence over this policy.

**2. Category 1 Documents:** Category 1 documents require a specific resolution of Council to sell, lease or enter into an agreement, as well as authority to affix the seal.

2.1 The following list are Category 1 documents:

(a) Deeds of Agreement and Release in respect of the sale, purchase or other commercial dealing relating to the Shire’s assets, including equitable assets.

(b) Local Planning Schemes and Amendments.

(c) Local Laws.

2.2 These documents will be executed by having the Common Seal affixed under the authorization of Council with the affixing of the seal in the presence of and being attested to by the President and the CEO or pursuant to s9.49A (3) (b) of the Local Government Act, the President and a senior employee authorized by the CEO to do so.

### **3. Category 2 Documents:**

3.1 Category 2 documents are those of a general form or category which may be subject to time constraints for execution. These documents are to be sealed as part of a ‘class of documents’ authorised to be executed under Common Seal without a specific Council resolution to affix the seal.

Note: the document may not require a Council resolution to affix the seal but the decision to undertake a particular course of action may still require Council approval.

3.2 The following list of documents are Category 2 documents:

- (a) Agreements relating to grant funding, when the funder requires that the agreement be signed under the seal.
- (b) Debenture documents for loans which the Council has resolved to raise.
- (c) General and legal service agreements not already listed in this policy.
- (d) Extension of lease under original lease clause or provision.
- (e) Lease documents: (i) variation of lease. (ii) assignment of lease. (iii) surrender of a lease.

**4. Category 3 Documents:** 4.1 Category 3 documents do not require the Common Seal to be affixed.

4.2 Under Section 9.49A (4) the Council authorises the following to sign documents on behalf of the Shire of Wagin.

(a) Documents required in the management of land as a landowner	Chief Executive Officer
(b) Documents required to enact a decision of Council or the Development Assessment Panel (i.e. contractual documents resulting from a tender process, transfer of land forms, notification on title as required by a condition of approval, memorandum of understanding etc.)	Chief Executive Officer
(c) Agreements relating to grant funding when the funder does not require the agreement to be signed under seal	Chief Executive Officer
Other documents to provided for here required to be executed to enact a decision under delegated authority or as a condition of approval given under delegated authority	Officer with the delegated authority

**5. Category 4 Documents:** 5.1 Category 4 documents are created in the normal course of business and are consistent with the Shire's policies and procedures. Category 4 documents are to be executed by a Shire officer where the authority has been extended through a policy or procedure.

**8.1.13 PROPOSED REVISION TO COMMITTEE STRUCTURE AND ADVISORY GROUPS**

AUTHOR OF REPORT:	Chief Executive Officer
PREVIOUS REPORT(S):	5066 - 24 October 2023
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	GV.CO.2
STRATEGIC DOCUMENT REFERENCE:	Nil
ATTACHMENTS:	Nil

*This report will be distributed before the meeting.*

## 8.2 EXECUTIVE MANAGER COMMUNITY AND CORPORATE SERVICES

### 8.2.1 EXECUTIVE MANAGER COMMUNITY AND CORPORATE SERVICES REPORT – FEBRUARY 2024

<b>AUTHOR OF REPORT:</b>	Executive Manager Community and Corporate Services
<b>SENIOR OFFICER:</b>	Chief Executive Officer
<b>DISCLOSURE OF INTEREST:</b>	Nil
<b>FILE REFERENCE:</b>	CM.CO.1
<b>STRATEGIC DOCUMENT REFERENCE:</b>	Strategic Community Plan
<b>ATTACHMENTS:</b>	Nil

#### OFFICER RECOMMENDATION

**Moved Cr**

**Seconded Cr**

**That Council NOTE the Executive Manager Community and Corporate Services report.**

#### BRIEF SUMMARY

The following report details activities within the Executive Manager Community and Corporate Services portfolio.

#### BACKGROUND/COMMENT

#### EXECUTIVE MANAGER COMMUNITY AND CORPORATE SERVICES

Meetings attended:

- Best Office Systems – Photocopier replacement
- Wallis Computer Systems – Town Hall ICT requirements (Homecare)
- TAFE – Homecare Training
- Financial Management Review entry and exit meetings.
- Site visit with Water Corporation (with Manager Works) – Puntapin Dam
- Engineer to discuss report for Sportsground WHS issues and seating capacities.
- Raymond Edward (with CEO) – Progress on subdivision of Lot 429 Tudhoe Street.
- Wagin Agricultural Society (with CEO) – Meet and greet and Woolorama.

I have also been involved with:

- Interviews for the Executive Officer position.
- Interviews for the Manager of Finance position.
- Setting up street carnival.

- Setting up Christmas Party.
- Making changes to the website to improve compliance, particularly with regard to registers.
- Updates to staff ICT access levels.
- Providing information to Moore on the Financial Management and Regulation 17 Review.
- Getting 5 Marks Court ready for arrival of the new CEO.
- List of issues to be resolved following the worksafe inspection at the Showgrounds.
- Carrying out December financials and other end of month processes.
- Induction and working with the new Manager of Finance (Donna Fawcett) on the budget review and other key activities.
- Building maintenance co-ordination and employment of casual Building Maintenance Officer. For information the Building Maintenance Officer, Mike Wubbels has resigned and we have appointed current staff member, Peter Lloyd into that position on a casual basis for now.

## **BUILDING OFFICER**

### **Building Permits – December / January**

Permit No.	Owner	Builder	Location	Description	Value	Fees
99946	Shire of Wagin	Trevor Parsons	Shire Caravan Park	Caravan Park (Re-Roof of existing ablution facility)	\$71,225.00	

## **COMMUNITY OFFICERS**

### Social Media

Since the last Council meeting (19 December 2024), the Shire has posted 25 times over the Christmas 2023 / January 2024 period, with topics varying from meetings, events, lost pets to advice about works on local roads (examples below).

Date	Topic	Post reach
9 Jan 2024	Australia Day Breakfast Flyer	2,904
17 Jan 2024	Dog and Cats in the Pound	1,686
30 Jan 2024	Wagin Caravan Park – closed for renovations	6,393
31 Jan 2024	Swimming Pool extended hours due to heat wave	1,721
7 Feb 2024	Caravan Update – reopens 14 <sup>th</sup> Notice	2,164

### Christmas Street Carnival – 15 December 2023

The event was well attended by the community with a number of rides and entertainment on hand. As usual the climbing wall was the most popular activity, with many kids having a good time and coming back multiple times. Another winner was cornholes, with kids spending a lot of time improving their skills in getting the bean bags through the holes. The musician did not attend, with no notice and staff have begun the process of recouping the money paid. Thanks go to the Community Development Team and other volunteers who worked hard all evening.

### Australia Day

Our Australia Day breakfast went off without a hitch, with a good number of local people attending as well as a return of last year's guests from the Western Rovers Motor Home club. The Australia Day Ambassador, Naveen Ahmed presented his very interesting story to the community, speaking of his life over a number of countries and experiences.

This was followed by the well deserved presentation to Dwight Kellow as Community citizen for all his many years of volunteering the both sport, emergency and social clubs. The Wagin Frail Aged team were also praised for the work they have done in keeping Waratah lodge as a functioning asset to the community.

There was an unveiling of art work designs taken from the works the students completed last year, to be installed at the sports ground, then live music and big games, with newly purchased cornhole, big jenga and others.

The pool entry fee was waived for the afternoon with the big games transitioning down to the pool.

### Grant Funding

We have been successful in receiving an RAC Connecting Communities Fund grant, to install infrastructure in Wagin relating to 'safer speeds'. Ideas currently being considered are three 'happy/sad' face solar speed signs and equipment which could be used by the travelling public during rest stops. The grant was for \$25,000 however our application was voted the best received which means we were awarded additional amount of \$5,000 to spend on something to aid traffic safety locally. The RAC team attended Wagin on 13 February to view a number of locations and discuss options, which would meet local needs and RAC guidelines.

### Insurance

We have a number of claims with our insurance company at the moment, with a few vandalism incidents occurring during December. The dog trial kiosk was broken into twice prior to the Christmas break with the intruders coming through both the ceiling and the door, works have recently been completed for these repairs, the damage cost was over \$6,000. The commentator's box on the recreation centre roof was damaged with a builder recently completing the repair works, the cost to repair the damage being \$7,400. We also have a vehicle claim for damage to a loader used during the fire at Mt Latham just prior to Christmas.

## Emergency

The Bushfire brigade AGM falls dues mid-March 2024. Staff are in the process of organising both the annual general and the advisory committee meetings. We are currently looking at 12 March to ensure members are available.

The Wagin Bushfire tanker is now up and running with contractors working hard to design and build the perfect system allowing 2 fire units (one each side) to fill at the same time.

The process has taken some time and thankfully the tanker has not been needed on a fire ground yet, Xavier is giving the tanks a good clean and it will then be parked in town near the shire depot.



## Electronic Sign

We were unable to update the sign was down for a few weeks with multi factor authentication proving to be slow and tedious. Once this was resolved we have uploaded some new advertising material, and some post Australia Day breakfast pictures.

## Library

The move to the Courthouse venue for the library has been well received by all members, new and old, attending the venue who have advised staff how lovely the set up is and in keeping the existing infrastructure in play keeps the relevance of the old venue active.

The opening event was attended by Rick Wilson who was very happy to officially declare the venue open. We also had a presentation by Jill Nalder who spoke about her father sitting on the bench and some of the interesting requests presented to him.



## SWIMMING POOL

It has been a busy couple of months, with numbers increasing compared to 2022/2023.

Numbers:

	2021/22	2022/2023	2023/2024	Difference
Nov	2188	2482	2537	Up 55
Dec	2471	3083	3518	Up 435
Jan	1559	2055	2822	Up 767
Feb	2577	3164	TBA	
March	677	1716	TBA	

It great to see the higher numbers coming through the gate and the pool being used by both locals and travellers. However, this does mean that with the Royal Lifesaving recommendation of one lifeguard per 100 people in the water we are quite often very close to the mark and have arranged additional staffing for days which are predicted to be hot.

Pre-planning for future needs in having someone local to step in when the weather is hotter should be a consideration. The other option currently in this situation is to stop accepting patrons for the days of high turnover when the additional staffing is not available. The busiest day so far saw 319 patrons through the gate over the whole day. Fortunately we had two staff on this day so we didn't have to turn patrons away. Going forward, with only one manager presents there will times when we will have to stop letting people in for the safety of the community and to adhere to regulation.

The big increase in numbers is understood to be due to the improvements in social connections made between the children and pool manager, ensuring the younger patrons respect the rules.

### Events

Vacation Swimming lessons - December 2023

- Early series 107 students enrolled.
- January 2024 series 47 students enrolled.
- Wallet program – a Holyoak funded program providing free access to students.
- 400 entries used within the first 3 weeks of opening the program.

We have opened on a Monday when the temperature was forecast to be high and have also stayed open later on two 40-degree days, allowing people to keep cool for longer. This has been very much appreciated by members of the public with very successful turn outs for all three additional services. This would not be an option without the pool manager being willing to work the extra time.



### Future planned events

- Teenage Pool Party Music, with the large inflatable, big games and a sausage sizzle.
- Additional staffing will be in place to supervise the inflatable.
- Under 10 Pool Party (must be accompanied by adult)
- School swimming Carnival
- End of season Easter egg hunt and free sausage sizzle.
- Early morning swimmer wind-up breakfast.

### Maintenance update

- Air lock in water heater line repaired.
- Switch to cover machine repaired.
- Chlorinator tank cleaned and unblocked.
- Backwash tank was pumped out.
- The chlorinator for the 50 metre pool control board is not working. It has been disconnected to send to Perth to investigate what option are prior to budget time.
- The large Shade Sale has ripped during a wind. This has been taken down to be sent through to Collie for repairs. If this is not repairable, initial quotes for a replacement at \$6,600.00.

### First Aid

A patron recently slipped on a mat left near the pool edge. An ambulance was needed to assist the patron with injuries received in the fall. The patron suffered a broken hip, has had surgery and is now in rehabilitation and doing well.

## **CARAVAN PARK**

December saw increasingly good numbers as the month went by, with a total for the month of 337 patrons. January saw 284 people staying at the park, with numbers generally decreasing as the month went by. The roof replacement project was begun during the week starting 5 February and was finished on 13 February.

## **WAGIN LIBRARY AND GALLERY**

This report provides information to councillors about events, activities and statistics in the Wagin Library & Gallery which have occurred during the reporting period.

### *Library Update:*

- Since December 2023 we have 12 new patrons joining the Wagin Library & Gallery.
- In 2023, the Shire signed up to participate in the Southern WA Library Consortium. The Albany Public Library has managed the Southern WA Library Consortium since 2017 and supports 10 regional LGAs. The key component of

a Library is its Library Management System software (LMS) that integrates all aspects of the Library information system processes.

In 2016, Albany Public Library changed its LMS from Amlib to Spydus (a product supplied by Civica) as Amlib is no longer being supported by the supplier. With the support of Albany Public Library, the Shire of Wagin Library is currently in a process to transition its library system to Spydus, which should be finalised by the end of March.

**Library Events:**

- Book Club was held on Saturday December 9th from 2pm to 4pm and Saturday 10th February from 12pm-2pm.
- Library Lovers’ Day Wednesday 14th February, Blind Date with a book 10am-12pm then 2pm-5pm.
- Board Games afternoon Tuesday 13th February 3.30pm-5pm.

**Library Regular Activities:**

- Story Time is held every Wednesday 10am to 11am then again on Fridays 1.30pm to 2.30pm.
- Book Club was held Saturday February 10th from 12pm to 2pm.
- Children’s Book Club is held every Tuesday 3.30pm to 4.30pm.
- Waratah Lodge regular readers' weekly exchange of books, DVDs, etc. is ongoing.
- Wagin Hospital Homebound visiting program available as required.

**Library Statistics:**

	<b>This Month - January 2024</b>	<b>Last Month - December 2023</b>
Patron Visits	313	263
Phone Transactions	30	16
Inter Library Loans	15	18
Community Connections	22	14
Information search	0	0

**Patron Comments and Suggestions:**

Guest book: More new comments entered, and available on library coffee table to view during Library hours.

**Coming news and events:**

- Story Time Wednesdays from 10am-11am and Fridays from 1.30pm-2.30pm.
- Children’s Book Club Tuesday’s 3.30pm – 4.30pm.

## **HEMOCARE**

### **Manager's Report – Robyn Flett**

#### **COVID – The Eighth Wave**

The month of December is always hectic for Homecare. Added to our usual activity was the eighth wave of COVID which affected clients and workers. Within Homecare Policy to COVID outbreaks is to reduce service with clients who test positive or are close contacts. With regards to stemming the spread, clients with COVID are offered essential services only. Workers don specific PPE for this purpose. Mostly, we deliver medications, such as the anti-viral, and food supplies. In most cases all services are suspended until the client tests negative.

Workers who contracted COVID or were close contacts, remained at home and must test negative and be symptom free before returning to work. This includes the close contacts. Administration staff can continue to work, from home. The spread was fast mostly due to the movement of the public for end of year festivities, sporting events and concerts. A timely reminder to test whenever you leave your 'bubble' and remain at home if you feel unwell.

The COVID outbreak meant we could not go ahead with our client Christmas celebrations. While clients were disappointed, they understood and were supportive of our management of the situation.

#### **Christmas Closure**

After a full and physical year, support workers look forward to a well-earned break in service to attend Christmas festivities with friends and family. The beginning of the year, Homecare administration take time for planning due to a reduced load in service as some clients leave town, to be with family and while some family come home to be with parents over the Christmas break. However, there are clients who have no close family or friends. Those clients must navigate that time on their own, and it can be challenging. We know from research and experience that Christmas can be a very lonely time of the year for this demographic. As many as 60-70% of older Australians receiving homecare state they experience feelings of loneliness. Loneliness has been linked to premature death. COVID has only exacerbated that situation.

Community connectedness contributes to a sense of wellbeing and is perceived as essential by our elders and those less mobile. We know connectiveness contributes to increased health outcomes. Within Homecare works with clients to ensure participation in community events and with each other however during the break in service this leaves a gap for those clients who are left alone. This is a gap that could be solved with a volunteer register.

The goal is to develop a register of community members who have been qualified to work in this space. Volunteers working with the aged must have a police clearance and provide evidence of COVID and Flu vaccinations and abide by the Code of Conduct for Aged Care. Volunteers are also expected to achieve a level of understanding of Work Health Safety. This will require a coordinated effort to assist those who wish to offer their time as a volunteer, to achieve and prove this status. Christmas 2024 could feel a whole lot brighter for our community should this register be realised.

## **Training and Upskilling of Staff**

Mandatory training modules were delivered to Wagin Homecare staff in the last week of December under a national initiative via care communities and funded by the Commonwealth Government. However, this did not contribute to certification for those skills as promised. TAFE Certificate III – Individual Support (Aging) will be accessed by Homecare staff in February and will be free for workers to enrol, with a minimal fee toward resources to cover.

The impact for the Shire of Wagin and Homecare workers, will be to ensure we support time for face-to-face training at the Narrogin TAFE site and seek funding and assistance for subsequent back-filling of staff to ensure services are not affected. TAFE have already assured they can attend service with staff to view and sign off on competency. Meetings were held in January with the Australian Apprenticeship Support and TAFE (Narrogin) to finalise Traineeships for Wagin Homecare workers.

However due to the fee free courses offered by the State Government, workers will enrol directly with TAFE. This will save the Shire thousands of dollars in trainee fees. This is a new and basic requirement for all aged care staff and will see many workers finally supported and recognised for the work they do. Achieving a Certificate III in Ageing Support is a new and basic requirement for all aged care staff and will see many workers finally supported and recognised for the work they do.

## **Relocation of Wagin Homecare to the Town Hall**

Works on the Town Hall office space have powered along. Painting and floor coverings have been completed. IT and other technical aspects are still to finalise. Wagin Homecare move could be completed by the end of February, beginning of March. An end of a very long era, with Wagin Homecare having occupied office space within the Administration building for more than thirty years. A demonstration of how the entity has grown. Awareness of Wagin Homecare activity in general has increased among council and community and this will only benefit the future of such an essential service.

## **Community Meeting – Care Together Project**

Wagin Homecare has been working toward the realisation of the following vision, with a view to seek clinical oversight and collaboration with government and other health services to re-establish a cohesive approach to the health and wellbeing of our elderly and frail and to ensure our support workers feel valued and supported themselves for the essential work they do.

This was our list as at April 2022:

- Raise the profile of Wagin Homecare within the Shire and Council.
- Gain support for the administrative compliance.
- Seek clinical oversight and governance to support our RN in clinical decision making.
- Raise the profile of Wagin Homecare within the service provider community.
- Raise the profile of the elderly and frail to bring about greater respect.
- Deliver enriching interactions for our clients in collaboration with other community groups.

- Contribute to the health and wellbeing of our clients to promote health and fitness with a view to less hospitalisations, fewer medications and a positive mental outlook.
- Raise awareness and commitment for other health and aging service stakeholders to participate in a cohesive approach to care so that our clients receive the care they require (and deserve) in a timely manner.
- Raise the profile of our support workers.
- Create jobs for locals and develop career pathways.
- To seek a more suitable venue to support the number of employees and the sensitive work that we conduct in office, where clients feel free to converse about very private and personal circumstances.
- A venue that is accessible for clients and closer to other health services in town.

I'm proud to say, our support workers have remained steadfast by my side to ensure the best health outcomes for our clients.

The Care Together steering committee called a meeting with stakeholders for 13 February 2024. This saw WA Country Health directors and managers and regional assessors gather with other service providers, Shire executives and community groups to discuss aged care service provision in Wagin and surrounds. There is a proposal to seek the possibility of a co-operative to build a team to oversee health and aging services in Wagin.

It was always my goal to seek clinical governance and oversight as well as the administrative assistance to comply with the new aged care reforms. This meeting put the importance of clinical oversight for support service and also held discussions on the gaps for the frail and elderly in our community.

### Statistical Report of Services for December 2023:

76 CHSP and 7 HCP clients received seven or more services in November; Domestic Assistance, Social Support and Gardening are the services in greatest demand. There were 319 CHSP service deliveries in December and 97 services for HCP packages.

Commonwealth Home Support Package (CHSP)

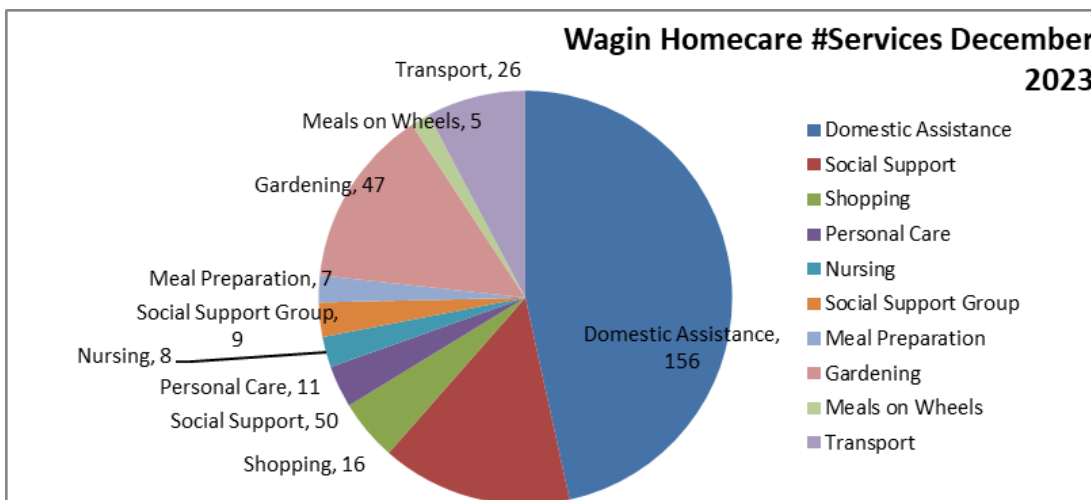
Types of services provided	Format	Provided	Contracted	Variance
Domestic Assistance	(Hours)	156	222	66
Social Support Group	(Hours)	9	140	131
Social Support Individual	(Hours)	50	83	33
Home Maintenance	(Hours)	47	106	59
Transport	(#Trips)	26	64	38
Meals - Community and Home Support	(#Meals)	5	225	220
Nursing	(Hours)	8	16	8
Personal Care	(Hours)	11	33	22
Other food services	(Hours)	7	27	20
Respite Care	(Hours)	0	1	1

Home Care Packages (HCP)

Types of services provided	Format	Provided
Domestic Assistance	(Hours)	32
Social Support Group	(Hours)	0
Social Support Individual	(Hours)	24
Home Maintenance	(Hours)	8
Transport	(#Trips)	8
Meals on Wheels	(#Meals)	0
Nursing	(Hours)	8
Personal Care	(Hours)	9
Other food services	(Hours)	8
Respite Care	(Hours)	0



NUMBER	DATA
1	Domestic Assistance
2	Gardening
3	Transport
4	Nursing
5	Social Support Group
6	Social Support Individual
7	Meals on Wheels
8	Shopping
9	Meal Preperation
10	Personal Care



## Statistical Report of Services for January 2024:

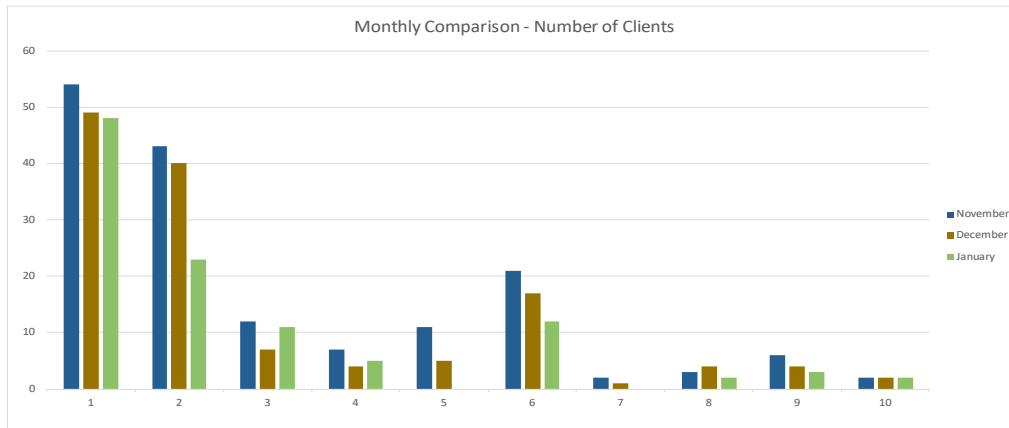
60 CHSP and 7 HCP clients received seven or more services in January; Domestic Assistance, Social Support and Gardening are the services in greatest demand. There were 301 CHSP service deliveries in December and 124 services for HCP packages.

Commonwealth Home Support Package (CHSP)

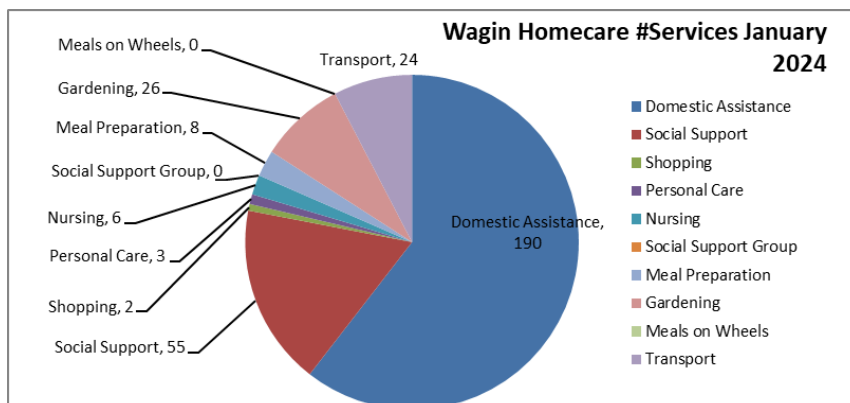
Types of services provided	Format	Provided	Contracted	Variance
Domestic Assistance	(Hours)	190	222	32
Social Support Group	(Hours)	0	140	140
Social Support Individual	(Hours)	55	83	28
Home Maintenance	(Hours)	26	106	80
Transport	(#Trips)	11	64	53
Meals - Community and Home Support	(#Meals)	2	225	223
Nursing	(Hours)	6	16	10
Personal Care	(Hours)	3	33	30
Other food services	(Hours)	8	27	19
Respite Care	(Hours)	0	1	1

Home Care Packages (HCP)

Types of services provided	Format	Provided
Domestic Assistance	(Hours)	35
Social Support Group	(Hours)	0
Social Support Individual	(Hours)	34
Home Maintenance/Gardening	(Hours)	7
Transport	(#Trips)	3
Meals on Wheels	(#Meals)	0
Nursing	(Hours)	13
Personal Care	(Hours)	10
Other food services	(Hours)	22
Respite Care	(Hours)	0



NUMBER	DATA
1	Domestic Assistance
2	Gardening
3	Transport
4	Nursing
5	Social Support Group
6	Social Support Individual
7	Meals on Wheels
8	Shopping
9	Meal Preparation
10	Personal Care



*Homecare Financial Summary:*

Budget, actual and forecast actual figures have been provided for the Homecare business unit. The current EOY projection is an operating deficit of \$92,014, which is \$40,584 more than budgeted, although the current actual figures include some staff long service leave payouts totalling over \$10,000.

This over budget amount has been impacted by computer hardware and support totalling \$20,736.00 relating to the Homecare move. This was more appropriately allocated to operating that the Building Capital budget item. The overall costs associated with this project now sit at approximately \$63,000. It will be recommended in the budget review that the additional funds be transferred from the Homecare Reserve Fund.

Other line items over budget relate to maintenance and gardening, due to a decision last year to contract this service out, meaning that the whole contractor cost is now being allocated to this item, rather than being spread among salaries, oncosts and vehicle costs.

Care worker salaries and HCP expenses are also over the predicted budget, due to additional staffing costs for increasing client numbers. These expenses will be offset by the increased HCP client fees and government reimbursements.



Shire Of Wagin											
SCHEDULE 08 - EDUCATION & WELFARE											
Financial Statement for Period Ended											
31 January 2024											
HOME CARE PROGRAM		Revised Budget		YTD Budget		YTD Actual		YTD		Forecast Actual	
GL #	JOB #	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Variance	Variance	Revenue	Expenditure
		\$	\$	\$	\$	\$	\$	\$	%	\$	\$
<b>OPERATING EXPENDITURE</b>											
E082010	Management & Admin Salaries		139,624.00		80,550.00		78,267.67	2,282	3%		141,098.47
E082013	Homecare Leave/Wages Liability GEN		0.00		0.00		0.00	0	0%		0.00
E082015	Maintenance & Gardening Salaries		34,752.00		20,047.00		41,217.33	(21,170)	(106%)		56,855.73
E082020	Nursing Salaries		35,963.00		20,745.00		22,701.63	(1,957)	(9%)		38,884.98
E082025	Care Workers Salaries		255,596.00		147,457.00		170,877.05	(23,420)	(16%)		285,895.25
E082030	Superannuation		51,733.00		29,843.00		29,902.30	(59)	(0%)		53,182.15
E082035	Other Expenses		5,000.00		2,905.00		7,190.88	(4,286)	(148%)		9,440.88
E082040	Travelling - Mileage		25,000.00		14,581.00		16,093.64	(1,513)	(10%)		27,343.64
E082045	Staff Training		1,800.00		1,050.00		0.00	1,050	100%		810.00
E082050	Staff Training Salaries		3,500.00		2,037.00		0.00	2,037	100%		1,575.00
E082055	Subscriptions		5,900.00		3,437.00		8,120.91	(4,684)	(136%)		10,775.91
E082060	Telephone & Postage		1,400.00		812.00		1,367.62	(556)	(68%)		1,997.62
E082065	Advertising & Stationery		1,200.00		700.00		557.28	143	20%		1,097.28
E082070	Insurance		8,281.00		8,280.00		8,241.24	39	0%		8,241.24
E082075	Office Accommodation		36,000.00		21,000.00		21,000.00	0	0%		27,000.00
E082080	Plant & Equipment Mtce		19,999.88		11,655.00		9,829.30	1,826	16%		18,829.25
E082083	Computer Equipment and Support		0.00		0.00		0.00	0	0%		20,736.00
E082085	Consumable Supplies		4,500.00		2,625.00		69.40	2,556	97%		2,094.40
E082090	Function & Catering Supplies		1,500.00		875.00		705.36	170	19%		1,380.36
E082095	HCP Expenses		6,000.00		3,500.00		10,132.14	(6,632)	(189%)		12,832.14
E082100	Administration Allocated		17,788.00		10,374.00		10,374.00	0	0%		17,788.00
E082110	Meals on Wheels Expenditure		2,500.00		1,456.00		1,044.00	412	28%		2,169.00
E082120	Loss on Sale of Asset		0.00		0.00		0.00	0	0%		0.00
E082130	Homecare Retention Bonus Expenditure		0.00		0.00		0.00	0	0%		0.00
E082190	Depreciation - Homecare		19,643.83		11,454.00		11,571.00	(117)	(1%)		20,410.72
<b>OPERATING REVENUE</b>											
I082010	CHSP & HACC Grant	408,771.00		377,000.00		377,218.23		218	0%	408,771.00	
I082015	Meals on Wheels	2,500.00		1,456.00		943.16		(513)	(35%)	2,068.16	
I082020	CHSP Fee for Service	87,000.00		50,750.00		62,218.62		11,469	23%	101,368.62	
I082025	Donations	0.00		0.00		500.00		500	0%	500.00	
I082030	Government Pay Reimbursement	0.00		0.00		0.00		0	0%	0.00	
I082031	Homecare - Other Income	0.00		0.00		0.00		0	0%	0.00	
I082040	HCP Client Daily Fee	19,980.00		11,655.00		11,065.42		(590)	(5%)	20,056.42	
I082045	HCP Government Funds	108,000.00		63,000.00		87,060.11		24,060	38%	135,660.11	
<b>SUB-TOTAL</b>		<b>626,251.00</b>	<b>677,680.71</b>	<b>503,861.00</b>	<b>395,383.00</b>	<b>539,005.54</b>	<b>449,262.75</b>			<b>668,424.31</b>	<b>760,438.02</b>
Operating Surplus / (Deficit)			(\$51,430)		\$108,478		\$89,743				(\$92,014)
<b>CAPITAL EXPENDITURE</b>											
E167790	Land and Buildings - Homecare						0.00				
	B2302 Relocation To Wagin Town Hall		55,000.00		41,250.00		37,451.32	3,799	9%		45,000.00
<b>CAPITAL REVENUE</b>											
<b>SUB-TOTAL</b>		<b>0.00</b>	<b>55,000.00</b>	<b>0.00</b>	<b>41,250.00</b>	<b>0.00</b>	<b>37,451.32</b>			<b>0.00</b>	<b>45,000.00</b>
<b>TOTAL - HOME CARE PROGRAM</b>		<b>626,251.00</b>	<b>732,680.71</b>	<b>503,861.00</b>	<b>436,633.00</b>	<b>539,005.54</b>	<b>486,714.07</b>			<b>668,424.31</b>	<b>805,438.02</b>

## CONSULTATION/COMMUNICATION

Chief Executive Officer and staff of the Shire of Wagin.

## STATUTORY/LEGAL IMPLICATIONS

Local Government Act 1995 and relevant regulations.

## POLICY IMPLICATIONS

No direct policy implications.

## FINANCIAL IMPLICATIONS

2023/24 approved budget.

## VOTING REQUIREMENTS

Simple Majority.

### 8.3 MANAGER OF WORKS

#### 8.3.1 WORKS AND SERVICES REPORT - FEBRUARY 2024

AUTHOR OF REPORT:	Manager of Works
SENIOR OFFICER:	Chief Executive Officer
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	CM.CO.1
STRATEGIC DOCUMENT REFERENCE:	2024/24 Approved Budget
ATTACHMENTS:	1. Plant Report

#### OFFICER RECOMMENDATION

**Moved Cr**

**Seconded Cr**

**That Council NOTE the Manager of Works Officer's Report.**

#### BRIEF SUMMARY

Nil

#### BACKGROUND/COMMENT

#### CONSTRUCTION CREW

- Cement Stabilising works have been completed to Beaufort Road & Bullock Hills Road.
- Bitumen sealing of shoulders have been completed on Beaufort & Bullock Hills Roads
- Cleaning up after storm events in January, removing trees from roads and verges, cleaning out culverts
- Footpaths have been laid on Arthur Road, Tarbet, Lukin & Upland Streets
- Bitumen reseals have been completed on Etelowie, Vine & Theta Streets

#### TOWNS CREW

- Attending to community requests and events (Australia Day Celebrations)
- Tidying up of parks and gardens and attending to maintenance work
- Watering parks and gardens
- Spraying for ants/ weeds
- Attending to safety items – Wagin Sports Ground
- Street sweeping

## UPCOMING WORKS

- Construction crew – 2<sup>nd</sup> Stage Dongolocking Road.
- Ballagin Road – Repair of rutted areas
- Ware Street Footpath
- Street sweeping to CBD and Shopping areas
- Tidying up and maintenance works
- Woolorama Event

## ROAD MAINTENANCE

The Works crew have attended to public requests, and general road maintenance issues including blowouts on unsealed roads and fallen trees as they arise.

## TOWN MAINTENANCE

The town crew have been undertaking community requests, removing fallen trees, cleaning out culverts and drains, and patching potholes as time permits. The gardening crew has been planting seedlings in various locations and pots around town.

## PLANT / MACHINERY

General servicing of small and large plants has been carried out by Shire staff, and major servicing and mechanical repairs are to be carried out by Marley Diesel and Ag as required.

- Smith Broughton Auctioneers, the three vehicles went to Auction Wednesday the 7<sup>th</sup> of February.
- 2016 Isuzu 4x2 tipper reserve \$55,000 sold for \$77,450
- 2017 Isuzu 4x2 Daul Cab reserve \$45,000 sold for \$47,750
- 2013 Isuzu 6.4 tipper Reserve \$100,000 sold for \$117,250
- The Auctioneer will take out 2.5% of the sold price (\$6,061.25) & a document admin fee of \$27.50 per vehicle (\$82.50)

## CONSULTATION/COMMUNICATION

Nil

## STATUTORY/LEGAL IMPLICATIONS

Nil

## POLICY IMPLICATIONS

Nil

## FINANCIAL IMPLICATIONS

This expenditure has been budgeted.

## STRATEGIC IMPLICATIONS

These assets are required for works in the community.

## VOTING REQUIREMENTS

Simple Majority





Beaufort Road shoulder widening



Beaufort Road shoulder widening



Beaufort Road shoulder widening



Bullock Hills Road shoulder widening





Bullock Hills Road shoulder widening



Bullock Hills Road shoulder widening



Dongolocking Road shoulder widening



Dongolocking Road shoulder widening



Footpath Arthur Road



Footpath Arthur Road





Footpath Lukin Street



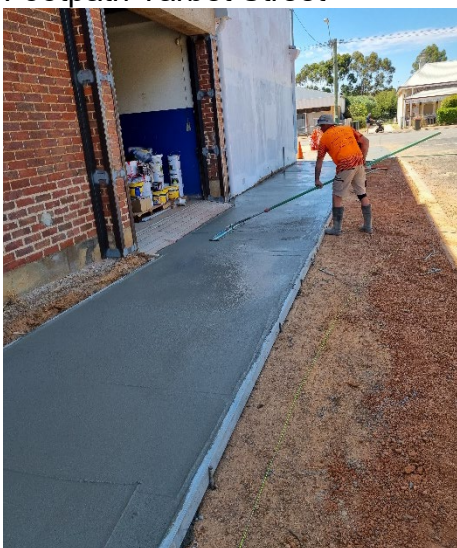
Footpath Lukin Street



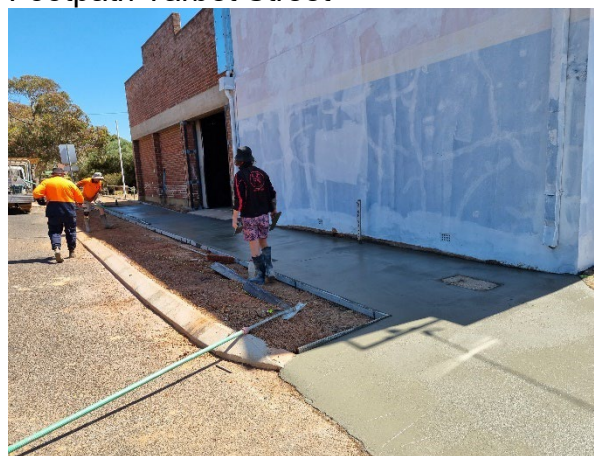
Footpath Tarbet Street



Footpath Tarbet Street



Footpath Tarbet Street



Footpath Tarbet Street



PLANT REPORT							Feb-24
PLANT	OPERATOR	PURCHASE DATE	KM / HOURS	SERVICE DUE	REGO	COMMENTS	
ISUZU D-MAX WAGON P-01	Ken Parker	29/10/2019	77,444	80,000	W.1		
ISUZU D-MAX WAGON P-02	J FATHERS	11/10/2023	12,959	15,000	W.001		
ISUZU D MAX P-04	A HICKS	27/10/2023	6,783	13,000	W.1008		
TOYOTA KLUGER - P-05	P VAN MARSEVEEN	13/10/2021	67,287	70,000	W.1479		
WCM LOADER P-09	REFUSE SITE	30/06/2012	3,280	1/03/2024	W.10292		
CAT GRADER P-10	J PRAETZ	14/01/2021	3,497	3,400	W.284	Service Due	
KOMATSU LOADER P-11	G EVANS	21/03/2018	5,901	6,000	W.10707		
KOMATSU GRADER P-12	S DE SOUZA	15/01/2019	5,839	6,200	W.041		
KOMATSU EXCAVATOR P-13	VARIOUS	10/12/2021	364	527			
ISUZU TRUCK P-14	S HISKINS	3/12/2019	113,185	120,580	W.1002		
WN ROLLER P-15	VARIOUS	6/12/2023	71	550	W.7862		
ISUZU TRUCK P-16	VARIOUS	21/11/2023	1,955	5,000	W.1012		
MAHINDRA P-17	M WUBBELS	21/03/2022	11,360	20,000	W.10955		
KUBOTA MOWER P-18	M TITO	31/10/2019	542	600			
VIBE ROLLER P-19	VARIOUS	3/01/2008	2,372	2,446	W.841		
JOHN DEERE P-20	VARIOUS	9/02/2006	4,482	4488	W.9618	Service Due	
ISUZU P-21 (NEW)	VARIOUS	27/10/2023	3,414	5,000	W.676		
JOHN DEERE P-22	S SICELY	10/08/2016	635	700	W.487		
TOYOTA UTE P-24	M TITO	17/11/2020	31,514	40,000	W.1010		
TOYOTA UTE P-25	S SICELY	25/11/2020	35,512	37,000	W.1001		
TRITON UTE P-26	J PRAETZ	14/11/2014	106,078	110,000	W.1022		
MAHINDRA P-38	L STANBRIDGE	13/01/2023	8,025	15,000	W.1044		
BOBCAT P-39	VARIOUS	17/09/2013	4,117	4,300	W.10553		
ISUZU TRUCK P-40	J CHAMBERLAIN	29/03/2019	128,048	130,000	W.437	Service Due	
ISUZU TRUCK P-42	VARIOUS	27/10/2023	4,580	5,000	W.1015	Service Due	
TORO MOWER P-43	M TITO	12/09/2013	1,311	1,400			
CAT BACKHOE P-47	VARIOUS	21/09/2015	6,514	6,600	W.10552		
TENNANT SWEEPER P-48	D HOYSTED	16/10/2015	2,174	4,400	W.10554		
MULTIPAC ROLLER P-49	VARIOUS	9/01/2017	5,032	5,400	W.860		
TOYOTA UTE P-50	T SIMMS	15/12/2017	67,342	70,000	W.924		
FORKLIFT P-51	VARIOUS	30/11/2018	16,532	7/06/2024	W.10729		
KUBOTA RTV P-52	VARIOUS	31/10/2019	756	880			
ROVER MOWER P-53	VARIOUS	5/09/2022	261	300			
TOYOTA UTE P-85	G ARNOLD	29/10/2020	26,625	35,000	W.863		
TOYOTA UTE P-94	D HOYSTED	23/10/2019	70,244	75,000	W.10796		

## 9 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

## 10 URGENT BUSINESS

In cases of extreme urgency or other special circumstance, matters may, with the consent of the person presiding, or by decision of the members present, be raised without notice and decided by the meeting.

## 11 CONFIDENTIAL BUSINESS

### 11.1 MATTERS RELATING TO CEO EMPLOYMENT-

<b>AUTHOR OF REPORT:</b>	Kenneth Parker
<b>SENIOR OFFICER:</b>	Chief Executive Officer
<b>DISCLOSURE OF INTEREST:</b>	The Chief Executive Officer has declared a financial interest in the matter. The nature of the interest is that it relates to CEO contract. The extent of the interest is approximately \$4,000
<b>FILE REFERENCE:</b>	PE.RE.143
<b>STRATEGIC DOCUMENT REFERENCE:</b>	Nil
<b>ATTACHMENTS:</b>	Nil

This report is confidential in accordance with section 5.23 of the *Local Government Act 1995* as it involves a matter affecting an employee or employees. A full report is provided to Elected Members under separate cover. The report is not available for publication.

## 12 CLOSURE