



MINUTES

ORDINARY MEETING OF COUNCIL

28 MARCH 2023



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Ian McCabe
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

1. Economic Development	2. Buildings and Infrastructure	3. Community Services and Social Environment	4. Town and Natural Environment	5. Council Leadership
1.1 Increase in the number and diversity of businesses in the town and district.	2.1 Improve road conditions on all Shire and State roads.	3.1 Keep the family-friendly country lifestyle, community spirit, safe community with low crime rate.	4.1 Upgrade main street appearance for the amenity of residents and encourage travellers and tourists to stop.	5.1 Support and provide incentives for more businesses and retail opportunities.
1.2 Support more job/ training opportunities, and entities especially for young people.	2.2 Monitor heavy vehicle movements through the townsite.	3.2 Retain the school and hospital and grow health, Doctor services, allied health and aged care services.	4.2 Improve town approach and entry statements.	5.2 Foster Communication with the community.
1.3 Increase tourism and promotion of town and heritage.	2.3 Improvement in condition and appearance of the main streets of the Town and improved signage.	3.3 Housing, Job and training especially for young people.	4.3 Maintain and improve natural environment and recreation areas	5.3 Plan services and activities based on sustainability, affordability and resources.
1.4 Facilitate Broadband and other associated electronic media infrastructure	2.4 Continue to upgrade Footpaths in town.	3.4 Progress the Wagin Community Recreational Hub	4.4 Improved waste management in town and Shire.	5.4 Encourage and acknowledge volunteering.
1.5 Explore affordable accommodation for workers.	2.5 Refine Infrastructure to support arts, culture, entertainment and library services.	3.5. Youth focus on services and recreation development including coordination of effort across the Shire/region.	4.5 Continue to increase the number of suitable trees within the townsite to enhance the tree canopy in particular the CBD	5.5 Be responsive to community aspirations and requirements within the capacity of council.
1.6 Aid retention and encourage more government services in Wagin.	2.6 Encourage greater care and restoration or preservation of heritage buildings.	3.6 Foster and support Woolorama and other events, cultural and other entertainment opportunities.		5.6 Council to have a sound strategy to the sustainability to the Shire
1.7 Support and Promote Wagin as a business opportunity.	2.7 Develop a safe fenced playground for children in a park environment	3.7 Support community activities with resources and facilities as required.		5.7 Investigate rebranding of the Shire.
1.8 Determine further waste management options.	2.8 Investigate planning and development of sporting facilities	3.8 Investigate to establish Wi-Fi Hotspots		5.8 Continue lobbying and advocacy for road infrastructure and freight networks and other strategic infrastructure for the benefit of the Shire
1.9 Maintain and improve the freight network in the Shire	2.9 Investigate future housing and expansion for tourist and other attractions.	3.9 Promote and Enhance the Wagin caravan and camping experience.	Shire of Wagin Strategic Community Plan - Key Results Areas	
	2.10 Optimise water harvesting and storage			



SHIRE OF WAGIN

Minutes for the Ordinary Meeting of Council held in the Council Chambers, Wagin on Tuesday 28 March 2023 commencing at 7.05pm

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1. OFFICIAL OPENING

The Presiding Member, Cr Phillip Blight, opened the meeting at 7.05pm.

2. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

2.1 ATTENDANCE

Cr Phillip Blight	Shire President
Cr Greg Ball	Deputy Shire President
Cr Bronwyn Hegarty	Elected Member
Cr Sherryl Chilcott	Elected Member
Cr Wade Longmuir	Elected Member
Cr Bryan Kilpatrick	Elected Member
Cr Geoff West	Elected Member
Cr Ann O'Brien	Elected Member
Ian McCabe	Chief Executive Officer
Allen Hicks	Manager of Works
Kirsty Simkins	Executive Assistant

2.2 APOLOGIES

Donna George	Acting Deputy Chief Executive Officer
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2.3 APPROVED LEAVE OF ABSENCE

2.4 VISITORS

Kayla Patuwai	Business Owner/Resident
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3. RESPONSES TO PREVIOUS QUESTIONS TAKEN ON NOTICE

4. PUBLIC QUESTION TIME

Council conducts open Council Meetings. Members of the public are asked that if they wish to address the Council that they state their name and put the purpose of their address as precisely as possible. A minimum of 15 minutes is allocated for public forum. The length of time an individual can speak will be determined at the President's discretion.

7.12 pm Ms Kayla Patuwai addressed Council spoke about her business and the approvals required before she could open – asked if the process was the same for new businesses? The CEO offered to meet with Kayla to address her concerns.



5. APPLICATION FOR LEAVE OF ABSENCE

6. PUBLIC FORUM

7. PETITIONS/DEPUTATIONS/PRESENTATIONS

8. DISCLOSURE OF FINANCIAL AND OTHER INTERESTS

8.1 DISCLOSURE OF FINANCIAL INTEREST – Local Government Act Section 5.60a

- Cr W J Longmuir declared a Financial Interest in item 11.5.2 – *Development Application – Proposed Guest House*

8.2 DISCLOSURE OF PROXIMITY INTEREST – Local Government Act Section 5.6

8.3 DISCLOSURE OF IMPARTIALITY INTEREST – Administration Regulation Section 34c

9. CONFIRMATION OF PREVIOUS MEETING MINUTES

9.1 MINUTES FROM THE ORDINARY MEETING OF COUNCIL HELD 28 FEBRUARY 2023

4943 COUNCIL DECISION

Moved Cr B L Kilpatrick

Seconded Cr M A O'Brien

1. That the Minutes of the Ordinary Meeting of Council held on Tuesday 28 February 2023 circulated to all Councillors, be confirmed as a true and accurate record.

Carried 8/0



9.2 MINUTES FROM THE AUDIT COMMITTEE MEETING HELD 14 MARCH 2023

4944 COUNCIL DECISION

Moved Cr G R Ball

Seconded Cr B S Hegarty

- 1. That the Minutes of the Audit Committee Meeting held on Tuesday 14 March 2023, as attached, be received.**

Carried 8/0



MINUTES

AUDIT COMMITTEE

14 MARCH 2023



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Ian McCabe
CHIEF EXECUTIVE OFFICER

GIFTS DISCLOSURE INFORMATION

The Gifts Register contains the disclosures of gifts that have been made by Elected Members, the Chief Executive Officer and Employees in their official capacity.

To adhere with the changes to gift disclosure regulations in the *Local Government Legislation Amendment Act 2019*, passed by Parliament on 27 June 2019, the Shire of Wagin provides gift disclosure information in the interests of accountability and transparency.

Elected Members and the Chief Executive Officer are required to disclose gifts which are valued over \$300 or are two or more gifts with a cumulative value over \$300 (where the gifts are received from the same donor in a 12-month period) within 10 days of receipt [Sections 5.87A & 5.87B *Local Government Act 1995*].

The Act and Regulations require the Chief Executive Officer to publish an up to date version of the Gifts Register on the Shire's website after a disclosure is made. To protect the privacy of individuals, the register published on the website does not include the address disclosed by an individual donor and will instead include the town or suburb.

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	2.10 Optimise water harvesting and storage			



SHIRE OF WAGIN

Minutes for the Audit Committee meeting held in the Council Chambers, Wagin on Tuesday 14 March 2023 commencing at 5.30pm

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1. OFFICIAL OPENING

The Presiding Member, Cr Phil Blight opened the meeting at 5.30 pm.

2. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

2.1 ATTENDANCE

Cr Phillip Blight	Shire President
Cr Greg Ball	Deputy Shire President
Cr Sherryl Chilcott	Elected Member
Cr Bronwyn Hegarty	Elected Member
Ian McCabe	Chief Executive Officer
Donna George	Acting Deputy Chief Executive Officer

2.2 APOLOGIES

Jenny Goodbourn	Manager of Finance
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2.3 VISITORS

Nil

3. PETITIONS/DEPUTATIONS/PRESENTATIONS

Nil

4. DISCLOSURE OF FINANCIAL AND OTHER INTERESTS

Nil

4.1 DISCLOSURE OF FINANCIAL INTEREST – Local Government Act Section 5.60a

4.2 DISCLOSURE OF PROXIMITY INTEREST – Local Government Act Section 5.6

4.3 DISCLOSURE OF IMPARTIALITY INTEREST – Administration Regulation Section 34c



5. CONFIRMATION OF PREVIOUS MEETING MINUTES

5.1 MINUTES FROM THE AUDIT COMMITTEE MEETING HELD 8 DECEMBER 2022

COMMITTEE DECISION

Moved Cr S M Chilcott

Seconded Cr B S Hegarty

- 1. That the minutes of the Audit Committee meeting held on 8 December 2022 and circulated to all Councillors, be confirmed as a true and accurate record.**

Carried 4/0



MINUTES

AUDIT COMMITTEE

8 DECEMBER 2022



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Ian McCabe

ACTING CHIEF EXECUTIVE OFFICER

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SHIRE OF WAGIN

Minutes for the Audit Committee meeting to be held in the Council Chambers,
Wagin on Thursday 8 December 2022 commencing at 11.00am

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1. OFFICIAL OPENING

The Presiding Member, Cr Phil Blight opened the meeting at 11.02am.

2. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

2.1 ATTENDANCE

Cr Phillip Blight	Shire President
Cr Greg Ball	Deputy Shire President
Cr Bronwyn Hegarty	Elected Member
Cr Sherryl Chilcott	Elected Member
Ian McCabe	Acting Chief Executive Officer
Donna George	Acting Deputy Chief Executive Officer
Jenny Goodbourn	Manager of Finance

2.2 APOLOGIES

Tim Partridge	Director AMD Chartered Accountants
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2.3 VISITORS

Visitors will attend remotely

Maria Cavallo	Director AMD Chartered Accountants
Aram Madnack	Director Financial Audit, Office of the Auditor-General

3. PETITIONS/DEPUTATIONS/PRESENTATIONS

Nil

4. DISCLOSURE OF FINANCIAL AND OTHER INTERESTS

4.1 DISCLOSURE OF FINANCIAL INTEREST – Local Government Act Section 5.60a

4.2 DISCLOSURE OF PROXIMITY INTEREST – Local Government Act Section 5.6



4.3 DISCLOSURE OF IMPARTIALITY INTEREST – Administration Regulation Section 34c

5. CONFIRMATION OF PREVIOUS MEETING MINUTES

5.1 MINUTES FROM THE AUDIT COMMITTEE MEETING HELD 17 FEBRUARY 2022

COUNCIL DECISION

Moved Cr G R Ball

Seconded Cr B S Hegarty

- 1. That the minutes of the Audit Committee meeting held on 17 February 2022 and circulated to all Councillors, be confirmed as a true and accurate record.**

Carried 4/0



MINUTES

AUDIT COMMITTEE

17 FEBRUARY 2022



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Bill Atkinson
CHIEF EXECUTIVE OFFICER

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SHIRE OF WAGIN

Agenda for the Audit Committee meeting to be held in the Council Chambers, Wagin on
Thursday 17 February 2022 commencing at 4pm

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1. OFFICIAL OPENING

The Presiding Member, Cr Phil Blight opened the meeting at 4:00 pm.

2. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

2.1 ATTENDANCE

Cr Phillip Blight	Shire President
Cr Greg Ball	Deputy Shire President
Cr Bronwyn Hegarty	
Cr Sherryl Chilcott	
Bill Atkinson	Chief Executive Officer
Emily Edwards	A/Deputy Chief Executive Officer

2.2 APOLOGIES

Nil

2.3 VISITORS

Nil

3. PETITIONS/DEPUTATIONS/PRESENTATIONS

Nil

4.1 DISCLOSURE OF FINANCIAL INTEREST – Local Government Act Section 5.60a

Nil

4.2 DISCLOSURE OF PROXIMITY INTEREST – Local Government Act Section 5.6

Nil

4.3 DISCLOSURE OF IMPARTIALITY INTEREST – Administration Regulation Section 34c

Nil

3. CONFIRMATION OF PREVIOUS MEETING MINUTES

5.1 MINUTES FROM THE AUDIT COMMITTEE MEETING HELD 04 NOVEMBER 2021

COMMITTEE RESOLUTION

Moved Cr G Ball

Seconded Cr B Hegarty

That the minutes of the Audit Committee meeting held on 04 November 2021 and circulated to all Councillors, be confirmed as a true and accurate record.

Carried 4/0



4. CORRESPONDENCE AND REPORTS

6.1 SHIRE OF WAGIN 2021 COMPLIANCE AUDIT RETURN

PROPONENT:	N/A
OWNER:	N/A
LOCATION/ADDRESS:	N/A
AUTHOR OF REPORT:	A/Deputy Chief Executive Officer
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	21 January 2022
PREVIOUS REPORT(S):	04 February 2021
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	
ATTACHMENTS:	<ul style="list-style-type: none">• 2021 Compliance Audit Return

OFFICER RECOMMENDATION/COMMITTEE RESOLUTION

Moved Cr S Chilcott

Seconded Cr G Ball

That the Audit Committee receive and adopt the 2021 Compliance Audit Return for the period 1 January 2021 to 31 December 2021.

Carried 4/0

BRIEF SUMMARY

The local government's Audit Committee is required to review the completed 2021 Compliance Audit Return and report the results to council prior to its adoption by council. It must then be submitted to the Department of Local Government by 31 March 2022.

BACKGROUND/COMMENT

In accordance with Regulation 13 of the Local Government (Audit) Regulations 1996, each year every local government is required to carry out a compliance audit in relation to the period 1 January to 31 December against the requirements of the Compliance Audit Return (CAR).

The CAR contains 89 questions (plus 9 optional questions) and provides the tool for the Council to monitor legislative compliance by examining a range of prescribed subjects under Regulation 13 of the Local Government (Audit) Regulations 1996 in detail.

The Audit Return has been completed by the CEO and Acting Deputy CEO. A copy of the completed document is included in the Agenda for the Committee to review. No matters of concern are brought to the Committee's attention.

After the CAR has been reviewed by the Audit Committee and presented to Council, a copy certified by the President and CEO, along with the relevant section of the minutes and any additional information explaining or qualifying the CAR, is to be submitted to the Department of Local Government, Sport and Cultural Industries by 31 March.

CONSULTATION/COMMUNICATION

- Chief Executive Officer
- A/Deputy Chief Executive Officer



STATUTORY/LEGAL IMPLICATIONS

- Local Government (Audit Regulations) Regulation 13.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority



5. GENERAL BUSINESS

Nil

8. CLOSURE

There being no further business the Chairperson thanked those in attendance and closed the meeting at 4.23pm.

I certify that this copy of the Minutes is a true and correct record of the meeting held on 17 February 2022

Signed:

.....
Presiding Elected Member

Date:

.....



Wagin - Compliance Audit Return 2021

Certified Copy of Return

Please submit a signed copy to the Director General of the Department of Local Government, Sport and Cultural Industries together with a copy of the relevant minutes.

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2021?	N/A		Bill Atkinson
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2021?	N/A		Bill Atkinson
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2021?	N/A		Bill Atkinson
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2021?	N/A		Bill Atkinson
5	s3.59(5)	During 2021, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A		Bill Atkinson



Delegation of Power/Duty					
No	Reference	Question	Response	Comments	Respondent
1	s5.16	Were all delegations to committees resolved by absolute majority?	N/A		Bill Atkinson
2	s5.16	Were all delegations to committees in writing?	N/A		Bill Atkinson
3	s5.17	Were all delegations to committees within the limits specified in section 5.17?	N/A		Bill Atkinson
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A		Bill Atkinson
5	s5.18	Has council reviewed delegations to its committees in the 2020/2021 financial year?	N/A		Bill Atkinson
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Act?	N/A		Bill Atkinson
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes		Bill Atkinson
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes		Bill Atkinson
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	N/A		Bill Atkinson
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the council to amend or revoke a delegation made by absolute majority?	Yes		Bill Atkinson
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes		Bill Atkinson
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2020/2021 financial year?	Yes		Bill Atkinson
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Admin Reg 19?	Yes		Bill Atkinson

Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes		Bill Atkinson



No	Reference	Question	Response	Comments	Respondent
2	s5.68(2) & s5.69 (5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by Admin Reg 21A, recorded in the minutes of the relevant council or committee meeting?	N/A		Bill Atkinson
3	s5.73	Were disclosures under section sections 5.65, 5.70 or 5.71A(3) recorded in the minutes of the meeting at which the disclosures were made?	Yes		Bill Atkinson
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	No	One newly elected member primary return yet to be returned due to leave of absence.	Emily Edwards
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2021?	Yes		Bill Atkinson
6	s5.77	On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return?	Yes		Bill Atkinson
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76?	Yes		Bill Atkinson
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A, in the form prescribed in Admin Reg 28?	Yes		Bill Atkinson
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76, did the CEO remove from the register all returns relating to that person?	Yes		Bill Atkinson
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes		Bill Atkinson
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B, in the form prescribed in Admin Reg 28A?	Yes		Bill Atkinson
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes		Bill Atkinson
13	s5.89A(6)	When a person ceases to be a person who is required to make a disclosure under section 5.87A or 5.87B, did the CEO remove from the register all records relating to that person?	N/A		Bill Atkinson



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No	Reference	Question	Response	Comments	Respondent
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A (6) been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes		Emily Edwards
15	Rules of Conduct Reg 11(1), (2) & (4)	Where a council member had an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person, did they disclose the interest in accordance with Rules of Conduct Reg 11(2)?* *Question not applicable after 2 Feb 2021	N/A		Bill Atkinson
16	Rules of Conduct Reg 11(6)	Where a council member disclosed an interest under Rules of Conduct Reg 11(2) was the nature of the interest recorded in the minutes?*	N/A		Bill Atkinson
		*Question not applicable after 2 Feb 2021			
17	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes		Bill Atkinson
18	s5.71A & s5.71B (5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under s5.71A(1) relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A		Bill Atkinson
19	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under subsection 5.71B(6) recorded in the minutes of the council meeting at which the decision was considered?	N/A		Bill Atkinson
20	s5.103 Admin Regs 34B & 34C	Has the local government adopted a code of conduct in accordance with Admin Regs 34B and 34C to be observed by council members, committee members and employees?*	Yes		Bill Atkinson
		*Question not applicable after 2 Feb 2021			
21	Admin Reg 34B(5)	Has the CEO kept a register of notifiable gifts in accordance with Admin Reg 34B(5)?*	Yes		Bill Atkinson
		*Question not applicable after 2 Feb 2021			



No	Reference	Question	Response	Comments	Respondent
22	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates within 3 months of the prescribed model code of conduct coming into operation (3 February 2021)?	No	Timeline not meet as Council required further time to discuss. Adopted on 25 May 2021	Emily Edwards
23	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4)?	No		Emily Edwards
24	s5.104(7)	Did the CEO publish an up-to-date version of the adopted code of conduct on the local government's website?	Yes		Emily Edwards
25	s5.51A(1) & (3)	Did the CEO prepare, and implement and publish an up-to-date version on the local government's website, a code of conduct to be observed by employees of the local government?	No	Work in progress, currently no code of conduct for employees adopted.	Emily Edwards

Disposal of Property

No	Reference	Question	Response	Comments	Respondent
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) (unless section 3.58(5) applies)?	Yes		Bill Atkinson
2	s3.58(4)	Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property?	Yes		Bill Atkinson



Elections					
No	Reference	Question	Response	Comments	Respondent
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate?	Yes		Bill Atkinson
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years?	N/A		Bill Atkinson
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with Elect Reg 30G(6)?	Yes		Emily Edwards



Finance						
No	Reference	Question	Response	Comments	Respondent	
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act?	Yes		Bill Atkinson	
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority?	N/A		Emily Edwards	
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2021 received by the local government by 31 December 2021?	Yes		Bill Atkinson	
4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	N/A		Bill Atkinson	
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A		Bill Atkinson	
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under s7.12A(4)(b), did the CEO publish a copy of the report on the local government's official website?	Yes		Bill Atkinson	
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June received by the local government within 30 days of completion of the audit?	Yes	OAG Final Audit Review - Emily Edwards 22 October 2021 Exit Meeting and Audit Committee Meeting held 04 November 2021		



Integrated Planning and Reporting					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	27 July 2021	Emily Edwards
2	Admin Reg 19DA (1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	27 July 2021	Emily Edwards
3	Admin Reg 19DA (2) & (3)	Does the corporate business plan comply with the requirements of Admin Reg 19DA(2) & (3)?	Yes		Emily Edwards

Local Government Employees					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 18C	Did the local government approve a process to be used for the selection and appointment of the CEO before the position of CEO was advertised?	N/A		Bill Atkinson
2	s5.36(4) & s5.37 (3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Admin Reg 18A?	N/A		Bill Atkinson
3	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A		Bill Atkinson
4	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4)?	N/A		Bill Atkinson
5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A		Bill Atkinson
6	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A		Bill Atkinson



Official Conduct					
No	Reference	Question	Response	Comments	Respondent
1	s5.120	Has the local government designated a senior employee as defined by section 5.37 to be its complaints officer?	Yes		Emily Edwards
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a)? Does the complaints register include all information required by section 5.121 (2)?	N/A		Bill Atkinson
3	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes		Emily Edwards

Optional Questions					
No	Reference	Question	Response	Comments	Respondent
1	Financial Management Reg 5 (2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with Financial Management Reg 5(2)(c) within the three years prior to 31 December 2021? If yes, please provide the date of council's resolution to accept the report.	Yes		Emily Edwards
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Audit Reg 17 within the three years prior to 31 December 2021? If yes, please provide date of council's resolution to accept the report.	Yes		Emily Edwards
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B, was the disclosure made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C?	N/A		Emily Edwards
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events ?	Yes	Policy A.23. ATTENDANCE TO EVENTS	Emily Edwards



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No	Reference	Question	Response	Comments	Respondent
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4)?	Yes		Emily Edwards
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	Policy A.21. CONTINUING PROFESSIONAL DEVELOPMENT – ELECTED MEMBERS	Emily Edwards
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2020/2021 financial year and publish it on the local government's official website by 31 July 2021?	No	No elected member training completed to report.	Emily Edwards
8	s6.4(3)	By 30 September 2021, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2021?	Yes		Bill Atkinson
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes		Bill Atkinson

Tenders for Providing Goods and Services

No	Reference	Question	Response	Comments	Respondent
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy [adopted under F&G Reg 11A(1) & (3)] in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	N/A		Bill Atkinson
2	s3.57 F&G Reg 11	Subject to F&G Reg 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in F&G Reg 11(1)?	Yes		Bill Atkinson
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with F&G Reg 14(3) and (4)?	N/A		Bill Atkinson
4	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than a single contract?	Yes		Bill Atkinson



No	Reference	Question	Response	Comments	Respondent
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer notice of the variation?	N/A		Bill Atkinson
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Regs 15 and 16?	Yes		Bill Atkinson
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes		Bill Atkinson
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	N/A		Bill Atkinson
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	N/A		Bill Atkinson
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes		Bill Atkinson
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of F&G Regs 21 and 22?	Yes		Emily Edwards
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A		Emily Edwards
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under F&G Reg 23 (1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	N/A		Emily Edwards
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with F&G Reg 24?	Yes		Emily Edwards
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with F&G Reg 24AD(4) and 24AE?	N/A		Emily Edwards



No	Reference	Question	Response	Comments	Respondent
16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A		Emily Edwards
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of F&G Reg 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A		Emily Edwards
18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of F&G Reg 24AG?	N/A		Emily Edwards
19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A		Emily Edwards
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A		Emily Edwards
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A		Emily Edwards
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of F&G Regs 24E and 24F?	N/A		Emily Edwards

I certify this Compliance Audit Return has been adopted by council at its meeting on _____

Signed Mayor/President, Wagin

Signed CEO, Wagin



6. CORRESPONDENCE AND REPORTS

6.1 2021/22 DRAFT INDEPENDENT AUDITOR'S REPORT

PROPONENT:	Not Applicable
OWNER:	Not Applicable
LOCATION/ADDRESS:	Not Applicable
AUTHOR OF REPORT:	Acting Deputy Chief Executive Officer
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	6 December 2022
PREVIOUS REPORT(S):	1 November 2021
DISCLOSURE OF INTEREST:	NIL
FILE REFERENCE:	FM.AD.2
ATTACHMENTS:	<ol style="list-style-type: none">1. Audit Exit Meeting Agenda;2. DRAFT Independent Auditor's Report 20223. Shire of Wagin Annual Financial Report for the year ended 30 June 2022;4. Interim Management Letter;5. Final Management Letter.

OFFICER RECOMMENDATION/COMMITTEE RESOLUTION

Moved Cr S M Chilcott

Seconded Cr B S Hegarty

1. That the Audit Committee receives and accepts the 2022 Draft Independent Auditor's Report; and,
2. That the Audit Committee receive the Annual Financial Report for the year ended 30 June 2022.

Carried 4/0

BRIEF SUMMARY

This item will include the Audit Exit Meeting. The exit meeting concludes the audit schedule and allows the Committee to meet the Auditor and receive and discuss the presentation of draft audit findings.

The independent auditor's report for 2022 is attached to this item as well as the 2021/22 Annual Financial Report for consideration and adoption. The Interim and Final Management Letters are attached for reference.

BACKGROUND/COMMENT

In accordance with Part 7 of the Local Government Act 1995; the Local Government (Audit) Regulations 1996; the Local government (Financial Management) Regulations 1996; and the Local Government Amendment (Auditing) Act 2017, the Auditor-General is responsible for the annual financial report audit for local governments.

AMD Chartered Accountants ('AMD') have been contracted by the Office of the Auditor-General to perform the financial report audit for the financial year ended 30 June 2022.

An audit planning summary was published May 2022 detailing the audit approach and methodology, providing assurance as to independence and compliance with Australian Auditing Standards. That document also referenced the consideration of materiality and the risk of fraud within the scope of the audit and the shire's responsibilities in this regard.

The planning summary also detailed planned meetings, including the exit meeting and the planned discussion of the financial report; the independent auditor's report; and the management letter (all attached to this item).

The audit also considered risk and audit issues; activity cycles; significant financial accounts and the audit approach; the management representation letter; reporting protocols and audit evidence.

An interim audit was conducted June / July 2022 and the onsite audit was concluded October 2022.

The draft Opinion is as follows:

'Opinion

I have audited the financial report of the Shire of Wagin (Shire) which comprises:

- the Statement of Financial Position at 30 June 2022, the Statement of Comprehensive Income by Nature or Type, Statement of Changes in Equity, and Statement of Cash Flows and Rate Setting Statement for the year then ended*
- Notes comprising a summary of significant accounting policies and other explanatory information.*

In my opinion, the financial report is:

- based on proper accounts and records*
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2022 and its financial position at the end of that period*
- in accordance with the Local Government Act 1995 (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards'.*



For discussion.

CONSULTATION/COMMUNICATION

Aram Madnack, OAG Representative Director; Tim Partridge, Partner AMD; Jonathan Kosareff, Audit Manager AMD; Audit Committee; officers of the Shire of Wagin.

STATUTORY/LEGAL IMPLICATIONS

Part 7 of the Local Government Act 1995 ('the Act'); Local Government (Audit) Regulations 1996; the Local Government (Financial Management) Regulations 1996; and the Local Government Amendment (Auditing) Act 2017. the Auditor-General is responsible for the annual financial report audit for local governments.

The Act requires compliance with accounting standards and the audit process provides assurance as to that compliance.

Audit is a key part of identifying, reducing and mitigating risk and as such is critical to good governance.

POLICY IMPLICATIONS

There are a number of relevant policies including the entire 'F.' group of financial and risk policies within Council's Policy Manual. In addition, policies A9 and C9 (Record Keeping); A18 Asset Management; A25 Internal Control; A26 Legislative Compliance; and A28 Use of Information and Communications Technology have relevance.

FINANCIAL IMPLICATIONS

There is no direct financial implication to this item. However, expenditure on external audit was \$23,400 in 2021/22 and is expected to approximate \$25,000 in 2022/23.

STRATEGIC IMPLICATIONS

Audit is a key assurance and risk management tool and is therefore central to the planning and review process that facilitates strategic planning.

VOTING REQUIREMENTS

Absolute Majority



**SHIRE OF WAGIN
EXIT MEETING AGENDA**

**Thursday 8 December 2022 at 11:00 am
Shire of Wagin Offices, 2 Arthur Road, Wagin
and through Microsoft Teams**

ATTENDEES:

The Audit Committee Members:

Cr P Blight (Shire President)
 Cr G Ball (Deputy President)
 Cr S Chilcott
 Cr B Hegarty

Support Staff/Visitors:

Ian McCabe	Acting Chief Executive Officer
Donna George	Acting Deputy Chief Executive Officer
Jenny Goodbourn	Manager of Finance
Kirsty Simkins	Executive Assistant

AMD Chartered Accountants (via teams):

Maria Cavallo	Director
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Office of the Auditor General (via teams):

Aram Madnack	Director Financial Audit
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AGENDA ITEMS:

1. Audit Approach

Refer also attached Audit Planning Summary Dated March 2022, including Section 5 "Significant Risks and Other Audit Issues" and Section 6 "Audit Emphasis and Significant Account Balances"

Details of Risk / Issue	Audit Approach
<p>We have identified the following areas that we consider require additional focus during the 2021/2022 Local Government Audits:</p> <ul style="list-style-type: none"> Fair value of land, buildings and infrastructure (now revalued on a 5 year cycle unless fair value is materially different from the carrying amount). Plant and equipment recorded at depreciated replacement cost. Revenue recognition including the application of <i>AASB 15 Revenue from Contracts with Customers</i> and <i>AASB 1058 Income of Not-for-profit Entities</i>. Identification and recording of leases in accordance with <i>AASB 16 Leases</i>, including commercial leases recognising ROU asset and corresponding liability and concessionary leases recorded at zero. 	<ul style="list-style-type: none"> Land and buildings were revalued during 21/22. Infrastructure was last revalued in 17/18 and due for revaluation in 22/23. Accounting treatment and disclosures reviewed with no changes required. Revenue recognition correctly applied in accordance with Australian Accounting Standards. Accounting treatment and disclosures reviewed with no changes required. Not applicable





<ul style="list-style-type: none"> • Key reconciliations being performed timeously. • General accounting journals. • Trust account balances. • <i>Planning and Development Act 2005</i> change (effective 12 September 2020) whereby cash-in-lieu funds received to be in separate reserve account. • Related party disclosures. • Contingent Liabilities, including waste facility and contaminated sites. • Joint arrangements (joint operations, joint ventures). • Purchasing processes and documented evidence relating to obtaining quotations and tenders. 	<ul style="list-style-type: none"> • Audit testing identified the following exceptions reported in the Interim and Final Management Letter: <ul style="list-style-type: none"> - Fixed Asset, Creditor and Daily Banking reconciliations not signed as evidence of independent review; - Fixed Asset reconciliations not performed on a regular basis. • General accounting journal testing did not identify any control deficiencies. • Not applicable • No cash in lieu of public open space therefore no impact on audit approach. • Accounting treatment and disclosures reviewed with no changes required. • No contingent liabilities were identified during the course of the audit. • Not applicable. • Sample testing did not identify any deviations from controls.
<p>The following annual financial report items are derived from accounting estimates and hence will receive specific audit attention:</p> <ul style="list-style-type: none"> • Provision for annual and long service leave • Fair value of assets • Impairment of assets 	<p>We devoted attention to addressing potential management bias in accounting estimates, enhanced assessment of inherent risk factors and applying greater professional scepticism. We reviewed the method and underlying data that management used when determining critical accounting estimates. This included considering the reasonableness of assumptions and corroborating representations.</p> <p>No matters noted requiring reporting with the exception of:</p> <ul style="list-style-type: none"> - Fair Value of Infrastructure Assets, Frequency of Valuations. It is recommended that management consider assessing whether there are trigger events that would indicate movement in these assets annually, including a peer review by an approved independent valuer as appropriate.





2. Variations to Audit Plan (where applicable)

- No variations

3. Subsequent Events

- Discussion and reconfirmation regarding subsequent events.

4. Audit Issues

- Status of prior year audit issues:

30 June 2021 Interim and Final Findings	Rating	Action by Management
Creditor's and Fixed Asset reconciliations not signed as evidence of independent review	Moderate	Not cleared in current audit
Daily banking reconciliations not signed as evidence of independent review	Moderate	Not cleared in current audit
No Information Technology Usage Policy	Moderate	Not cleared in current audit
No Information Technology Disaster Recovery Plan	Significant	Not cleared in current audit

- Status of audit issues reported at 2022 interim:

It was noted that issues raised in the previous year were not resolved at the time of the 30 June 2022 interim audit. As a result, the above audit issues from 30 June 2021 were raised again in the 30 June 2022 Interim Management Letter.

Additional findings reported in the 30 June 2022 Interim Management Letter include:

30 June 2022 Interim Findings	Rating	Action by Management
Monthly reconciliation checklist not signed as evidence of independent review	Moderate	Not cleared in current audit
Fixed asset reconciliations not performed on a regular basis	Moderate	Not cleared in current audit

- Audit issues reported in the current audit:

Fair Value of Infrastructure Assets – Frequency of Valuations (Significant)

Although Regulation 17A(4)(b) of the Local Government (Financial Management) Regulations 1996 requires the local government to revalue land, buildings and infrastructures no more than 5 years after the last valuation, we recommend that management consider assessing whether there are trigger events that would indicate movement in these assets annually. Where indicators exist a robust fair value assessment should be performed capturing the requirements of AASB 13 Fair Value Movements. Where an entity undertakes the formal valuation internally it is recommended this assessment be peer reviewed (i.e. review the valuation methodology, inputs and model etc for reasonableness) by an approved independent valuer.

5. Adjustments and unadjusted amounts

Unadjusted amounts:

No unadjusted audit differences identified.

Adjusted amounts:

No adjusted audit differences identified.





6. Audit Report

Refer DRAFT Audit Report attached

- Opinion Qualification Matters (where applicable):
No qualifications to audit opinion.

7. Issues Relevant To 2022 Audit Finalisation

- Signed Financial Report
- Signed Management Representation Letter
- AMD sign off to OAG

8. Issues Relevant To Next Audit

Follow-up on resolution of current and prior year audit findings.

9. Close



Auditor General

INDEPENDENT AUDITOR'S REPORT 2022 Shire of Wagin

To the Councillors of the Shire of Wagin

Opinion

I have audited the financial report of the Shire of Wagin (Shire) which comprises:

- the Statement of Financial Position at 30 June 2022, the Statement of Comprehensive Income by Nature or Type, Statement of Changes in Equity, and Statement of Cash Flows and Rate Setting Statement for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2022 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2022, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to

the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer of the Shire is responsible for:

- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Shire's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

My independence and quality control relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*, the Office of the Auditor General maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Wagin for the year ended 30 June 2022 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

Mark Ambrose
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
xx December 2022

SHIRE OF WAGIN
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

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The Shire of Wagin conducts the operations of a local government with the following community vision:

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

Principal place of business:
2 Arthur Road
WAGIN WA 6315

**SHIRE OF WAGIN
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Wagin for the financial year ended 30 June 2022 is based on proper accounts and records to present fairly the financial position of the Shire of Wagin at 30 June 2022 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the _____ day of _____ 2022

Chief Executive Officer

Name of Chief Executive Officer

SHIRE OF WAGIN
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2022 Actual	2022 Budget	2021 Actual
		\$	\$	\$
Revenue				
Rates	21(a),2(a)	2,422,470	2,430,396	2,369,728
Operating grants, subsidies and contributions	2(a)	2,785,586	1,422,200	2,054,182
Fees and charges	20(c),2(a)	762,553	839,443	802,247
Interest earnings	2(a)	17,338	34,086	20,171
Other revenue	2(a)	339,324	425,546	231,980
		6,327,271	5,151,671	5,478,308
Expenses				
Employee costs		(2,491,587)	(2,875,828)	(2,417,005)
Materials and contracts		(1,243,693)	(1,326,731)	(1,059,284)
Utility charges		(302,409)	(377,293)	(372,713)
Depreciation	10(a)	(2,706,150)	(2,727,261)	(2,622,817)
Finance costs	2(b)	(27,605)	(27,905)	(31,112)
Insurance		(204,189)	(201,777)	(190,012)
Other expenditure	2(b)	(164,625)	(155,204)	(145,928)
		(7,140,258)	(7,691,999)	(6,838,871)
		(812,987)	(2,540,328)	(1,360,563)
Capital grants, subsidies and contributions	2(a)	1,181,295	1,364,052	1,025,945
Profit on asset disposals	10(c)	7,046	9,580	7,969
Loss on asset disposals	10(c)	(1,393)	(8,504)	(19,204)
Fair value adjustments to financial assets at fair value through profit or loss		3,997	0	2,586
		1,190,945	1,365,128	1,017,295
Net result for the period	20(b)	377,958	(1,175,200)	(343,267)
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	15	1,938,000	0	0
Total other comprehensive income for the period	15	1,938,000	0	0
Total comprehensive income for the period		2,315,958	(1,175,200)	(343,267)

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

**SHIRE OF WAGIN
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022**

	NOTE	2022 \$	2021 \$
CURRENT ASSETS			
Cash and cash equivalents	3	2,672,362	3,158,235
Trade and other receivables	5	195,270	241,721
Other financial assets	4(a)	2,030,573	19,925
Inventories	6	52,102	34,903
Other assets	7	43,168	34,896
TOTAL CURRENT ASSETS		4,993,475	3,489,680
NON-CURRENT ASSETS			
Trade and other receivables	5	56,066	51,932
Other financial assets	4(b)	154,759	171,298
Property, plant and equipment	8	21,136,189	19,590,362
Infrastructure	9	103,058,693	103,616,883
TOTAL NON-CURRENT ASSETS		124,405,707	123,430,475
TOTAL ASSETS		129,399,182	126,920,155
CURRENT LIABILITIES			
Trade and other payables	11	199,488	233,319
Other liabilities	12	515,399	244,213
Borrowings	13	74,569	70,889
Employee related provisions	14	403,352	361,196
TOTAL CURRENT LIABILITIES		1,192,808	909,617
NON-CURRENT LIABILITIES			
Borrowings	13	420,772	495,341
Employee related provisions	14	63,545	109,101
TOTAL NON-CURRENT LIABILITIES		484,317	604,442
TOTAL LIABILITIES		1,677,125	1,514,059
NET ASSETS		127,722,057	125,406,097
EQUITY			
Retained surplus		33,914,402	34,116,553
Reserve accounts	24	2,288,741	1,708,631
Revaluation surplus	15	91,518,913	89,580,913
TOTAL EQUITY		127,722,057	125,406,097

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

SHIRE OF WAGIN
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2020		34,512,143	1,656,308	89,580,913	125,749,364
Comprehensive income for the period					
Net result for the period		(343,267)	0	0	(343,267)
Total comprehensive income for the period		(343,267)	0	0	(343,267)
Transfers from reserves	24	223,077	(223,077)	0	0
Transfers to reserves	24	(275,400)	275,400	0	0
Balance as at 30 June 2021		34,116,553	1,708,631	89,580,913	125,406,097
Comprehensive income for the period					
Net result for the period		377,958	0	0	377,958
Other comprehensive income for the period	15	0	0	1,938,000	1,938,000
Total comprehensive income for the period		377,958	0	1,938,000	2,315,958
Transfers from reserves	24	185,500	(185,500)	0	0
Transfers to reserves	24	(765,610)	765,610	0	0
Balance as at 30 June 2022		33,914,402	2,288,741	91,518,913	127,722,057

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

**SHIRE OF WAGIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		2,431,177	2,420,396	2,369,090
Operating grants, subsidies and contributions		2,819,485	1,262,883	2,002,091
Fees and charges		765,935	839,443	798,374
Interest received		17,338	34,086	20,171
Goods and services tax received		0	0	231,980
Other revenue		339,324	425,546	
		6,373,259	4,982,354	5,421,706
Payments				
Employee costs		(2,483,987)	(2,875,828)	(2,299,007)
Materials and contracts		(1,313,995)	(1,251,731)	(1,142,379)
Utility charges		(302,409)	(377,293)	(372,713)
Finance costs		(27,605)	(28,105)	(31,112)
Insurance paid		(204,189)	(201,777)	(190,012)
Other expenditure		(164,625)	(155,204)	(145,928)
		(4,496,810)	(4,889,938)	(4,181,151)
Net cash provided by (used in) operating activities	16(b)	1,876,449	92,416	1,240,558
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	8(a)	(344,632)	(589,172)	(699,727)
Payments for construction of infrastructure	9(a)	(1,448,228)	(1,778,204)	(1,607,100)
Non-operating grants, subsidies and contributions		1,448,810	1,364,052	1,177,578
Proceeds from financial assets at amortised cost		(2,000,000)	0	0
Proceeds from financial assets at amortised cost - self supporting loans		9,888	19,925	19,333
Proceeds from sale of property, plant & equipment	10(c)	42,727	41,000	167,729
Net cash provided by (used in) investing activities		(2,291,435)	(942,399)	(942,187)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	23(a)	(70,889)	(70,889)	(67,403)
Net cash provided by (used In) financing activities		(70,889)	(70,889)	(67,403)
Net increase (decrease) in cash held		(485,875)	(920,872)	230,968
Cash at beginning of year		3,158,235	3,150,035	2,927,268
Cash and cash equivalents at the end of the year	16(a)	2,672,362	2,229,163	3,158,235

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

**SHIRE OF WAGIN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
NET CURRENT ASSETS - At start of financial year - surplus/(deficit)	22(b)	1,247,880	1,283,591	1,149,080
OPERATING ACTIVITIES				
Revenue from operating activities (excluding general rate)				
Rates (excluding general rate)	21(b)	14,298	12,767	12,517
Operating grants, subsidies and contributions		2,785,586	1,422,200	2,054,182
Fees and charges		762,553	839,443	802,247
Interest earnings		17,338	34,086	20,171
Other revenue		339,324	425,546	231,980
Profit on asset disposals	10(c)	7,046	9,580	7,969
Fair value adjustments to financial assets at fair value through profit or loss		3,997	0	2,586
		3,930,142	2,743,622	3,131,652
Expenditure from operating activities				
Employee costs		(2,491,587)	(2,875,828)	(2,417,005)
Materials and contracts		(1,243,693)	(1,326,731)	(1,059,284)
Utility charges		(302,409)	(377,293)	(372,713)
Depreciation		(2,706,150)	(2,727,261)	(2,622,817)
Finance costs		(27,605)	(27,905)	(31,112)
Insurance		(204,189)	(201,777)	(190,012)
Other expenditure		(164,625)	(155,204)	(145,928)
Loss on asset disposals	10(c)	(1,393)	(8,504)	(19,204)
		(7,141,651)	(7,700,503)	(6,858,075)
Non-cash amounts excluded from operating activities	22(a)	2,646,810	2,726,185	2,681,558
Amount attributable to operating activities		(564,699)	(2,230,696)	(1,044,865)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		1,181,295	1,364,052	1,025,945
Proceeds from disposal of assets	10(c)	42,727	41,000	167,729
Proceeds from financial assets at amortised cost - self supporting loans	23(a)	9,888	19,925	19,333
Purchase of property, plant and equipment	8(a)	(344,632)	(589,172)	(699,727)
Purchase and construction of infrastructure	9(a)	(1,448,227)	(1,778,204)	(1,607,100)
		(558,949)	(942,399)	(1,093,820)
Amount attributable to investing activities		(558,949)	(942,399)	(1,093,820)
FINANCING ACTIVITIES				
Repayment of borrowings	23(a)	(70,889)	(70,889)	(67,403)
Transfers to reserves (restricted assets)	24	(765,610)	(642,736)	(275,400)
Transfers from reserves (restricted assets)	24	185,500	185,500	223,077
Amount attributable to financing activities		(650,999)	(528,125)	(119,726)
Surplus/(deficit) before imposition of general rates		(526,767)	(2,417,629)	(1,109,331)
Total amount raised from general rates	21(a)	2,408,172	2,417,629	2,357,211
Surplus/(deficit) after imposition of general rates	22(b)	1,881,405	0	1,247,880

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

SHIRE OF WAGIN
FOR THE YEAR ENDED 30 JUNE 2022
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SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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.

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.

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 that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, and infrastructure.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

2. REVENUE AND EXPENSES

Revenue Recognition

Revenue recognised during the year under each basis of recognition by nature or types of goods or services is provided in the table below:

For the year ended 30 June 2022

Nature or type	Contracts with customers \$	Capital grant/contributions \$	Statutory Requirements \$	Other \$	Total \$
Rates	0	0	2,422,470	0	2,422,470
Operating grants, subsidies and contributions	2,785,586	0	0	0	2,785,586
Fees and charges	0	0	762,553	0	762,553
Interest earnings	0	0	10,023	7,315	17,338
Other revenue	0	0	0	339,324	339,324
Non-operating grants, subsidies and contributions	0	1,181,295	0	0	1,181,295
Total	2,785,586	1,181,295	3,195,046	346,639	7,508,566

For the year ended 30 June 2021

Nature or type	Contracts with customers \$	Capital grant/contributions \$	Statutory Requirements \$	Other \$	Total \$
Rates	0	0	2,369,728	0	2,369,728
Operating grants, subsidies and contributions	2,054,182	0	0	0	2,054,182
Fees and charges	0	0	802,247	0	802,247
Interest earnings	0	0	11,569	8,602	20,171
Other revenue	0	0	0	231,980	231,980
Non-operating grants, subsidies and contributions	0	1,025,945	0	0	1,025,945
Total	2,054,182	1,025,945	3,183,544	240,582	6,504,253

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

2. REVENUE AND EXPENSES (Continued)

	Note	2022 Actual	2022 Budget	2021 Actual
Interest earnings				
Interest on reserve funds		6,685	17,086	6,813
Rates instalment and penalty interest (refer Note 21(e))		10,023	12,000	11,569
Other interest earnings		630	5,000	1,789
		17,338	34,086	20,171
(b) Expenses				
Auditors remuneration				
- Audit of the Annual Financial Report		23,400	20,400	20,400
		23,400	20,400	20,400
Finance costs				
Borrowings	23(a)	27,605	27,905	31,112
		27,605	27,905	31,112
Other expenditure				
Sundry expenses		164,625	155,204	145,928
		164,625	155,204	145,928

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

3. CASH AND CASH EQUIVALENTS

Note	2022	2021
	\$	\$
Cash at bank and on hand	2,672,362	1,449,604
Term deposits	0	1,708,631
Total cash and cash equivalents	2,672,362	3,158,235
Held as		
- Unrestricted cash and cash equivalents	2,383,621	1,449,604
- Restricted cash and cash equivalents	288,741	1,708,631
	2,672,362	3,158,235

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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 financial position.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

Details of restrictions on financial assets can be found at Note 16.

4. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

Other financial assets at amortised cost

Self supporting loans receivable
 Term deposits

Held as

- Unrestricted other financial assets at amortised cost
 - Restricted other financial assets at amortised cost

(b) Non-current assets

Financial assets at amortised cost
 Financial assets at fair value through profit and loss

Financial assets at amortised cost

Self supporting loans receivable

Financial assets at fair value through profit and loss

Units in Local Government House Trust

	2022	2021
	\$	\$
Financial assets at amortised cost	2,030,573	19,925
	2,030,573	19,925
Other financial assets at amortised cost		
Self supporting loans receivable	30,573	19,925
Term deposits	2,000,000	0
	2,030,573	19,925
Held as		
- Unrestricted other financial assets at amortised cost	30,573	19,925
- Restricted other financial assets at amortised cost	2,000,000	0
	2,030,573	19,925
Financial assets at fair value through profit and loss		
Financial assets at amortised cost	76,955	97,491
Financial assets at fair value through profit and loss	77,804	73,807
	154,759	171,298
Financial assets at amortised cost		
Self supporting loans receivable	76,955	97,491
	76,955	97,491
Financial assets at fair value through profit and loss		
Units in Local Government House Trust	77,804	73,807
	77,804	73,807

SIGNIFICANT ACCOUNTING POLICIES

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.

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 19 (i)) due to the observable market rates.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets held for management purposes.

Financial assets at fair value through profit and loss

The Shire classifies the following financial assets at fair value through profit and loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has not elected to recognise fair value gains and losses through other comprehensive income.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 18.

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

5. TRADE AND OTHER RECEIVABLES

Current

Rates receivable
Trade and other receivables
Allowance for credit losses of trade and other receivables
Allowance for credit losses of rates receivables

Note	2022 \$	2021 \$
	77,623	90,464
	147,392	177,620
18(b)	(2,013)	(3,856)
18(b)	(27,732)	(22,507)
	195,270	241,721
	56,066	51,932
	56,066	51,932

Non-current

Pensioner's rates and ESL deferred

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

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

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 18.

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.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

6. INVENTORIES

Current	Note	2022 \$	2021 \$
Fuel and materials		52,102	34,903
		52,102	34,903

The following movements in inventories occurred during the year:

Balance at beginning of year	34,903	34,903
Additions to inventory	17,199	0
Balance at end of year	52,102	34,903

SIGNIFICANT ACCOUNTING POLICIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Land held for resale (Continued)

Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

**SHIRE OF WAGIN
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FOR THE YEAR ENDED 30 JUNE 2022**

7. OTHER ASSETS

	2022	2021
	\$	\$
Other assets - current		
Accrued income	3,376	0
Contract assets	39,792	34,896
	43,168	34,896

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

Contract assets

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

Impairment of assets associated with contracts with customers are detailed at note 2 (b).

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Note	Land \$	Buildings \$	Total land and buildings \$	Furniture and equipment \$	Plant and equipment \$	Total property, plant and equipment \$
Balance at 1 July 2020		3,284,499	14,265,474	17,549,973	234,454	1,956,094	19,740,521
Additions		0	81,347	81,347	134,484	483,896	699,727
Disposals		0	0	0	0	(178,964)	(178,964)
Depreciation	10(a)	0	(375,894)	(375,894)	(31,638)	(263,390)	(670,922)
Balance at 30 June 2021		3,284,499	13,970,927	17,255,426	337,300	1,997,636	19,590,362
Comprises:							
Gross balance amount at 30 June 2021		3,284,499	15,451,421	18,735,920	395,735	2,457,594	21,589,249
Accumulated depreciation at 30 June 2021		0	(1,480,494)	(1,480,494)	(58,435)	(459,958)	(1,998,887)
Balance at 30 June 2021		3,284,499	13,970,927	17,255,426	337,300	1,997,636	19,590,362
Additions		0	176,385	176,385	25,941	142,306	344,632
Disposals		0	0	0	0	(37,074)	(37,074)
Revaluation increments / (decrements) transferred to revaluation surplus		30,101	1,907,899	1,938,000	0	0	1,938,000
Depreciation	10(a)		(379,395)	(379,395)	(42,191)	(278,145)	(699,731)
Balance at 30 June 2022		3,314,600	15,675,816	18,990,416	321,050	1,824,723	21,136,189
Comprises:							
Gross balance amount at 30 June 2022		3,314,600	15,675,816	18,990,416	421,676	2,533,330	21,945,422
Accumulated depreciation at 30 June 2022		0	0	0	(100,626)	(708,607)	(809,233)
Balance at 30 June 2022		3,314,600	15,675,816	18,990,416	321,050	1,824,723	21,136,189

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	2	Market Approach to determine Fair Value using recent observable market data for similar properties	Independent Registered Valuers	June 2022	Rawlinson cost data & cost indices. Building size, material, type & structure. Condition. Useful Life. Restrictions associated with site. Valuer's judgement.
Buildings	2	Market Approach to determine Fair Value using recent observable market data for similar properties	Independent Registered Valuers	June 2022	Rawlinson cost data & cost indices. Building size, material, type & structure. Condition. Useful Life. Restrictions associated with site. Valuer's judgement.
Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.					
During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.					
(ii) Cost					
Furniture and equipment		N/A	Cost	June 2019	N/A
Plant and equipment		N/A	Cost	June 2019	N/a

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

9. INFRASTRUCTURE

(a) Movements in Balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Note	Infrastructure Roads \$	Infrastructure Other \$	infrastructure Drainage \$	Total Infrastructure \$
Balance at 1 July 2020		89,304,296	11,309,120	3,348,262	103,961,678
Additions		1,013,969	593,131	0	1,607,100
Depreciation	10(a)	(1,498,114)	(385,449)	(68,332)	(1,951,895)
Balance at 30 June 2021		88,820,151	11,516,802	3,279,930	103,616,883
Comprises:					
Gross balance at 30 June 2021		93,257,035	12,640,842	3,416,594	109,314,471
Accumulated depreciation at 30 June 2021		(4,436,884)	(1,124,040)	(136,664)	(5,697,588)
Balance at 30 June 2021		88,820,151	11,516,802	3,279,930	103,616,883
Additions		1,174,035	274,192	0	1,448,227
Depreciation	10(a)	(1,518,656)	(419,430)	(68,332)	(2,006,418)
Balance at 30 June 2022		88,475,530	11,371,564	3,211,599	103,058,692
Comprises:					
Gross balance at 30 June 2022		94,431,070	12,915,034	3,416,594	110,762,698
Accumulated depreciation at 30 June 2022		(5,955,540)	(1,543,470)	(204,995)	(7,704,005)
Balance at 30 June 2022		88,475,530	11,371,564	3,211,599	103,058,693

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

(i) Fair Value	Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
	Infrastructure Roads	3	Cost Approach using depreciated replacement cost	Independent Registered Valuers	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
	Infrastructure Other	3	Cost Approach using depreciated replacement cost	Independent Registered Valuers	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
	Infrastructure Drainage	3	Cost Approach using depreciated replacement cost	Independent Registered Valuers	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

10. FIXED ASSETS

(a) Depreciation

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Buildings	8(a)	379,395	377,229	375,894
Furniture and equipment	8(a)	42,191	91,191	31,638
Plant and equipment	8(a)	278,145	271,561	263,390
Infrastructure Roads	9(a)	1,518,656	1,516,845	1,498,114
Infrastructure Other	9(a)	419,430	402,103	385,449
Infrastructure Drainage	9(a)	68,332	68,332	68,332
		2,706,150	2,727,261	2,622,817

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Sealed roads and streets formation pavement seal	not depreciated
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads formation pavement	not depreciated
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping and drainage systems	75 years
Right of use (buildings)	Based on the remaining lease
Right of use (plant and equipment)	Based on the remaining lease
Intangible assets - computer software licence	5 years

(b) Fully Depreciated Assets in Use

The gross carrying value of assets held by the Shire which are currently in use yet fully depreciated are shown in the table below.

	2022 \$	2021 \$
	0	0
Furniture and equipment	524,806	524,806
Plant and equipment	6,500	14,500
	531,306	539,306

SHIRE OF WAGIN
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2022

10. FIXED ASSETS (Continued)

(c) Disposals of assets

	2022 Actual Net Book Value	2022 Actual Sale Proceeds	2022 Actual Profit	2022 Actual Loss	2022 Budget Net Book Value	2022 Budget Sale Proceeds	2022 Budget Profit	2022 Budget Loss	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment	37,074	42,727	7,046	(1,393)	39,924	41,000	9,580	(8,504)	178,964	167,729	7,969	(19,204)
	37,074	42,727	7,046	(1,393)	39,924	41,000	9,580	(8,504)	178,964	167,729	7,969	(19,204)

The following assets were disposed of during the year.

	2022 Actual Net Book Value	2022 Actual Sale Proceeds	2022 Actual Profit	2022 Actual Loss
Plant and Equipment				
Health				
PO5 - Doctor's Vehicle	25,938	24,545	0	(1,393)
Transport				
P08- EHO Vehicle	11,136	18,182	7,046	0
	37,074	42,727	7,046	(1,393)

10. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

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 indicators of impairment annually.

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

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.

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.

Individual assets that are land, buildings, infrastructure and investment properties acquired between scheduled revaluation dates of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next revaluation date in accordance with the mandatory measurement framework.

Revaluation

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

At the end of each period the carrying amount for each asset class is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

Revaluation (continued)

For property, plant and equipment and infrastructure, increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss. Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within depreciation in the Statement of Comprehensive Income and in Note 10(a).

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

11. TRADE AND OTHER PAYABLES

Current

Sundry creditors
 Accrued payroll liabilities
 Bonds and deposits held
 Regional Refuse Group Acrued Funds
 Accrued interest on loans

	2022	2021
	\$	\$
	95,448	141,184
	45,487	34,487
	19,143	17,938
	37,071	37,071
	2,339	2,639
	199,488	233,319

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are initially recognised at fair value when the Shire becomes a party to the contractual provisions of the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year 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 usually 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.

Prepaid rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

13. BORROWINGS

	Note	2022			2021		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		74,569	420,772	495,341	70,889	495,341	566,230
Total secured borrowings	23(a)	74,569	420,772	495,341	70,889	495,341	566,230

Secured liabilities and assets pledged as security

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the Shire of Wagin. Other loans relate to transferred receivables. Refer to Note 5.

The Shire of Wagin has complied with the financial covenants of its borrowing facilities during the 2022 and 2021 years.

SIGNIFICANT ACCOUNTING POLICIES

Borrowing costs

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.

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 19(i)) due to the unobservable inputs, including own credit risk.

Risk

Information regarding exposure to risk can be found at Note 18.

Details of individual borrowings required by regulations are provided at Note 23(a).

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

14. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Annual Leave

Long Service Leave

Non-current provisions

Long Service Leave

	2022	2021
	\$	\$
Annual Leave	197,798	186,133
Long Service Leave	205,554	175,063
	403,352	361,196
Long Service Leave	63,545	109,101
	63,545	109,101
	466,897	470,297

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date

More than 12 months from reporting date

Note	2022	2021
	\$	\$
Less than 12 months after the reporting date	305,000	280,744
More than 12 months from reporting date	161,897	189,553
	466,897	470,297

Expected reimbursements of employee related provisions from other WA local governments included within other receivables

5

15,019

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

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 statement of financial position.

Other long-term employee benefits

Long-term employee benefits provisions 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.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

15. REVALUATION SURPLUS

	2022 Opening Balance	2022 Revaluation Increment	2022 Revaluation (Decrement)	Total Movement on Revaluation	2022 Closing Balance	2021 Opening Balance	2021 Revaluation Increment	2021 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	2,920,241	30,101	0	30,101	2,950,342	2,920,241	0	2,920,241
Revaluation surplus - Buildings	8,319,066	1,907,899	0	1,907,899	10,226,965	8,319,066	0	8,319,066
Revaluation surplus - Plant and equipment	106,181	0	0	0	106,181	106,181	0	106,181
Revaluation surplus - Infrastructure Roads	65,074,533	0	0	0	65,074,533	65,074,533	0	65,074,533
Revaluation surplus - Infrastructure Other	9,744,298	0	0	0	9,744,298	9,744,298	0	9,744,298
Revaluation surplus - infrastructure Drainage	3,416,594	0	0	0	3,416,594	3,416,594	0	3,416,594
	89,580,913	1,938,000	0	1,938,000	91,518,913	89,580,913	0	89,580,913

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

16. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Cash and cash equivalents	3	2,672,362	2,229,163	3,158,235
Restrictions				
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents	3	288,741	2,165,868	1,708,631
- Financial assets at amortised cost	4	2,000,000	0	0
		<u>2,288,741</u>	<u>2,165,868</u>	<u>1,708,631</u>
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Restricted reserve accounts	24	2,288,741	2,165,868	1,708,631
Total restricted financial assets		<u>2,288,741</u>	<u>2,165,868</u>	<u>1,708,631</u>

(b) Reconciliation of Net Result to Net Cash Provided By Operating Activities

Net result		377,958	(1,175,200)	(343,267)
Non-cash items:				
Adjustments to fair value of financial assets at fair value through profit and loss		(3,997)	0	(2,586)
Depreciation/amortisation		2,706,150	2,727,261	2,622,817
(Profit)/loss on sale of asset		(5,653)	(1,076)	11,235
Changes in assets and liabilities:				
(Increase)/decrease in trade and other receivables		42,317	40,000	(36,219)
(Increase)/decrease in other assets		(8,272)	34,896	(5,655)
(Increase)/decrease in inventories		(17,199)	5,000	3,671
Increase/(decrease) in trade and other payables		(33,831)	69,800	(65,857)
Increase/(decrease) in employee related provisions		(3,400)	0	97,089
Increase/(decrease) in other provisions		0	0	3
Increase/(decrease) in other liabilities		271,186	(244,213)	136,905
Non-operating grants, subsidies and contributions		(1,448,810)	(1,364,052)	(1,177,578)
Net cash provided by/(used in) operating activities		<u>1,876,449</u>	<u>92,416</u>	<u>1,240,558</u>

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

Bank overdraft limit				
Bank overdraft at balance date				
Credit card limit		19,000		19,000
Credit card balance at balance date		0		0
Total amount of credit unused		<u>19,000</u>		<u>19,000</u>

Loan facilities

Loan facilities - current		74,569		70,889
Loan facilities - non-current		420,772		495,341
Total facilities in use at balance date		<u>495,341</u>		<u>566,230</u>

Unused loan facilities at balance date

Ordinary Council Meeting

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8 28 March 2023

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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17. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Cr Phillip Blight			
President's annual allowance	12,000	12,000	12,000
Meeting attendance fees	5,375	4,500	5,250
Travel and Telecommunication expenses	1,000	1,000	750
	18,375	17,500	18,000
Cr Greg Ball			
Deputy President's annual allowance	3,000	3,000	3,000
Meeting attendance fees	2,125	1,500	2,188
Travel and Telecommunication expenses	1,684	1,000	1,366
	6,809	5,500	6,554
Cr David Atkins			
Meeting attendance fees	125	1,500	1,500
Travel and Telecommunication expenses	250	500	750
	375	2,000	2,250
Cr Sherryl Chilcott			
Meeting attendance fees	1,687	1,500	2,063
Travel and Telecommunication expenses	1,000	500	750
	2,687	2,000	2,813
CR Bronwyn Heggarty			
Meeting attendance fees	1,938	1,500	2,000
Travel and Telecommunication expenses	1,000	500	750
	2,938	2,000	2,750
Cr Bryan Kilpatrick			
Meeting attendance fees	1,938	1,500	2,250
Travel and Telecommunication expenses	1,000	500	750
	2,938	2,000	3,000
Cr Wade Longmuir			
Meeting attendance fees	1,375	1,500	1,938
Travel and Telecommunication expenses	750	500	750
	2,125	2,000	2,688
Cr Lyn Lucas			
Meeting attendance fees	375	1,500	1,375
Travel and Telecommunication expenses	250	500	750
	625	2,000	2,125
Cr Jason Reed			
Meeting attendance fees	375	1,500	1,125
Travel and Telecommunication expenses	250	500	750
	625	2,000	1,875
Cr Geoff West			
Meeting attendance fees	1,313	1,500	1,625
Travel and Telecommunication expenses	750	500	750
	2,063	2,000	2,375
Cr Dale Lloyd			
Meeting attendance fees	750	0	0
Travel and Telecommunication expenses	750	0	0
	1,500	0	0
Cr Ann O'Brien			
Meeting attendance fees	875	0	0
Travel and Telecommunication expenses	750	0	0
	1,625	0	0
Cr David Reed			
Meeting attendance fees	0	0	375
Travel and Telecommunication expenses	0	0	250
	0	0	625
	42,685	39,000	45,055

Fees, expenses and allowances to be paid or reimbursed to elected council members.

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
President's annual allowance	12,000	12,000	12,000
Deputy President's annual allowance	3,000	3,000	3,000
Meeting attendance fees	18,251	18,000	21,689
Child care expenses	9,434	6,000	8,366
17(b)	42,685	39,000	45,055

(b) Key Management Personnel (KMP) Compensation

The total of compensation paid to KMP of the Shire during the year are as follows:

	2022 Actual	2021 Actual
	\$	\$
Short-term employee benefits	565,849	547,046
Post-employment benefits	66,333	50,301
Employee - other long-term benefits	6,975	6,753
Employee - termination benefits	58,938	0
Council member costs	42,685	45,055
17(a)	740,780	649,155

Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits

These amounts are the current-year's cost of the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent annual leave and long service leave entitlements accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Council member costs

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.



SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

17. RELATED PARTY TRANSACTIONS

(c) Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

In addition to KMP compensation above the following transactions occurred with related parties:

Sale of goods and services
Purchase of goods and services

Amounts outstanding from related parties:

Trade and other receivables

Amounts payable to related parties:

Trade and other payables

	2022 Actual	2021 Actual
	\$	\$
Sale of goods and services	21,203	5,133
Purchase of goods and services	58,082	102,125
Amounts outstanding from related parties:		
Trade and other receivables	3,249	1,697
Amounts payable to related parties:		
Trade and other payables	9,928	13,848

(d) Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel.

ii. Other Related Parties

An associate person of KMP was employed by the Shire under normal employment terms and conditions.

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the Shire.

iii. Entities subject to significant influence by the Shire

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

18. FINANCIAL RISK MANAGEMENT

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rates	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents, term deposits, and Treasury bonds held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
2022					
Cash and cash equivalents	0.05%	2,672,362	0	1,198,046	1,474,316
Financial assets at amortised cost - term deposits	1.10%	2,000,000	2,000,000	0	0
2021					
Cash and cash equivalents	0.10%	3,158,235	1,708,631	908,676	540,928

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2022	2021
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	11,980	9,087

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 23(a).

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

18. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

The Shire's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The Shire is able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2021 or 1 July 2022 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors.

The loss allowance as at 30 June 2022 and 30 June 2021 for rates receivable was determined as follows:

	Less than 1 year past due	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total	Note
30 June 2022						
Rates receivable						
Expected credit loss	15.15%	8.68%	36.16%	0.00%		
Gross carrying amount	29,792	25,548	22,850	-567	77,623	
Loss allowance	4,515	2,306	8,264	12,648	27,732	5
30 June 2021						
Rates receivable						
Expected credit loss		24.64%	16.08%	32.34%		
Gross carrying amount	745	33,501	34,012	22,206	90,464	
Loss allowance	1,598	8,257	5,470	7,182	22,507	5

The loss allowance as at 30 June 2022 and 30 June 2021 was determined as follows for trade receivables.

	Less than 30 days past due	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total	
30 June 2022						
Trade and other receivables						
Expected credit loss	0.00%	0.00%	0.00%	6.78%		
Gross carrying amount	108,713	8,423	588	29,669	147,392	
Loss allowance	0	0	0	2,013	2,013	5
30 June 2021						
Trade and other receivables						
Expected credit loss	0.00%	0.00%	0.00%	8.73%		
Gross carrying amount	118,895	4,613	8,018	46,094	177,620	
Loss allowance	0	0	0	3,856	3,856	5

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

18. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

The loss allowances for trade receivables and contract assets as at 30 June reconcile to the opening loss allowances as follows:

	Rates receivable		Trade and other receivables		Contract Assets	
	2022 Actual	2021 Actual	2022 Actual	2021 Actual	2022 Actual	2021 Actual
Opening loss allowance as at 1 July	\$ 22,507	\$	\$ 3,856	\$	\$ 0	\$
Unused amount reversed	5,225	22,507	(1,843)	3,856	0	0
Closing loss allowance at 30 June	27,732	22,507	2,013	3,856	0	0

Trade receivables and contract assets are written off where there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, the failure of a debtor to engage in a repayment plan with the Shire, and a failure to make contractual payments for a period of greater than 120 days past due.

Impairment losses on trade receivables and contract assets are presented as net impairment losses within operating profit. Subsequent recoveries of amounts previously written off are credited against the same line item.

Contract Assets

The Shire's contract assets represent work completed, which have not been invoiced at year end. This is due to the Shire not having met all the performance obligations in the contract which give an unconditional right to receive consideration. The Shire applies the simplified approach to measure expected credit losses which uses a lifetime expected loss allowance for all contract assets. To measure the expected credit losses, contract assets have been grouped based on shared credit risk characteristics and the days past due. Contract assets have substantially the same risk characteristics as the trade receivables for the same types of contracts. The Shire has therefore concluded that the expected loss rates for trade receivables are a reasonable approximation of the loss rates for the contract assets.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

18. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 16(c).

The contractual undiscounted cash flows of the Shire’s payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
2022					
Trade and other payables	199,488	0	0	199,488	199,488
Borrowings	74,472	277,465	143,404	495,341	495,341
	<u>273,960</u>	<u>277,465</u>	<u>143,404</u>	<u>694,829</u>	<u>694,829</u>
2021					
Trade and other payables	233,319	0	0	233,319	233,319
Borrowings	70,889	302,420	192,921	566,230	566,230
	<u>304,208</u>	<u>302,420</u>	<u>192,921</u>	<u>799,549</u>	<u>799,549</u>

19. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

e) Budget comparative figures

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

f) Superannuation

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Interest earnings

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

i) Fair value hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

j) Impairment of assets

In accordance with Australian Accounting Standards the Shire's cash generating non-specialise assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regularity to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.

k) Initial application of accounting standards

During the current year, no new or revised Australian Accounting Standards and Interpretations were compiled, became mandatory and were applicable to its operations.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-7 Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections

It is not expected these standards will have an impact on the financial report.

20. FUNCTION AND ACTIVITY

(a) Service objectives and descriptions

Shire operations as disclosed in this financial report encompass the following service orientated functions and activities.

Objective	Description
Governance To provide a decision making process for the efficient allocation of resources.	Includes costs associated with elected members, the running costs of the Administration building and associated clerical staff, records management and computer operation costs.
General purpose funding To collect revenue to allow for the provision of services and facilities for the community.	Includes rate revenue and associated costs, general purpose government grants, costs associated with the repayment of Council loans, including reimbursement from government bodies and community organisations, as well as interest earned on Council investments.
Law, order, public safety To provide services to help ensure a safer and environmentally conscious community.	Includes costs associated with fire prevention and control, control of dogs, cats and other animals, abandoned vehicles, enforcement of associated local laws and other aspects of public safety including emergency services.
Health To provide an operational framework for environmental and community health.	Includes costs associated with providing doctor, maternal and infant health services, analytical expenses ie water sampling, and the running of the Regional Health Scheme together with the Shire of Williams and Shire of Dumbleyung.
Education and welfare To provide services and facilities to the elderly, disadvantaged, children and youth of the community.	Includes costs associated with providing a building for daycare, administering and running of the Wagin Homecare Program, including the Commonwealth Home Support Programme and Homecare Packages for clients. Also some assistance to Wagin Frail Aged Lodge.
Community amenities To provide required essential services for the community.	Includes provision for the collection and disposal of residential, commercial and industrial refuse, provide an effective waste recycling service, ongoing maintenance of the Wagin Cemetery and running costs associated with providing public conveniences.
Recreation and culture To establish and effectively manage infrastructure, resources and provide opportunities which will help the social well-being of the community.	Includes costs associated with public halls, the Wagin Memorial Swimming Centre, Wagin Recreation Centre, sportsground maintenance and sportsground buildings / facilities maintenance, the provision of recreational services and programs, library services together with a contribution towards the costs associated with the running of the Wagin Woolorama.
Transport To provide safe, effective and efficient transport services to the community.	Includes construction and maintenance of Council's infrastructure assets including roads, bridges, footpaths, parking facilities, townscape, street trees and street lighting. Also, improvements to Council's plant and the provision of aircraft landing facilities and their associated costs.
Economic services To help promote the Shire and its economic wellbeing.	Includes area promotion, tourism, economic and community development, control of declared flora and fauna, the Rural Town's programme, Landcare, LCDC projects, ongoing maintenance of the Wagin Caravan Park, building control and the provision of standpipes.
Other property and services To monitor and control Council's overhead operating accounts and other miscellaneous items.	Includes private works, town planning schemes and the provision for new residential developments, materials in store, costs associated with employment of the outside works crew, costs associated with the running of all Council plant and other unclassified revenue and expenses.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

20. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses

	2022	2022	2021
	Actual	Budget	Actual
	\$	\$	\$
Income excluding grants, subsidies and contributions			
Governance	21,159	6,000	4,019
General purpose funding	2,621,334	2,638,839	2,459,422
Law, order, public safety	19,891	28,850	36,465
Health	26,150	62,680	60,503
Education and welfare	107,005	133,137	116,522
Community amenities	352,752	369,450	364,942
Recreation and culture	99,385	87,655	79,629
Transport	73,233	65,280	69,171
Economic services	93,011	214,700	135,397
Other property and services	138,808	132,460	108,611
	3,552,728	3,739,051	3,434,681
Grants, subsidies and contributions			
General purpose funding	1,971,075	666,819	1,422,839
Law, order, public safety	158,730	90,094	142,579
Education and welfare	485,046	528,950	319,469
Community amenities	0	0	8,000
Recreation and culture	182,857	202,576	57,778
Transport	1,169,173	1,297,813	1,129,462
	3,966,881	2,786,252	3,080,127
Total Income	7,519,609	6,525,303	6,514,808
Expenses			
Governance	(364,395)	(457,923)	(374,661)
General purpose funding	(425,285)	(413,253)	(283,390)
Law, order, public safety	(326,202)	(259,528)	(301,718)
Health	(168,999)	(267,093)	(258,375)
Education and welfare	(630,035)	(715,720)	(518,810)
Community amenities	(522,903)	(547,210)	(519,368)
Recreation and culture	(1,377,984)	(1,415,522)	(1,327,019)
Transport	(2,777,695)	(2,857,935)	(2,677,991)
Economic services	(244,400)	(389,739)	(315,166)
Other property and services	(303,753)	(376,580)	(281,577)
Total expenses	(7,141,651)	(7,700,503)	(6,858,075)
Net result for the period	377,958	(1,175,200)	(343,267)

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

20. FUNCTION AND ACTIVITY (Continued)

	2022	2022	2021
	Actual	Budget	Actual
(c) Fees and Charges	\$	\$	\$
General purpose funding	68,199	56,000	67,210
Law, order, public safety	14,705	20,350	19,096
Health	6,904	8,680	7,727
Education and welfare	95,172	118,568	95,586
Community amenities	337,867	348,950	345,262
Recreation and culture	73,850	71,355	66,714
Transport	8,328	9,700	15,572
Economic services	91,259	138,000	132,536
Other property and services	66,269	67,840	52,544
	762,553	839,443	802,247
(d) Total Assets	\$	\$	
Governance	2,178,286	4,390,933	
General purpose funding	4,762,235	1,292,824	
Law, order, public safety	458,931	492,542	
Health	904,120	834,174	
Education and welfare	615,697	446,380	
Community amenities	1,326,574	1,032,600	
Recreation and culture	14,042,834	14,772,050	
Transport	102,321,286	101,647,532	
Economic services	505,683	445,456	
Other property and services	2,283,536	1,565,664	
	129,399,182	126,920,155	

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

21. RATING INFORMATION

(a) General Rates

RATE TYPE		2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2020/21		
Rate Description	Basis of valuation	Rate in \$	Number of Properties	Actual Rateable Value *	Actual Rate Revenue	Actual Interim Rates	Actual Back Rates	Actual Total Revenue	Budget Rate Revenue	Budget Interim Rate	Budget Back Rate	Budget Total Revenue	Actual Total Revenue	
Gross Rental Valuations	Gross rental valuation	0.11377	746	7,973,769	907,192	(69)	(99)	907,024	907,193	2,000	1,000	910,193	887,822	
Unimproved Valuations	Unimproved valuation	0.00633	293	230,560,500	1,458,296	1,968	0	1,460,264	1,458,295	2,000	0	1,460,295	1,431,888	
Sub-Total			1,039	238,534,269	2,365,488	1,899	(99)	2,367,288	2,365,488	4,000	1,000	2,370,488	2,319,710	
Minimum payment														
Minimum \$														
Gross Rental Valuations	Gross rental valuation	600	145	278,599	87,000	0	0	87,000	87,000	0	0	87,000	83,520	
Unimproved Valuations	Unimproved valuation	600	85	5,180,775	51,000	0	0	51,000	51,000	0	0	51,000	44,660	
Sub-Total			230	5,459,374	138,000	0	0	138,000	138,000	0	0	138,000	128,180	
			1,269	243,993,643	2,503,488	1,899	(99)	2,505,288	2,503,488	4,000	1,000	2,508,488	2,447,890	
Discounts on general rates (Refer note 21(d))								(97,116)					(90,859)	(90,679)
Total amount raised from general rates								2,408,172					2,417,629	2,357,211
* Rateable value is based on the value of properties at the time the rate is raised.														
(b) Rates (excluding general rates)														
Ex-gratia Rates														
CBH			-	-	14,298	0	0	14,298	12,767	0	0	12,767	12,517	
Sub-Total			0	0	14,298	0	0	14,298	12,767	0	0	12,767	12,517	
Total amount raised from rates (excluding general rates)								14,298					12,767	12,517
(c) Total Rates								2,422,470					2,430,396	2,369,728

The entire balance of rates revenue has been recognised at a point in time in accordance with AASB 1058 *Income for not-for-profit entities*.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

21. RATING INFORMATION (Continued)

(d) Discounts, Incentives, Concessions, & Write-offs

Rates Discounts

Rate or Fee Discount Granted	Type	Discount %	Discount \$	2022 Actual \$	2022 Budget \$	2021 Actual \$	Circumstances in which Discount is Granted
Early Payment Discount	Rate	5.00%		97,116	90,859	90,679	Rate paid in full by the due date - 24 September 2021
				97,116	90,859	90,679	

Waivers or Concessions

Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	Waiver/Concession	Discount %	Discount \$	2022 Actual \$	2022 Budget \$	2021 Actual \$
Betty Terry Theatre	Rate	Concession	50.00%		0	0	404
Betty Terry Theatre	Fee and charge	Concession	50.00%		0	0	163
St Joh Ambulance	Fee and charge	Waiver	100.00%		325	325	325
Wagin Care & Share	Fee and charge	Waiver	100.00%		325	325	325
Wagin CWA	Rate	Waiver	100.00%		1,052	1,000	979
Wagin CWA	Fee and charge	Waiver	100.00%		325	325	325
Waratah Lodge	Fee and charge	Waiver	100.00%		325	325	325
					2,352	2,300	2,846
Total discounts/concessions (Note 21)					99,468	93,159	93,525

Rate or Fee and Charge to which the Waiver or Concession is Granted	Circumstances in which the Waiver or Concession is Granted and to whom it was available	Objects of the Waiver or Concession	Reasons for the Waiver or Concession
Betty Terry Theatre		Rates Payable	To assist and encourage community groups
Betty Terry Theatre	1st Bin Waived, Remaining Payable	Rubbish Charges for 1 Bin	To assist and encourage community groups
St Joh Ambulance	1st Bin Waived, Remaining Payable	Rubbish Charges for 1 Bin	To assist and encourage community groups
Wagin Care & Share	1st Bin Waived, Remaining Payable	Rubbish Charges for 1 Bin	To assist and encourage community groups
Wagin CWA		Rates Payable	To assist and encourage community groups
Wagin CWA	1st Bin Waived, Remaining Payable	Rubbish Charges for 1 Bin	To assist and encourage community groups

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

21. RATING INFORMATION (Continued)

(e) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Single full payment	24/09/2021	0.0	0.00%	7.00%
Option Two				
First instalment	24/09/2021	5.5	5.50%	7.00%
Second instalment	24/01/2022	5.5	5.50%	7.00%
Option Three				
First instalment	24/09/2021	5.5	5.50%	7.00%
Second instalment	24/11/2021	5.5	5.50%	7.00%
Third instalment	24/01/2022	5.5	5.50%	7.00%
Fourth instalment	25/03/2022	5.5	5.50%	7.00%

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Interest on unpaid rates	6,244	8,000	7,917
Interest on instalment plan	3,779	4,000	3,652
Charges on instalment plan	5,137	6,000	4,243
	15,160	18,000	15,812

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

22. RATE SETTING STATEMENT INFORMATION

		2021/22 Budget	2020/21
	2021/22 (30 June 2022 Carried Forward)	(30 June 2022 Carried Forward)	(30 June 2021 Carried Forward)
Note	\$	\$	\$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals	10(c) (7,046)	(9,580)	(7,969)
Less: Fair value adjustments to financial assets at fair value through profit and loss	(3,997)	0	(2,586)
Add: Loss on disposal of assets	10(c) 1,393	8,504	19,204
Add: Depreciation	10(a) 2,706,150	2,727,261	2,622,817
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	(4,134)	0	5,291
Employee benefit provisions	(45,556)	0	44,801
Non-cash amounts excluded from operating activities	2,646,810	2,726,185	2,681,558
(b) Surplus/(deficit) after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserve accounts	24 (2,288,741)	(2,165,868)	(1,708,631)
Less: Financial assets at amortised cost - self supporting loans	4(a) (30,573)	0	(19,925)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	13 74,569	0	70,889
- Employee benefit provisions	325,483	361,195	325,484
Total adjustments to net current assets	(1,919,262)	(1,804,673)	(1,332,183)
Net current assets used in the Rate Setting Statement			
Total current assets	4,993,475	2,460,787	3,489,680
Less: Total current liabilities	(1,192,808)	(656,114)	(909,617)
Less: Total adjustments to net current assets	(1,919,262)	(1,804,673)	(1,332,183)
Net current assets used in the Rate Setting Statement	1,881,405	0	1,247,880

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

23. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual							Budget			
		Principal at	New Loans	Principal	Principal at 30	New Loans	Principal	Principal at	Principal at 1	New Loans	Principal	Principal at
		1 July 2020	During 2020-21	Repayments	June 2021	During 2021-22	Repayments	30 June 2022	July 2021	During 2021-22	Repayments	30 June 2022
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Rec Centre Deelopment	131	49,939	0	(9,909)	40,030	0	(10,553)	29,477	40,030	0	(10,553)	29,477
Swimming Pool Redevelopment	139	214,622	0	(13,322)	201,300	0	(14,016)	187,284	201,300	0	(14,016)	187,284
Staff Housing	137	155,432	0	(13,917)	141,515	0	(14,778)	126,737	141,515	0	(14,778)	126,737
Doctor Housing	138	76,891	0	(10,922)	65,969	0	(11,617)	54,352	65,969	0	(11,617)	54,352
Total		496,884	0	(48,070)	448,814	0	(50,964)	397,850	448,814	0	(50,964)	397,850
Self Supporting Loans												
Wagin Ag Society	141	136,749	0	(19,333)	117,416	0	(19,925)	97,491	117,416	0	(19,925)	97,491
Total Self Supporting Loans		136,749	0	(19,333)	117,416	0	(19,925)	97,491	117,416	0	(19,925)	97,491
Total Borrowings	13	633,633	0	(67,403)	566,230	0	(70,889)	495,341	566,230	0	(70,889)	495,341

* WA Treasury Corporation

Self supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost.
All other loan repayments were financed by general purpose revenue.

Borrowing Interest Repayments

Purpose	Note	Function and activity	Loan Number	Institution	Interest Rate	Actual for year ending 30 June 2022	Budget for year ending 30 June 2022	Actual for year ending 30 June 2021
						\$	\$	\$
Rec Centre Deelopment		Recreation and culture	139	NAB	5.11%	(2,392)	(2,392)	(3,035)
Swimming Pool Redevelopment		Recreation and culture	131	WATC	6.39%	(9,924)	(10,021)	(10,623)
Staff Housing		Other property and services	137	WATC	6.02%	(8,101)	(8,116)	(8,963)
Doctor Housing		Other property and services	138	WATC	6.27%	(3,819)	(3,957)	(4,519)
Total						(24,236)	(24,486)	(27,140)
Self Supporting Loans Interest Repayments								
Wagin Ag Society		Recreation and culture	141	WATC	3.04%	(3,370)	(3,419)	(3,972)
Total Self Supporting Loans Interest Repayments						(3,370)	(3,419)	(3,972)
Total Interest Repayments	2(b)					(27,606)	(27,905)	(31,112)

* WA Treasury Corporation

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

24. RESERVE ACCOUNTS

	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance	2022 Budget Opening Balance	2022 Budget Transfer to	2022 Budget Transfer (from)	2022 Budget Closing Balance	2021 Actual Opening Balance	2021 Actual Transfer to	2021 Actual Transfer (from)	2021 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation/agreement												
(a) Leave Reserve	379,536	56,172	(40,000)	395,708	379,536	3,795	(40,000)	343,331	304,895	74,641	0	379,536
(b) Plant Replacement Reserve Recreation Centre Equipment	287,746	171,557	0	459,303	287,746	173,877	0	461,623	302,669	13,077	(28,000)	287,746
(c) Reserve Aerodrome Maintenance & Development Reserve	12,926	1,825	0	14,751	12,926	1,929	0	14,855	11,479	1,847	(400)	12,926
(d) Municipal Buildings Reserve	17,855	5,885	0	23,740	17,855	8,079	0	25,934	10,629	7,226	0	17,855
(e) Admin Centre Furniture, Equipment & IT Reserve	71,763	139	0	71,902	71,763	718	0	72,481	121,264	499	(50,000)	71,763
(f) Land Development Reserve	10,538	5,020	0	15,558	10,538	5,105	0	15,643	5,515	5,023	0	10,538
(g) Community Bus Reserve	10,753	21	0	10,774	10,753	108	0	10,861	10,709	44	0	10,753
(h) Homecare Reserve	17,430	1,577	0	19,007	17,430	174	0	17,604	16,975	455	0	17,430
(i) Recreation Development Reserve Refuse Site / Waste Management	90,464	17,596	0	108,060	90,464	905	0	91,369	122,789	505	(32,830)	90,464
(j) Reserve Refuse Site Rehabilitation	281,894	30,546	(85,500)	226,940	281,894	32,819	(85,500)	229,213	270,681	61,113	(49,900)	281,894
(k) Reserve Refuse Site Rehabilitation	167,510	41,780	0	209,290	167,510	27,625	0	195,135	136,947	30,563	0	167,510
(l) Reserve	118,546	20,230	0	138,776	118,546	21,186	0	139,732	98,142	20,404	0	118,546
(m) Water Management Reserve	71,077	138	0	71,215	71,077	711	0	71,788	78,255	322	(7,500)	71,077
(n) Electronic Sign Reserve	14,854	29	0	14,883	14,854	149	0	15,003	65,616	270	(51,032)	14,854
(o) CommunityGym Reserve Sportsground Precenct	11,888	7,286	0	19,174	11,888	4,119	0	16,007	12,337	51	(500)	11,888
(p) Redevelopment Reserve Emergney/Bushfire Control	128,324	100,249	(60,000)	168,573	128,324	61,283	(60,000)	129,607	80,906	50,333	(2,915)	128,324
(q) Reserve	6,527	5,543	0	12,070	6,527	65	0	6,592	6,500	27	0	6,527
(r) Community Evernts Reserve	9,000	17	0	9,017	9,000	90	0	9,090	0	9,000	0	9,000
(s) Staff Housing Reserve	0	300,000	0	300,000	0	300,000	0	300,000	0	0	0	0
	1,708,631	765,610	(185,500)	2,288,741	1,708,631	642,737	(185,500)	2,165,868	1,656,308	275,400	(223,077)	1,708,631

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserves - cash/financial assets backed.

In accordance with Council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Leave Reserve	Ongoing	Provide provisions to meet Councils' Long Service and Accrued Annual Leave liabilities to minimise effect on Councils' budget annually.
(b) Plant Replacement Reserve	Ongoing	Provide funds for the ongoing replacement and upgrading of Plant necessary in the performance of Councils' core functions.
(c) Recreation Centre Equipment Reserve	Ongoing	Provide funds for the purchase of equipment, fixtures and fittings at the Wagin Community Recreation Centre.
(d) Aerodrome Maintenance & Development Reserve	Ongoing	Provide funds for major maintenance (eg resealing runway area) and development works (eg runway reconstruction) at the Wagin Airstrip.
(e) Municipal Buildings Reserve	Ongoing	Provide for the upgrading, renovating and restoration of existing Council owned buildings as well as construction of new Council owned buildings.
(f) Admin Centre Furniture, Equipment Reserve	Ongoing	Provide for the purchase of furniture, fittings, equipment and IT requirements in relation to the Council Administration Building.
(g) Land Development Reserve	Ongoing	Provide funds for the purchase and development of land within the Wagin Shire as the need arises and Council see fit.
(h) Community Bus Reserve	Ongoing	Provide funds for the maintenance, upgrade and change-over of the Wagin Community Bus.
(i) Homecare Reserve	Ongoing	Provide funds to meet Homecare staff leave provisions, replacement of plant and equipment and on-going operations of the Homecare program.
(j) Recreation Development Reserve	Ongoing	Provide funds for the expansion, upgrading and development of Council's recreation and sporting facilities.
(k) Refuse Site / Waste Management Reserve	Ongoing	Provide funds for a new waste site, on-going operation with the Shire's waste management and recycling program and working towards zero waste.
(l) Refuse Site Rehabilitation Reserve	Ongoing	Provide funds to rehabilitate the existing refuse site once the site has been decommissioned.
(m) Water Management Reserve	Ongoing	To ensure Council spends the surplus Rural Towns Funds on measures and projects in line with Council's Water Management Plan.
(n) Electronic Sign Reserve	Ongoing	Provide funds for the purchase and installation of an electronic sign in the Wagin townsite in the future.
(o) Community Gym Reserve	Ongoing	Provide funds for the maintenance, upgrade and change-over of the Wagin Community Gym equipment as required.
(p) Sportsground Precinct Redevelopment Reserve	Ongoing	Provide funds for the future Sportsground Precinct Redevelopment.
(q) Emergency/Bushfire Control Reserve	Ongoing	Provide funds for unexpected times of extreme emergency recovery and provide adequate assistance for bushfire requirements.
(r) Community Events Reserve	Ongoing	Provide funds for future Community Events.
(s) Staff Housing Reserve	Ongoing	Provide funds for future staff housing requirements

SHIRE OF WAGIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
Current year findings			
1. Monthly reconciliation checklist		✓	
2. Fixed assets reconciliations		✓	
Findings from prior year audits			
3. Creditors' reconciliations		✓	
4. Daily banking procedures		✓	
5. Information technology usage policy		✓	
6. Information technology disaster recovery plan	✓		

KEY TO RATINGS

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

- Significant** - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However, even if the issue is not likely to impact the audit report, it should be addressed promptly.
- Moderate** - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.
- Minor** - Those findings that are not of primary concern but still warrant action being taken.



SHIRE OF WAGIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

1. Monthly reconciliation checklist

Finding

We noted that key monthly account reconciliations are performed, including debtors, rates, bank and payroll, however the Manager of Finance EOM Checklist is not being signed as evidence of an independent review.

Rating: Moderate**Implication**

Lack of review by an independent senior officer may lead to erroneous or unusual reconciling items not being detected and investigated in a timely manner.

Recommendation

Reconciliations are a key control and should be reviewed by someone independent of the reconciliation function. Reconciliations should be signed off as evidence of an independent review.

Management Comment

The Manager of Finance Checklist is now being signed by the Manger of Finance to confirm all tasks have been performed and reconciled. The form is also being signed by either the Deputy CEO or CEO as evidence of checking of the tasks undertaken.

Responsible Person:

Manager of Finance

Completion Date:

30/06/2022

The above procedure has been fully implemented and EOM checklist are compiled and signed by the Manager of Finance and checked and countersigned by ither ADCEO or ACEO

2. Fixed assets reconciliations

Finding

We noted that fixed assets reconciliations are only being performed at year-end.

Rating: Moderate**Implication**

Infrequent fixed assets reconciliations may lead to erroneous or unusual reconciling items not being detected and investigated in a timely manner.

Recommendation

We recommend performing fixed assets reconciliations monthly and having them signed by the preparer and as evidence of independent review.

Management Comment

SHIRE OF WAGIN**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022****FINDINGS IDENTIFIED DURING THE INTERIM AUDIT**

Fixed asset reconciliations do not appear to have been done on a regular basis in prior financial years and this was noticed by the new Manager of Finance when she commenced the position in February 2022. Monthly fixed asset reconciliations are now being performed as part of the Manager of Finance month end procedures. The reconciliation is signed by the Manager of Finance and by the Deputy CEO or the CEO as evidence of checking.

Responsible Person:

Manager of Finance.

Completion Date:

30/06/2022

The above procedure has been fully implemented and assets are reconciled as part of the month end process with assets been added or disposed of in the month the transaction occurs and reconciliation of the asset register to the GL accounts completed monthly by the Manager of Finance and checked and countersigned by either ADCEO or ACEO



SHIRE OF WAGIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

3. Creditors' reconciliations

Finding

We noted that creditors' reconciliations are performed, however they are not signed off to evidence an independent review has occurred once complete.

A similar finding was issued in 2020-21 and the following management comment was received:

Management Comment

An independent review is carried out though not documented. Management will ensure this is signed off moving forward.

Responsible Person: Manager of Finance

Completion Date: 6 September 2021

Rating: Moderate (2021: Moderate)

Implication

Lack of review by an independent senior officer may lead to erroneous or unusual reconciling items not being detected and investigated in a timely manner.

Recommendation

Reconciliations are a key control and should be reviewed by someone independent of the reconciliation function. Reconciliations should be signed off as evidence of an independent review.

Management Comment

The creditors reconciliation is performed monthly by our finance officer. The reconciliation is checked by the Manager of Finance as part of the month end review. Please see point regarding signing off of the monthly report as evidence of the check, This procedure is now in place.

Responsible Person:

Manager of Finance

Completion Date:

30/06/2022

The above procedure is in place and the monthly reconciliation is signed by the officer carrying out the reconciliation. It is then checked and signed by the Manager of Finance and forms part of the month end process which is checked and countersigned by the ADCEO or ACEO

SHIRE OF WAGIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

4. Daily banking procedures

Finding

During our receipts testing, we noted that the daily banking reconciliations at the administration office are not signed as evidence of an independent review. Furthermore, we noted that the daily banking summaries for each cash collection site are not signed as evidence of an independent review.

A similar finding was issued in 2020-21 and the following management comment was received:

Management Comment

An independent review is carried out though not documented. Management will ensure this is signed off moving forward.

Responsible Person: Manager of Finance

Completion Date: 6 September 2021

Rating: Moderate (2021: Moderate)

Implication

Increased risk of error or fraud due to lack of an independent review.

Recommendation

End of day reconciliations are a key control and should be reviewed by someone independent of the reconciliation function. These reconciliations should be signed off as evidence of an independent review.

Management Comment

Daily receipting is reconciled by front office staff and then checked by our rates/payroll officer daily. The front office person responsible for balancing the daily takings signs the form and it is countersigned when checked by our rates/payroll officer. Any monies banked by other departments, e.g homecare, caravan park, rec centre, swimming pool, refuse site, have a summary form that is signed by the person who is bringing in the cash and countersigned by the front office staff member doing the receipting as evidence of checking funds received and receipted.

A review of these procedures has been carried out with all relevant staff to ensure the procedure is being adhered to.

Responsible Person:

Deputy CEO

Completion Date:

30/06/2022

The above process is in place and the daily banking paperwork is signed by the front office staff member completing the daily banking and balancing process. This is then checked and countersigned by the rates/payroll officer

SHIRE OF WAGIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

5. Information technology usage policy

Finding

We noted that the Shire does not have an Information Technology (IT) Usage Policy. An IT Usage Policy would outline the rules and guidelines with respect to appropriate use of the Shire's IT resources.

A similar finding was issued in 2020-21 and the following management comment was received:

Management Comment

Management will endeavour to prepare an Information Technology (IT) Usage Policy.

Responsible Person: Deputy Chief Executive Officer

Completion Date: 28 February 2022

Rating: Moderate (2021: Moderate)

Implication

In the absence of an effective policy on IT usage, there is an increased risk of inefficient use of the Shire's resources.

Recommendation

We recommend that management develop and implement a policy to ensure that users of IT systems make the best use of the Shire's resources. This policy should be communicated to staff and monitored on an ongoing basis.

Management Comment

As advised by email 3 June 2022, there is no IT usage policy. However, the subject matter is being prepared and my expectation is to present to Council as policy in the latter quarter of 2022. The Shire of Wagin is participating in a cyber-security project on behalf of the sector (through insurer LGIS) and will review all IT arrangement via managed services tender process late this year.

Responsible Person: Deputy Chief Executive Officer

Completion Date: 25 October 2022

*Item taken to the September 2022 Ordinary Council Meeting – See attached minutes – item 12.2.3
Policy adopted by council*

SHIRE OF WAGIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

6. Information technology – disaster recovery plan

Finding

We noted that the Shire has no formal disaster recovery plan in place in respect to information technology systems.

A similar finding was issued in 2020-21 and the following management comment was received:

Management Comment

Management will endeavour to prepare a formal Disaster Recovery Plan.

Responsible Person: Deputy Chief Executive Officer

Completion Date: 28 February 2022

Rating: Significant (2021: Moderate)**Implication**

Without a disaster recovery plan, it is likely to be more difficult to recover from an incident or crisis in a timely and effective manner. There is an increased risk that key business functions will remain out of operation for extended periods of time following a major incident.

Recommendation

We recommend that management develop and document a disaster recovery plan based on the Shire's business continuity plan, detailing the steps to be taken to recover operations.

The plan should be communicated to staff and tested on a periodic basis to ensure that staff are familiar with their responsibilities. This should also include testing of the IT system backups.

Management Comment

As advised by email 3 June 2022, there is no local document for recovery and all recovery plans are held by IT managed services provider. With the development of IT usage policy; participation in a cyber-security project on behalf of the sector (through insurer LGIS); and the review of all IT arrangements via managed services tender process later this year, a recovery framework will be developed.

Responsible Person: *Deputy Chief Executive Officer*

Completion Date: *31 January 2023*

I Item taken to the September 2022 Ordinary Council Meeting – See attached minutes – item 12.2.4 Council support the preparation of a business continuity plan to cover information and communication technology and adopted a Statement of Intent to guide the planning

SHIRE OF WAGIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
1. Fair value of Infrastructure Assets	✓		

Key To Ratings

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

- Significant** - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However, even if the issue is not likely to impact the audit report, it should be addressed promptly.
- Moderate** - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.
- Minor** - Those findings that are not of primary concern but still warrant action being taken.

SHIRE OF WAGIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

1. Fair Value of Infrastructure Assets - Frequency of Valuations

Finding

The Shire of Wagin has not performed an assessment to determine whether its infrastructure assets represent fair value for the year ended 30 June 2022.

Rating: Significant**Implication**

Without a robust assessment of fair value of the Shire of Wagin's Infrastructure Assets there is a risk that the fair value of infrastructure assets may not have been assessed adequately and in compliance with *AASB 13 Fair Value Measurement*, as well as Regulation 17A(4)(b) of the Local Government (Financial Management) Regulations 1996 (the Regulations).

Recommendation

The Shire of Wagin consider implementing as part of the preparation of financial statements a formal robust process to determine whether indicators exist annually, that would trigger a requirement to perform a formal revaluation of Infrastructure Assets. Where indicators exist, a robust fair value assessment should be performed capturing the requirements of *AASB 13 Fair Value Movements*. This process is to ensure that the Shire of Wagin's infrastructure assets are recorded at fair value in compliance with *AASB 13 Fair Value Measurement* and the Regulations.

This may entail obtaining relevant input from an independent valuer as to whether or not they consider there are any prevailing market factors which may indicate that the fair values of relevant assets are likely to have been impacted to any significant / material extent from the prior year. Where a fair value assessment has been performed internally, the Shire of Wagin may consider having this assessment peer reviewed by an independent valuer to obtain assurance over the valuation methodology applied, inputs and the reasonableness of the valuation model applied.

Management comment***Fair Value of infrastructure assets.***

Section 6.10 9c) of the Local Government Act 1995 says regulations may provide for the management by a local government of its assets, liabilities and revenue.

Regulation 17A of the Local Government (Financial Management) Regulations 1996 addresses the Valuation of certain assets for financial reports; in particular, at (1) a definition of fair value; and at (2) (a) (iii) the requirement to show in each financial report the fair value of all of the non-financial assets of the local government.

Regulation 17A (4) (a) requires the local government to revalue assets nominated at 17A (2) where the local government is of the opinion that the fair value of the asset is materially different from its carrying amount; and, at (b), in any event, within a period no more than 5 years after the day on which the asset was last valued or revalued.

The Shire of Wagin has valued or revalued non-financial assets and is compliant with 17A (4) (b) in that all non-financial assets have been valued or revalued within five years, as follows (class and financial year):



SHIRE OF WAGIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

- *Land and Buildings 2021 / 22*
- *Plant and equipment 2018 / 19*
- *Roads and infrastructure 2017 / 18*

Roads and Infrastructure are programmed for assessment in 2022/23.

The auditor's management letter makes the following Finding:

1. **Finding:** *'The Shire of Wagin has not performed an assessment to determine its infrastructure assets represent fair value for the year ended 30 June 2022'.*

Response by management:

The assessment is not required by regulation 17A (4) (b) for the year ended 30 June 2022.

The auditor's (Risk) Rating assigned to the Finding is:

2. Rating: Significant

'Implication' *'without a robust assessment of fair value of the Shire of Wagin's infrastructure assets there is a risk that the fair value of infrastructure assets may not have been assessed adequately and in compliance with AASB 13 Fair Value Measurement as well as Regulation 17A (4) (b) of the Local Government (Financial Management) Regulations 1996 (the Regulations)'.*

Response by Management:

The Shire of Wagin is compliant in both respects. However, it is recognised that compliance can be at odds with the management of risk. Risk may be elevated despite compliance and risk mitigation could be applied in addition to compliant actions. It is recognised that appropriate indicators may inform the local government opinion as to whether fair value is materially different to the available assessment.

The Shire of Wagin is concerned that a Significant Risk Rating is applied to an activity that is compliant with regulations. This appears to be a statement that is not aligned with assessment requirements.

The Shire of Wagin recommends that changes to regulations be pursued through appropriate regulatory channels.

The auditor's management letter included the following recommendation:

Recommendation (summarised)

'(That) the Shire of Wagin consider implementing a formal robust process to determine annual indicators that would trigger formal revaluation.'

Response by Management:

SHIRE OF WAGIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

The Shire of Wagin will complete valuation / revaluations in accordance with regulations and the Standard.

I do note the AASB exposure draft ED320 of earlier this year and the likely change this will bring for not for profit entities, of which local governments will be included. I am confident the Shire of Wagin will respond professionally and appropriately to the changes in Standards and any subsequent regulatory amendment.

The Shire of Wagin will consider what mechanisms will add value to financial statements and assist in the mitigation of risk. It is the intention of management to manage risk appropriately and seek best practice as soon as practicable.

However, where the auditor recommendation may be good business practice but not a regulatory requirement there is a case for sector examination of the issue. This may result in change to regulations, industry support or changes in approach.

The Shire of Wagin accepts the recommendation but believes the rating misjudged as Significant and more correctly Moderate.

*Ian McCabe FCPA
Acting Chief Executive Officer
2 December 2022*

Responsible person:

Ian McCabe

Completion date:

2 December 2022



7. GENERAL BUSINESS

Nil

8. CLOSURE

There being no further business the Chairperson thanked those in attendance and closed the meeting at 11.35 am.

I certify that this copy of the Minutes is a true and correct record of the meeting held on 8 December 2022

Signed:

.....
Presiding Elected Member

Date:

.....



6. CORRESPONDENCE AND REPORTS

6.1 2022 COMPLIANCE AUDIT RETURN (CAR)

PROPONENT:	Not Applicable
OWNER:	Not Applicable
LOCATION/ADDRESS:	Not Applicable
AUTHOR OF REPORT:	Chief Executive Officer
SENIOR OFFICER:	Not Applicable
DATE OF REPORT:	9 March 2023
PREVIOUS REPORT(S):	21 January 2022
DISCLOSURE OF INTEREST:	NIL
FILE REFERENCE:	FM.AD.2
ATTACHMENTS:	1. Compliance Audit Return (CAR), calendar year 2022.

OFFICER RECOMMENDATION/COMMITTEE RESOLUTION

Moved Cr G R Ball

Seconded Cr S M Chilcott

1. That the Audit Committee receives and accepts the 2022 Compliance Audit Return; and,
2. That the Audit Committee recommend to Council the adoption of the 2022 Compliance Audit Return; that a copy be certified by the President and CEO; and that Council authorise its submission with council's resolution to the Department of Local Government, Sport and Cultural Industries.

Carried by Absolute Majority 4/0

BRIEF SUMMARY

The preparation of an annual Compliance Audit Return is required under regulation 14 of the Local Government (Audit) Regulations 1996 ('the regulations').

BACKGROUND/COMMENT

Regulation 14 (1) of the regulations states that a local government is to carry out a compliance audit for the period 1 January to 31 December each year.

Further, at 14 (3A), the local government's audit committee is to review the compliance audit return (CAR) and is to report to council the results of that review.

Consequently, the CAR is to:

- a) be presented to council at a meeting of council; and
- b) adopted by the council; and
- c) recorded in the minutes of the meeting at which it is adopted.



(Reg. 14 (3), refers).

Regulation 15, Local Government (Audit) Regulations 1996 requires a certified copy of the CAR and the relevant section of the minutes (with any supplementary information required) to be submitted to the Departmental CEO by 31 March in the year following the period the CAR refers to (i.e., 31 March 2023).

CONSULTATION/COMMUNICATION

Department of Local Government, Sport and Cultural Industries; audit committee members.

STATUTORY/LEGAL IMPLICATIONS

Regulation 14 and 15, Local Government (Audit) Regulations 1996.

POLICY IMPLICATIONS

Compliance is a key pillar in the delivery of good governance; a number of council policies apply in the preparation of informing documents to this return, including A.9 Elected Member Records Management; A.18 Asset Management; A.21 Continuing Professional Development – Elected Members; A.26 Legislative Compliance; A.27 Standard for CEO Recruitment, Performance and Termination; C.1 Standing Committees; all finance policies.

FINANCIAL IMPLICATIONS

There is no direct financial implication to this item.

STRATEGIC IMPLICATIONS

Good governance and compliance supports confidence in Council operations and strategy.

VOTING REQUIREMENTS

Absolute Majority



Wagin – Compliance Audit Return

Commercial Enterprises by Local Governments				
No	Reference	Question	Response	Comments
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2022?	N/A	
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2022?	N/A	
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2022?	N/A	
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2022?	N/A	
5	s3.59(5)	During 2022, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	

Delegation of Power/Duty				
No	Reference	Question	Response	Comments
1	s5.16	Were all delegations to committees resolved by absolute majority?	N/A	
2	s5.16	Were all delegations to committees in writing?	N/A	
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?	N/A	
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A	
5	s5.18	Has council reviewed delegations to its committees in the 2021/2022 financial year?	N/A	
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?	Yes	



7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes	
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	N/A	
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes	
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2021/2022 financial year?	Yes	
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?	Yes	

Disclosure of Interest				
No	Reference	Question	Response	Comments
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes	
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?	N/A	
3	s5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?	Yes	
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes	
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2022?	Yes	
6	s5.77	On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return?	Yes	



7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?	Yes	
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Yes	
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?	Yes	
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes	
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?	Yes	
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes	
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people?	Yes	
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes	
15	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes	
16	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A	



17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?	N/A	
18	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates within 3 months of the prescribed model code of conduct coming into operation (3 February 2021)?	Yes	
19	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995?	No	
20	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?	Yes	
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employee of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Yes	

Disposal of Property				
No	Reference	Question	Response	Comments
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?	Yes	
2	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?	Yes	



Elections				
No	Reference	Question	Response	Comments
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?	Yes	
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?	N/A	
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?	Yes	

Finance				
No	Reference	Question	Response	Comments
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995?	Yes	
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority?	N/A	
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2022 received by the local government by 31 December 2022?	Yes	
4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995	Yes	



		required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?		
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A	
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?	Yes	
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2022 received by the local government within 30 days of completion of the audit?	Yes	

Local Government Employees				
No	Reference	Question	Response	Comments
1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?	Yes	
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	Yes	Acknowledging that I was a candidate as CEO, I personally presented all truthful detail and to the best of my knowledge the council, previous CEO and other parties did likewise.
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?	Yes	
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	Yes	As an incoming CEO after this period, 'to the best of my knowledge.'
5	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A	As an incoming CEO after this period, 'to the best of my knowledge.'



Official Conduct				
No	Reference	Question	Response	Comments
1	s5.120	Has the local government designated an employee to be its complaints officer?	Yes	
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995?	N/A	
3	S5.121(2)	Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995?	Yes	
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes	

Tenders for Providing Goods and Services				
No	Reference	Question	Response	Comments
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Yes	
2	s3.57 F&G Reg 11	Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?	Yes	
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	Yes	



4	F&G Reg 12	Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	Yes	
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?	Yes	
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?	Yes	
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes	
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	No	
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Yes	
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes	
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?	Yes	
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	No	
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	Yes	



14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?	Yes	
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?	No	
16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A	
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A	
18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?	N/A	
19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A	
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A	
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?	N/A	



Integrated Planning and Reporting				
No	Reference	Question	Response	Comments
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	23/08/2022 Inputs to the first half 2022 review were not sufficient to guide strategic decisions and a desktop review was conducted to complete the exercise after 1 July 2022. This will be reviewed again after community consultation in 2023.
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	27/07/2021 The Corporate Business Plan will be reviewed in 2023.
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?	Yes	

Optional Questions				
No	Reference	Question	Response	Comments
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2022? If yes, please provide the date of council's resolution to accept the report.	Yes	28/07/2020
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2022? If yes, please provide date of council's resolution to accept the report.	Yes	28/07/2020



3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?	Yes	
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government’s website, a policy dealing with the attendance of council members and the CEO at events?	Yes	
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government’s website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?	Yes	
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2021/2022 financial year and publish it on the local government’s official website by 31 July 2022?	Yes	
8	s6.4(3)	By 30 September 2022, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2022?	Yes	
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes	

Chief Executive Officer

Date



Department of
**Local Government, Sport
and Cultural Industries**

Mayor/President

Date



7. GENERAL BUSINESS

Nil

8. CLOSURE

There being no further business the Chairperson thanked those in attendance and closed the meeting at 5.43 pm.

I certify that this copy of the Minutes is a true and correct record of the meeting held on 14 March 2023

Signed:

.....
Presiding Elected Member

Date:

.....



The Shire President, within his capacity as the Shire President, gave approval for the urgent item to be tabled at the meeting.

13.1 APPOINTMENT OF FIRE WEATHER OFFICERS

PROPONENT:	Chief Bush Fire Control Officer, Ross Goldsmith
OWNER:	Not Applicable
LOCATION/ADDRESS:	Whole of District
AUTHOR OF REPORT:	Ian McCabe, Chief Executive Officer
SENIOR OFFICER:	Not Applicable
DATE OF REPORT:	28 March 2023
PREVIOUS REPORT(S):	Not Applicable
DISCLOSURE OF INTEREST:	NIL
FILE REFERENCE:	ES.PE.1
STRATEGIC DOCUMENT REFERENCE:	Key Result Area 5.4 Support volunteering; Key Result Area 5.5 A responsive Council.
ATTACHMENTS:	NIL

OFFICER RECOMMENDATION/4945 COUNCIL RESOLUTION

Moved Cr G R Ball

Seconded Cr S M Chilcott

That Council:

1. Appoint the Chief Bush Fire Control Officer, Mr Ross Goldsmith, to the office of fire weather officer, in accordance with s. 38 (8) of the Bush Fires Act 1954; and,
2. Appoint the Deputy Bush Fire Control Officers, Xavier White and Anthony Rowell, in order of seniority, as deputy fire weather officers, in accordance with s. 38 (10) of the Bush Fires Act 1954; and,
3. Request the Chief Executive Officer to give notice of these appointments for local publication; and, to the Fire and Emergency Services Commissioner, to be published in the Government Gazette, in accordance with S. 38 (13) of the Bush Fires Act 1954.

Carried 8/0



BRIEF SUMMARY

The Chief Bush Fire Control Officer (CBFCO) Ross Goldsmith has requested the gazettal of fire weather officers. This will allow for the 'good-will' approval of bush fire permits where local conditions contra-indicate Bureau of Meteorology fire weather notices.

BACKGROUND/COMMENT

The Bush Fires Act 1954 ('the Act') has various mechanisms to mitigate the risk of fire and manage fire events. These include the appointment of fire control officers, the issuing of permits to burn and the observation of fire weather warnings including bans. The national harmonisation of fire weather warnings has required some reassessment of Western Australian fire management, and this has increased the importance of fire weather officers.

Specifically, section 38 (17) of the Act provides certain persons the power to issue a permit or authorise burning under a permit despite the fire weather warning issued for the day. This is to recognise that local conditions may differ from the assessment of the Bureau of Meteorology at Perth. Such 'good-will' decisions made by suitably experienced and appointed officers are protected for the purposes of the Act (reference can also be made to s. 37 of the Fire and Emergency Services Act 1998, detailing protections from personal and vicarious liability).

- (17) A fire weather officer of an approved local government, or a deputy of that fire weather officer while acting in the place of that officer, may authorise a person who has received a permit under section 18(6)(a), to burn the bush in the district of the local government notwithstanding that for any day, or any period of a day, specified in the notice the fire danger forecast issued by the Bureau of Meteorology in Perth, in respect to the locality where the bush proposed to be burnt is situated, is "catastrophic", "extreme" or "high", and upon the authority being given the person, if the person has otherwise complied with the conditions prescribed for the purposes of section 18, may burn the bush.
- (18) Subsections (6) to (18) do not authorise the burning of bush —
 - (a) during the prohibited burning times; or
 - (b) during the period in which, and in the area of the State in respect of which, a total fire ban is declared under section 22A to have effect.

For the purposes of section 38 Bush Fires Act 1954, the Shire of Wagin was gazetted as an approved local government 31 December 1958 (sub-section (7) refers).



An approved local government may appoint **senior** fire control officers to the office of fire weather officer (s.38 (8)) but where more than one is appointed, the specific area of their authority must be gazetted (sub-section 9 refers).

In consultation with the Chief and Deputy Bush Fire Control Officer, it is the local assessment that appointing multiple fire weather officers as fire weather officers could cause problems of identifying areas of **exclusive control** in compliance with sub-section 9. Accordingly, the advice to council is to appoint one senior fire control officer as the fire weather officer for the entire district (that being the Chief Bush Fire Control Officer); and to use the deputy provisions of the Act to provide support where warranted (sub-sections (10) and (11) refers).

On approval of the fire weather officers, Council's Decision is published locally and in the Government Gazette by the Department of Fire and Emergency Services Commissioner (refer to sub-section 13).

- (7) If it appears to the FES Commissioner that the standard of efficiency of a local government in fire prevention and control justifies the FES Commissioner doing so, the FES Commissioner, by notice published in the *Government Gazette* —
 - (a) may approve the local government as one to which subsections (6) to (18) apply; and
 - (b) may from time to time cancel or vary any previous approval given under this subsection.
- (8) An approved local government may appoint to the office of fire weather officer such number of senior bush fire control officers as it thinks necessary.
- (9) Where more than one fire weather officer is appointed by a local
- (10) An approved local government may appoint one or more persons, as it thinks necessary, to be the deputy or deputies, as the case may be, of a fire weather officer appointed by the local government and where 2 or more deputies are so appointed they shall have seniority in the order determined by the local government.
- (11) Where the office of a fire weather officer is vacant or whilst the occupant is absent or unable to act in the discharge of the duties of the office, any deputy appointed in respect of that office under subsection (10) is, subject to subsection (12), entitled to act in the discharge of the duties of that office.



- (13) The local government shall give notice of an appointment made under subsection (8) or (10) to the FES Commissioner and cause notice of the appointment to be published at least once in a newspaper circulating in its district and the FES Commissioner shall cause notice of the appointment to be published once in the *Government Gazette*.

CONSULTATION/COMMUNICATION

Chief Bush Fire Control Officer, Ross Goldsmith; Deputy Chief Bush Fire Control Officer, Xavier White; Shire President, Cr Phillip Blight; Narrogin Regional Office, Department of Fire and Emergency Services; Siobhan Turner, Senior Legislation Officer, Legal and Legislative Services, Department of Fire and Emergency Services.

STATUTORY/LEGAL IMPLICATIONS

Fire and Emergency Services Act 1998, s.37; Bush Fires Act 1954 s.38 (6) to (18).

POLICY IMPLICATIONS

There is no direct Council policy relevant to this item.

FINANCIAL IMPLICATIONS

This item creates no identified financial implications to the Shire of Wagin; this item does address the mitigation of significant risk by the appointment of fire weather officers, and this may reduce or eliminate significant potential financial loss to landowners and the shire.

STRATEGIC IMPLICATIONS

The support of fire volunteers is of critical importance to the district and local government.

VOTING REQUIREMENTS

Simple majority



10 FINANCIAL REPORTS

10.1 FINANCIAL REPORTS – FEBRUARY 2023

PROPONENT:	Manager of Finance
OWNER:	Shire of Wagin
LOCATION/ADDRESS:	Shire of Wagin
AUTHOR OF REPORT:	Jenny Goodbourn, Manager of Finance
SENIOR OFFICER:	Ian McCabe, Chief Executive Officer
DATE OF REPORT:	10 March 2023
PREVIOUS REPORT(S):	16 February 2023
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	FM.FI.1
STRATEGIC DOCUMENT REFERENCE	Approved Budget 2022 / 23
ATTACHMENTS:	1. Monthly Financial Report

OFFICER RECOMMENDATION/4946 COUNCIL RESOLUTION

Moved Cr B L Kilpatrick

Seconded Cr W J Longmuir

That Council:

1. Adopts the Financial Report for the period ending 28 February 2023 as presented.

Carried 8/0

BRIEF SUMMARY

The February 2023 Monthly Financial Report is attached for Council to review and adopt.

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 financial position of the Shire remains strong with cashflows from grants and rates tracking on schedule.

The Adjusted Net Current Assets figure as at the 28 February 2023 is \$2,992,445 compared to \$2,401,355 in February 2022.

Payment of 2022/2023 rates have been strong with \$2,611,847 being collected by the end of February which equates to 94.4%. Following the issue of final notices



ratepayers who did not respond or enter into a payment arrangement have been referred to debt collection for recovery action. Those who set-up a payment plan are being monitored to ensure compliance with the agreed terms. The fourth instalment remains for those who have elected to pay by instalment – this falls due 14 April. Total rates outstanding are \$205,273.

Shire has a total of \$4,232,711 invested in interest bearing accounts which are currently earning interest of 3.3% on Treasury OCDF (\$1,922,554) and 3.12% on Treasury Reserve Term Deposit (\$2,000,000) and 0.95% Telnet Saver (\$310,157).

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 2022/23 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 Statement of Financial Activity)
For the Period Ended 28 February 2023

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Note 10	Grants and Contributions
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Note 12	Budget Amendments
Chart of Accounts - Detail	

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

KEY INFORMATION

Items of Significance

The material variance adopted by the Shire of Wagin for the 2022/23 year is \$20,000. A full listing and explanation of all items considered of material variance is disclosed in Note 2. The following selected items highlight significant income and expenditure for the 2022/23 financial year.

	% Completed	Annual Budget	YTD Actual
Capital Expenditure			
Buildings	13%	230,930	30,992
Plant & Equipment	114%	465,486	531,099
Furniture & Equipment	86%	100,571	86,381
Infrastructure - Roads	43%	1,791,701	773,598
Footpaths	0%	88,825	0
Infrastructure - Other	28%	281,070	79,547
Grants, Subsidies and Contributions			
Operating Grants, Subsidies and Contributions	80%	1,191,693	948,862
Non-operating Grants, Subsidies and Contributions	115%	1,298,117	1,496,133
Rates Levied	100%	2,520,969	2,513,508

% Compares current ytd actuals to annual budget

Financial Position	* Note	This Time Last Year 28 Feb 2022	Year to Date Actual 28 Feb 2023
Adjusted Net Current Assets	125%	\$ 2,401,355	\$ 2,992,445
Cash and Equivalent - Unrestricted	122%	\$ 2,510,712	\$ 3,074,897
Cash and Equivalent - Restricted	135%	\$ 1,711,283	\$ 2,310,157
Receivables - Rates	106%	\$ 193,392	\$ 205,273
Receivables - Other	81%	\$ 70,484	\$ 56,971
Payables	106%	\$ 141,477	\$ 149,808

** Note: Compares current ytd actuals to prior year actuals at the same time*

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 15 December 2021
Prepared by: Manager of Finance
Reviewed by: Chief Executive Officer

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of Local Government (Financial Management) Regulations 1996, Regulation 34 . Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities and to the extent they are not in-consistent with the Local Government Act 1995 and accompanying regulations), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. 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 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 Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 11.

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

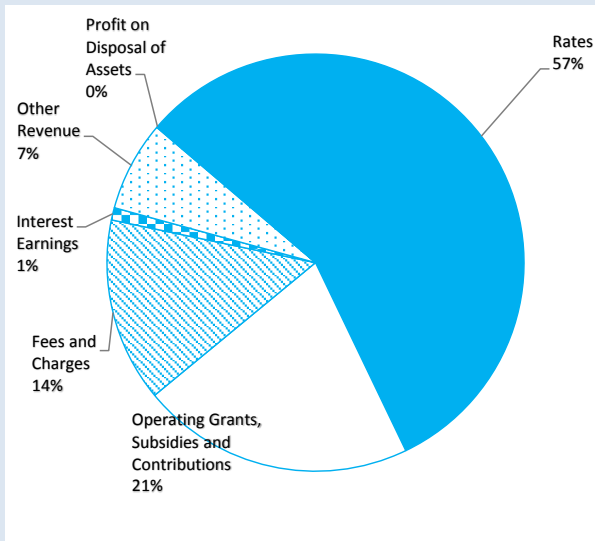
CRITICAL ACCOUNTING ESTIMATES

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 that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

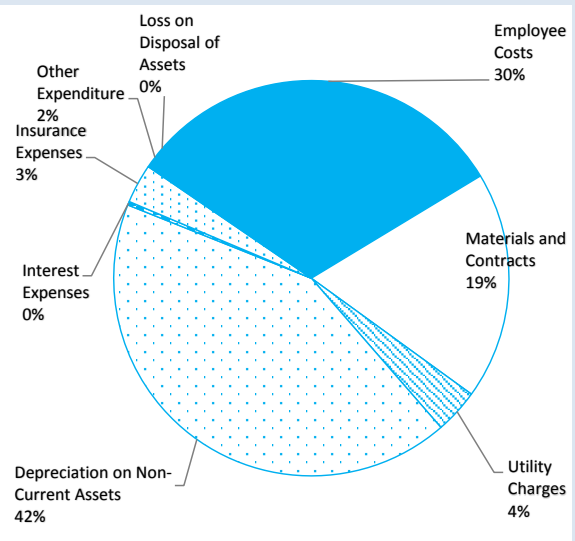
ROUNDING OFF FIGURES

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

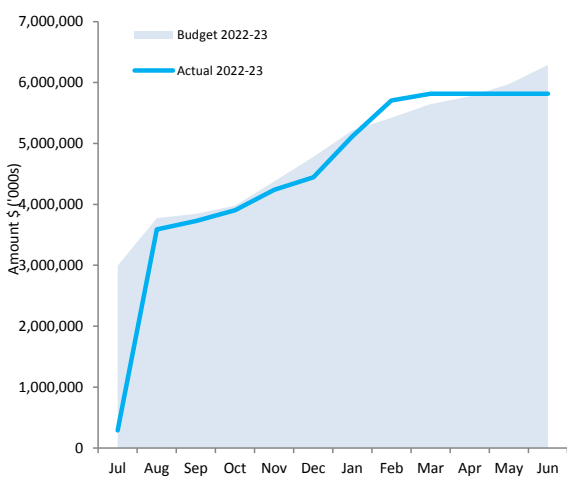
OPERATING REVENUE



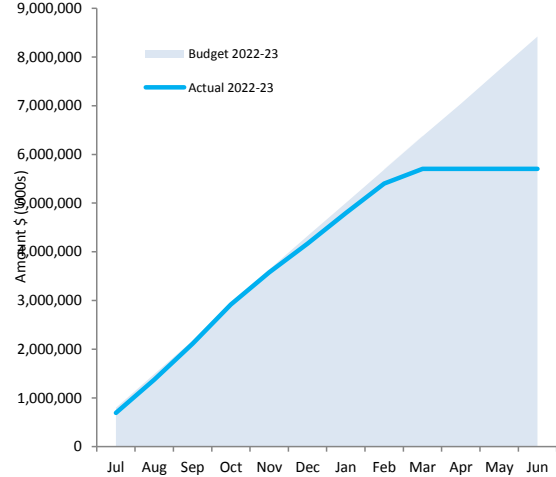
OPERATING EXPENSES



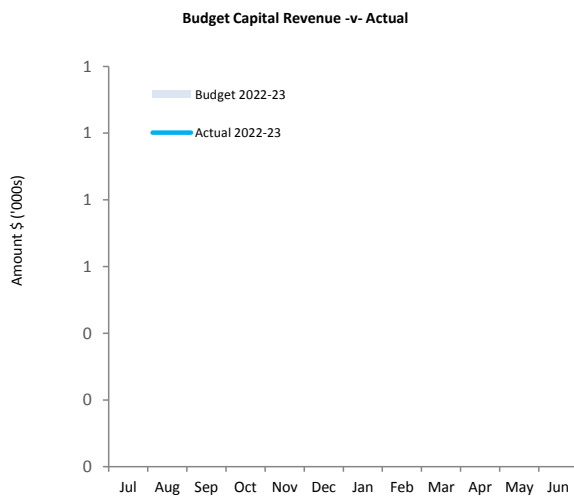
Budget Operating Revenues -v- Actual



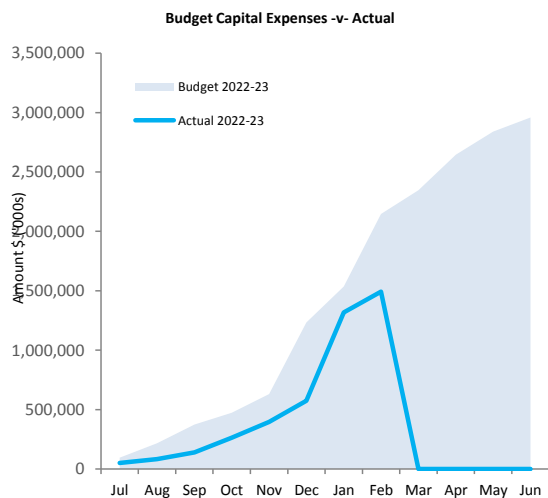
Budget Operating Expenses -v- YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



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

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 28 FEBRUARY 2023

STATUTORY REPORTING PROGRAMS

City operations as disclosed in these financial statements encompass the following service orientated activities/programs.

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GOVERNANCE	To provide a decision making process for the efficient allocation of scarce resources.	Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.
GENERAL PURPOSE FUNDING	To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
HEALTH EDUCATION AND WELFARE	To provide an operational framework To provide services to disadvantaged persons, the elderly, children and youth.	Inspection of food outlets and their control, provision of Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.
HOUSING	To provide and maintain elderly residents housing.	Provision and maintenance of elderly residents housing.
COMMUNITY AMENITIES	To provide services required by the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
RECREATION AND CULTURE	To establish and effectively manage infrastructure and resource which will help the social well being of the community.	Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.
TRANSPORT ECONOMIC SERVICES	To provide safe, effective and To help promote the City and its economic wellbeing.	Construction and maintenance of roads, streets, footpaths, Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.
OTHER PROPERTY AND SERVICES	To monitor and control City overheads operating accounts.	Private works operation, plant repair and operation costs and engineering operation costs.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var.
Opening Funding Surplus(Deficit)	1(b)	\$ 1,968,880	\$ 1,968,880	\$ 1,959,274	\$ (9,606)	
Revenue from operating activities						
Governance		36,636	36,636	7,659	(28,977)	▼
General Purpose Funding - Rates	5	2,525,969	2,524,305	2,513,877	(10,428)	
General Purpose Funding - Other		615,893	487,412	543,754	56,342	▲
Law, Order and Public Safety		134,695	103,456	85,391	(18,065)	
Health		12,680	5,256	5,559	303	
Education and Welfare		635,130	426,281	439,166	12,885	
Community Amenities		356,586	334,080	391,691	57,611	▲
Recreation and Culture		101,922	67,781	79,012	11,231	
Transport		258,591	231,930	180,095	(51,835)	▼
Economic Services		192,250	128,168	113,780	(14,388)	
Other Property and Services		120,060	79,592	89,987	10,395	
		4,990,412	4,424,896	4,449,970		
Expenditure from operating activities						
Governance		(595,709)	(420,000)	(291,838)	128,162	▲
General Purpose Funding		(396,357)	(272,993)	(294,093)	(21,100)	▼
Law, Order and Public Safety		(299,746)	(210,795)	(219,107)	(8,312)	
Health		(192,185)	(111,646)	(95,138)	16,508	
Education and Welfare		(706,080)	(475,490)	(469,465)	6,025	
Community Amenities		(628,373)	(416,293)	(403,082)	13,211	
Recreation and Culture		(1,898,417)	(1,282,345)	(1,183,039)	99,306	▲
Transport		(2,831,071)	(1,891,909)	(1,877,668)	14,241	
Economic Services		(388,429)	(262,700)	(236,294)	26,406	▲
Other Property and Services		(484,005)	(343,900)	(329,210)	14,690	
		(8,420,373)	(5,688,071)	(5,398,934)		
Operating activities excluded from budget						
Non-cash amounts excluded from operating activities		(80,881)	(80,881)	(6,872)	74,009	
Amount attributable to operating activities		(83,067)	941,152	1,334,738		
Investing Activities						
Non-operating Grants, Subsidies and Contributions	10	1,298,117	996,362	1,255,619	259,257	▲
Proceeds from Disposal of Assets	6	227,972	36,818	12,718	(24,100)	▼
Capital Acquisitions	7	(2,958,583)	(1,955,937)	(1,501,617)	454,320	▲
Amount attributable to investing activities		(1,432,494)	(922,757)	(233,280)		
Financing Activities						
Self-Supporting Loan Principal		30,573	20,228	20,228	(0)	
Transfer from Reserves	9	8,000	8,000	0	(8,000)	
Repayment of Debentures	8	(74,569)	(43,150)	(67,096)	(23,946)	▼
Transfer to Reserves	9	(417,322)	0	(21,417)	(21,417)	▼
Amount attributable to financing activities		(453,318)	(14,922)	(68,285)		
Closing Funding Surplus(Deficit)	1(b)	(0)	1,972,353	2,992,447		

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2022/23 financial year is \$20,000.

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

**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

EXPENSES

EMPLOYEE COSTS

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

BY NATURE OR TYPE

	Ref Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var.
		\$	\$	\$	\$	
Opening Funding Surplus (Deficit)	1(b)	1,968,880	1,959,274	1,959,274	0	
Revenue from operating activities						
Rates	5	2,520,969	2,521,105	2,513,508	(7,597)	
Operating Grants, Subsidies and Contributions	10	1,195,693	885,358	941,399	56,041	▲
Fees and Charges		783,363	630,388	634,644	4,256	
Interest Earnings		24,727	14,493	42,531	28,038	▲
Other Revenue		384,779	292,671	311,016	18,345	
Profit on Disposal of Assets	6	80,881	80,881	6,872	(74,009)	
		4,990,412	4,424,896	4,449,969		
Expenditure from operating activities						
Employee Costs		(2,605,950)	(1,752,403)	(1,617,184)	135,219	▲
Materials and Contracts		(1,640,979)	(1,101,715)	(1,005,974)	95,741	▲
Utility Charges		(370,229)	(246,824)	(196,682)	50,142	▲
Depreciation on Non-Current Assets		(3,427,775)	(2,285,208)	(2,290,573)	(5,365)	
Interest Expenses		(24,225)	(16,072)	(16,040)	32	
Insurance Expenses		(173,703)	(173,703)	(173,131)	572	
Other Expenditure		(177,512)	(112,146)	(99,349)	12,797	
Loss on Disposal of Assets	6	0	0	0		
		(8,420,373)	(5,688,071)	(5,398,934)		
Operating activities excluded from budget						
Add back Depreciation		3,427,775	2,285,208	2,290,573	5,365	
Adjust (Profit)/Loss on Asset Disposal	6				0	
Non-cash amounts excluded from operating activities		(80,881)	(80,881)	(6,872)	74,009	
Amount attributable to operating activities		(83,067)	941,152	1,334,736		
Investing activities						
Non-operating grants, subsidies and contributions	10	1,298,117	996,362	1,255,619	259,257	▲
Proceeds from Disposal of Assets	6	227,972	36,818	12,718	(24,100)	▼
Capital acquisitions	7	(2,958,583)	(1,955,937)	(1,501,617)	454,320	▲
Amount attributable to investing activities		(1,432,494)	(922,757)	(233,280)		
Financing Activities						
Self-Supporting Loan Principal		30,573	20,228	20,228	(0)	
Transfer from Reserves	9	8,000	8,000	0	(8,000)	
Repayment of Debentures	8	(74,569)	(43,150)	(67,096)	(23,946)	▼
Transfer to Reserves	9	(417,322)	0	(21,417)	(21,417)	▼
Amount attributable to financing activities		(453,318)	(14,922)	(68,285)		
Closing Funding Surplus (Deficit)	1(b)	(0)	1,962,747	2,992,445		

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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

SIGNIFICANT ACCOUNTING POLICIES

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. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

EMPLOYEE BENEFITS

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave
(Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the City has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the City expects to pay and includes related on-costs.

(ii) *Annual Leave and Long Service Leave (Long-term Benefits)*

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the City does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

PROVISIONS

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

INVENTORIES

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.

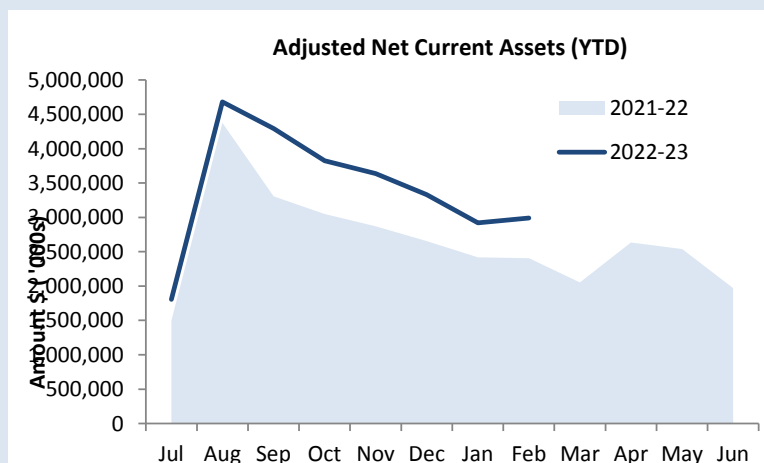
	Ref Note	Last Years Closing 30 June 2022	This Time Last Year 28 Feb 2022	Year to Date Actual 28 Feb 2023
Adjusted Net Current Assets		\$	\$	\$
Current Assets				
Cash Unrestricted	3	2,383,622	2,510,712	3,074,897
Cash Restricted	3	2,288,740	1,711,283	2,310,157
Receivables - Rates	4	49,890	193,392	205,273
Receivables - Other	4	145,380	70,484	56,971
Loans receivable		30,573	10,038	10,345
Interest / ATO Receivable		0	0	21,288
Accrued Income / Expenses In Advance		43,168	103,993	109,848
Inventories		52,102	34,903	52,102
		4,993,475	4,634,803	5,840,881
Less: Current Liabilities				
Payables		(162,417)	(141,477)	(149,808)
Accrued Expenses / Income In Advance		(515,398)	(333,579)	(378,125)
Regional Refuse Group Accrued Funds		(37,071)	(37,071)	0
Provisions - Loans, Annual & Long Service Leave		(477,920)	(391,087)	(410,824)
		(1,192,808)	(903,214)	(938,758)
Unadjusted Net Current Assets		3,800,667	3,731,589	4,902,123
Adjustments and exclusions permitted by FM Reg 32				
Less: Profit on asset disposals		0		
Add: Loss on asset disposals		0		
Less: Cash reserves	3	(2,288,740)	(1,711,283)	(2,310,157)
Less: Loans receivable		(30,573)	(10,038)	(10,345)
Add: Provisions - Loans, Annual & Long Service Leave		477,920	391,087	410,824
Adjusted Net Current Assets		1,959,274	2,401,355	2,992,445

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.



**This Year YTD
Surplus(Deficit)
\$2.99 M**

**Last Year YTD
Surplus(Deficit)
\$2.4 M**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

**NOTE 2
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 budget materially.

The material variance adopted by Council for the 2022/23 financial year is \$20,000.

Reporting Program	Var. \$	Var.	Timing/ Permanent	Explanation of Variance
	\$			
Revenue from operating activities				
Governance	(28,977)	▼	Timing	budgeted for sale of DCEO vehicle by now
General Purpose Funding - Other	56,342	▲	Permanent	Change to FAG grant
Community Amenities	57,611	▲	Permanent	\$17k higher domestic rubbish fees, \$37k RRG Wind-up
Transport	(51,835)	▼	Timing	Timing of recoup of RRG project grants
Expenditure from operating activities				
Governance	128,162	▲	Timing	Administration costs running under budget
General Purpose Funding	(21,100)	▼		
Recreation and Culture	99,306	▲	Timing	Pool costs and Woolorama budget timing
Economic Services	26,406	▲	Timing	Timing of expenditure -Landcare Contribution
Investing Activities				
Non-operating Grants, Subsidies and Contributions	259,257	▲	Timing	Recognition of grant monies as expended
Proceeds from Disposal of Assets	(24,100)	▼	Timing	Items not yet disposed of
Capital Acquisitions	454,320	▲	Timing	Timing of capital projects /plant purchases
Financing Activities				
Repayment of Debentures	(23,946)	▼	Timing	Early Repayment of Loan # 131
Transfer to Reserves	(21,417)	▼	Timing	Timing of Interest Transfers

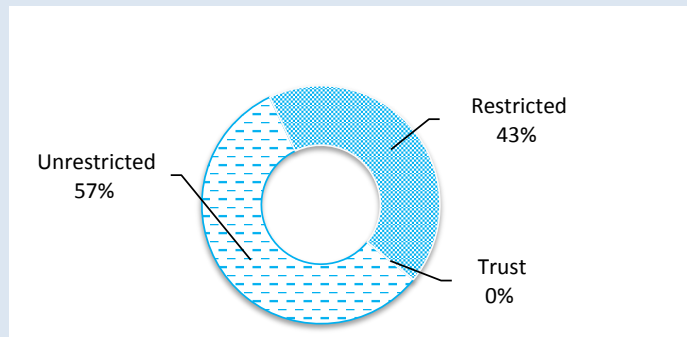
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

**OPERATING ACTIVITIES
NOTE 3
CASH AND INVESTMENTS**

Cash and Investments	Unrestricted	Restricted	Trust	Total YTD Actual	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
Petty Cash and Floats	1,250			1,250	N/A	Nil	On Hand
At Call Deposits							
Municipal Fund	1,129,201			1,129,201	NAB/BWA	Nil	At Call
Overnight Cash Deposit Facility	1,922,554			1,922,554	Treasury	3.30%	At Call
Restricted Funds Account	21,893			21,893	BWA	Nil	At Call
Trust Fund			0		BWA	Nil	At Call
Reserve Fund - Telnet Saver		310,157		310,157	BWA	0.95%	At Call
Term Deposits							
Reserve Investment - Term Deposit		2,000,000		2,000,000	Treasury	3.12%	07-Mar-23
Total	3,074,897	2,310,157	0	5,385,054			

SIGNIFICANT ACCOUNTING POLICIES

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



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 that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Total Cash	Unrestricted
\$5.39 M	\$3.07 M

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

**OPERATING ACTIVITIES
NOTE 4
RECEIVABLES**

Rates Receivable	30 June 2022	28 February 2023
	\$	\$
Opening Arrears Previous Years	67,957	49,890
Levied this year	2,665,551	2,767,230
Less Collections to date	(2,683,618)	(2,611,847)
Equals Current Outstanding	49,890	205,273
Net Rates Collectable	49,890	205,273
% Collected	100.68%	94.38%

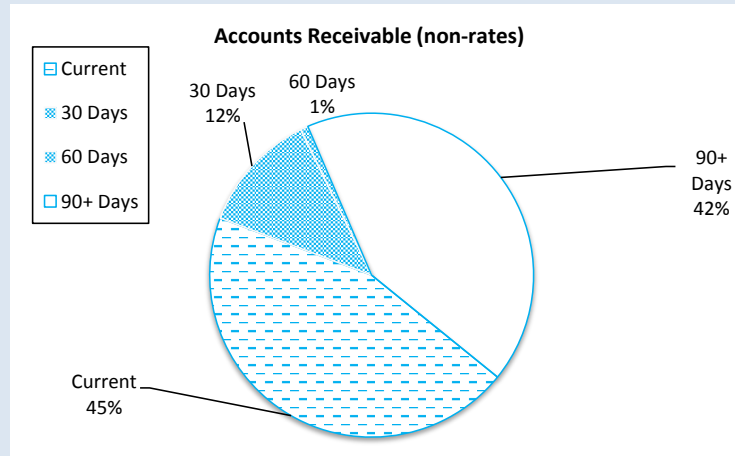
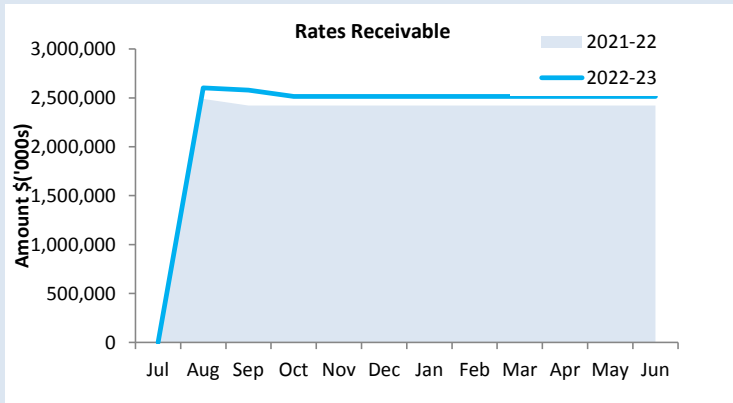
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	26,486	7,108	450	24,940	58,983
Percentage	45%	12%	1%	42%	
Balance per Trial Balance					
Sundry debtors					58,983
Loans receivable - clubs/institutions					10,345
Doubtful Debtors					(2,012)
Total Receivables General Outstanding					88,603
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.

SIGNIFICANT ACCOUNTING POLICIES

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. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



Collected	Rates Due
94.38%	\$205,273

Debtors Due
\$88,603
Over 30 Days
55%
Over 90 Days
42%

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

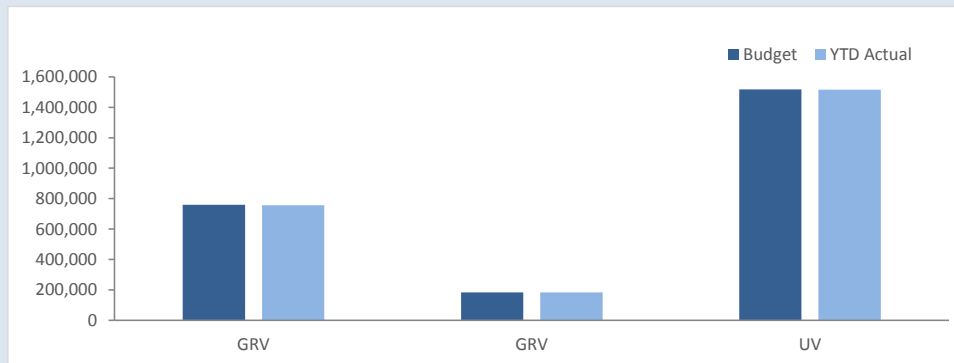
**OPERATING ACTIVITIES
NOTE 5
RATE REVENUE**

General Rate Revenue		Rate in	Number of Properties	Rateable Value	Budget			YTD Actual			Total Revenue	
					Rate Revenue	Interim Rate	Back Rate	Rate Revenue	Interim Rates	Back Rates		
RATE TYPE		\$			\$	\$	\$	\$	\$	\$	\$	
Differential General Rate												
GRV	Non-commercial	0.086830	675	8,705,834	755,928	3,000	1,000	759,928	755,928	598	121	756,647
GRV	Commercial	0.115080	65	1,592,996	183,322			183,322	183,322	0	0	183,322
UV		0.005683	297	266,695,055	1,515,628	2,000		1,517,628	1,515,628	239	0	1,515,866
Minimum \$												
GRV	Non Commercial	625	137	211,386	85,625	0	0	85,625	85,625	0	0	85,625
GRV	Commercial	625	13	37,025	8,125	0	0	8,125	8,125	0	0	8,125
UV		625	84	5,800,546	52,500	0	0	52,500	52,500	0	0	52,500
Sub-Totals			1,271	283,042,842	2,601,128	5,000	1,000	2,607,128	2,601,127	837	121	2,602,085
Rates Written Off												(370)
Discount								(97,500)				(103,063)
Amount from General Rates								2,509,628				2,498,653
Ex-Gratia Rates								16,341				14,855
Total General Rates								2,525,969				2,513,508

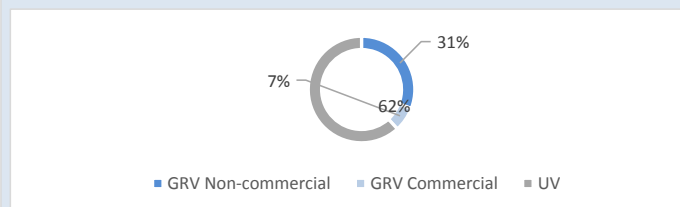
SIGNIFICANT ACCOUNTING POLICIES

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

KEY INFORMATION



General Rates		
Budget	YTD Actual	%
\$2.51 M	\$2.5 M	100%

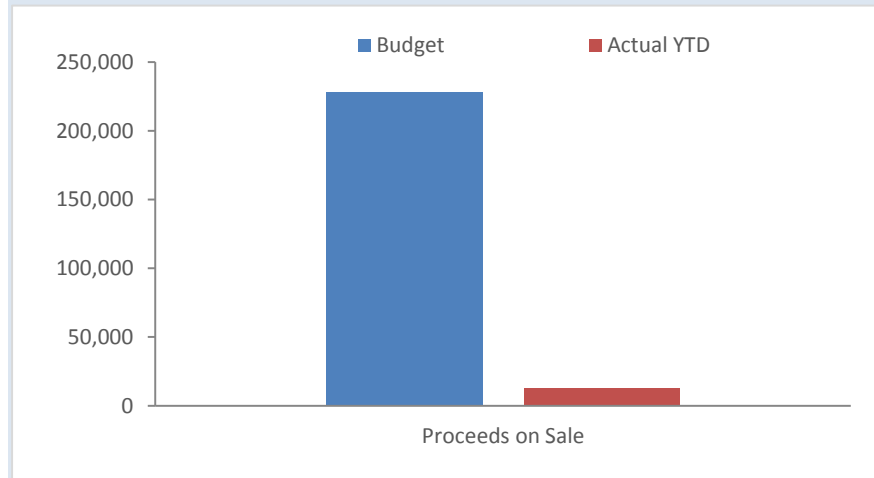


**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

**OPERATING ACTIVITIES
NOTE 6
DISPOSAL OF ASSETS**

Asset Ref.	Asset Description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
PO2Y19	DCEO Vehicle	6,182	36,818	30,636					
P16Y17	Isuzu Truck	42,722	45,227	2,505					
P21Y17	Isuzu Crew Cab	32,863	36,136	3,273					
P22Y17	John Deere Mower	0	700	700					
P38Y16	Mahindra Pick-up - Ranger	5,916	13,636	7,720		5,846	12,718	6,872	
P42	Isuzu Side-tipper	59,408	95,455	36,047					
		147,091	227,972	80,881	0	5,846	12,718	6,872	0

KEY INFORMATION



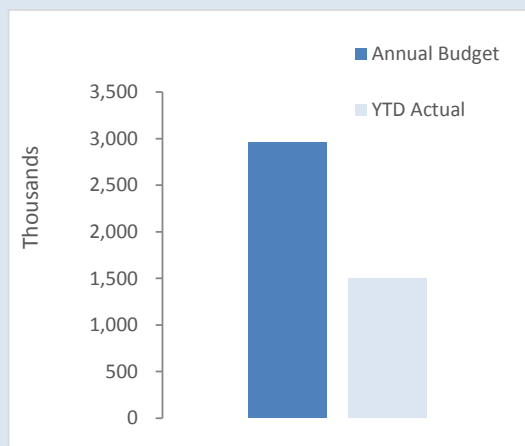
Proceeds on Sale		
Budget	YTD Actual	%
\$227,972	\$12,718	6%

Capital Acquisitions	Adopted Annual Budget	YTD Budget	YTD Actual Total	YTD Budget Variance
	\$	\$	\$	\$
Buildings	(230,930)	(155,565)	(30,992)	124,573
Plant & Equipment	(465,486)	(465,486)	(531,099)	(65,613)
Furniture & Equipment	(100,571)	(50,561)	(86,381)	(35,820)
Infrastructure - Roads	(1,791,701)	(1,078,255)	(773,598)	304,657
Footpaths	(88,825)	0	0	0
Infrastructure - Other	(281,070)	(206,070)	(79,547)	126,523
Capital Expenditure Totals	(2,958,583)	(1,955,937)	(1,501,617)	454,320
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	1,298,117	996,362	1,255,619	259,257
Other (Disposals & C/Fwd)	227,972		12,718	12,718
Cash Backed Reserves				
Recreation Development Reserve			0	0
Sportsground Precinct Redevelopment Reserve			0	0
Contribution - operations	1,432,494	959,575	233,280	(726,295)
Capital Funding Total	2,958,583	1,955,937	1,501,617	(454,320)

SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

KEY INFORMATION



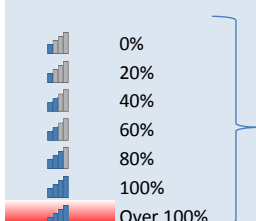
Acquisitions	Annual Budget	YTD Actual	% Spent
	\$2.96 M	\$1.5 M	51%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$1.3 M	\$1.26 M	97%

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

	Account Number	Adopted Annual Budget	Amended YTD Budget	YTD Actual	YTD Variance	
Capital Expenditure						
Buildings						
	Court House Development	B2201	(171,093)	(114,064)	(6,752)	107,312
	Historical Village - 'History of Wagin' Shed	B2202	(9,887)	(9,887)	(9,924)	(37)
	NAB Building	B2203	(15,000)	(10,000)	(2,240)	7,760
	Historical Village - Shed Fit-out	B2204	(11,000)	(11,000)	(10,525)	475
	Depot Upgrades - Shed Wall & Electric Gate	E167458	(3,950)	(3,950)	(1,552)	2,398
	New Roof - Caravan park Ablutions	B2301	(20,000)	(6,664)	0	6,664
			(230,930)	(155,565)	(30,992)	124,573
Plant & Equipment						
	DCEO Vehicle (P02Y19)	E167741	(54,049)	(54,049)	0	54,049
	Fire Engine - Volvo 2020	PE2307	0	0	(490,674)	(490,674)
	Water Tanker Trailer	P96	0	0	0	0
	Isuzu Truck (P16Y17)	PE2301	(87,658)	(87,658)	0	87,658
	Isuzu Crew Cab (P21Y17)	PE2302	(74,404)	(74,404)	0	74,404
	New Ride-on vMower (P27Y17)	PE2303	(9,000)	(9,000)	(5,696)	3,305
	Mahindra Pick-Up Ranger (P38Y16)	PE2304	(25,720)	(25,720)	(25,900)	(180)
	Isuzu Side-Tipper (P42)	PE2305	(204,655)	(204,655)	0	204,655
	Plant Attachment - Broom	PE2306	(10,000)	(10,000)	(8,830)	1,170
			(465,486)	(465,486)	(531,099)	(65,613)
Furniture & Equipment						
	CCTV Upgrade	E167110	(8,571)	(8,571)	0	8,571
	IT & Medical Equipment - Medical Centre	FE303	(75,000)	(24,990)	(73,165)	(48,175)
	60 x New Chairs	FE2301	(9,000)	(9,000)	(9,000)	0
	New Treadmill Communitiy Gym	FE2302	(8,000)	(8,000)	(4,216)	3,784
			(100,571)	(50,561)	(86,381)	(35,820)
Infrastructure - Roads						
	Capital Works Program - Roads	E167103	(1,492,946)	(978,709)	(594,430)	384,279
	Capital Works Program - Airstrip	IO1901	(298,755)	(99,546)	(179,167)	(79,621)
			(1,791,701)	(1,078,255)	(773,598)	304,657
Footpaths						
	Footpath Program	E167124	(88,825)	0	0	0
			(88,825)	0	0	0
Infrastructure - Other						
	Emergency Water Water - CWSP	IO028	0	0	(25,403)	(25,403)
	Pump & Emergency Water Connection - Dam via Wier	IO029	0	0	(1,321)	(1,321)
	Giant Ram Lighting	IO2202	(7,050)	(7,050)	(1,346)	5,704
	Sportsground Precinct Redevelopment	IO2204	(150,000)	(100,000)	0	100,000
	War Memorial Upgrades	IO2205	(6,850)	(6,850)	(7,486)	(636)
	Wetlands Park Redevelopment	IO2206	(54,695)	(54,695)	(31,214)	23,481
	Wetlands Park BBQ Shelters	IO2301	(15,000)	(15,000)	(7,768)	7,232
	Main Streets Paving, Cleaning & Sealing	IO2207	(2,475)	(2,475)	(1,591)	884
	Townscape	IO2208	(30,000)	(20,000)	(3,418)	16,582
	Mural - toilet Building	IO2302	(15,000)	0	0	0
			(281,070)	(206,070)	(79,547)	126,523
Capital Expenditure Total			(2,958,583)	(1,955,937)	(1,501,617)	454,320

KEY INFORMATION

Level of Completion Indicators



Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

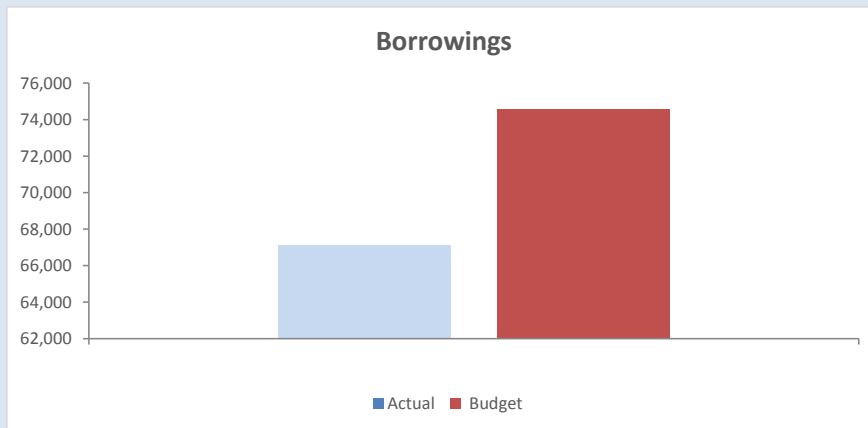
**FINANCING ACTIVITIES
NOTE 8
BORROWINGS**

Information on Borrowings Particulars	30 Jun 2022	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and Culture									
Loan 131 - Recreation Centre Development	29,477	0	0	29,477	11,238	-0	18,239	910	1,707
Loan 139 - Swimming Pool Redevelopment	187,284	0	0	10,989	14,746	176,295	172,538	7,038	9,291
Other Property and Services									
Loan 137 - Staff Housing	126,737	0	0	10,357	15,693	116,380	111,044	4,906	7,201
Loan 138 - Doctor Housing	54,353	0	0	6,083	12,357	48,270	41,996	1,704	3,217
	397,851	0	0	56,906	54,034	340,945	343,817	14,559	21,416
Self supporting loans									
Recreation and Culture									
Loan 141 - Wagin Ag Society (SSL)	97,491	0	0	10,190	20,535	87,301	76,956	1,482	2,809
	97,491	0	0	10,190	20,535	87,301	76,956	1,482	2,809
Total	495,342	0	0	67,096	74,569	428,246	420,773	16,041	24,225

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

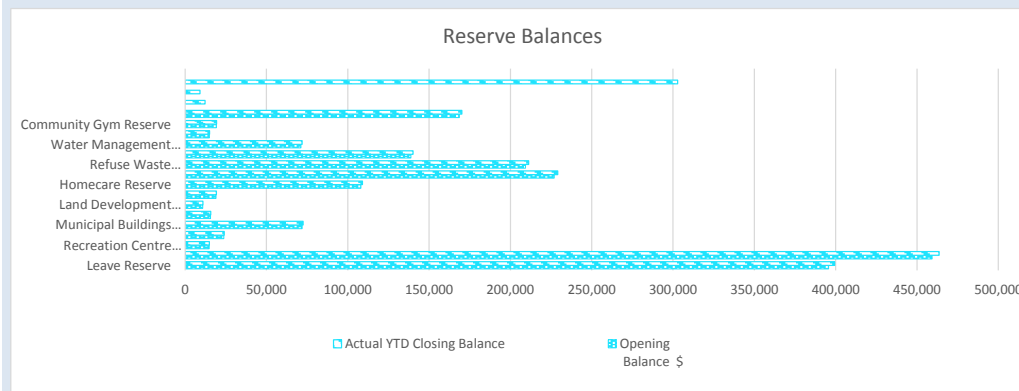


Principal Repayments	\$67,096
Interest Earned	\$42,531
Interest Expense	\$16,041
Reserves Bal	\$2.31 M
Loans Due	\$.43 M

Cash Backed Reserve

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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	395,708	3,957	3,703					399,665	399,411
Plant Replacement Reserve	459,304	4,593	4,298	61,836				525,733	463,601
Recreation Centre Equipment Reserve	14,751	148	138					14,899	14,889
Aerodrome Maintenance & Development Reserve	23,740	237	222	8,500				32,477	23,962
Municipal Buildings Reserve	71,902	719	673					72,621	72,575
Admin Centre Furniture, Equipment & IT Reserve	15,559	156	146					15,715	15,704
Land Development Reserve	10,774	108	101					10,882	10,875
Community Bus Reserve	19,006	190	178					19,196	19,184
Homecare Reserve	108,061	1,081	1,011					109,142	109,072
Recreation Development Reserve	226,940	2,269	2,124	20,000				249,209	229,063
Refuse Waste Management Reserve	209,291	2,093	1,958	29,436				240,820	211,249
Refuse Site Rehabilitation Reserve	138,775	1,388	1,299	20,000				160,163	140,074
Water Management Reserve	71,214	712	666					71,926	71,881
Electronic Sign Reserve	14,883	149	139					15,032	15,022
Community Gym Reserve	19,174	192	179	2,550		(8,000)		13,916	19,353
Sportsground Precinct Redevelopment Reserve	168,573	1,686	1,577	100,000				270,259	170,150
Emergency/Bushfire Control Reserve	12,069	121	113					12,190	12,182
Community Events Reserve	9,017	90	84					9,107	9,102
Staff Housing Reserve	300,000	3,000	2,807	75,000				378,000	302,807
Roadwork Reserve	0	0	0	100,000				100,000	0
	2,288,740	22,889	21,417	417,322	0	(8,000)	0	2,720,951	2,310,157

KEY INFORMATION



Grants and Contributions

		Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget	YTD Actual	YTD Variance
Operating grants, subsidies and contributions						
General Purpose Funding						
Grants Commission - General	I032005	254,698	254,698	191,025	256,181	65,156
Grants Commission - Roads	I032010	152,645	152,645	114,483	89,714	(24,770)
Law, Order and Public Safety						
DFES Grant - Operating Bush Fire Brigade	I051010	77,405	77,405	58,053	58,286	233
DFES Grant - Operating SES	I051075	32,590	32,590	24,443	24,629	187
Education and Welfare						
Homecare Recurrent Grant	I082010	378,309	378,309	252,208	283,770	31,562
HCP Government Funds	I082045	138,200	138,200	92,136	67,868	(24,268)
Recreation and Culture						
Community Events Income	I119030	2,000	2,000	2,000	26,000	24,000
Lotterywest - Street Carnival	I119030	10,000	10,000	10,000	0	(10,000)
All Good Refund Centre - Street Carnival	I119030	0	0	0	1,000	1,000
Transport						
Direct Road Grants	I121005	138,346	138,346	138,346	141,414	3,068
Operating Contributions						
Rec Centre Equipment Contributions	I113030	1,500	1,500	0	0	0
Contribution to Woororara	I119015	1,000	1,000	0	0	0
Contribution - St Lighting	I121025	5,000	5,000	0	0	0
Operating grants, subsidies and contributions Total		1,191,693	1,191,693	882,694	948,862	66,168
Non-operating grants, subsidies and contributions						
Recreation and Culture						
Wetlands Park Playground Upgrade Contribution	I113040	54,695	54,695	54,695	45,692	(9,003)
Law, Order and Public Safety						
DFES Grant - Capital Projects - New Fire Engine	I051011	0	0	0	490,674	490,674
Community Water Supply Project	I053060	0	0	0	29,869	29,869
Transport						
Road Project Grants	I121010	395,186	395,186	316,148	158,074	(158,074)
Roads To Recovery Grant	I121015	312,145	312,145	208,096	146,901	(61,195)
RADS - Airport Upgrade	I126015	298,755	298,755	298,755	190,117	(108,638)
Main Roads Bridge 18/19 Funding	I121070	0	0	0	74,251	74,251
LRCIP Funding	I121076	237,336	237,336	118,668	360,555	241,887
Non-operating grants, subsidies and contributions Total		1,298,117	1,298,117	996,362	1,496,133	499,771
Grand Total		2,489,810	2,489,810	1,879,056	2,444,995	565,940

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

**NOTE 11
OTHER FUNDS**

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	RESTRICTED FUNDS ACCOUNT			Closing Balance 28 Feb 2023
	Opening Balance 01 Jul 2022	Amount Received	Amount Paid	
	\$	\$	\$	\$
Deposits - Town Hall	900	1,200	(1,000)	1,100
Deposits - Community Bus	900	1,200	(1,200)	900
Deposits - Rec Ctr & EFP	2,662	6,338	(6,000)	3,000
Deposits - Animal Trap	25	200	(150)	75
BCITF	0	561	(561)	0
Deposit - Community Gym Key	5,580	1,710	(930)	6,360
Building Services Levy	329	1,007	(314)	1,022
Nomination Deposits	0	0	0	0
Other Deposits	6,819	450	0	7,269
Unclaimed Monies	2,147	0	(0)	2,147
Transport Licensing	0	0	0	0
Bank Charges	0	0	0	0
Banking Errors	0	0	0	0
Deposit - Refuse Site Key	20	0	0	20
Staff Christmas Fund	0	0	0	0
Trust Accounts Receivable	40	0	(40)	0
Cemetery Shelter Contributions	0	0	0	0
	19,422	12,666	(10,195)	21,893

SHIRE OF WAGIN
STATEMENT OF OPERATING INCOME AND EXPENDITURE
FOR THE PERIOD ENDED 28 FEBRUARY 2023

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
General Purpose Funding					
Rate Revenue					
I031005	GRV	Inc	939,250	939,250	939,249
I031010	GRV Minimums	Inc	93,750	93,750	93,750
I031015	UV	Inc	1,515,628	1,515,628	1,515,628
I031020	UV Minimums	Inc	52,500	52,500	52,500
I031025	GRV Interim Rates	Inc	3,000	2,000	598
I031030	UV Interim Rates	Inc	2,000	1,336	239
I031035	Back Rates	Inc	1,000	1,000	121
I031040	Ex-Gratia Rates (CBH)	Inc	16,341	16,341	14,855
I031045	Discount Allowed	Inc	(97,500)	(97,500)	(103,063)
I031050	Instalment Admin Charge	Inc	6,000	6,000	4,077
I031055	Account Enquiry Fee	Inc	2,500	1,664	2,510
I031060	(Rate Write Offs)	Inc	(5,000)	(3,200)	(370)
I031065	Penalty Interest	Inc	8,000	5,336	3,806
I031070	Emergency Services Levy	Inc	126,700	126,700	126,394
I031075	ESL Penalty Interest	Inc	500	336	205
I031080	Instalment Interest	Inc	4,000	2,664	4,250
I031090	Rate Legal Charges	Inc	20,000	13,336	1,350
			2,688,669	2,677,141	2,656,099
E031005	Valuation Expenses	Exp	(9,000)	(6,000)	(468)
E031010	Legal Costs/Expenses	Exp	(500)	(336)	0
E031015	Title Searches	Exp	(600)	(400)	0
E031020	Rate Recovery Expenses	Exp	(10,000)	(6,664)	(3,030)
E031025	Printing Stationery Postage	Exp	(2,000)	(1,100)	(1,686)
E031030	Emergency Services Levy	Exp	(126,700)	(95,025)	(114,118)
E031040	Rate Refunds	Exp	(1,000)	0	0
E031041	Rates & Rubbish Waivers/Concessions	Exp	(2,300)	(2,300)	(2,540)
E031100	Administration Allocated	Exp	(104,549)	(69,696)	(69,696)
			(256,649)	(181,521)	(191,538)
Other General Purpose Funding					
I032005	Grants Commission General	Inc	254,698	191,025	256,181
I032010	Grants Commission Roads	Inc	152,645	114,483	89,714
I032020	Administration Rental	Inc	36,000	24,000	24,000
I032025	Photocopies, Publications, PA & Projector Hire	Inc	1,500	1,000	348
I032030	Reimbursements	Inc	100	64	0
I032035	SS Loans Interest & GFee Reimb.	Inc	0	0	0
I032040	Bank Interest	Inc	750	504	13,248
I032045	Reserves Interest	Inc	7,000	3,500	18,041
I032055	Commissions & Recoups	Inc	500	0	0
			453,193	334,576	401,532
E032005	Bank Fees and Charges	Exp	(12,000)	(8,000)	(8,084)
E032015	Interest on Loans	Exp	0	0	0

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
E032030	Audit Fees & Other Services	Exp	(25,000)	(15,000)	(26,000)
E032035	Administration Allocated	Exp	(102,708)	(68,472)	(68,472)
			(139,708)	(91,472)	(102,556)
	Total General Purpose Income		3,141,862	3,011,717	3,057,631
	Total General Purpose Expenditure		(396,357)	(272,993)	(294,094)
Governance					
Members of Council					
I041020	Other Income Relating to Members	Inc	1,000	1,000	0
			1,000	1,000	0
E041005	Sitting Fees	Exp	(24,365)	(12,182)	(11,036)
E041010	Training	Exp	(8,000)	(4,000)	0
E041015	Members Travelling	Exp	(700)	(350)	(308)
E041025	Election Expenses	Exp	(3,000)	(3,000)	0
E041030	Other Expenses	Exp	(8,000)	(8,000)	(5,194)
E041035	Conference Expenses	Exp	(10,000)	(5,000)	(7,329)
E041040	Presidents Allowance	Exp	(12,300)	(6,150)	(6,150)
E041045	Deputy Presidents Allowance	Exp	(3,075)	(1,538)	(1,538)
E041055	Refreshments and Receptions	Exp	(12,000)	(8,000)	(4,389)
E041060	Presentations	Exp	(2,500)	(1,664)	(1,240)
E041065	Insurance	Exp	(13,325)	(13,325)	(13,325)
E041070	Public Relations	Exp	(2,000)	(1,336)	(30)
E041075	Subscriptions	Exp	(35,000)	(35,000)	(35,918)
E041100	Administration Allocated	Exp	(118,133)	(78,752)	(78,752)
			(252,398)	(178,297)	(165,209)
Other Governance					
I042030	Profit on Sale of Asset	Inc	30,636	30,636	0
I042045	Admin Reimbursements	Inc	5,000	5,000	7,659
I042050	Paid Parental Leave Reimbursement	Inc	0	0	0
			35,636	35,636	7,659
E042005	Administration Salaries	Exp	(714,073)	(476,048)	(436,063)
E042008	Admin Leave/Wages Liability	Exp	0	0	0
E042010	Administration Superannuation	Exp	(86,447)	(57,632)	(56,020)
E042011	Loyalty Allowance	Exp	(8,046)	(5,368)	(4,671)
E042012	Housing Allowance Admin	Exp	(13,578)	(9,056)	(10,380)
E042015	Insurance	Exp	(25,969)	(25,969)	(26,543)
E042020	Staff Training	Exp	(10,000)	(6,664)	(2,461)
E042025	Removal Expenses	Exp	(10,000)	(10,000)	(4,410)
E042030	Printing & Stationery	Exp	(30,000)	(20,000)	(13,534)
E042035	Phone, Fax & Modem	Exp	(7,000)	(4,664)	(2,208)
E042040	Office Maintenance	Exp	(62,000)	(43,057)	(36,255)
E042045	Advertising	Exp	(18,000)	(12,000)	(3,592)
E042050	Office Equipment Maintenance	Exp	(3,000)	(2,000)	(957)
E042055	Postage & Freight	Exp	(4,000)	(2,664)	(1,565)
E042060	Vehicle Running Expenses	Exp	(16,000)	(10,969)	(7,842)
E042065	Legal Expenses	Exp	(25,000)	(16,664)	(1,008)
E042070	Garden Expenses	Exp	(12,000)	(8,000)	(6,598)

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
E042075	Conference & Training	Exp	(10,000)	(6,664)	(2,216)
E042080	Computer Support	Exp	(130,000)	(86,664)	(78,060)
E042085	Other Expenses	Exp	(3,000)	(2,000)	(1,356)
E042090	Administration Allocated	Exp	(270,719)	(180,480)	(180,480)
E042095	Fringe Benefits Tax	Exp	(15,000)	(7,500)	(12,248)
E042100	Staff Uniforms	Exp	(4,000)	(4,000)	(836)
E042115	Cash Round Off Control	Exp	0	0	(2)
E042120	Depreciation - Other Governance	Exp	(126,097)	(84,064)	(83,399)
E042125	Less Administration Allocated	Exp	1,278,618	852,424	852,400
E042155	Lease of Photocopier	Exp	0	0	0
E042160	CEO Recruitment	Exp	(18,000)	(12,000)	(6,328)
E042165	Paid Parental Leave	Exp	0	0	0
			(343,311)	(241,703)	(126,632)
	Total Governance Income		36,636	36,636	7,659
	Total Governance Expenditure		(595,709)	(420,000)	(291,841)
Law, Order & Public Safety					
Fire Prevention					
I051010	BFB Operating Grant	Inc	77,405	58,053	46,595
I051011	DFES - Capital Projects Grant	Inc	0	0	490,674
I051015	Sale of Fire Maps	Inc	50	32	45
I051025	Reimbursements	Inc	1,000	664	60
I051030	Bush Fire Infringements	Inc	2,000	2,000	1,364
I051040	Donations	Inc	0	0	0
I051035	ESL Admin Fee	Inc	4,000	2,664	4,000
I051050	SES Call-out Income	Inc	0	0	0
I051070	Other Bushfire Grants Income	Inc	0	0	0
I051075	SES Operating Grant	Inc	32,590	24,443	24,267
			117,045	87,856	567,005
E051005	BFB Operation Expenditure	Exp	(77,405)	(60,979)	(46,595)
E051010	Communication Mtce	Exp	(4,000)	(2,696)	(2,732)
E051015	Advertising & Other Expenses	Exp	(2,500)	(1,664)	(2,234)
E051020	Fire Fighting/Emergency Services Expenses	Exp	(4,000)	(2,722)	(8,700)
E051025	Town Block Burn Off	Exp	(5,000)	(4,046)	(6,425)
E051040	Other Bushfire Expenditure	Exp	0	0	(2,588)
E051045	Mt Latham & Condonning Repeats	Exp	0	0	(207)
E051060	SES Operation Expenditure	Exp	(32,590)	(22,393)	(24,267)
E051100	Administration Allocated	Exp	(64,701)	(43,136)	(43,136)
E051190	Depreciation - Fire Prevention	Exp	(25,484)	(16,992)	(24,897)
			(215,680)	(154,628)	(161,781)
Animal Control					
I052005	Dog Fines and Fees	Inc	5,000	3,336	4,977
I052006	Cat Fines and Fees	Inc	300	200	0
I052010	Hire of Animal Traps	Inc	100	64	55
I052015	Dog Registration	Inc	6,000	6,000	3,391
I052016	Cat Registration	Inc	700	700	638
I052020	Reimbursements	Inc	500	250	0
			12,600	10,550	9,061

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
E052005	Ranger Salary	Exp	(18,700)	(12,464)	(7,865)
E052007	Ranger Telephone	Exp	(1,000)	(664)	(577)
E052010	Pound Maintenance	Exp	(2,960)	(1,981)	(1,307)
E052015	Dog Control Insurance	Exp	(314)	(314)	(1,181)
E052020	Legal Fees	Exp	(500)	(336)	0
E052025	Training & Conference	Exp	(500)	(336)	0
E052030	Ranger Services Other	Exp	(25,000)	(16,672)	(19,432)
E052035	Administration Allocated	Exp	(29,784)	(19,856)	(19,856)
E052190	Depreciation - Animal Control	Exp	(1,308)	(872)	(1,144)
			(80,066)	(53,495)	(51,362)
Other Law, Order & Public Safety					
I053005	Abandoned Vehicles/Fines	Inc	50	50	0
I053040	Safer Wagin Income	Inc	5,000	5,000	0
I053055	Reimbursements	Inc	0	0	0
I053060	Community Water Supply Program Grant	Inc	0	0	26,724
I053075	Covert Cameras for CCTV System	Inc	0	0	0
			5,050	5,050	26,724
E053005	Abandoned Vehicles	Exp	(500)	(336)	0
E053010	Emergency Services	Exp	0	0	0
E053040	Safer Wagin Expenditure	Exp	(500)	(336)	(341)
E053045	CCTV & Security	Exp	0	0	(450)
E053055	Mosquito Control	Exp	(3,000)	(2,000)	(5,174)
			(4,000)	(2,672)	(5,965)
Total Law, Order & Public Safety Income			134,695	103,456	602,790
Total Law, Order & Public Safety Expenditure			(299,746)	(210,795)	(219,108)
Health					
Maternal & Infant Health					
E071005	Medical Centre Mtce - Infant Health Centre	Exp	(9,150)	(6,104)	(7,315)
			(9,150)	(6,104)	(7,315)
Preventative Services - Admin & Inspections					
I074005	Food Licences & Fees	Inc	800	0	42
I074015	Contrib. Regional Health Scheme	Inc	0	0	0
I074020	Reimbursements	Inc	0	0	0
			800	0	42
E074005	EHO Salary	Exp	(10,000)	(6,664)	(1,500)
E074008	EHO Leave/Wages Liability	Exp	0	0	0
E074010	EHO Superannuation	Exp	0	0	(158)
E074015	Other Control Expenses	Exp	(7,000)	(4,664)	(872)
E074020	EHO/Building Surveyor Vehicle Expenses	Exp	0	0	0
E074030	Conferences & Training	Exp	(500)	(336)	0
E074035	Loss on Sale of Asset	Exp	0	0	0
E074100	Administration Allocated	Exp	(26,112)	(17,408)	(17,408)
E074190	Depreciation - Prevent Services	Exp	0	0	0
			(43,612)	(29,072)	(19,938)

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
Other Health					
I076010	Rent - Medical Centre-Dentist	Inc	4,380	2,920	2,712
I076015	Reimbursements - IPN Medical	Inc	2,500	0	1,257
I076020	Meeting Room Fees	Inc	3,500	2,336	927
I076025	Saleof Doctors Vehicle	Inc	0	0	0
I076040	Reimbursements - Dr Norris	Inc	1,500	0	621
			11,880	5,256	5,517
E076020	Medical Centre Mtce - Dr & Dentist Surgery	Exp	(12,021)	(8,693)	(6,028)
E076025	Depreciation - Other Health	Exp	(46,902)	(31,272)	(31,225)
E076030	Doctors Vehicle Mtce	Exp	(5,000)	(3,509)	(1,363)
E076035	Loss on Sale of Asset	Exp	0	0	0
E076040	IPN Medical Services	Exp	(45,000)	(22,500)	(28,679)
E076055	Doctor Retention & Relocation	Exp	(20,000)	(6,664)	(127)
E076060	Assets under \$5k	Exp	(10,000)	(3,332)	0
			(138,923)	(75,970)	(67,422)
Health - Preventative Services					
E077010	Analytical Expenses	Exp	(500)	(500)	(463)
			(500)	(500)	(463)
Total Health Income			12,680	5,256	5,559
Total Health Expenditure			(192,185)	(111,646)	(95,138)
Education & Welfare					
Pre Schools					
I083035	Day Care Lease	Exp	8,568	5,712	5,992
I083036	Day Care Reimbursements	Exp	5,500	3,664	2,176
			14,068	9,376	8,168
E080010	Kindegarten Maintenance (Daycare)	Exp	(12,123)	(8,421)	(5,727)
E080190	Depreciation - Pre-Schools	Exp	(25,918)	(17,280)	(17,255)
			(38,041)	(25,701)	(22,982)
Other Education					
E081020	School Oval Mtce	Exp	0	0	0
E081030	Contribution - Wagin Youth Care	Exp	0	0	0
			0	0	0
Homecare Program					
I082010	CHSP & HACC Grant	Inc	378,309	252,208	283,770
I082015	Meals on Wheels	Inc	5,000	3,336	1,378
I082020	CHSP Fee for Service	Inc	75,000	50,000	60,351
I082025	Donations	Inc	0	0	591
I082030	Reimbursements	Inc	0	0	0
I082040	HCP Client Daily Fee	Inc	15,984	10,656	7,873
I082045	HCP Government Funds	Inc	138,200	92,136	67,868
			612,493	408,336	421,831
E082010	Management & Admin Salaries	Exp	(130,000)	(86,664)	(82,875)

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
E082013	Homecare Wages/Contract Liability	Exp	0	0	0
E082015	Maintenance & Gardening Salaries	Exp	(38,040)	(25,360)	(22,082)
E082020	Nursing Salaries	Exp	(30,000)	(20,000)	(25,381)
E082025	Care Workers Salaries	Exp	(235,000)	(156,664)	(166,162)
E082030	Superannuation	Exp	(45,822)	(30,552)	(30,649)
E082035	Other Expenses	Exp	(13,000)	(8,664)	(3,154)
E082040	Travelling - Mileage	Exp	(19,000)	(12,664)	(15,319)
E082045	Staff Training	Exp	(2,160)	(1,440)	(450)
E082050	Staff Training Salaries	Exp	(3,356)	(2,240)	0
E082055	Subscriptions	Exp	(9,752)	(6,504)	(3,496)
E082060	Telephone & Postage	Exp	(2,565)	(1,712)	(1,018)
E082065	Advertising & Stationery	Exp	(1,000)	(672)	(987)
E082070	Insurance	Exp	(7,700)	(5,136)	(7,698)
E082075	Office Accommodation	Exp	(36,000)	(24,000)	(24,000)
E082080	Plant & Equipment Mtce	Exp	(26,359)	(18,105)	(14,322)
E082085	Consumable Supplies	Exp	(4,500)	(3,000)	(6,599)
E082090	Function & Catering Supplies	Exp	(1,500)	(1,000)	(544)
E082095	HCP Expenses	Exp	(6,000)	(4,000)	(3,958)
E082100	Administration Allocated	Exp	(21,368)	(14,248)	(14,248)
E082110	Meals on Wheels Expenditure	Exp	(3,605)	(2,400)	(1,296)
E082120	Loss on Sale of Asset	Exp	0	0	0
E082130	Homecare Retention Bonus Expenditure	Exp	0	0	0
E082190	Depreciation - Homecare	Exp	(19,644)	(13,096)	(13,078)
			(656,371)	(438,121)	(437,316)
Other Welfare					
I083010	Wagin Frail Aged Reimb	Inc	8,569	8,569	9,167
I083040	Seniors Xmas Lunch Income	Inc	0	0	0
			8,569	8,569	9,167
E083010	Wagin Frail Aged Exp	Exp	(9,168)	(9,168)	(9,167)
E083020	Seniors Xmas Lunch	Exp	(2,500)	(2,500)	0
E083050	Other Welfare Exp	Exp	0	0	0
			(11,668)	(11,668)	(9,167)
Total Education & Welfare Income			635,130	426,281	439,166
Total Education & Welfare Expenditure			(706,080)	(475,490)	(469,465)
Community Amenities					
Sanitation - Household Refuse					
I101005	Domestic Collection	Inc	235,500	235,500	253,352
I102020	Refuse Site Fees	Inc	15,000	10,000	12,601
			250,500	245,500	265,953
E101005	Domestic Refuse Collection	Exp	(48,000)	(32,000)	(26,685)
E101006	Green Waste Collection	Exp	(23,000)	(15,336)	(13,267)
E101010	Recycling Pick-Up	Exp	(70,500)	(47,000)	(42,455)
E101015	Refuse Site Mtce	Exp	(128,500)	(85,717)	(67,158)
E101025	Refuse Site Attendant	Exp	0	0	0
			(270,000)	(180,053)	(149,565)

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
Sanitation - Other					
I102002	Commercial Collection Charges	Inc	66,586	64,752	65,319
I102005	Reimbursement Drummuster	Inc	4,000	0	0
I102010	Charges Bulk Rubbish	Inc	15,000	10,000	8,851
			85,586	74,752	74,170
E102005	Commercial Collection	Exp	(13,650)	(9,104)	(7,906)
E102010	Bulk Rubbish Collection	Exp	(16,000)	(10,664)	(8,998)
E101020	Chemical Drum Disposal Costs	Exp	(5,000)	0	(3,925)
E102190	Depreciation - Sanitation	Exp	(18,148)	(12,104)	(12,082)
			(52,798)	(31,872)	(32,911)
Sewerage					
I104005	Septic Tank Fees	Inc	500	500	0
			500	500	0
E104005	Sewerage Treatment Plant	Exp	(500)	(347)	(37)
			(500)	(347)	(37)
Regional Refuse Group					
I102006	Regional Refuse Group	Inc	0	0	37,071
			0	0	37,071
Regional Refuse Group					
E102007	Regional Refuse Group Expenses	Exp	0	0	(30,893)
			0	0	(30,893)
Town Planning					
I106005	Planning Fees	Inc	4,000	2,664	3,635
			4,000	2,664	3,635
E106005	Town Planning Expenses	Exp	(15,000)	(10,000)	(6,205)
E106100	Administration Allocated	Exp	(66,566)	(44,376)	(44,376)
			(81,566)	(54,376)	(50,581)
Other Community Amenities					
I107005	Cemetery Fees	Inc	12,000	8,000	7,392
I107010	Community Bus Income	Inc	4,000	2,664	3,469
I107025	Other Community Amenities Contributions	Inc	0	0	0
			16,000	10,664	10,861
E107005	Cemetery Mtce	Exp	(40,000)	(26,730)	(23,268)
E107010	Public Convenience Mtce	Exp	(56,428)	(37,892)	(30,265)
E107015	Community Bus Operating	Exp	(3,674)	(2,743)	(3,333)
E107100	Administration Allocated	Exp	(72,439)	(48,296)	(48,296)
E107190	Depreciation - Other Comm Amenities	Exp	(50,968)	(33,984)	(33,932)
			(223,509)	(149,645)	(139,094)
Total Community Amenities Income			356,586	334,080	391,690
Total Community Amenities Expenditure			(628,373)	(416,293)	(403,081)
Recreation & Culture					

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
	Public Halls & Civic Centres				
I111005	Town Hall Hire	Inc	2,000	1,336	4,427
I111010	Reimbursements	Inc	100	100	0
I111015	Town Hall Lease -L Piesse	Inc	0	0	0
			2,100	1,436	4,427
E111005	Town Hall Mtce	Exp	(28,555)	(20,609)	(14,017)
E111010	Other Halls Mtce	Exp	(6,153)	(4,245)	(599)
E111190	Depreciation - Public Halls	Exp	(202,711)	(135,144)	(134,956)
			(237,419)	(159,998)	(149,572)
	Swimming Pool				
I112010	Swimming Pool Admission	Inc	30,000	25,500	20,663
I112015	Swimming Pool Miscellaneous Income	Inc	0	0	0
I112020	Reimbursements	Inc	600	600	100
I112025	CSRFF Grant - Swim Pool Stage 2	Inc	0	0	0
			30,600	26,100	20,763
E112005	Pool Staff Salary	Exp	(109,500)	(73,000)	(48,297)
E112008	Pool Leave/Wages Liability	exp	0	0	0
E112010	Superannuation	Exp	0	0	0
E112015	Swimming Pool Maintenance	Exp	(118,388)	(82,117)	(78,812)
E112020	Swimming Pool Other Expenses	Exp	(5,850)	(3,904)	(1,730)
E113076	Interest on Loan 139 - Swimming Pool	Exp	(9,291)	(7,038)	(7,038)
E112190	Depreciation - Swimming Pools	Exp	(197,388)	(131,600)	(131,411)
			(440,417)	(297,659)	(267,288)
	Other Recreation & Sport				
I113005	Sportsground Rental	Inc	8,795	4,398	2,509
I113015	Power Reimbursements	Inc	5,000	3,336	1,138
I113020	Recreation Centre Hire	Inc	5,000	3,336	2,454
I113025	Reimbursements Other	Inc	0	0	218
I113030	Rec Centre Equipment Contributions	Inc	1,500	0	0
I113035	Sporting Club Leases	Inc	0	0	1,505
I113040	Other Recreation & Sport Contributions	Inc	54,695	54,695	31,214
I113055	Eric Farrow Pavillion Hire	Inc	5,000	3,336	3,698
I113065	Community Gym Membership	Inc	13,800	9,200	10,797
.			93,790	78,301	53,533
E113005	Sportsground Mtce	Exp	(115,555)	(77,221)	(63,311)
E113010	Sportsground Building Mtce	Exp	(24,931)	(19,639)	(17,034)
E113015	Wetlands Park Mtce	Exp	(70,011)	(47,122)	(39,092)
E113020	Parks & Gardens Mtce	Exp	(49,099)	(32,788)	(44,352)
E113025	Puntapin Rock Mtce	Exp	(2,506)	(1,672)	(1,344)
E113030	Recreation Centre Mtce	Exp	(65,780)	(47,795)	(34,302)
E113035	Rec Staff Salaries	Exp	(19,853)	(13,240)	(2,390)
E113038	Rec Staff Leave/Wages Liability	Exp	0	0	0
E113040	Superannuation	Exp	(2,085)	(1,392)	(1,524)
E113045	Other Expenses	Exp	(1,200)	(800)	(562)
E113050	Norring Lake Mtce	Exp	(3,400)	(2,297)	(2,216)
E113065	Eric Farrow Pavilion Mtce	Exp	(23,145)	(16,398)	(16,719)

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
E113070	Rec Centre Sports Equipment	Exp	(2,000)	(1,336)	(1,615)
E113075	Interest on Loan 131 - Rec Centre	Exp	(1,707)	(942)	(910)
E113095	Community Gym Expenditure	Exp	(11,250)	(7,504)	(5,455)
E113100	Administration Allocated	Exp	(116,535)	(77,688)	(77,688)
E113190	Depreciation - Other Rec & Sport	Exp	(392,093)	(261,400)	(261,615)
			(901,150)	(609,234)	(570,129)
Library					
I115005	Lost Books	Inc	50	50	0
I115010	Reimbursements	Inc	100	100	0
			150	150	0
E115005	Library Staff Salaries	Exp	(52,700)	(35,136)	(32,168)
E115008	Library Leave/Wages Liability	Exp	0	0	0
E115015	Library Building Mtce	Exp	(10,481)	(7,161)	(3,144)
E115020	Library Other Expenses	Exp	(7,800)	(5,546)	(2,116)
E115190	Depreciation - Libraries	Exp	(16,210)	(10,808)	(10,792)
			(87,191)	(58,651)	(48,220)
Other Culture					
I116035	Long Table Experience Income	Inc	0	0	0
I116065	Electronic Sign Advertising Income	Inc	3,000	2,000	682
I119015	Contribution to Woolorama	Inc	1,000	0	0
I119020	Reimbursements	Inc	9,000	0	0
I119030	Community Events Income	Inc	2,000	2,000	26,000
I119031	Other Culture Grant Funds	Inc	10,000	10,000	1,000
I113078	SS Loan 141 - Interest & Gtee Fee Reimbursement	Inc	4,977	2,489	3,821
			29,977	16,489	31,503
E116005	Subsidy Woolorama Committee	Exp	(500)	(500)	0
E116010	Woolorama Costs & Maintenance	Exp	(65,136)	(43,728)	(12,881)
E113077	Interest on Loan 141 - SSL Wagin Ag	Exp	(2,809)	(1,482)	(1,482)
E116015	Community Centre Mtce	Exp	(15,837)	(10,815)	(5,497)
E116020	Historical Village	Exp	(2,166)	(1,930)	(2,388)
E116035	Long Table Experience Expenditure	Exp	0	0	0
E116045	Community Development Events	Exp	(31,463)	(20,968)	(23,375)
E116046	Community Development Equipment Maintenance	Exp	0	0	0
E116055	Other Culture Grant Funds Exp	Exp	0	0	(25,706)
E116060	Betty Terry Theatre Expenditure	Exp	(3,215)	(2,400)	(1,890)
E116065	Electronic Sign Expenditure	Exp	(2,500)	(1,702)	(3,344)
E116070	Court House Expenditure	Exp	(4,836)	(4,102)	(3,492)
E116075	NAB Building Expenditure	Exp	(4,586)	(3,048)	(1,736)
E116190	Depreciation - Other Culture	Exp	(99,193)	(66,128)	(66,038)
			(232,241)	(156,803)	(147,829)
Total Recreation & Culture Income			156,617	122,476	110,226
Total Recreation & Culture Expenditure			(1,898,417)	(1,282,345)	(1,183,038)
Transport					
Streets Roads Bridges & Depot Construction					
I121005	Direct Road Grants	Inc	138,346	138,346	141,414
I121010	Road Project Grants	Inc	395,186	316,148	19,880

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
I121015	Roads to Recovery Grant	Inc	312,145	208,096	228,070
I121020	Reimbursements	Inc	1,000	0	0
I121025	Contribution - St Lighting	Inc	5,000	0	0
I121070	Main Roads Bridge Grant	Inc	0	0	0
I121076	LRCIP Funding	Inc	237,336	118,668	279,890
I147125	Storm Damage Reimbursements	Inc	0	0	0
			1,089,013	781,258	669,254
Streets Roads Bridges & Depot Maintenance					
I122055	Diesel Fuel Rebate Income	Inc	55,000	36,664	22,865
			55,000	36,664	22,865
E122005	Road Maintenance	Exp	(110,000)	(73,328)	(59,806)
E122006	Maintenance Grading	Exp	(200,000)	(133,336)	(143,171)
E122007	Rural Tree Pruning	Exp	(80,000)	(53,344)	(73,550)
E122008	Rural Spraying	Exp	(10,000)	(6,664)	(9,850)
E122009	Town Site Spraying	Exp	(20,000)	(13,344)	(13,173)
E122010	Depot Mtce	Exp	(19,418)	(13,300)	(11,283)
E122011	Town Reserve & Verg Mtce	Exp	(10,000)	(6,664)	(2,182)
E122012	Bridge & Drainage Mtce	Exp	(22,500)	(15,008)	(5,906)
E122015	Rural Numbering	Exp	0	0	0
E122020	Footpath Mtce	Exp	(5,000)	(3,344)	(2,062)
E122025	Street Cleaning	Exp	(45,000)	(30,000)	(25,773)
E122030	Street Trees	Exp	(65,000)	(43,336)	(29,547)
E122035	Traffic & Street Signs Mtce	Exp	(4,000)	(2,664)	(1,101)
E122045	Townscape	Exp	(45,000)	(30,031)	(42,889)
E122050	Crossovers	Exp	(500)	(336)	(843)
E122055	RoMan Data Collection	Exp	(11,500)	(11,500)	(7,318)
E122060	Street Lighting	Exp	(70,000)	(46,664)	(40,671)
E122090	Graffiti Removal	Exp	0	0	(36)
E122100	Administration Allocated	Exp	(53,499)	(35,664)	(35,664)
E122105	Loss on Sale of Asset	Exp	0	0	0
E122190	Depreciation - Roads	Exp	(2,002,289)	(1,334,856)	(1,333,320)
E147120	Storm Damage - Not Claimable	Exp	0	0	(1,733)
			(2,773,706)	(1,853,383)	(1,839,878)
Road Plant Purchases					
I122100	Profit on Sale of Asset	Inc	50,245	50,245	6,872
			50,245	50,245	6,872
E123010	Loss on Sale of Asset	Exp	0	0	0
			0	0	0
Aerodrome					
I126015	Aerodrome Reimbursements/Grants	Inc	298,755	298,755	179,167
I126020	Aerodrome Hangar Lease	Inc	9,000	6,675	8,944
			307,755	305,430	188,111
E126005	Aerodrome Maintenance	Exp	(12,404)	(8,558)	(7,856)
E126190	Depreciation - Aerodromes	Exp	(44,961)	(29,968)	(29,933)
			(57,365)	(38,526)	(37,789)
Total Transport Income			1,502,013	1,173,597	887,102

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
Total Transport Expenditure			(2,831,071)	(1,891,909)	(1,877,667)
Economic Services					
Rural Services					
I131020	Landcare Reimbursements	Inc	78,250	52,168	50,115
			78,250	52,168	50,115
E131020	Landcare	Exp	(112,000)	(75,032)	(73,659)
E131030	Rural Towns Program	Exp	(18,000)	(12,062)	(11,380)
E131100	Administration Allocated	Exp	(16,055)	(10,704)	(10,704)
E131140	Water Management Plan / Harvesting	Exp	(10,000)	(6,737)	(9,362)
E131190	Depreciation - Rural Services	Exp	0	0	0
			(156,055)	(104,535)	(105,105)
Tourism & Area Promotion					
I132005	Caravan Park Fees	Inc	70,000	46,664	48,195
I132010	Reimbursements	Inc	1,000	664	44
I132015	RV Area Fees	Inc	15,000	10,000	5,087
I132035	Tourism Income	Inc	0	0	0
			86,000	57,328	53,326
E132010	Wagin Tourism Committee	Exp	0	0	0
E132015	Caravan Park Manager Salary	Exp	(33,000)	(22,179)	(22,158)
E132020	Caravan Park Mtce	Exp	(50,886)	(34,150)	(29,427)
E132023	Caravan Leave/Wages Liability	Exp	0	0	0
E132025	Subsidy Historic Village	Exp	(8,500)	(8,500)	0
E132035	RV Area Maintenance	Exp	(8,598)	(5,736)	(6,180)
E132040	Tourism Promotion & Subscripts	Exp	(19,500)	(13,000)	(3,663)
E132050	Administration Allocated	Exp	(70,392)	(46,928)	(46,928)
E132190	Depreciation - Tourism	Exp	(19,446)	(12,960)	(12,946)
			(210,322)	(143,453)	(121,302)
Building Control					
I133005	Building Licenses	Inc	8,000	5,336	2,099
I133010	Swimming Pool Inspection Fees	Inc	0	0	0
I142010	Sale of Land	Inc	0	0	0
			8,000	5,336	2,099
Other Economic Services					
I134005	Water Sales	Inc	20,000	13,336	8,240
			20,000	13,336	8,240
E134005	Water Supply - Standpipes	Exp	(20,000)	(13,344)	(8,520)
E134190	Depreciation - Other Economic Services	Exp	(2,052)	(1,368)	(1,366)
			(22,052)	(14,712)	(9,886)
Total Economic Services Income			192,250	128,168	113,780
Total Economic Services Expenditure			(388,429)	(262,700)	(236,293)
Other Property & Services					

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
Private Works					
I141005	Private Works Income	Inc	20,000	13,336	16,187
			20,000	13,336	16,187
E141005	Private Works	Exp	(15,000)	(9,992)	(5,132)
E141100	Administration Allocated	Exp	(3,053)	(2,032)	(2,032)
			(18,053)	(12,024)	(7,164)
Public Works Overheads					
I143020	Reimbursements	Inc	500	0	8,961
I143040	Workers Compensaion	Inc	0	0	0
			500	0	8,961
E143005	Engineering Salaries	Exp	(117,801)	(78,536)	(68,678)
E143007	Engineering Administration Salaries	Exp	(62,007)	(41,336)	(41,375)
E143008	Works Leave/Wages Liability	Exp	0	0	0
E143009	Housing Allowance Works	Exp	(17,031)	(11,352)	(13,903)
E143015	CEO's Salary Allocation	Exp	(60,886)	(40,592)	(49,481)
E143020	Engineering Superannuation	Exp	(120,687)	(80,456)	(72,038)
E143025	Engineering - Other Expenses	Exp	(5,000)	(3,336)	(1,007)
E143030	Sick Holiday & Allowances Pay	Exp	(165,000)	(110,000)	(99,720)
E143040	Workers Compensation	Exp	0	0	0
E143045	Insurance on Works	Exp	(38,318)	(38,318)	(38,318)
E143050	Protective Clothing	Exp	(8,000)	(5,336)	(2,610)
E143055	Fringe Benefits	Exp	(1,000)	0	0
E143060	CEO's Vehicle Allocation	Exp	(1,000)	(664)	(409)
E143065	MOW - Vehicle Expenses	Exp	(8,000)	(5,519)	(5,356)
E143075	Telephone Expenses	Exp	(1,500)	(1,000)	(783)
E143080	Staff Licenses	Exp	(500)	(336)	(89)
E143085	Safety Equipment & Meetings	Exp	(4,000)	(2,664)	(510)
E143090	Conferences & Courses	Exp	(1,500)	(1,000)	0
E143095	Staff Training	Exp	(15,000)	(10,008)	(4,296)
E143105	Administration Allocated	Exp	(1,156)	(768)	(768)
E143200	LESS PWOH ALLOCATED	Exp	628,377	418,928	378,846
			(9)	(12,293)	(20,495)
Plant Operation Costs					
I144005	Sale of Scrap	Inc	1,500	1,000	0
I144010	Reimbursements	Inc	4,000	2,664	0
			5,500	3,664	0
E144010	Fuel & Oils	Exp	(180,000)	(120,000)	(122,714)
E144020	Tyres & Tubes	Exp	(20,000)	(13,336)	(9,291)
E144030	Parts & Repairs	Exp	(85,000)	(56,672)	(29,307)
E144040	Plant Repair - Wages	Exp	(25,000)	(16,664)	(19,613)
E144050	Insurance and Licences	Exp	(35,000)	(30,589)	(29,458)
E144060	Expendable Tools-Consumables only	Exp	(10,000)	(6,664)	(849)
E144065	MV Insurance Claim Expenses	Exp	(1,000)	(664)	0
E144075	Minor Plant & Equipment <\$5000	Exp	(8,000)	(5,336)	(1,528)
E144200	LESS POC ALLOCATED-PROJECTS	Exp	364,000	242,672	188,566
			0	(7,253)	(24,194)

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
Salaries & Wages					
E146010	Gross Salaries, Allowances & Super	Exp	(2,339,945)	(1,559,960)	(1,701,472)
E146200	Less Sal , Allow, Super Allocated	Exp	2,339,945	1,559,968	1,701,472
			0	8	0
Unclassified					
I147005	Commission - Vehicle Licensing	Inc	50,000	33,336	30,128
I147006	Commission - TransWA	Inc	500	336	103
I147007	Reimbursement - OHS	Inc	500	336	0
I147035	Banking errors	Inc	0	0	388
I147050	Council Staff Housing Rental	Inc	34,300	22,864	26,361
I147065	Insurance Reimbursement	Inc	0	0	1,656
I147070	Council Housing Reimbursements	Inc	0	0	603
I147085	NAB Buiding Rent	Inc	8,400	5,600	5,600
I147120	Charge on Private use of Shire Vehicle	Inc	360	120	0
I147121	Reimbursement - Community Requests	Inc	0	0	0
			94,060	62,592	64,839
E147015	Community Requests & Events - CEO Allocation	Exp	(3,000)	(2,000)	0
E147035	Banking Errors	Exp	0	0	0
E147050	Council Housing Maintenance	Exp	(92,214)	(63,520)	(60,311)
E147051	Interest on Loan 137 - Staff Housing	Exp	(7,201)	(4,906)	(4,906)
E147052	Interest on Loan 138 - Doctor Housing	Exp	(3,217)	(1,704)	(1,704)
E147055	Consultants	Exp	(40,000)	(26,664)	(2,550)
E147070	4WD Resource Sharing Group	Exp	(1,000)	(664)	(500)
E147090	Building Maintenance	Exp	(8,000)	(5,336)	(2,811)
E147100	Administration Allocated	Exp	(140,848)	(93,896)	(93,896)
E147115	Occupational Health & Safety (OHS)	Exp	(10,000)	(6,664)	(1,205)
E147130	Depreciation - Unclassified	Exp	(136,963)	(91,312)	(91,183)
E147150	Community Requests Budget	Exp	(20,000)	(13,336)	(18,271)
E147151	Community Donations/Sponsorship	Exp	(3,500)	(2,336)	(18)
			(465,943)	(312,338)	(277,355)
Total Other Property & Services Income			120,060	79,592	89,987
Total Other Property & Services Expenditure			(484,005)	(343,900)	(329,208)
Total Income			6,288,529	5,421,258	5,705,590
Total Expenditure			(8,420,373)	(5,688,071)	(5,398,933)
Net Deficit (Surplus)			(2,131,844)	(266,813)	306,657



10.2 SCHEDULE OF ACCOUNTS PAYMENTS – FEBRUARY 2023

PROPONENT:	Manager of Finance
OWNER:	Shire of Wagin
LOCATION/ADDRESS:	Shire of Wagin
AUTHOR OF REPORT:	Jenny Goodbourn, Manager of Finance
SENIOR OFFICER:	Ian McCabe, Chief Executive Officer
DATE OF REPORT:	10 March 2023
PREVIOUS REPORT(S):	16 February 2023
DISCLOSURE OF INTEREST:	N/A
STRATEGIC DOCUMENT REFERENCE	Local government (Financial Management) Regulations 1996
FILE REFERENCE:	N/A
ATTACHMENTS:	1. Payments List

OFFICER RECOMMENDATION/4947 COUNCIL RESOLUTION

Moved Cr S M Chilcott

Seconded Cr M A O'Brien

That Council:

- 1 Endorses the list of accounts paid by the Chief Executive Officer under delegated authority, during February:
 - (a) EFT Payments EFT13023 – EFT13079, Cheque Payments 130 – 1359 and Direct Debit Payments DD5082.1 – DD5118.29 from the Municipal Account totalling \$569,153.72.
 - (b) EFT Payment EFT113080 – EFT13138, Cheque Payment 16 and Direct Debit Payment DD5109.1 from the Restricted Funds Account totalling \$830.00.
 - (c) Credit card Payments totalling \$3,592.81

Carried 8/0

BRIEF SUMMARY

This item presents the schedule of payments made during February 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

(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 2022/23 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 28 February 2023

Chq/EFT	Date	Name	Description	Amount
130	09/02/2023	Commissioner Of Police	Firearms Licence Renewal 2023	(147.00)
131	09/02/2023	Synergy	Electricity Usage	(6,596.37)
132	09/02/2023	Telstra	TIM Platform to 24 January 2023, Admin Office Phones, Faxes and Staff Mobiles - January 2023	(1,811.41)
133	23/02/2023	Shire of Wagin	Homecare Petty Cash Recoup	(348.45)
134	23/02/2023	Synergy	Electricity Usage	(20,455.51)
135	23/02/2023	Telstra	Phone Bill Ambulance Assoc Hut charges to 3 March 2023	(47.85)
Cheque Payments Total				(29,406.59)
EFT Payments				
EFT13023	09/02/2023	3E Advantage Pty Limited	Photocopier Charges 1/01/2023 - 31/01/2023	(908.56)
EFT13088	23/02/2023	ABA Automatic Gates WA	D5 EVO Control Board - Works Depot Electric Gate	(332.74)
EFT13090	23/02/2023	Able Sales	Air Filter & Bracket - Works Depot	(322.00)
EFT13024	09/02/2023	ADV Technical Consulting	Consulting, project management installation of hardware and commissioning - Wagin Medical Centre	(7,546.00)
EFT13091	23/02/2023	Aerodrome Management Services Pty Ltd	4x Windsocks - Wagin Airfield	(2,535.50)
EFT13025	09/02/2023	Alexander Galt And Co Pty Ltd	Hardware Supplies	(917.55)
EFT13092	23/02/2023	Alexander Galt And Co Pty Ltd	Hardware Supplies	(308.85)
EFT13089	23/02/2023	APPS Plumbing & Gas Wagin	Connect Water from existing tank supply to new tank - Airfield Tank, Clear blocked toilet - Caravan Park	(3,124.00)
EFT13026	09/02/2023	Australia Post	Postage - January 2023	(456.43)
EFT13027	09/02/2023	Australian Community Media	1/2 page advertisement - 2023 Wagin Woolorama Show Schedule	(220.00)
EFT13020	02/02/2023	Australian Services Union	Payroll Deductions	(25.90)
EFT13086	16/02/2023	Australian Services Union	Payroll Deductions	(25.90)
EFT13093	23/02/2023	Australian Taxation Office	BAS - January 2023	(5,593.00)
EFT13028	09/02/2023	B.A.S.E WA	50x Fobs - Community Gym	(825.00)
EFT13029	09/02/2023	Beaurepaires	Repair Tyre - Kubota Mower (P18)	(61.70)
EFT13094	23/02/2023	Beaurepaires	Repair Tyre - Komatsu Grader (P12)	(104.70)
EFT13030	09/02/2023	Benara Nurseries	6x Trays of Vincas, 1x Tray of Portulacas - Town Pots	(169.40)
EFT13031	09/02/2023	Best Practice Software	Licence for Best Practice Software - Medical Centre	(1,415.27)
EFT13032	09/02/2023	Bitumen Distributors Pty Ltd	2x Drums of Emulsion - Vernon Street/Airfield Road Intersection	(462.00)
EFT13033	09/02/2023	Bob Waddell & Associates Pty Ltd	Assistance with setup of new monthly financial statements template	(288.75)
EFT13095	23/02/2023	Bob Waddell & Associates Pty Ltd	Implementation of new monthly report template	(123.75)
EFT13034	09/02/2023	Boc Gases	R020D2 Oxygen, R020G Oxygen, R040G Dissolved Acetylene, R065E2 Argoshield, Container Service Charge 29.12.2022 - 28.01.2023	(60.05)
EFT13035	09/02/2023	Burwood Property Settlements	Settlement Fees - 11 Bank Place, Wagin	(1,108.52)
EFT13036	09/02/2023	Command A Com	Shire Administration Office, Works Depot, Rec Centre & Library - Phone and Fax Service - January 2023	(188.39)
EFT13037	09/02/2023	Complete Office Supplies Pty Ltd	Custom Processed Stamp - Finance Order	(147.62)
EFT13038	09/02/2023	Cresswells	100 Sandwiches - Australia Day	(720.00)
EFT13039	09/02/2023	David Rastrick	Band - Australia Day	(2,200.00)
EFT13096	23/02/2023	Department Of Fire & Emergency Services	2022/2023 ESL Quarter 3	(38,010.00)
EFT13040	09/02/2023	Doms Delicatessen of Wagin	100 Mixed Wraps - Australia Day	(761.30)
EFT13041	09/02/2023	Exurban	Town Planning Consulting Services - December 2022 & January 2023	(1,649.25)
EFT13042	09/02/2023	Finishing WA	Binding Of Council Committee Minutes April 2018 - November 2021	(132.00)
EFT13043	09/02/2023	Fuel Distributors Of WA Pty Ltd	Diesel - Homecare Bus, Unleaded - Homecare Managers Vehicle (P80)	(293.37)
EFT13097	23/02/2023	Fuel Distributors Of WA Pty Ltd	Diesel - Fire Truck & Homecare Bus (P83), Unleaded - Homecare Managers Vehicle (P80)	(341.51)
EFT13044	09/02/2023	Fulton Hogan Industries Pty Ltd	2 Coat Seal - Beaufort Road & Cemetery Driveway, Reseal - Unicorn, Wendell, Vernal & Victor Streets	(64,210.41)
EFT13045	09/02/2023	Great Southern Fuel Supply	Unleaded Fuel - Darkan Homecare Vehicle (P86)	(312.59)
EFT13098	23/02/2023	Great Southern Waste Disposal	Management of Facility & Refuse Collection - January 2023	(24,302.70)
EFT13046	09/02/2023	Halanson Earthmoving	Push 3,000m Gravel - Wagin-Wickepin Road, Push 2,500m Gravel - Angwins Road	(9,680.00)
EFT13047	09/02/2023	Hall Electrical & Data Services	Find active phone line, locate existing data point in rack - Medical Centre	(607.75)
EFT13048	09/02/2023	Hamersley Refrigeration	Service of air conditioners - Community Gym, Works Depot, Library, Swimming Pool, EFP, Rec Centre, Infant Health, Admin Office, Shire Residences	(3,577.00)
EFT13099	23/02/2023	Hart Sport	Sports Equipment - Recreation Centre	(541.60)

EFT13100	23/02/2023	Hersey's Safety Pty Ltd	Spray Mark - Woolorama & Airfield Upgrade, Gloves - Street Cleaning, Earplugs - Protective Clothing, 2x Rakes - Gardens	(1,042.18)
EFT13103	23/02/2023	Ian James McCabe	Reimbursement for January Internet Charges - 2 Ballagin Street	(80.00)
EFT13101	23/02/2023	ICTouch Pty Ltd	NBN Connection, Hosted Phone System 20/01/2023 - 28/02/2023	(829.57)
EFT13049	09/02/2023	IGA X-press	Newspapers, Kitchen Refreshments & Office Supplies - December 2022 & January 2023, Australia Day Event Supplies, Firefighting Refreshments, Papertowels - Caravan Park & Swimming Pool	(654.30)
EFT13102	23/02/2023	IGA X-press	4x Carton Toilet Rolls & 2x Cartons of Interleave Papertowels - Caravan Park, Admin Office, Recreation Centre & Eric Farrow Pavilion	(400.53)
EFT13104	23/02/2023	Katanning Glazing And Security	Reglaze Broken Window Panel - Town Hall	(243.26)
EFT13050	09/02/2023	Kee Hire	Hire of Dynapac CP2100w Multi Tyre Roller including transport - Airfield Upgrade	(4,651.90)
EFT13105	23/02/2023	Kirsty Simkins	Reimbursement of Uniform 2022/2023	(90.30)
EFT13106	23/02/2023	Landgate - Midland	Gross Rental Valuations Chargeable 20/08/2022 - 20/01/2023	(71.80)
EFT13107	23/02/2023	Liberty Oil Australia Pty Ltd	5,000L Diesel	(8,955.50)
EFT13108	23/02/2023	Lite n' Easy Perth Branch	Lite n Easy Deliveries - Homecare Clients	(164.24)
EFT13051	09/02/2023	Marleys Diesel & Ag	Make Hydraulic Hose - Bomag Roller (P15), 20L Hydraulic Oil	(288.71)
EFT13109	23/02/2023	Mercedes Benz - Bunbury	Service - Homecare Bus (P83)	(1,150.00)
EFT13110	23/02/2023	Minding Auto Electrics	Replace Fuse Holder & Relocate Isolating Switch - John Deere Tractor (P20)	(262.60)
EFT13052	09/02/2023	Narrogin Toyota	Vacuum Cleaner Heads & Bags - EFP & Rec Centre	(227.94)
EFT13053	09/02/2023	Officeworks	Stationery Order - January 2023	(228.94)
EFT13111	23/02/2023	Officeworks	Stationery Order - Project Manager	(214.05)
EFT13112	23/02/2023	Palace Hotel	Restock Council Bar Fridge, Refreshments - Thank a Volunteer Event	(808.86)
EFT13054	09/02/2023	Potterkin Pty Ltd	Artist - Australia Day	(7,000.00)
EFT13055	09/02/2023	Public Transport Authority	Trans WA Ticket Sales minus Agent Commission	(52.47)
EFT13056	09/02/2023	Putland Motors	Service of Darkan Homecare Vehicle (P86), Service of Homecare Mower (P89)	(380.80)
EFT13057	09/02/2023	Radrock Adventures	High ropes course, Climbing wall & Bungee, Bouncy castle - Christmas Street Carnival	(5,159.00)
EFT13058	09/02/2023	Ray Ford Signs	Gold lettering and numerals for the Council Chambers Honours Board: 2022. I.J.McCabe 2023 -	(124.60)
EFT13059	09/02/2023	Sea Breeze Ice Creams	Support for the purchase of Community Ice-creams - Australia Day	(700.00)
EFT13113	23/02/2023	Sheridans Badges and Engraving	4x Employee Name Badges - Deb, Monica, Donna & Emily Edwards	(125.18)
EFT13060	09/02/2023	Shirley Marsh	Reimbursement for Fuel - Homecare	(70.45)
EFT13061	09/02/2023	Sigma Chemicals	Chemicals - Swimming Pool	(1,302.91)
EFT13114	23/02/2023	Sigma Chemicals	Chemicals - Swimming Pool	(1,735.80)
EFT13115	23/02/2023	South West Isuzu	2x Oil Filters, 2x Air Filters - Isuzu Trucks	(230.96)
EFT13116	23/02/2023	Stirling Asphalt	Intersection Mix - Airfield Upgrade, Vernon Street / Airfield	(35,662.00)
EFT13062	09/02/2023	Task Exchange Pty Ltd	LG Hub 12 month renewal subscription - March 2023 - March 2024	(6,930.00)
EFT13063	09/02/2023	Toll Express	Delivery Charges	(102.78)
EFT13117	23/02/2023	Toll Express	Delivery Charges	(245.32)
EFT13118	23/02/2023	Two Sisters Cafe and Takeaway	10x Wraps & Fruit Platter - Wagin Homecare Meeting	(150.00)
EFT13064	09/02/2023	WA Contract Ranger Services Pty Ltd	Ranger Services 25/01/2023, 26/01/2023, 31/01/2023 & 2/02/2023	(1,358.50)
EFT13119	23/02/2023	WA Contract Ranger Services Pty Ltd	Ranger Services 9/02/2023, 14/02/2023 & 17/02/2023	(1,254.00)
EFT13120	23/02/2023	WA Country Health Service - Wheatbelt	Main Meals and Sweets Supplied January 2023	(178.20)
EFT13065	09/02/2023	WA Reticulation Supplies	12x Hunter Sprinklers - Woolorama, Reticulation supplies - Emergency water connection	(2,026.15)
EFT13066	09/02/2023	Wagin Agri Services	1000kg Wettasoil Granular - Sportsground Oval, 5.5Hp Firefighting Pump - Toyota Hilux Workmate Ute (P85)	(2,878.00)
EFT13067	09/02/2023	Wagin Community Resource Centre	2x Full Page Advertisements in the Wool Press 9 February 2023 - Employment Opportunities	(120.00)
EFT13068	09/02/2023	Wagin District Farmers Co-operative	Administration Officer and Mechanic / Plant Operator	(1,412.72)
EFT13069	09/02/2023	Wagin Gas Electrics	Admin Office Kitchen Refreshments, Cleaning Supplies, Australia Day Event Supplies, Works Depot Kitchen Refreshments	(143.00)
EFT13070	09/02/2023	Wagin Meats	Inspect Pump - Puntapin Dam	(166.50)
EFT13071	09/02/2023	Wagin Mechanical Repairs	Sausages - Australia Day	(1,140.00)
EFT13121	23/02/2023	Wagin Mechanical Repairs	4x New Tyres supplied, fit, balanced and wheel alignment - Homecare Managers Vehicle (P80)	(305.00)
EFT13072	09/02/2023	Wagin Motel	Filters - Dynapac Roller (P19), John Deere Tractor (P20), Toyota Hilux Workmate Ute (P25)	(1,220.00)
EFT13122	23/02/2023	Wagin Motel	Accommodation - Band for Australia Day (1 Night) & Artist for Australia Day (5 Nights)	(140.00)

EFT13073	09/02/2023	Wagin Mowers	Chainsaw & Bushranger Multitool - Willamarra Corporation	(923.17)
EFT13123	23/02/2023	Wagin Mowers	Repairs - Cement Saw (P30)	(275.03)
EFT13074	09/02/2023	Wagin Panel & Paint	Replace damaged windscreen - CEO Vehicle (P01)	(528.00)
EFT13075	09/02/2023	Wagin Truck Centre	1x Beacon - Ranger Vehicle (P38)	(160.00)
EFT13076	09/02/2023	Wagin Window & Carpet Cleaning	Spot clean carpet - Infant Health, Clean Carpet - EFP Sma	(1,842.50)
EFT13124	23/02/2023	Wagin Window & Carpet Cleaning	Cleaning windows - EFP & Rec Centre	(1,080.00)
EFT13021	02/02/2023	Wagin Woodanilling Landcare Zone	Payroll Deductions	(42.00)
EFT13087	16/02/2023	Wagin Woodanilling Landcare Zone	Payroll Deductions	(42.00)
EFT13125	23/02/2023	Wagin Woodanilling Landcare Zone	Contribution to WWLZ 1 July 2022 - 30 June 2023	(25,000.00)
EFT13077	09/02/2023	Wallis Computer Solutions	Microsoft 365 - Annual Licence 24 February 2023 - 24 February 2024, Agreement Fusion - Admin Office - February 2023, NBN - Admin Office, Library & Rec Centre - February 2023	(14,211.74)
EFT13078	09/02/2023	Waterchem Australia Pty Ltd	Parts to Repair Swimming Pool Pump	(318.01)
EFT13126	23/02/2023	Western Australian Local Government Assoc	Induction for Local Government Workers OHS - Ajay Yadav	(400.00)
EFT13079	09/02/2023	Western Stabilisers	Cement Stabilise - North/South Airfield Runway, Cement Stabilise Shoulders & 2 Full Construction Areas - Bullock Hills Road	(119,323.47)
EFT Payments Total				(431,436.00)
Direct Debit Payments				
DD5082.1	02/02/2023	Aware Super	Payroll deductions	(4,484.28)
DD5082.2	02/02/2023	HUB24 Super Fund	Superannuation contributions	(202.71)
DD5082.3	02/02/2023	ASGARD Super	Superannuation contributions	(112.81)
DD5082.4	02/02/2023	Netwealth Superannuation	Superannuation contributions	(297.73)
DD5082.5	02/02/2023	Rest Administration	Superannuation contributions	(1,485.12)
DD5082.6	02/02/2023	Bt Super	Superannuation contributions	(420.80)
DD5082.7	02/02/2023	Hesta Super Fund	Superannuation contributions	(1,008.42)
DD5082.8	02/02/2023	Australian Super Administration	Superannuation contributions	(2,490.45)
DD5082.9	02/02/2023	North Personal Superannuation	Superannuation contributions	(269.94)
DD5097.1	27/02/2023	Bankwest	BCF - Portable Gazebo x 2 - Mastercard	(3,592.81)
DD5103.1	16/02/2023	Aware Super	Payroll deductions	(4,864.68)
DD5103.2	16/02/2023	HUB24 Super Fund	Superannuation contributions	(227.66)
DD5103.3	16/02/2023	ASGARD Super	Superannuation contributions	(153.83)
DD5103.4	16/02/2023	Netwealth Superannuation	Superannuation contributions	(297.73)
DD5103.5	16/02/2023	Rest Administration	Superannuation contributions	(1,552.90)
DD5103.6	16/02/2023	Bt Super	Superannuation contributions	(420.80)
DD5103.7	16/02/2023	Hesta Super Fund	Superannuation contributions	(1,000.23)
DD5103.8	16/02/2023	Australian Super Administration	Superannuation contributions	(2,930.03)
DD5103.9	16/02/2023	North Personal Superannuation	Superannuation contributions	(269.94)
DD5118.1	03/02/2023	Department Of Transport	Daily Licensing Takings 01/02/2023	(2,982.50)
DD5118.2	13/02/2023	Western Australian Treasury Corporation	Loan Repayment 139 February 2023	(6,009.05)
DD5118.3	14/02/2023	Department Of Transport	Daily Licensing Takings 10/02/2023	(2,656.25)
DD5118.4	15/02/2023	Sandwai Pty Ltd	February Monthly Fee for Sandwai	(484.00)
DD5118.5	15/02/2023	Department Of Transport	Daily Licensing Takings 13/02/2023	(5,345.70)
DD5118.6	16/02/2023	Department Of Transport	Daily Licensing Takings 14/02/2023	(1,318.40)
DD5118.7	17/02/2023	Department Of Transport	Daily Licensing Takings 15/02/2023	(2,448.05)
DD5118.8	17/02/2023	Aussie Broadband Pty Ltd	Broadband February 2023	(316.00)
DD5118.9	17/02/2023	Payrix	Synergy On Line Transaction Fee	(247.67)
DD5120.1	08/02/2023	National Australia Bank	Transfer Fee	(35.00)
DD5120.2	08/02/2023	Bankwest	Inward Payment Fee	(10.00)
DD5082.10	02/02/2023	Prime Super	Superannuation contributions	(256.70)
DD5082.11	02/02/2023	smartMonday Prime	Superannuation contributions	(93.37)
DD5082.12	02/02/2023	National Mutual Retirement Fund	Superannuation contributions	(163.43)
DD5088.19	01/02/2023	Department Of Transport	Daily Licensing Takings 30/01/2023	(4,927.40)
DD5088.20	02/02/2023	Department Of Transport	Daily Licensing Takings 31/01/2023	(2,832.30)
DD5088.21	03/02/2023	Bankwest	Merchant Fee January 2023	(328.18)
DD5103.10	16/02/2023	Prime Super	Superannuation contributions	(256.71)
DD5103.11	16/02/2023	smartMonday Prime	Superannuation contributions	(122.55)
DD5103.12	16/02/2023	National Mutual Retirement Fund	Superannuation contributions	(163.43)
DD5118.10	20/02/2023	Department Of Transport	Daily Licensing Takings 16/02/2023	(3,717.65)
DD5118.11	21/02/2023	Department Of Transport	Daily Licensing Takings 17/02/2023	(2,391.65)
DD5118.12	03/02/2023	Payrix	Synergy On Line Transaction Fee	(7.33)
DD5118.13	22/02/2023	Department Of Transport	Daily Licensing Takings 20/02/2023	(4,320.35)
DD5118.14	23/02/2023	Department Of Transport	Daily Licensing Takings 23/02/2023	(2,064.35)
DD5118.15	24/02/2023	Western Australian Treasury Corporation	Loan Repayment 137 February 2023	(1,907.86)
DD5118.16	24/02/2023	Department Of Transport	Daily Licensing Takings 22/02/2023	(2,901.35)
DD5118.17	27/02/2023	Department Of Transport	Daily Licensing Takings 23/02/2023	(4,411.00)
DD5118.18	28/02/2023	Department Of Transport	Daily Licensing Takings 24/02/2023	(5,706.80)
DD5118.19	28/02/2023	National Australia Bank	Monthly Package Fee	(10.00)
DD5118.23	06/02/2023	Department Of Transport	Daily Licensing Takings 02/02/2023	(562.75)
DD5118.24	07/02/2023	Department Of Transport	Daily Licensing Takings 03/02/2023	(5,038.25)
DD5118.25	08/02/2023	Department Of Transport	Daily Licensing Takings 06/02/2023	(7,663.75)
DD5118.26	09/02/2023	Department Of Transport	Daily Licensing Takings 07/02/2023	(7,573.40)

DD5118.27	10/02/2023	Department Of Transport	Daily Licensing Takings 08/02/2023	(467.35)
DD5118.28	10/02/2023	Payrix	Synergy On Line Transaction Fee	(16.63)
DD5118.29	13/02/2023	Department Of Transport	Daily Licensing Takings09/02/2023	(2,471.10)
Direct Debit Payments Total				(108,311.13)
Municipal Account - Payments Total				(569,153.72)

Restricted Funds Account - List of Payments

Cheque Payment

16	09/02/2023	Michael Denison	ANIMAL TRAP BOND REFUND	(50.00)
Cheque Payments Total				(50.00)

EFT Payments

EFT13080	09/02/2023	Barry Nicholls	COMMUNITY GYM FOB BOND REFUND	(30.00)
EFT13081	09/02/2023	Billie-Jo Swayn	COMMUNITY GYM FOB BOND REFUND	(30.00)
EFT13082	09/02/2023	Ganesh Penfold	COMMUNITY GYM FOB BOND REFUND	(30.00)
EFT13083	09/02/2023	Laine Teti	COMMUNITY GYM FOB BOND REFUND	(30.00)
EFT13084	09/02/2023	Michael Booth	ANIMAL TRAP BOND REFUND	(50.00)
EFT13085	09/02/2023	Sandra Molina	COMMUNITY GYM FOB BOND REFUND	(30.00)
EFT13127	23/02/2023	2 Wheels to Wagin	COMMUNITY BUS BOND REFUND	(150.00)
EFT13128	23/02/2023	Catherine Painter	COMMUNITY GYM FOB BOND REFUND	(30.00)
EFT13129	23/02/2023	Coral Piesse	COMMUNITY GYM FOB BOND REFUND	(30.00)
EFT13130	23/02/2023	Danielle Smitham	COMMUNITY GYM FOB BOND REFUND	(30.00)
EFT13131	23/02/2023	Dwight Kellow	COMMUNITY GYM FOB BOND REFUND	(30.00)
EFT13132	23/02/2023	Janette Innes	COMMUNITY GYM FOB BOND REFUND	(30.00)
EFT13133	23/02/2023	Jessica Booth	COMMUNITY GYM FOB BOND REFUND	(30.00)
EFT13134	23/02/2023	Josaia Tuwai	COMMUNITY GYM FOB BOND REFUND	(30.00)
EFT13135	23/02/2023	Matt Smith	COMMUNITY GYM FOB BOND REFUND	(30.00)
EFT13136	23/02/2023	Sharon Adams	COMMUNITY GYM FOB BOND REFUND	(30.00)
EFT13137	23/02/2023	Spurry's Transport	VENUE HIRE BOND REFUND	(100.00)
EFT13138	23/02/2023	Tepora Hotene	COMMUNITY GYM FOB BOND REFUND	(30.00)
EFT Payments Total				(750.00)

Direct Debit Payments

DD5109.1	23/02/2023	Gregory Robert Ball	COMMUNITY GYM KEY BOND REFUND	(30.00)
Direct Debit Payments Total				(30.00)

Restricted Funds Account - Payments Total				(830.00)
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**SHIRE OF WAGIN
STATEMENT OF PAYMENTS
For the Period Ended 6th February 2023**

Credit Card List of Payments

Chief Executive Officer - Ian McCabe

Credit Card	12/01/2023	Sanitiser Solutions	4 x A5 Brochure Stands	(140.58)
Credit Card	8/12/2022	Dept. of Transport	Licence of New Ranger Ute (P38)	(378.15)
Credit Card	8/12/2022	Dept of Transport	Variation Of Licence New Ranger Ute (P38)	(283.00)
Chief Executive Officer - Ian McCabe				(801.73)

Acting Deputy Chief Executive Officer - Donna George

Credit Card	5/01/2023	Woolorama	Refund of part cost of trade stand Woolorama 2023	222.50
Credit Card	5/01/2023	Spotlight	Fabric Pens - Australia Day	(87.99)
Credit Card	5/01/2023	Woolorama	Trade Stand for Woolorama 2023	(570.00)
Credit Card	5/01/2023	Kmart	30 x blue bucket hats - Australia Day	(180.00)
Credit Card	13/01/2023	Bunnings	Art Project Materials - Australia Day	(438.00)
Credit Card	14/01/2023	Palace Hotel	Pizza for DFES meeting	(136.00)
Credit Card	16/01/2023	Dept of Transport	Plate Change Over - Ranger Vehicle (P38)	(30.50)
Credit Card	16/01/2023	J & K Hopkins	Lectern - Australia Day	(344.00)
Credit Card	17/01/2023	BFC Australia	2 x Gazebos for Australia Day	(749.97)
Credit Card	19/01/2023	Valspar Midland	Paint - Art Works - Australia Day	(406.01)
Credit Card	20/01/2023	WA News	Subscription - West Australian	(28.00)
Credit Card	23/01/2023	Thing-A-Me- Bobs	White Face Paint - Australia Day	(18.00)
Credit Card	28/01/2023	Aldi Armadale	Wahu Cricket Set for Swimming Pool	(25.11)
Acting Deputy Chief Executive Officer - Total				(2,791.08)

Credit Card List of Payments Total				(3,592.81)
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10.3 ANNUAL BUDGET REVIEW – YEAR TO DATE FEBRUARY 2023

PROPONENT:	Manager of Finance
OWNER:	Shire of Wagin
LOCATION/ADDRESS:	Shire of Wagin
AUTHOR OF REPORT:	Manager of Finance
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	17 March 2023
PEVIOUS REPORT(S):	12 April 2022
DISCLOSURE OF INTEREST:	N/A
STRATEGIC DOCUMENT REFERENCE	2022/23 Approved Budget
FILE REFERENCE:	FM.BU.1
ATTACHMENTS:	1. Budget Review

OFFICER RECOMMENDATION/4948 COUNCIL RESOLUTION

Moved Cr G R Ball

Seconded Cr B L Kilpatrick

That Council

1. Adopts the Budget Review for the Shire of Wagin from 1 July 2022 to 28 February 2023 and the revised budget figures contained within the document.

Carried by Absolute Majority 8/0

BRIEF SUMMARY

A budget review has been developed for consideration and adoption by Council.

BACKGROUND/COMMENT

The Local Government (Financial Management) Regulations 1996 require that each Local Authority conducts an annual budget review: -

33A. Review of budget

- (1) Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.
- (2A) The review of an annual budget for a financial year must —
 - (a) consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and
 - (b) consider the local government's financial position as at the date of the review; and
 - (c) review the outcomes for the end of that financial year that are forecast in the budget.



- (2) Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.
- (3) A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.
*Absolute majority required.
- (4) Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.

The budget review is for the period 1 July 2022 to 28 February 2023 and has considered all operational and capital areas of Council.

The review has compared year-to-date figures to budgeted figures and projected 30 June figures to ensure accounts are tracking in line with the budget. Where changes and variations are known, these changes have been incorporated to ensure that the desired financial result is achieved by Council.

Carried Forward Surplus	(9,606)
Operating Revenue	137,080
Operating Expenditure	(73,592)
Add back of profit on asset disposal	1,548
Non-operating Grants, Subsidies & Contributions	560,264
Proceeds from Disposal of Assets	(1,618)
Capital Acquisitions	(561,474)
Transfer from Reserves	No Change
Repayment of Loans	(18,239)
Transfer to Reserves	(35,000)
Total Surplus (Deficit)	(635)

The increased operating revenue is mainly attributable to the increase in the Financial Assistance General Grant for 2022/23. The actual figures were not available at the time of budget formulation. There are also funds received from the winding up of the Regional Refuse Group and an Australia Day grant for \$30,000.

The increase in operating expenses is due to Community Water Supply Project costs, distribution of Regional Refuse Group funds to member councils, funding of the Xmas Street Carnival and increased expenditure on Australia Day events (grant funded).

Capital Operations – The plant replacement programme has been adjusted to reflect that the old ride on mower is being retained rather than traded. We had only budgeted \$700 income for its' sale so this will have no major impact on the budget.



The main increase in capital expenditure is due to the provision of a new fire truck by DFES. This is fully funded by a capital grant from DFES to offset the cost of the vehicle which was \$490,674. There is also the Community Water Supply Program of \$115,603 which was passed by council resolution 4851 in August 2022.

The Wetlands Park Upgrade has been adjusted down by \$9,003 to reflect the final project costs to 30 June 2022 and the remaining balance of the grant that was brought forward to 2022/2023. (The grant income has been adjusted down to match the expenditure).

The Sportsground Precinct Redevelopment has been reduced from \$150,000 to \$125,000 to enable a balanced budget to be achieved. It is likely that this project will not be commenced until late in this financial year or will need to be carried forward into 2023/2024.

CONSULTATION/COMMUNICATION

Chief Executive Officer
Acting Deputy Chief Executive Officer
Manager of Works

STATUTORY/LEGAL IMPLICATIONS

Local Government (Financial Management) Regulations 1996. Regulation 33A.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Amendment to 2022/2023 Budget.

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority



22 — 23

BUDGET REVIEW SHIRE OF WAGIN



SHIRE OF WAGIN
BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2023
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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**STATEMENT OF FINANCIAL ACTIVITY - BUDGET REVIEW
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

BY NATURE OR TYPE

	Budget vs Actual			Projected	
	Annual Budget	YTD Budget	YTD Actual	Annual Variance	Annual Actual
	\$	\$	\$	\$	\$
Opening Funding Surplus(Deficit)	1,968,880	1,959,274	1,959,274	(9,606)	1,959,274
Revenue from operating activities					
Rates	2,520,969	2,521,105	2,513,508	(7,048)	2,513,921
Operating grants, subsidies and contributions	1,195,693	885,358	941,399	74,849	1,270,542
Fees and Cahrges	783,363	630,388	634,644	(4,495)	778,868
Interest Earnings	24,727	14,493	42,531	52,250	76,977
Other Revenue	384,779	292,671	311,016	23,072	407,851
Profit on disposal of assets	80,881	80,881	6,872	(1,548)	79,333
	4,990,412	4,424,896	4,449,970	137,080	5,127,492
Expenditure from operating activities					
Employee Costs	(2,605,950)	(1,752,403)	(1,617,184)	(8,000)	(2,613,950)
Materials and contracts	(1,666,014)	(1,118,387)	(1,005,974)	(62,125)	(1,728,139)
Utility charges	(345,194)	(230,152)	(196,682)	0	(345,194)
Depreciation on non-current assets	(3,427,775)	(2,285,208)	(2,290,573)	0	(3,427,775)
Interest expenses	(24,225)	(16,072)	(16,040)	0	(24,225)
Insurance expenses	(173,703)	(173,703)	(173,131)	(867)	(174,570)
Other expenditure	(177,512)	(112,146)	(99,349)	(2,600)	(180,112)
Loss on disosal of assets	0	0	0	0	0
	(8,420,373)	(5,688,071)	(5,398,933)	(73,592)	(8,493,965)
Operating activities excluded from budget					
Add Back Depreciation	3,427,775	2,285,208	2,290,573	0	3,427,775
Adjust (Profit)/Loss on Asset Disposal	(80,881)	(80,881)	(6,872)	1,548	(79,333)
Adjust Provisions and Accruals		0	0	0	0
Amount attributable to operating activities	(83,067)	941,152	1,334,737	65,036	(18,031)
Investing Activities					
Non-operating Grants, Subsidies and Contributions	1,298,117	996,362	1,255,619	560,264	1,858,381
Proceeds from Disposal of Assets	227,972	36,818	12,718	(1,618)	226,354
Capital Acquisitions	(2,958,583)	(1,955,937)	(1,501,617)	(561,474)	(3,520,057)
Amount attributable to investing activities	(1,432,494)	(922,757)	(233,280)	(2,828)	(1,435,322)
Financing Activities					
Self-Supporting Loan Principal	30,573	20,228	20,228	0	30,573
Transfer from Reserves	8,000	8,000	0	0	8,000
Repayment of Debentures	(74,569)	(43,150)	(67,096)	(18,239)	(92,808)
Transfer to Reserves	(417,322)	0	(21,417)	(35,000)	(452,322)
Amount attributable to financing activities	(453,318)	(14,922)	(68,285)	(53,239)	(506,557)
Closing Funding Surplus(Deficit)	0	1,962,747	2,992,445	(635)	(636)

STATEMENT OF FINANCIAL ACTIVITY - BUDGET REVIEW
FOR THE PERIOD ENDED 28 FEBRUARY 2023

STATUTORY REPORTING PROGRAMS

	Budget vs Actual			Projected	
	Annual Budget	YTD Budget	YTD Actual	Annual Variance	Annual Actual
	\$	\$	\$	\$	\$
Opening Funding Surplus(Deficit)	1,968,880	1,959,274	1,959,274	(9,606)	1,959,274
Revenue from operating activities					
Governance	36,636	36,636	7,659	0	36,636
General Purpose Funding - Rates	2,520,969	2,521,105	2,513,877	(7,048)	2,513,921
General Purpose Funding - Other	620,893	490,612	543,754	104,176	725,069
Law, Order and Public Safety	134,695	103,456	85,391	(5,000)	129,695
Health	12,680	5,256	5,559	(2,572)	10,108
Education and Welfare	635,130	426,281	439,166	0	635,130
Community Amenities	356,586	334,080	391,691	37,072	393,658
Recreation and Culture	101,922	67,781	79,012	12,000	113,922
Transport	258,591	231,930	180,095	(1,548)	257,043
Economic Services	192,250	128,168	113,780	0	192,250
Other Property and Services	120,060	79,592	89,987	0	120,060
	4,990,412	4,424,897	4,449,971	137,080	5,127,492
Expenditure from operating activities					
Governance	(595,709)	(420,000)	(291,838)	11,650	(584,059)
General Purpose Funding	(396,357)	(272,993)	(294,093)	0	(396,357)
Law, Order and Public Safety	(299,746)	(210,795)	(219,107)	(24,767)	(324,513)
Health	(192,185)	(111,646)	(95,138)	0	(192,185)
Education and Welfare	(706,080)	(475,490)	(469,465)	(100)	(706,180)
Community Amenities	(628,373)	(416,293)	(403,082)	(30,893)	(659,266)
Recreation and Culture	(1,898,417)	(1,282,345)	(1,183,039)	(29,482)	(1,927,899)
Transport	(2,831,071)	(1,891,909)	(1,877,668)	0	(2,831,071)
Economic Services	(388,429)	(262,700)	(236,294)	0	(388,429)
Other Property and Services	(484,005)	(343,900)	(329,210)	0	(484,005)
	(8,420,372)	(5,688,071)	(5,398,934)	(73,592)	(8,493,964)
Operating activities excluded from budget					
Add Back Depreciation	3,427,775	2,285,208	2,290,573	0	3,427,775
Adjust (Profit)/Loss on Asset Disposal	(80,881)	(80,881)	(6,872)	1,548	(79,333)
Adjust Provisions and Accruals		0	0	0	0
Amount attributable to operating activities	(83,066)	941,153	1,334,737	65,036	(18,030)
Investing Activities					
Non-operating Grants, Subsidies and Contributions	1,298,117	996,362	1,255,619	560,264	1,858,381
Proceeds from Disposal of Assets	227,972	36,818	12,718	(1,618)	226,354
Capital Acquisitions	(2,958,583)	(1,955,937)	(1,501,617)	(561,474)	(3,520,057)
Amount attributable to investing activities	(1,432,494)	(922,757)	(233,280)	(2,828)	(1,435,322)
Financing Activities					
Self-Supporting Loan Principal	30,573	20,228	20,228	0	30,573
Transfer from Reserves	8,000	8,000	0	0	8,000
Repayment of Debentures	(74,569)	(43,150)	(67,096)	(18,239)	(92,808)
Transfer to Reserves	(417,322)	0	(21,417)	(35,000)	(452,322)
Amount attributable to financing activities	(453,318)	(14,922)	(68,285)	(53,239)	(506,557)
Closing Funding Surplus(Deficit)	0	1,962,748	2,992,445	(635)	(635)

1. BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from *AASB 16* which would have required the Shire of Wagin to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for rate setting information, the budget review has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget review or required by legislation.

The local government reporting entity

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

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

Rounding off figures

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

2022-23 actual balances

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

Budget comparative figures

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

Judgements, estimates and assumptions

The preparation of the annual budget review in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

OPERATING ACTIVITIES
NOTE 1(b)
ADJUSTED NET CURRENT ASSETS

	Last Years Closing 30 June 2022	This Time Last Year 28 Feb 2022	Year to Date Actual 28 Feb 2023
Adjusted Net Current Assets	\$	\$	\$
Current Assets			
Cash Unrestricted	2,383,622	2,510,712	3,074,897
Cash Restricted	2,288,740	1,711,283	2,310,157
Receivables - Rates	49,890	193,392	205,273
Receivables - Other	145,380	70,484	56,971
Loans receivable	30,573	10,038	10,345
Interest / ATO Receivable	0	23,951	21,288
Accrued Income / Expenses In Advance	43,168	113,246	109,848
Inventories	52,102	34,903	52,102
	4,993,475	4,668,007	5,840,881
Less: Current Liabilities			
Payables	(162,417)	(166,231)	(149,808)
Accrued Expenses / Income In Advance	(515,398)	(603,147)	(378,125)
Regional Refuse Group Accrued Funds	(37,071)	(37,071)	0
Provisions - Loans, Annual & Long Service Leave	(477,920)	(391,087)	(410,824)
	(1,192,808)	(1,197,536)	(938,758)
Unadjusted Net Current Assets	3,800,667	3,470,471	4,902,123
Adjustments and exclusions permitted by FM Reg 32			
Less: Cash reserves	(2,288,740)	(1,711,283)	(2,310,157)
Less: Loans receivable	(30,573)	(10,038)	(10,345)
Add: Provisions - Loans, Annual & Long Service Leave	477,920	391,087	410,824
Adjusted Net Current Assets	1,959,274	2,140,237	2,992,445

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.

This Year YTD

Surplus(Deficit)

\$2.99 M

Last Year YTD

Surplus(Deficit)

\$2.14 M

Shire of Wagin
STATEMENT OF OPERATING INCOME AND EXPENDITURE SUMMARY - BUDGET REVIEW
FOR THE PERIOD ENDED 28 FEBRUARY 2023

NOTE 2

GENERAL PURPOSE FUNDING	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget
Income	3,141,862	3,057,631	(84,231)	3,238,990	97,128
Expenditure	(396,357)	(294,094)	102,263	(396,357)	0

General Purpose Funding relates to the collection of rate revenue and the provision of the General and Road Grants from the WA Local Government Grants Commission.

figures were not available until after budget deliberations were complete. Interest earned is coming in much better than budgeted due to increased interest rates available.

GOVERNANCE	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget
Income	36,636	7,659	(28,977)	36,636	0
Expenditure	(595,709)	(291,839)	303,870	(584,059)	11,650

GOVERNANCE covers the provision of expenditure for Elected Members and Council's Administration staff, including the provision of the Administration Centre.

Expenditure on CEO recruitment came in lower than budgeted with savings of \$11,650

LAW ORDER & PUBLIC SAFETY	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget
Income	134,695	602,790	468,095	698,962	564,267
Expenditure	(299,746)	(219,108)	80,638	(324,513)	(24,767)

Law Order & Public Safety covers the provision of fire prevention, emergency services, crime prevention and animal control.

DFES capital grant for fire truck \$490,674, Community Water Supply Grant \$75,593. CWSP operational costs \$10,800 & other minor adjustments

HEALTH	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget
Income	12,680	5,559	(7,121)	10,108	(2,572)
Expenditure	(192,185)	(95,138)	97,047	(192,185)	0

Health relates to the Maternal & Infant Health, Administration & Inspections by the Principal Environmental Health Officer, and Preventative Services.

Meeting room fees reduced by \$2,572 as operation of room now under control of medical practice.

EDUCATION & WELFARE	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget
Income	635,130	439,166	(195,964)	635,130	0
Expenditure	(706,080)	(469,465)	236,615	(706,180)	(100)

Education & Welfare relates to the provision of services for Pre-Schools, Wagin Homecare and other welfare such as Community Aged Care Packages and Wagin Frail Aged.

Homecare is self funded so all income will be offset by expenditure and any profit or loss will be transferred to or from the Homecare Reserve.

COMMUNITY AMENITIES	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget
Income	356,586	391,690	35,104	393,658	37,072
Expenditure	(628,373)	(403,081)	225,292	(659,266)	(30,893)

Community Amenities relates to the provision of services for Refuse Collection, Sewerage, Town Planning and Cemetery.

Budget review has brought in the income and expense with wind-up of the Regional Refuse Group

RECREATION & CULTURE	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget
Income	156,617	110,226	(46,391)	159,614	2,997
Expenditure	(1,898,417)	(1,183,038)	715,379	(1,927,899)	(29,482)

Recreation relates to the Public Halls, Swimming Pool, Sportsground Oval and Buildings, Library and other culture.

Xmas Street Carnival funded by Shire. Australia Day higher expenditure as \$30,000 grant received.

TRANSPORT	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget
Income	1,502,013	887,102	(614,911)	1,500,465	(1,548)
Expenditure	(2,831,071)	(1,877,667)	953,404	(2,831,071)	0

Transport relates to Roadworks and Aerodromes. This section is significantly reliant on external grant funding as a major source of income.

Income and Expenditure tracking as per budget.

ECONOMIC SERVICES	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget
Income	192,250	113,781	(78,470)	192,250	0
Expenditure	(388,429)	(236,293)	152,136	(388,429)	0

Economic services relates to the various Landcare projects, tourism initiatives such as the caravan park, and building control.

Income and Expenditure tracking as per budget.

OTHER PROPERTY & SERVICES	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget
Income	120,060	89,988	(30,073)	120,060	0
Expenditure	(484,005)	(329,208)	154,797	(484,005)	0

Other Property & Services relates to Private Works, Public Works Overheads, Plant Operation Costs, and Unclassified items such as staff housing, contingencies and building maintenance.

Income and Expenditure tracking as per budget.

SHIRE OF WAGIN
STATEMENT OF OPERATING INCOME AND EXPENDITURE DETAIL - BUDGET REVIEW
FOR THE PERIOD ENDED 28 FEBRUARY 2023

NOTE 3

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
General Purpose Funding										
Rate Revenue										
I031005	GRV	Inc	939,250	939,250	939,249	(1)	(1)	939,250	0	
I031010	GRV Minimums	Inc	93,750	93,750	93,750	0	0	93,750	0	
I031015	UV	Inc	1,515,628	1,515,628	1,515,628	0	0	1,515,628	0	
I031020	UV Minimums	Inc	52,500	52,500	52,500	0	0	52,500	0	
I031025	GRV Interim Rates	Inc	3,000	2,000	598	(1,402)	(2,402)	3,000	0	
I031030	UV Interim Rates	Inc	2,000	1,336	239	(1,097)	(1,761)	2,000	0	
I031035	Back Rates	Inc	1,000	1,000	121	(879)	(879)	1,000	0	
I031040	Ex-Gratia Rates (CBH)	Inc	16,341	16,341	14,855	(1,486)	(1,486)	14,856	(1,485)	Adjustment to charges
I031045	Discount Allowed	Inc	(97,500)	(97,500)	(103,063)	(5,563)	(5,563)	(103,063)	(5,563)	Greater uptake of discount
I031050	Instalment Admin Charge	Inc	6,000	6,000	4,077	(1,923)	(1,923)	4,077	(1,923)	Less take up of instalments
I031055	Account Enquiry Fee	Inc	2,500	1,664	2,510	846	10	2,500	0	
I031060	(Rate Write Offs)	Inc	(5,000)	(3,200)	(370)	2,830	4,630	(5,000)	0	
I031065	Penalty Interest	Inc	8,000	5,336	3,806	(1,530)	(4,194)	8,000	0	
I031070	Emergency Services Levy	Inc	126,700	126,700	126,394	(306)	(306)	126,700	0	
I031075	ESL Penalty Interest	Inc	500	336	205	(131)	(295)	500	0	
I031080	Instalment Interest	Inc	4,000	2,664	4,250	1,586	250	4,000	0	
I031090	Rate Legal Charges	Inc	20,000	13,336	1,350	(11,986)	(18,650)	20,000	0	
			2,688,669	2,677,141	2,656,099	(21,042)	(32,570)	2,679,698	(8,971)	
E031005	Valuation Expenses	Exp	(9,000)	(6,000)	(468)	5,532	8,532	(9,000)	0	
E031010	Legal Costs/Expenses	Exp	(500)	(336)	0	336	500	(500)	0	
E031015	Title Searches	Exp	(600)	(400)	0	400	600	(600)	0	
E031020	Rate Recovery Expenses	Exp	(10,000)	(6,664)	(3,030)	3,634	6,970	(10,000)	0	
E031025	Printing Stationery Postage	Exp	(2,000)	(1,100)	(1,686)	(586)	314	(2,000)	0	
E031030	Emergency Services Levy	Exp	(126,700)	(95,025)	(114,118)	(19,093)	12,582	(126,700)	0	
E031040	Rate Refunds	Exp	(1,000)	0	0	0	1,000	(1,000)	0	
E031041	Rates & Rubbish Waivers/Concessions	Exp	(2,300)	(2,300)	(2,540)	(240)	(240)	(2,300)	0	
E031100	Administration Allocated	Exp	(104,549)	(69,696)	(69,696)	0	34,853	(104,549)	0	
			(256,649)	(181,521)	(191,538)	(10,017)	65,111	(256,649)	0	
Other General Purpose Funding										
I032005	Grants Commission General	Inc	254,698	191,025	256,181	65,156	1,483	341,574	86,876	Final figure provided post budget preparation
I032010	Grants Commission Roads	Inc	152,645	114,483	89,714	(24,769)	(62,931)	119,618	(33,027)	Final figure provided post budget preparation
I032020	Administration Rental	Inc	36,000	24,000	24,000	0	(12,000)	36,000	0	
I032025	Photocopies, Publications, PA & Projector Hire	Inc	1,500	1,000	348	(652)	(1,152)	1,500	0	
I032030	Reimbursements	Inc	100	64	0	(64)	(100)	100	0	
I032035	SS Loans Interest & GFee Reimb.	Inc	0	0	0	0	0	0	0	
I032040	Bank Interest	Inc	750	504	13,248	12,744	12,498	25,000	24,250	Better interest rates available
I032045	Reserves Interest	Inc	7,000	3,500	18,041	14,541	11,041	35,000	28,000	Better interest rates available
I032055	Commissions & Recoups	Inc	500	0	0	0	(500)	500	0	
			453,193	334,576	401,532	66,956	(51,661)	559,292	106,099	

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
E032005	Bank Fees and Charges	Exp	(12,000)	(8,000)	(8,084)	(84)	3,916	(12,000)	0	
E032015	Interest on Loans	Exp	0	0	0	0	0	0	0	
E032030	Audit Fees & Other Services	Exp	(25,000)	(15,000)	(26,000)	(11,000)	(1,000)	(25,000)	0	
E032035	Administration Allocated	Exp	(102,708)	(68,472)	(68,472)	0	34,236	(102,708)	0	
			(139,708)	(91,472)	(102,556)	(11,084)	37,152	(139,708)	0	
	Total General Purpose Income		3,141,862	3,011,717	3,057,631	45,914	(84,231)	3,238,990	97,128	
	Total General Purpose Expenditure		(396,357)	(272,993)	(294,094)	(21,101)	102,263	(396,357)	0	
	Governance									
	Members of Council									
I041020	Other Income Relating to Members	Inc	1,000	1,000	0	(1,000)	(1,000)	1,000	0	
			1,000	1,000	0	(1,000)	(1,000)	1,000	0	
E041005	Sitting Fees	Exp	(24,365)	(12,182)	(11,036)	1,146	13,329	(24,365)	0	
E041010	Training	Exp	(8,000)	(4,000)	0	4,000	8,000	(8,000)	0	
E041015	Members Travelling	Exp	(700)	(350)	(308)	42	392	(700)	0	
E041025	Election Expenses	Exp	(3,000)	(3,000)	0	3,000	3,000	(3,000)	0	
E041030	Other Expenses	Exp	(8,000)	(8,000)	(5,194)	2,806	2,806	(8,000)	0	
E041035	Conference Expenses	Exp	(10,000)	(5,000)	(7,329)	(2,329)	2,671	(10,000)	0	
E041040	Presidents Allowance	Exp	(12,300)	(6,150)	(6,150)	0	6,150	(12,300)	0	
E041045	Deputy Presidents Allowance	Exp	(3,075)	(1,538)	(1,538)	0	1,537	(3,075)	0	
E041055	Refreshments and Receptions	Exp	(12,000)	(8,000)	(4,389)	3,611	7,611	(12,000)	0	
E041060	Presentations	Exp	(2,500)	(1,664)	(1,240)	424	1,260	(2,500)	0	
E041065	Insurance	Exp	(13,325)	(13,325)	(13,325)	0	0	(13,325)	0	
E041070	Public Relations	Exp	(2,000)	(1,336)	(30)	1,306	1,970	(2,000)	0	
E041075	Subscriptions	Exp	(35,000)	(35,000)	(35,918)	(918)	(918)	(35,000)	0	
E041100	Administration Allocated	Exp	(118,133)	(78,752)	(78,752)	0	39,381	(118,133)	0	
			(252,398)	(178,297)	(165,209)	13,088	87,189	(252,398)	0	
	Other Governance									
I042030	Profit on Sale of Asset	Inc	30,636	30,636	0	(30,636)	(30,636)	30,636	0	
I042045	Admin Reimbursements	Inc	5,000	5,000	7,659	2,659	2,659	5,000	0	
			35,636	35,636	7,659	(27,977)	(27,977)	35,636	0	
E042005	Administration Salaries	Exp	(714,073)	(476,048)	(436,063)	39,985	278,010	(714,073)	0	
E042010	Administration Superannuation	Exp	(86,447)	(57,632)	(56,020)	1,612	30,427	(86,447)	0	
E042011	Loyalty Allowance	Exp	(8,046)	(5,368)	(4,671)	697	3,375	(8,046)	0	
E042012	Housing Allowance Admin	Exp	(13,578)	(9,056)	(10,380)	(1,324)	3,198	(13,578)	0	
E042015	Insurance	Exp	(25,969)	(25,969)	(26,543)	(574)	(574)	(25,969)	0	
E042020	Staff Training	Exp	(10,000)	(6,664)	(2,461)	4,203	7,539	(10,000)	0	
E042025	Removal Expenses	Exp	(10,000)	(10,000)	(4,410)	5,590	5,590	(10,000)	0	
E042030	Printing & Stationery	Exp	(30,000)	(20,000)	(13,534)	6,466	16,466	(30,000)	0	
E042035	Phone, Fax & Modem	Exp	(7,000)	(4,664)	(2,208)	2,456	4,792	(7,000)	0	
E042040	Office Maintenance	Exp	(62,000)	(43,057)	(36,255)	6,802	25,745	(62,000)	0	
E042045	Advertising	Exp	(18,000)	(12,000)	(3,592)	8,408	14,408	(18,000)	0	
E042050	Office Equipment Maintenance	Exp	(3,000)	(2,000)	(957)	1,043	2,043	(3,000)	0	
E042055	Postage & Freight	Exp	(4,000)	(2,664)	(1,565)	1,099	2,435	(4,000)	0	
E042060	Vehicle Running Expenses	Exp	(16,000)	(10,969)	(7,842)	3,127	8,158	(16,000)	0	

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
E042065	Legal Expenses	Exp	(25,000)	(16,664)	(1,008)	15,656	23,992	(25,000)	0	
E042070	Garden Expenses	Exp	(12,000)	(8,000)	(6,598)	1,402	5,402	(12,000)	0	
E042075	Conference & Training	Exp	(10,000)	(6,664)	(2,216)	4,448	7,784	(10,000)	0	
E042080	Computer Support	Exp	(130,000)	(86,664)	(78,060)	8,604	51,940	(130,000)	0	
E042085	Other Expenses	Exp	(3,000)	(2,000)	(1,356)	644	1,644	(3,000)	0	
E042090	Administration Allocated	Exp	(270,719)	(180,480)	(180,480)	0	90,239	(270,719)	0	
E042095	Fringe Benefits Tax	Exp	(15,000)	(7,500)	(12,248)	(4,748)	2,752	(15,000)	0	
E042100	Staff Uniforms	Exp	(4,000)	(4,000)	(836)	3,164	3,164	(4,000)	0	
E042120	Depreciation - Other Governance	Exp	(126,097)	(84,064)	(83,399)	665	42,698	(126,097)	0	
E042125	Less Administration Allocated	Exp	1,278,618	852,424	852,400	(24)	(426,218)	1,278,618	0	
E042160	CEO Recruitment	Exp	(18,000)	(12,000)	(6,328)	5,672	11,672	(6,350)	11,650	Costs saved by not using recruitment agency
			(343,311)	(241,703)	(126,630)	115,073	216,681	(331,661)	11,650	
	Total Governance Income		36,636	36,636	7,659	(28,977)	(28,977)	36,636	0	
	Total Governance Expenditure		(595,709)	(420,000)	(291,839)	128,161	303,870	(584,059)	11,650	
	Law, Order & Public Safety									
	Fire Prevention									
I051010	BFB Operating Grant	Inc	77,405	58,053	46,595	(11,458)	(30,810)	77,405	0	
I051011	DFES - Capital Projects Grant	Inc	0	0	490,674	490,674	490,674	490,674	490,674	DFES Capital Grant - Fire Truck
I051015	Sale of Fire Maps	Inc	50	32	45	13	(5)	50	0	
I051025	Reimbursements	Inc	1,000	664	60	(604)	(940)	1,000	0	
I051030	Bush Fire Infringements	Inc	2,000	2,000	1,364	(636)	(636)	2,000	0	
I051035	ESL Admin Fee	Inc	4,000	2,664	4,000	1,336	0	4,000	0	
I051050	SES Call-out Income	Inc	0	0	0	0	0	0	0	
I051070	Other Bushfire Grants Income	Inc	0	0	0	0	0	0	0	
I051075	SES Operating Grant	Inc	32,590	24,443	24,267	(176)	(8,323)	32,590	0	
			117,045	87,856	567,005	479,150	449,960	607,719	490,674	
E051005	BFB Operation Expenditure	Exp	(77,405)	(60,979)	(46,595)	14,384	30,810	(77,405)	0	
E051010	Communication Mtce	Exp	(4,000)	(2,696)	(2,732)	(36)	1,268	(4,000)	0	
E051015	Advertising & Other Expenses	Exp	(2,500)	(1,664)	(2,234)	(570)	266	(2,500)	0	
E051020	Fire Fighting/Emergency Services Expenses	Exp	(4,000)	(2,722)	(8,700)	(5,978)	(4,700)	(10,000)	(6,000)	Works on tank pad at airstrip
E051025	Town Block Burn Off	Exp	(5,000)	(4,046)	(6,425)	(2,379)	(1,425)	(7,000)	(2,000)	Higher costs than expected
E051040	Other Bushfire Expenditure	Exp	0	0	(2,588)	(2,588)	(2,588)	(2,600)	(2,600)	One off costs of filling BFB tanks
E051045	Mt Latham & Conding Repeats	Exp	0	0	(207)	(207)	(207)	(500)	(500)	Maintenance costs not covered by DFES
E051060	SES Operation Expenditure	Exp	(32,590)	(22,393)	(24,267)	(1,874)	8,323	(32,590)	0	
E051100	Administration Allocated	Exp	(64,701)	(43,136)	(43,136)	0	21,565	(64,701)	0	
E051190	Depreciation - Fire Prevention	Exp	(25,484)	(16,992)	(24,897)	(7,905)	587	(25,484)	0	
			(215,680)	(154,628)	(161,781)	(7,153)	53,899	(226,780)	(11,100)	
	Animal Control									
I052005	Dog Fines and Fees	Inc	5,000	3,336	4,977	1,641	(23)	5,000	0	
I052006	Cat Fines and Fees	Inc	300	200	0	(200)	(300)	300	0	
I052010	Hire of Animal Traps	Inc	100	64	55	(9)	(45)	100	0	
I052015	Dog Registration	Inc	6,000	6,000	3,391	(2,609)	(2,609)	6,000	0	
I052016	Cat Registration	Inc	700	700	638	(62)	(62)	700	0	
I052020	Reimbursements	Inc	500	250	0	(250)	(500)	500	0	
			12,600	10,550	9,061	(1,489)	(3,539)	12,600	0	

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
E052005	Ranger Salary	Exp	(18,700)	(12,464)	(7,865)	4,599	10,835	(18,700)	0	
E052007	Ranger Telephone	Exp	(1,000)	(664)	(577)	87	423	(1,000)	0	
E052010	Pound Maintenance	Exp	(2,960)	(1,981)	(1,307)	674	1,653	(2,960)	0	
E052015	Dog Control Insurance	Exp	(314)	(314)	(1,181)	(867)	(867)	(1,181)	(867)	Higher insurance costs
E052020	Legal Fees	Exp	(500)	(336)	0	336	500	(500)	0	
E052025	Training & Conference	Exp	(500)	(336)	0	336	500	(500)	0	
E052030	Ranger Services Other	Exp	(25,000)	(16,672)	(19,432)	(2,760)	5,568	(25,000)	0	
E052035	Administration Allocated	Exp	(29,784)	(19,856)	(19,856)	0	9,928	(29,784)	0	
E052190	Depreciation - Animal Control	Exp	(1,308)	(872)	(1,144)	(272)	164	(1,308)	0	
			(80,066)	(53,495)	(51,362)	2,133	28,704	(80,933)	(867)	
	Other Law, Order & Public Safety									
I053005	Abandoned Vehicles/Fines	Inc	50	50	0	(50)	(50)	50	0	
I053040	Safer Wagin Income	Inc	5,000	5,000	0	(5,000)	(5,000)	0	(5,000)	No insurance discount this year
I053060	Community Water Supply Program Grant	Inc	0	0	26,724	26,724	26,724	78,593	78,593	Grant - received after budget
			5,050	5,050	26,724	21,674	21,674	78,643	73,593	
E053005	Abandoned Vehicles	Exp	(500)	(336)	0	336	500	(500)	0	
E053040	Safer Wagin Expenditure	Exp	(500)	(336)	(341)	(5)	159	(11,300)	(10,800)	CWSP - Operational costs
E053045	CCTV & Security	Exp	0	0	(450)	(450)	(450)	0	0	
E053055	Mosquito Control	Exp	(3,000)	(2,000)	(5,174)	(3,174)	(2,174)	(5,000)	(2,000)	Higher costs than budgeted
			(4,000)	(2,672)	(5,965)	(3,293)	(1,965)	(16,800)	(12,800)	
	Total Law, Order & Public Safety Income		134,695	103,456	602,790	499,335	468,095	698,962	564,267	
	Total Law, Order & Public Safety Expenditure		(299,746)	(210,795)	(219,108)	(8,313)	80,638	(324,513)	(24,767)	
	Health									
	Maternal & Infant Health									
E071005	Medical Centre Mtce - Infant Health Centre	Exp	(9,150)	(6,104)	(7,315)	(1,211)	1,835	(9,150)	0	
			(9,150)	(6,104)	(7,315)	(1,211)	1,835	(9,150)	0	
	Preventative Services - Admin & Inspections									
I074005	Food Licences & Fees	Inc	800	0	42	42	(758)	800	0	
I074015	Contrib. Regional Health Scheme	Inc	0	0	0	0	0	0	0	
			800	0	42	42	(758)	800	0	
E074005	EHO Salary	Exp	(10,000)	(6,664)	(1,500)	5,164	8,500	(10,000)	0	
E074010	EHO Superannuation	Exp	0	0	(158)	(158)	(158)	0	0	
E074015	Other Control Expenses	Exp	(7,000)	(4,664)	(872)	3,792	6,128	(7,000)	0	
E074020	EHO/Building Surveyor Vehicle Expenses	Exp	0	0	0	0	0	0	0	
E074030	Conferences & Training	Exp	(500)	(336)	0	336	500	(500)	0	
E074100	Administration Allocated	Exp	(26,112)	(17,408)	(17,408)	0	8,704	(26,112)	0	
E074190	Depreciation - Prevent Services	Exp	0	0	0	0	0	0	0	
			(43,612)	(29,072)	(19,938)	9,134	23,674	(43,612)	0	
	Other Health									
I076010	Rent - Medical Centre-Dentist	Inc	4,380	2,920	2,712	(208)	(1,668)	4,380	0	
I076015	Reimbursements - IPN Medical	Inc	2,500	0	1,257	1,257	(1,243)	2,500	0	

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
I076020	Meeting Room Fees	Inc	3,500	2,336	927	(1,409)	(2,573)	928	(2,572)	Now under operation of Medical Practice
I076040	Reimbursements - Dr Norris	Inc	1,500	0	621	621	(879)	1,500	0	
			11,880	5,256	5,517	261	(6,363)	9,308	(2,572)	
E076020	Medical Centre Mtce - Dr & Dentist Surgery	Exp	(12,021)	(8,693)	(6,028)	2,665	5,993	(12,021)	0	
E076025	Depreciation - Other Health	Exp	(46,902)	(31,272)	(31,225)	47	15,677	(46,902)	0	
E076030	Doctors Vehicle Mtce	Exp	(5,000)	(3,509)	(1,363)	2,146	3,637	(5,000)	0	
E076035	Loss on Sale of Asset	Exp	0	0	0	0	0	0	0	
E076040	IPN Medical Services	Exp	(45,000)	(22,500)	(28,679)	(6,179)	16,321	(45,000)	0	
E076055	Doctor Retention & Relocation	Exp	(20,000)	(6,664)	(127)	6,537	19,873	(20,000)	0	
E076060	Assets under \$5k	Exp	(10,000)	(3,332)	0	3,332	10,000	(10,000)	0	
			(138,923)	(75,970)	(67,422)	8,548	71,501	(138,923)	0	
Health - Preventative Services										
E077010	Analytical Expenses	Exp	(500)	(500)	(463)	37	37	(500)	0	
			(500)	(500)	(463)	37	37	(500)	0	
	Total Health Income		12,680	5,256	5,559	303	(7,121)	10,108	(2,572)	
	Total Health Expenditure		(192,185)	(111,646)	(95,138)	16,508	97,047	(192,185)	0	
Education & Welfare										
Pre Schools										
I083035	Day Care Lease	Inc	8,568	5,712	5,992	280	(2,576)	8,568	0	
I083036	Day Care Reimbursements	Inc	5,500	3,664	2,176	(1,488)	(3,324)	5,500	0	
			14,068	9,376	8,168	(1,208)	(5,900)	14,068	0	
E080010	Kindergarten Maintenance (Daycare)	Exp	(12,123)	(8,421)	(5,727)	2,694	6,396	(12,123)	0	
E080190	Depreciation - Pre-Schools	Exp	(25,918)	(17,280)	(17,255)	25	8,663	(25,918)	0	
			(38,041)	(25,701)	(22,982)	2,719	15,059	(38,041)	0	
Other Education										
E081030	Contribution - Wagin Youth Care	Exp	0	0	0	0	0	(2,600)	(2,600)	Per council resolution 4896 - Chaplain
			0	0	0	0	0	(2,600)	(2,600)	
Homecare Program										
Homecare Self Funded - No impact on shire finances										
I082010	CHSP & HACC Grant	Inc	378,309	252,208	283,770	31,562	(94,539)	378,309	0	
I082015	Meals on Wheels	Inc	5,000	3,336	1,378	(1,958)	(3,622)	5,000	0	
I082020	CHSP Fee for Service	Inc	75,000	50,000	60,351	10,351	(14,649)	75,000	0	
I082025	Donations	Inc	0	0	591	591	591	0	0	
I082030	Reimbursements	Inc	0	0	0	0	0	0	0	
I082040	HCP Client Daily Fee	Inc	15,984	10,656	7,873	(2,783)	(8,111)	15,984	0	
I082045	HCP Government Funds	Inc	138,200	92,136	67,868	(24,268)	(70,332)	138,200	0	
			612,493	408,336	421,831	13,495	(190,662)	612,493	0	
E082010	Management & Admin Salaries	Exp	(130,000)	(86,664)	(82,875)	3,789	47,125	(130,000)	0	
E082015	Maintenance & Gardening Salaries	Exp	(38,040)	(25,360)	(22,082)	3,278	15,958	(38,040)	0	
E082020	Nursing Salaries	Exp	(30,000)	(20,000)	(25,381)	(5,381)	4,619	(30,000)	0	
E082025	Care Workers Salaries	Exp	(235,000)	(156,664)	(166,162)	(9,498)	68,838	(235,000)	0	
E082030	Superannuation	Exp	(45,822)	(30,552)	(30,649)	(97)	15,173	(45,822)	0	

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
E082035	Other Expenses	Exp	(13,000)	(8,664)	(3,154)	5,510	9,846	(13,000)	0	
E082040	Travelling - Mileage	Exp	(19,000)	(12,664)	(15,319)	(2,655)	3,681	(19,000)	0	
E082045	Staff Training	Exp	(2,160)	(1,440)	(450)	990	1,710	(2,160)	0	
E082050	Staff Training Salaries	Exp	(3,356)	(2,240)	0	2,240	3,356	(3,356)	0	
E082055	Subscriptions	Exp	(9,752)	(6,504)	(3,496)	3,008	6,256	(9,752)	0	
E082060	Telephone & Postage	Exp	(2,565)	(1,712)	(1,018)	694	1,547	(2,565)	0	
E082065	Advertising & Stationery	Exp	(1,000)	(672)	(987)	(315)	13	(1,000)	0	
E082070	Insurance	Exp	(7,700)	(5,136)	(7,698)	(2,562)	2	(7,700)	0	
E082075	Office Accommodation	Exp	(36,000)	(24,000)	(24,000)	0	12,000	(36,000)	0	
E082080	Plant & Equipment Mtce	Exp	(26,359)	(18,105)	(14,322)	3,783	12,037	(26,359)	0	
E082085	Consumable Supplies	Exp	(4,500)	(3,000)	(6,599)	(3,599)	(2,099)	(4,500)	0	
E082090	Function & Catering Supplies	Exp	(1,500)	(1,000)	(544)	456	956	(1,500)	0	
E082095	HCP Expenses	Exp	(6,000)	(4,000)	(3,958)	42	2,042	(6,000)	0	
E082100	Administration Allocated	Exp	(21,368)	(14,248)	(14,248)	0	7,120	(21,368)	0	
E082110	Meals on Wheels Expenditure	Exp	(3,605)	(2,400)	(1,296)	1,104	2,309	(3,605)	0	
E082190	Depreciation - Homecare	Exp	(19,644)	(13,096)	(13,078)	18	6,566	(19,644)	0	
			(656,371)	(438,121)	(437,316)	805	219,055	(656,371)	0	
	Other Welfare									
I083010	Wagin Frail Aged Reimb	Inc	8,569	8,569	9,167	598	598	8,569	0	
I083040	Seniors Xmas Lunch Income	Inc	0	0	0	0	0	0	0	
			8,569	8,569	9,167	598	598	8,569	0	
E083010	Wagin Frail Aged Exp	Exp	(9,168)	(9,168)	(9,167)	1	1	(9,168)	0	
E083020	Seniors Xmas Lunch	Exp	(2,500)	(2,500)	0	2,500	2,500	0	2,500	No Xmas lunch December 2022
			(11,668)	(11,668)	(9,167)	2,501	2,501	(9,168)	2,500	
	Total Education & Welfare Income		635,130	426,281	439,166	12,885	(195,964)	635,130	0	
	Total Education & Welfare Expenditure		(706,080)	(475,490)	(469,465)	6,025	236,615	(706,180)	(100)	
	Community Amenities									
	Sanitation - Household Refuse									
I101005	Domestic Collection	Inc	235,500	235,500	253,352	17,852	17,852	235,500	0	
I102020	Refuse Site Fees	Inc	15,000	10,000	12,601	2,601	(2,399)	15,000	0	
			250,500	245,500	265,953	20,453	15,453	250,500	0	
E101005	Domestic Refuse Collection	Exp	(48,000)	(32,000)	(26,685)	5,315	21,315	(48,000)	0	
E101006	Green Waste Collection	Exp	(23,000)	(15,336)	(13,267)	2,069	9,733	(23,000)	0	
E101010	Recycling Pick-Up	Exp	(70,500)	(47,000)	(42,455)	4,545	28,045	(70,500)	0	
E101015	Refuse Site Mtce	Exp	(128,500)	(85,717)	(67,158)	18,559	61,342	(128,500)	0	
			(270,000)	(180,053)	(149,565)	30,488	120,435	(270,000)	0	
	Sanitation - Other									
I102002	Commercial Collection Charges	Inc	66,586	64,752	65,319	567	(1,267)	66,586	0	
I102005	Reimbursement Drummuster	Inc	4,000	0	0	0	(4,000)	4,000	0	
I102010	Charges Bulk Rubbish	Inc	15,000	10,000	8,851	(1,149)	(6,149)	15,000	0	
			85,586	74,752	74,170	(582)	(11,416)	85,586	0	
E102005	Commercial Collection	Exp	(13,650)	(9,104)	(7,906)	1,198	5,744	(13,650)	0	

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
E102010	Bulk Rubbish Collection	Exp	(16,000)	(10,664)	(8,998)	1,666	7,002	(16,000)	0	
E101020	Chemical Drum Disposal Costs	Exp	(5,000)	0	(3,925)	(3,925)	1,075	(5,000)	0	
E102190	Depreciation - Sanitation	Exp	(18,148)	(12,104)	(12,082)	22	6,066	(18,148)	0	
			(52,798)	(31,872)	(32,911)	(1,039)	19,887	(52,798)	0	
Sewerage										
I104005	Septic Tank Fees	Inc	500	500	0	(500)	(500)	500	0	
			500	500	0	(500)	(500)	500	0	
E104005	Sewerage Treatment Plant	Exp	(500)	(347)	(37)	310	463	(500)	0	
			(500)	(347)	(37)	310	463	(500)	0	
Regional Refuse Group										
I102006	Regional Refuse Group	Inc	0	0	37,071	37,071	37,071	37,072	37,072	Wind-up of RRG
			0	0	37,071	37,071	37,071	37,072	37,072	
E102007	Regional Refuse Group Expenses	Exp	0	0	(30,893)	(30,893)	(30,893)	(30,893)	(30,893)	Wind-up of RRG
			0	0	(30,893)	(30,893)	(30,893)	(30,893)	(30,893)	
Town Planning										
I106005	Planning Fees	Inc	4,000	2,664	3,635	971	(365)	4,000	0	
			4,000	2,664	3,635	971	(365)	4,000	0	
E106005	Town Planning Expenses	Exp	(15,000)	(10,000)	(6,205)	3,795	8,795	(15,000)	0	
E106100	Administration Allocated	Exp	(66,566)	(44,376)	(44,376)	0	22,190	(66,566)	0	
			(81,566)	(54,376)	(50,581)	3,795	30,985	(81,566)	0	
Other Community Amenities										
I107005	Cemetery Fees	Inc	12,000	8,000	7,392	(608)	(4,608)	12,000	0	
I107010	Community Bus Income	Inc	4,000	2,664	3,469	805	(531)	4,000	0	
			16,000	10,664	10,861	197	(5,139)	16,000	0	
E107005	Cemetery Mtce	Exp	(40,000)	(26,730)	(23,268)	3,462	16,732	(40,000)	0	
E107010	Public Convenience Mtce	Exp	(56,428)	(37,892)	(30,265)	7,627	26,163	(56,428)	0	
E107015	Community Bus Operating	Exp	(3,674)	(2,743)	(3,333)	(590)	341	(3,674)	0	
E107100	Administration Allocated	Exp	(72,439)	(48,296)	(48,296)	0	24,143	(72,439)	0	
E107190	Depreciation - Other Comm Amenities	Exp	(50,968)	(33,984)	(33,932)	52	17,036	(50,968)	0	
			(223,509)	(149,645)	(139,094)	10,551	84,415	(223,509)	0	
Total Community Amenities Income			356,586	334,080	391,690	57,610	35,104	393,658	37,072	
Total Community Amenities Expenditure			(628,373)	(416,293)	(403,081)	13,212	225,292	(659,266)	(30,893)	
Recreation & Culture										
Public Halls & Civic Centres										
I111005	Town Hall Hire	Inc	2,000	1,336	4,427	3,091	2,427	2,000	0	
I111010	Reimbursements	Inc	100	100	0	(100)	(100)	100	0	
I111015	Town Hall Lease -L Piesse	Inc	0	0	0	0	0	0	0	
			2,100	1,436	4,427	2,991	2,327	2,100	0	

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
E111005	Town Hall Mtce	Exp	(28,555)	(20,609)	(14,017)	6,592	14,538	(28,555)	0	
E111010	Other Halls Mtce	Exp	(6,153)	(4,245)	(599)	3,646	5,554	(6,153)	0	
E111190	Depreciation - Public Halls	Exp	(202,711)	(135,144)	(134,956)	188	67,755	(202,711)	0	
			(237,419)	(159,998)	(149,572)	10,426	87,847	(237,419)	0	
	Swimming Pool									
I112010	Swimming Pool Admission	Inc	30,000	25,500	20,663	(4,837)	(9,337)	30,000	0	
I112020	Reimbursements	Inc	600	600	100	(500)	(500)	600	0	
			30,600	26,100	20,763	(5,337)	(9,837)	30,600	0	
E112005	Pool Staff Salary	Exp	(109,500)	(73,000)	(48,297)	24,703	61,203	(109,500)	0	
E112010	Superannuation	Exp	0	0	0	0	0	0	0	
E112015	Swimming Pool Maintenance	Exp	(118,388)	(82,117)	(78,812)	3,305	39,576	(118,388)	0	
E112020	Swimming Pool Other Expenses	Exp	(5,850)	(3,904)	(1,730)	2,174	4,120	(5,850)	0	
E113076	Interest on Loan 139 - Swimming Pool	Exp	(9,291)	(7,038)	(7,038)	0	2,253	(9,291)	0	
E112190	Depreciation - Swimming Pools	Exp	(197,388)	(131,600)	(131,411)	189	65,977	(197,388)	0	
			(440,417)	(297,659)	(267,288)	30,371	173,129	(440,417)	0	
	Other Recreation & Sport									
I113005	Sportsground Rental	Inc	8,795	4,398	2,509	(1,889)	(6,286)	8,795	0	
I113015	Power Reimbursements	Inc	5,000	3,336	1,138	(2,198)	(3,862)	5,000	0	
I113020	Recreation Centre Hire	Inc	5,000	3,336	2,454	(882)	(2,546)	5,000	0	
I113025	Reimbursements Other	Inc	0	0	218	218	218	0	0	
I113030	Rec Centre Equipment Contributions	Inc	1,500	0	0	0	(1,500)	1,500	0	
I113035	Sporting Club Leases	Inc	0	0	1,505	1,505	1,505	0	0	
I113040	Other Recreation & Sport Contributions	Inc	54,695	54,695	31,214	(23,481)	(23,481)	45,692	(9,003)	Adjusted remainder of grant B/FWD
I113055	Eric Farrow Pavillion Hire	Inc	5,000	3,336	3,698	362	(1,302)	5,000	0	
I113065	Community Gym Membership	Inc	13,800	9,200	10,797	1,597	(3,003)	13,800	0	
			93,790	78,301	53,533	(24,768)	(40,257)	84,787	(9,003)	
E113005	Sportsground Mtce	Exp	(115,555)	(77,221)	(63,311)	13,910	52,244	(115,555)	0	
E113010	Sportsground Building Mtce	Exp	(24,931)	(19,639)	(17,034)	2,605	7,897	(24,931)	0	
E113015	Wetlands Park Mtce	Exp	(70,011)	(47,122)	(39,092)	8,030	30,919	(70,011)	0	
E113020	Parks & Gardens Mtce	Exp	(49,099)	(32,788)	(44,352)	(11,564)	4,747	(49,099)	0	
E113025	Puntapin Rock Mtce	Exp	(2,506)	(1,672)	(1,344)	328	1,162	(2,506)	0	
E113030	Recreation Centre Mtce	Exp	(65,780)	(47,795)	(34,302)	13,493	31,478	(65,780)	0	
E113035	Rec Staff Salaries	Exp	(19,853)	(13,240)	(2,390)	10,850	17,463	(19,853)	0	
E113040	Superannuation	Exp	(2,085)	(1,392)	(1,524)	(132)	561	(2,085)	0	
E113045	Other Expenses	Exp	(1,200)	(800)	(562)	238	638	(1,200)	0	
E113050	Norring Lake Mtce	Exp	(3,400)	(2,297)	(2,216)	81	1,184	(3,400)	0	
E113065	Eric Farrow Pavilion Mtce	Exp	(23,145)	(16,398)	(16,719)	(321)	6,426	(23,145)	0	
E113070	Rec Centre Sports Equipment	Exp	(2,000)	(1,336)	(1,615)	(279)	385	(2,000)	0	
E113075	Interest on Loan 131 - Rec Centre	Exp	(1,707)	(942)	(910)	32	797	(1,707)	0	
E113095	Community Gym Expenditure	Exp	(11,250)	(7,504)	(5,455)	2,049	5,795	(11,250)	0	
E113100	Administration Allocated	Exp	(116,535)	(77,688)	(77,688)	0	38,847	(116,535)	0	
E113190	Depreciation - Other Rec & Sport	Exp	(392,093)	(261,400)	(261,615)	(215)	130,478	(392,093)	0	
			(901,150)	(609,234)	(570,129)	39,105	331,021	(901,150)	0	
	Library									

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
I115005	Lost Books	Inc	50	50	0	(50)	(50)	50	0	
I115010	Reimbursements	Inc	100	100	0	(100)	(100)	100	0	
			150	150	0	(150)	(150)	150	0	
E115005	Library Staff Salaries	Exp	(52,700)	(35,136)	(32,168)	2,968	20,532	(52,700)	0	
E115015	Library Building Mtce	Exp	(10,481)	(7,161)	(3,144)	4,017	7,337	(10,481)	0	
E115020	Library Other Expenses	Exp	(7,800)	(5,546)	(2,116)	3,430	5,684	(7,800)	0	
E115190	Depreciation - Libraries	Exp	(16,210)	(10,808)	(10,792)	16	5,418	(16,210)	0	
			(87,191)	(58,651)	(48,220)	10,431	38,971	(87,191)	0	
	Other Culture									
I116065	Electronic Sign Advertising Income	Inc	3,000	2,000	682	(1,318)	(2,318)	3,000	0	
I119015	Contribution to Woolorama	Inc	1,000	0	0	0	(1,000)	1,000	0	
I119020	Reimbursements	Inc	9,000	0	0	0	(9,000)	0	(9,000)	No reimbursements - Oral History
I119030	Community Events Income	Inc	2,000	2,000	26,000	24,000	24,000	32,000	30,000	Australia Day Grant
I119031	Other Culture Grant Funds	Inc	10,000	10,000	1,000	(9,000)	(9,000)	1,000	(9,000)	No Xmas Carnival Grant
I113078	SS Loan 141 - Interest & Gtee Fee Reimbursement	Inc	4,977	2,489	3,821	1,332	(1,156)	4,977	0	
			29,977	16,489	31,503	15,014	1,526	41,977	12,000	
E116005	Subsidy Woolorama Committee	Exp	(500)	(500)	0	500	500	(500)	0	
E116010	Woolorama Costs & Maintenance	Exp	(65,136)	(43,728)	(12,881)	30,847	52,255	(65,136)	0	
E113077	Interest on Loan 141 - SSL Wagin Ag	Exp	(2,809)	(1,482)	(1,482)	(0)	1,327	(2,809)	0	
E116015	Community Centre Mtce	Exp	(15,837)	(10,815)	(5,497)	5,318	10,340	(15,837)	0	
E116020	Historical Village	Exp	(2,166)	(1,930)	(2,388)	(458)	(222)	(2,166)	0	
E116035	Long Table Experience Expenditure	Exp	0	0	0	0	0	0	0	
E116045	Community Development Events	Exp	(31,463)	(20,968)	(23,375)	(2,407)	8,088	(29,945)	1,518	Adjustment for Xmas Street Carnival
E116046	Community Development Equipment Maintenance	Exp	0	0	0	0	0	(31,000)	(31,000)	Australia Day Event - Grant Funded
E116055	Other Culture Grant Funds Exp	Exp	0	0	(25,706)	(25,706)	(25,706)	0	0	
E116060	Betty Terry Theatre Expenditure	Exp	(3,215)	(2,400)	(1,890)	510	1,325	(3,215)	0	
E116065	Electronic Sign Expenditure	Exp	(2,500)	(1,702)	(3,344)	(1,642)	(844)	(2,500)	0	
E116070	Court House Expenditure	Exp	(4,836)	(4,102)	(3,492)	610	1,344	(4,836)	0	
E116075	NAB Building Expenditure	Exp	(4,586)	(3,048)	(1,736)	1,312	2,850	(4,586)	0	
E116190	Depreciation - Other Culture	Exp	(99,193)	(66,128)	(66,038)	90	33,155	(99,193)	0	
			(232,241)	(156,803)	(147,829)	8,974	84,412	(261,723)	(29,482)	
	Total Recreation & Culture Income		156,617	122,476	110,226	(12,250)	(46,391)	159,614	2,997	
	Total Recreation & Culture Expenditure		(1,898,417)	(1,282,345)	(1,183,038)	99,307	715,379	(1,927,899)	(29,482)	
	Transport									
	Streets Roads Bridges & Depot Construction									
I121005	Direct Road Grants	Inc	138,346	138,346	141,414	3,068	3,068	138,346	0	
I121010	Road Project Grants	Inc	395,186	316,148	19,880	(296,268)	(375,306)	395,186	0	
I121015	Roads to Recovery Grant	Inc	312,145	208,096	228,070	19,974	(84,075)	312,145	0	
I121020	Reimbursements	Inc	1,000	0	0	0	(1,000)	1,000	0	
I121025	Contribution - St Lighting	Inc	5,000	0	0	0	(5,000)	5,000	0	
I121076	LRCP Funding	Inc	237,336	118,668	279,890	161,222	42,554	237,336	0	
			1,089,013	781,258	669,254	(112,004)	(419,759)	1,089,013	0	
	Streets Roads Bridges & Depot Maintenance									

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
I122055	Diesel Fuel Rebate Income	Inc	55,000	36,664	22,865	(13,799)	(32,135)	55,000	0	
			55,000	36,664	22,865	(13,799)	(32,135)	55,000	0	
E122005	Road Maintenance	Exp	(110,000)	(73,328)	(59,806)	13,522	50,194	(110,000)	0	
E122006	Maintenance Grading	Exp	(200,000)	(133,336)	(143,171)	(9,835)	56,829	(200,000)	0	
E122007	Rural Tree Pruning	Exp	(80,000)	(53,344)	(73,550)	(20,206)	6,450	(80,000)	0	
E122008	Rural Spraying	Exp	(10,000)	(6,664)	(9,850)	(3,186)	150	(10,000)	0	
E122009	Town Site Spraying	Exp	(20,000)	(13,344)	(13,173)	171	6,827	(20,000)	0	
E122010	Depot Mtce	Exp	(19,418)	(13,300)	(11,283)	2,017	8,135	(19,418)	0	
E122011	Town Reserve & Verg Mtce	Exp	(10,000)	(6,664)	(2,182)	4,482	7,818	(10,000)	0	
E122012	Bridge & Drainage Mtce	Exp	(22,500)	(15,008)	(5,906)	9,102	16,594	(22,500)	0	
E122015	Rural Numbering	Exp	0	0	0	0	0	0	0	
E122020	Footpath Mtce	Exp	(5,000)	(3,344)	(2,062)	1,282	2,938	(5,000)	0	
E122025	Street Cleaning	Exp	(45,000)	(30,000)	(25,773)	4,227	19,227	(45,000)	0	
E122030	Street Trees	Exp	(65,000)	(43,336)	(29,547)	13,789	35,453	(65,000)	0	
E122035	Traffic & Street Signs Mtce	Exp	(4,000)	(2,664)	(1,101)	1,563	2,899	(4,000)	0	
E122045	Townscape	Exp	(45,000)	(30,031)	(42,889)	(12,858)	2,111	(45,000)	0	
E122050	Crossovers	Exp	(500)	(336)	(843)	(507)	(343)	(500)	0	
E122055	RoMan Data Collection	Exp	(11,500)	(11,500)	(7,318)	4,182	4,182	(11,500)	0	
E122060	Street Lighting	Exp	(70,000)	(46,664)	(40,671)	5,993	29,329	(70,000)	0	
E122090	Graffiti Removal	Exp	0	0	(36)	(36)	(36)	0	0	
E122105	Loss on Sale of Asset	Exp	0	0	0	0	0	0	0	
E122100	Administration Allocated	Exp	(53,499)	(35,664)	(35,664)	0	17,835	(53,499)	0	
E122190	Depreciation - Roads	Exp	(2,002,289)	(1,334,856)	(1,333,320)	1,536	668,969	(2,002,289)	0	
E147120	Storm Damage - Not Claimable	Exp	0	0	(1,733)	(1,733)	(1,733)	0	0	
			(2,773,706)	(1,853,383)	(1,839,878)	13,505	933,828	(2,773,706)	0	
	Road Plant Purchases									
I122100	Profit on Sale of Asset	Inc	50,245	50,245	6,872	(43,373)	(43,373)	48,697	(1,548)	Sale of Mahindra Ute slightly less than budgeted
			50,245	50,245	6,872	(43,373)	(43,373)	48,697	(1,548)	
	Aerodrome									
I126015	Aerodrome Reimbursements/Grants	Inc	298,755	298,755	179,167	(119,588)	(119,588)	298,755	0	
I126020	Aerodrome Hangar Lease	Inc	9,000	6,675	8,944	2,269	(56)	9,000	0	
			307,755	305,430	188,111	(117,319)	(119,644)	307,755	0	
E126005	Aerodrome Maintenance	Exp	(12,404)	(8,558)	(7,856)	702	4,548	(12,404)	0	
E126190	Depreciation - Aerodromes	Exp	(44,961)	(29,968)	(29,933)	35	15,028	(44,961)	0	
			(57,365)	(38,526)	(37,789)	737	19,576	(57,365)	0	
	Total Transport Income		1,502,013	1,173,597	887,102	(286,495)	(614,911)	1,500,465	(1,548)	
	Total Transport Expenditure		(2,831,071)	(1,891,909)	(1,877,667)	14,242	953,404	(2,831,071)	0	
	Economic Services									
	Rural Services									
I131020	Landcare Reimbursements	Inc	78,250	52,168	50,115	(2,053)	(28,135)	78,250	0	
			78,250	52,168	50,115	(2,053)	(28,135)	78,250	0	
E131020	Landcare	Exp	(112,000)	(75,032)	(73,659)	1,373	38,341	(112,000)	0	

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
E131030	Rural Towns Program	Exp	(18,000)	(12,062)	(11,380)	682	6,620	(18,000)	0	
E131100	Administration Allocated	Exp	(16,055)	(10,704)	(10,704)	0	5,351	(16,055)	0	
E131140	Water Management Plan / Harvesting	Exp	(10,000)	(6,737)	(9,362)	(2,625)	638	(10,000)	0	
			(156,055)	(104,535)	(105,105)	(570)	50,950	(156,055)	0	
	Tourism & Area Promotion									
I132005	Caravan Park Fees	Inc	70,000	46,664	48,195	1,531	(21,805)	70,000	0	
I132010	Reimbursements	Inc	1,000	664	44	(620)	(956)	1,000	0	
I132015	RV Area Fees	Inc	15,000	10,000	5,087	(4,913)	(9,913)	15,000	0	
			86,000	57,328	53,326	(4,002)	(32,674)	86,000	0	
E132015	Caravan Park Manager Salary	Exp	(33,000)	(22,179)	(22,158)	21	10,842	(33,000)	0	
E132020	Caravan Park Mtce	Exp	(50,886)	(34,150)	(29,427)	4,723	21,459	(50,886)	0	
E132025	Subsidy Historic Village	Exp	(8,500)	(8,500)	0	8,500	8,500	(8,500)	0	
E132035	RV Area Maintenance	Exp	(8,598)	(5,736)	(6,180)	(444)	2,418	(8,598)	0	
E132040	Tourism Promotion & Subscripts	Exp	(19,500)	(13,000)	(3,663)	9,337	15,837	(19,500)	0	
E132050	Administration Allocated	Exp	(70,392)	(46,928)	(46,928)	0	23,464	(70,392)	0	
E132190	Depreciation - Tourism	Exp	(19,446)	(12,960)	(12,946)	14	6,500	(19,446)	0	
			(210,322)	(143,453)	(121,302)	22,151	89,020	(210,322)	0	
	Building Control									
I133005	Building Licenses	Inc	8,000	5,336	2,099	(3,237)	(5,901)	8,000	0	
I133010	Swimming Pool Inspection Fees	Inc	0	0	0	0	0	0	0	
			8,000	5,336	2,099	(3,237)	(5,901)	8,000	0	
	Other Economic Services									
I134005	Water Sales	Inc	20,000	13,336	8,240	(5,096)	(11,760)	20,000	0	
I142010	Sale of Land	Inc	0	0	0	0	0	0	0	
			20,000	13,336	8,240	(5,096)	(11,760)	20,000	0	
E134005	Water Supply - Standpipes	Exp	(20,000)	(13,344)	(8,520)	4,824	11,480	(20,000)	0	
E134190	Depreciation - Other Economic Services	Exp	(2,052)	(1,368)	(1,366)	2	686	(2,052)	0	
			(22,052)	(14,712)	(9,886)	4,826	12,166	(22,052)	0	
	Total Economic Services Income		192,250	128,168	113,781	(14,388)	(78,470)	192,250	0	
	Total Economic Services Expenditure		(388,429)	(262,700)	(236,293)	26,407	152,136	(388,429)	0	
	Other Property & Services									
	Private Works									
I141005	Private Works Income	Inc	20,000	13,336	16,187	2,851	(3,813)	20,000	0	
			20,000	13,336	16,187	2,851	(3,813)	20,000	0	
E141005	Private Works	Exp	(15,000)	(9,992)	(5,132)	4,860	9,868	(15,000)	0	
E141100	Administration Allocated	Exp	(3,053)	(2,032)	(2,032)	0	1,021	(3,053)	0	
			(18,053)	(12,024)	(7,164)	4,860	10,889	(18,053)	0	
	Public Works Overheads									
I143020	Reimbursements	Inc	500	0	8,961	8,961	8,461	500	0	
			500	0	8,961	8,961	8,461	500	0	

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
E143005	Engineering Salaries	Exp	(117,801)	(78,536)	(68,678)	9,858	49,123	(117,801)	0	
E143007	Engineering Administration Salaries	Exp	(62,007)	(41,336)	(41,375)	(39)	20,632	(62,007)	0	
E143009	Housing Allowance Works	Exp	(17,031)	(11,352)	(13,903)	(2,551)	3,128	(17,031)	0	
E143015	CEO's Salary Allocation	Exp	(60,886)	(40,592)	(49,481)	(8,889)	11,405	(60,886)	0	
E143020	Engineering Superannuation	Exp	(120,687)	(80,456)	(72,038)	8,418	48,649	(120,687)	0	
E143025	Engineering - Other Expenses	Exp	(5,000)	(3,336)	(1,007)	2,329	3,993	(5,000)	0	
E143030	Sick Holiday & Allowances Pay	Exp	(165,000)	(110,000)	(99,720)	10,280	65,280	(165,000)	0	
E143045	Insurance on Works	Exp	(38,318)	(38,318)	(38,318)	0	0	(38,318)	0	
E143050	Protective Clothing	Exp	(8,000)	(5,336)	(2,610)	2,726	5,390	(8,000)	0	
E143055	Fringe Benefits	Exp	(1,000)	0	0	0	1,000	(1,000)	0	
E143060	CEO's Vehicle Allocation	Exp	(1,000)	(664)	(409)	255	591	(1,000)	0	
E143065	MOW - Vehicle Expenses	Exp	(8,000)	(5,519)	(5,356)	163	2,644	(8,000)	0	
E143075	Telephone Expenses	Exp	(1,500)	(1,000)	(783)	217	717	(1,500)	0	
E143080	Staff Licenses	Exp	(500)	(336)	(89)	247	411	(500)	0	
E143085	Safety Equipment & Meetings	Exp	(4,000)	(2,664)	(510)	2,154	3,490	(4,000)	0	
E143090	Conferences & Courses	Exp	(1,500)	(1,000)	0	1,000	1,500	(1,500)	0	
E143095	Staff Training	Exp	(15,000)	(10,008)	(4,296)	5,712	10,704	(15,000)	0	
E143105	Administration Allocated	Exp	(1,156)	(768)	(768)	0	388	(1,156)	0	
E143200	LESS PWOH ALLOCATED	Exp	628,377	418,928	378,846	(40,082)	(249,531)	628,377	0	
			(9)	(12,293)	(20,494)	(8,202)	(20,486)	(9)	0	
Plant Operation Costs										
I144005	Sale of Scrap	Inc	1,500	1,000	0	(1,000)	(1,500)	1,500	0	
I144010	Reimbursements	Inc	4,000	2,664	0	(2,664)	(4,000)	4,000	0	
			5,500	3,664	0	(3,664)	(5,500)	5,500	0	
E144010	Fuel & Oils	Exp	(180,000)	(120,000)	(122,714)	(2,714)	57,286	(180,000)	0	
E144020	Tyres & Tubes	Exp	(20,000)	(13,336)	(9,291)	4,045	10,709	(20,000)	0	
E144030	Parts & Repairs	Exp	(85,000)	(56,672)	(29,307)	27,365	55,693	(85,000)	0	
E144040	Plant Repair - Wages	Exp	(25,000)	(16,664)	(19,613)	(2,949)	5,387	(25,000)	0	
E144050	Insurance and Licences	Exp	(35,000)	(30,589)	(29,458)	1,131	5,542	(35,000)	0	
E144060	Expendable Tools-Consumables only	Exp	(10,000)	(6,664)	(849)	5,815	9,151	(10,000)	0	
E144065	MV Insurance Claim Expenses	Exp	(1,000)	(664)	0	664	1,000	(1,000)	0	
E144075	Minor Plant & Equipment <\$5000	Exp	(8,000)	(5,336)	(1,528)	3,808	6,472	(8,000)	0	
E144200	LESS POC ALLOCATED-PROJECTS	Exp	364,000	242,672	188,566	(54,106)	(175,434)	364,000	0	
			0	(7,253)	(24,195)	(16,941)	(24,194)	0	0	
Salaries & Wages										
E146010	Gross Salaries, Allowances & Super	Exp	(2,339,945)	(1,559,960)	(1,701,472)	(141,512)	638,473	(2,339,945)	0	
E146200	Less Sal , Allow, Super Allocated	Exp	2,339,945	1,559,968	1,701,472	141,504	(638,473)	2,339,945	0	
			0	8	0	(8)	0	0	0	
Unclassified										
I147005	Commission - Vehicle Licensing	Inc	50,000	33,336	30,128	(3,208)	(19,872)	50,000	0	
I147006	Commission - TransWA	Inc	500	336	103	(233)	(397)	500	0	
I147007	Reimbursement - OHS	Inc	500	336	0	(336)	(500)	500	0	
I147035	Banking errors	Inc	0	0	388	388	388	0	0	
I147050	Council Staff Housing Rental	Inc	34,300	22,864	26,361	3,497	(7,939)	34,300	0	
I147065	Insurance Reimbursement	Inc	0	0	1,656	1,656	1,656	0	0	

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
I147070	Council Housing Reimbursements	Inc	0	0	603	603	603	0	0	
I147085	NAB Buiding Rent	Inc	8,400	5,600	5,600	0	(2,800)	8,400	0	
I147120	Charge on Private use of Shire Vehicle	Inc	360	120	0	(120)	(360)	360	0	
			94,060	62,592	64,839	2,247	(29,221)	94,060	0	
E147015	Community Requests & Events - CEO Allocation	Exp	(3,000)	(2,000)	0	2,000	3,000	(3,000)	0	
E147035	Banking Errors	Exp	0	0	0	0	0	0	0	
E147050	Council Housing Maintenance	Exp	(92,214)	(63,520)	(60,311)	3,209	31,903	(92,214)	0	
E147051	Interest on Loan 137 - Staff Housing	Exp	(7,201)	(4,906)	(4,906)	(0)	2,295	(7,201)	0	
E147052	Interest on Loan 138 - Doctor Housing	Exp	(3,217)	(1,704)	(1,704)	(0)	1,513	(3,217)	0	
E147055	Consultants	Exp	(40,000)	(26,664)	(2,550)	24,114	37,450	(40,000)	0	
E147070	4WD Resource Sharing Group	Exp	(1,000)	(664)	(500)	164	500	(1,000)	0	
E147090	Building Maintenance	Exp	(8,000)	(5,336)	(2,811)	2,525	5,189	(8,000)	0	
E147100	Administration Allocated	Exp	(140,848)	(93,896)	(93,896)	0	46,952	(140,848)	0	
E147115	Occupational Health & Safety (OHS)	Exp	(10,000)	(6,664)	(1,205)	5,459	8,795	(10,000)	0	
E147130	Depreciation - Unclassified	Exp	(136,963)	(91,312)	(91,183)	129	45,780	(136,963)	0	
E147150	Community Requests Budget	Exp	(20,000)	(13,336)	(18,271)	(4,935)	1,729	(20,000)	0	
E147151	Community Donations/Sponsorship	Exp	(3,500)	(2,336)	(18)	2,318	3,482	(3,500)	0	
			(465,943)	(312,338)	(277,355)	34,983	188,588	(465,943)	0	
	Total Other Property & Services Income		120,060	79,592	89,988	10,395	(30,073)	120,060	0	
	Total Other Property & Services Expenditure		(484,005)	(343,900)	(329,208)	14,692	154,797	(484,005)	0	
	Total Income		6,288,529	5,421,258	5,705,592	284,332	(582,939)	6,985,873	697,344	
	Total Expenditure		(8,420,373)	(5,688,071)	(5,398,931)	289,140	3,021,442	(8,493,965)	(73,592)	
	Net Deficit (Surplus)		(2,131,844)	(266,813)	306,661	573,472	2,438,503	(1,508,092)	623,752	

SHIRE OF WAGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY - BUDGET REVIEW
FOR THE PERIOD ENDED 28 FEBRUARY 2023

NOTE 4 Capital Acquisitions

Account	Assets	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
		\$	\$	\$	\$	\$	
Land and Buildings							
B2201	Court House Development	(171,093)	(6,752)	164,341	(171,093)	0	In progress
B2202	Historical Village "History of Wagin" shed	(9,887)	(9,924)	(37)	(9,887)	0	Completed
B2203	NAB Building	(15,000)	(2,240)	12,760	(15,000)	0	In progress
B2204	Historical Village - shed fit-out	(11,000)	(10,525)	475	(11,000)	0	Completed
E167458	Depot Upgrades - Shed Wall & Electric Gate	(3,950)	(1,552)	2,398	(3,950)	0	Completed
B2301	New Roof Caravan Park Ablutions	(20,000)	0	20,000	(20,000)	0	To be actioned
Land and Buildings Total		(230,930)	(30,993)	199,937	(230,930)	0	
Furniture & Equipment							
E167110	CCTV Upgrade	(8,571)	0	8,571	(8,571)	0	To be actioned
FE303	IT & Medical Equipment - Medical Centre	(75,000)	(73,165)	1,835	(75,000)	0	In Progress
FE2301	Rec Centre 60 x new chairs	(9,000)	(9,000)	0	(9,000)	0	Completed
FE2302	New Treadmill	(8,000)	(4,216)	3,784	(8,000)	0	In Progress
Furniture and Equipment Total		(100,571)	(86,381)	14,190	(100,571)	0	
Plant and Equipment							
E167741	DCEO Vehicle	(54,049)	0	54,049	(54,049)	0	To be actioned
PE2307	Fire Engine - Volvo 2020	0	(490,674)	(490,674)	(490,674)	(490,674)	Completed
P96	Water Tanker Trailer -CWP	0	0	0	(58,418)	(58,418)	To be actioned
PE2301	Isuzu Truck	(87,658)	0	87,658	(87,658)	0	In progress
PE2302	Isuzu Crew Cab	(74,404)	0	74,404	(74,404)	0	In progress
PE2303	Ride-on Mower	(9,000)	(5,696)	3,304	(9,000)	0	In progress
PE2304	Mahindra Ute - Ranger	(25,720)	(25,900)	(180)	(25,720)	0	Completed
PE2305	Isuzu Side-tipper	(204,655)	0	204,655	(204,655)	0	In progress
PE2306	Plant Attachment - Broom	(10,000)	(8,830)	1,170	(10,000)	0	Completed
Plant and Equipment Total		(465,486)	(531,100)	(65,614)	(1,014,578)	(549,092)	

SHIRE OF WAGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY - BUDGET REVIEW
FOR THE PERIOD ENDED 28 FEBRUARY 2023

NOTE 4 Capital Acquisitions

Account	Assets	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
		\$	\$	\$	\$	\$	
Roads							
E167103	Capital Works Program	(1,492,946)	(594,430)	(898,516)	(1,492,946)	0	See detailed break-up
		(1,492,946)	(594,430)	(898,516)	(1,492,946)	0	
	Roads Total	(1,492,946)	(594,430)	(898,516)	(1,492,946)	0	
Airstrip							
E167782	Capital Works Program	(298,755)	(179,167)	(119,588)	(298,755)	0	See detailed break-up
		(298,755)	(179,167)	(119,588)	(298,755)	0	
	Airstrip Total	(298,755)	(179,167)	(119,588)	(298,755)	0	
Footpaths							
E167124	Footpath Program	(88,825)	0	88,825	(88,825)	0	See detailed break-up
	Transport Total	(88,825)	0	88,825	(88,825)	0	
	Footpaths Total	(88,825)	0	88,825	(88,825)	0	
Infrastructure - Other							
IO028	Emergency Water - CWSP	0	(25,403)	(25,403)	(37,143)	(37,143)	In Progress
IO029	Pump & Emergency Water Connection CWSP	0	(1,321)	(1,321)	(9,242)	(9,242)	In Progress
IO2202	Giant Ram Lighting	(7,050)	(1,346)	5,704	(7,050)	0	Completed
IO2204	Sportsground Precinct Redevelopment	(150,000)	0	150,000	(125,000)	25,000	Works to be C/Fwd
IO2205	War Memorial Upgrades	(6,850)	(7,486)	(636)	(6,850)	0	Completed
IO2206	Wetlands Park Upgrade	(54,695)	(31,214)	23,481	(45,692)	9,003	Final path to be completed
IO2301	Wetlands Park BBQ Shelters	(15,000)	(7,768)	7,232	(15,000)	0	In Progress
IO2207	Main Street Paving, Cleaning & Sealing	(2,475)	(1,591)	884	(2,475)	0	Completed
IO2208	Townscape	(30,000)	(3,418)	26,582	(30,000)	0	In Progress
IO2302	Mural Toilet Building	(15,000)	0	15,000	(15,000)	0	To be actioned
	Infrastructure - Other Total	(281,070)	(79,547)	201,523	(293,452)	(12,382)	
	Capital Expenditure Total	(2,958,583)	(1,501,619)	(579,242)	(3,520,057)	(561,474)	

SHIRE OF WAGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY - BUDGET REVIEW
FOR THE PERIOD ENDED 28 FEBRUARY 2023

NOTE 5 Capital Works Program

Account	Assets	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
		\$	\$	\$	\$	\$	
Capital Renewal							
CP340	2021/2022 - LRCIP (2) Bullock Hills Road (Reconstruct/Seal/Widen)	(2,310)	(2,747)	437	(2,310)	0	Completed
CP132	2022/2023 - LRCIP (3) Bullock Hills Road (Reconstruct/Seal/Widen)	(103,174)	(63,380)	(39,794)	(103,174)	0	In progress
CP133	2022/2023 - LRCIP (3) Bullock Hills Road (Clear/Widen Shoulders)	(70,000)	(58,256)	(11,744)	(70,000)	0	In progress
CP134	2022/2023 - R2R Beaufort Road (Reconstruct/Seal/Widen)	(75,000)	(60,274)	(14,726)	(75,000)	0	In progress
CP135	2022/2023 - R2R Angwins Road (Gravel Sheet)	(54,145)	(4,442)	(49,703)	(54,145)	0	To be actioned
CP136	2022/2023 - R2R Dwelyerdine Road (Gravel Sheet)	(55,000)	(53,434)	(1,566)	(55,000)	0	Completed
CP137	2022/2023 - R2R Andrews Road (Gravel Sheet)	(35,000)	(33,277)	(1,723)	(35,000)	0	Completed
CP138	2022/2023 - R2R Collanilling Road (Gravel Sheet)	(38,000)	(36,971)	(1,029)	(38,000)	0	Completed
CP139	2022/2023 -Shire Nallian Road (Gravel Sheet)	(40,000)	(33,638)	(6,362)	(40,000)	0	Completed
Capital Renewal Total		(472,629)	(346,419)	(126,210)	(472,629)	0	
Reseal							
CP144	2022/2023 - LRCIP - Vernon St/Airfield Road (Reseal Intersection)	(60,000)	(17,447)	(42,553)	(60,000)	0	In Progress
CP145	2022/2023 - Shire Unicorn Street	(12,000)	(9,874)	(2,126)	(12,000)	0	Completed
CP146	2022/2023 - Shire Wendell Street	(4,000)	(3,389)	(611)	(4,000)	0	Completed
CP147	2022/2023 - Shire Vernal Street	(14,000)	(11,687)	(2,313)	(14,000)	0	Completed
CP148	2022/2023 - Shire Victor Street	(10,000)	(6,010)	(3,990)	(10,000)	0	Completed
Reseal Total		(100,000)	(48,408)	(51,592)	(100,000)	0	
Capital Upgrade							
CP149	2022/2023 - LRCIP (3) Culverts/Floodways/Main Drains	(100,000)	(40,702)	(59,298)	(100,000)	0	In Progress
CP150	2022/2023 - R2R Wagin-Wickepin Road (Gravel Sheet)	(55,000)	(39,672)	(15,328)	(55,000)	0	In Progress
CP325	2022/2023 - LRCIP (3) Cemetery Carpark (Gravel Sheet)	(22,036)	(11,897)	(10,139)	(22,036)	0	In Progress
CP326	2022/2023 - LRCIP (3) Cemetery West Entry (Construct and Seal)	(37,500)	(25,947)	(11,553)	(37,500)	0	In Progress
CP151	2022/2023 - RRG/Shire Dongolocking Road (Reconstruct, Seal and Widen)	(366,756)	(16,710)	(350,046)	(366,756)	0	In Progress
CP152	2022/2023 - RRG/Shire Jaloran Road (Construct and Seal)	(226,025)	(3,170)	(222,855)	(226,025)	0	In Progress
CP153	2022/2023 - Shire Beaufort Hill Road/Bullock Hills Road (Widen Culverts)	(30,000)	(15,477)	(14,523)	(30,000)	0	In Progress
		(837,317)	(153,575)	(683,742)	(837,317)	0	

SHIRE OF WAGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY - BUDGET REVIEW
FOR THE PERIOD ENDED 28 FEBRUARY 2023

NOTE 5 Capital Works Program

Account	Assets	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
		\$	\$	\$	\$	\$	
	Airstrip						
IO1901	RADs Airstrip Upgrade (Construct and Seal/Gravel Sheet)	(298,755)	(179,167)	(119,588)	(298,755)	0	In Progress
	Airstrip Total	(298,755)	(179,167)	(119,588)	(298,755)	0	
	Footpaths						
CP335	2021/2022 - Shire Trench street (Footpath Traverse to Tudor) B/FWD	(8,825)	0	(8,825)	(8,825)	0	To be actioned
CP254	2022/2023 - Shire Tarbet Street (Footpath Trimdon to Tudhoe)	(40,000)	0	(40,000)	(40,000)	0	To be actioned
CP255	2022/2023 - Shire Tudor Street (Footpath Tudor to Strickland)	(40,000)	0	(40,000)	(40,000)	0	To be actioned
	Footpaths Total	(88,825)	0	(88,825)	(88,825)	0	
	Kerbing						
CP140	2022/2023 - Shire Tarbet Street (Right Side)	(15,000)	(5,558)	(9,442)	(15,000)	0	In Progress
CP141	2022/2023 - LRCIP (3)/Shire Ware Street (Both Sides)	(20,000)	(13,348)	(6,652)	(20,000)	0	In Progress
CP142	2022/2023 - Shire Ventnor Street (Both Sides)	(28,000)	(13,790)	(14,210)	(28,000)	0	In Progress
CP143	2022/2023 - LRCIP (3)/ Shire Trench Street (Both Sides)	(20,000)	(13,333)	(6,667)	(20,000)	0	In Progress
	Kerbing Total	(83,000)	(46,029)	(36,971)	(83,000)	0	
	Capital Works Program Total	(1,880,526)	(773,598)	(1,106,928)	(1,880,526)	0	

SHIRE OF WAGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY - BUDGET REVIEW
FOR THE PERIOD ENDED 28 FEBRUARY 2023

NOTE 6

Plant Replacement

Asset Description	Annual Budget			YTD Actual			Status / Comment
	Expenditure	Income	Net	Expenditure	Income	Net	
	\$	\$	\$	\$	\$	\$	
Plant and Equipment							
DCEO Vehicle	(54,049)	36,818	(17,231)	0	0	0	
Water Tanker Trailer	0	0	0	0	0	0	
Fire Truck	0	0	0	(490,674)	0	(490,674)	
Isuzu Truck	(87,658)	45,227	(42,431)	0	0	0	
Isuzu Crew Cab	(74,404)	36,136	(38,268)	0	0	0	
Ride-on Mover	(9,000)	700	(8,300)	(5,696)	0	(5,696)	
Ranger Ute	(25,720)	13,636	(12,084)	(25,900)	12,718	(13,182)	
Isuzu Side-Tipper	(204,655)	95,455	(109,200)	0	0	0	
Plant Attachment - Broom	(10,000)	0	0	(8,830)	0	(8,830)	
	(465,486)	227,972	(227,514)	(531,100)	12,718	(518,382)	

Asset Description	Projected Actual			Projected Variance		
	Expenditure	Income	Net	Expenditure	Income	Net
	\$	\$	\$	\$	\$	\$
Plant and Equipment						
DCEO Vehicle	(54,049)	36,818	(17,231)	0	0	0
Water Tanker Trailer	(58,418)	0	(58,418)	(58,418)	0	(58,418)
Fire Truck	(490,674)	0	(490,674)	(490,674)	0	(490,674)
Isuzu Truck	(87,658)	45,227	(42,431)	0	0	0
Isuzu Crew Cab	(74,404)	36,136	(38,268)	0	0	0
Ride-on Mover	(9,000)	0	(9,000)	0	(700)	(700)
Ranger Ute	(25,720)	12,718	(13,002)	0	(918)	(918)
Isuzu Side-Tipper	(204,655)	95,455	(109,200)	0	0	0
Plant Attachment - Broom	(10,000)	0	(10,000)	0	0	0
	(1,014,578)	226,354	(788,224)	(549,092)	(1,618)	(550,710)

SHIRE OF WAGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY - BUDGET REVIEW
FOR THE PERIOD ENDED 28 FEBRUARY 2023

NOTE 7

Disposal of Assets

Asset Description	Annual Budget			YTD Actual			Variance to Annual Budget		
	Net Book Value	Proceeds	Profit or (Loss)	Net Book Value	Proceeds	Profit or (Loss)	Net Book Value	Proceeds	Profit or (Loss)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant and Equipment									
DCEO Vehicle	6,182	36,818	30,636	0	0	0	(6,182)	(36,818)	(30,636)
Isuzu Truck	42,722	45,227	2,505	0	0	0	(42,722)	(45,227)	(2,505)
Isuzu Crew Cab	32,863	36,136	3,273	0	0	0	(32,863)	(36,136)	(3,273)
John Deere Mower	0	700	700	0	0	0	0	(700)	(700)
Mahindra Ute - Ranger	5,916	13,636	7,720	5,846	12,718	6,872	(70)	(918)	(848)
Isuzu Side-tipper	59,408	95,455	36,047	0	0	0	(59,408)	(95,455)	(36,047)
	147,091	227,972	80,881	5,846	12,718	6,872	(141,245)	(215,254)	(74,009)
	Projected Actual			Projected Variance					
Asset Description	Net Book Value	Proceeds	Profit or (Loss)	Net Book Value	Proceeds	Profit or (Loss)			
	\$	\$	\$	\$	\$	\$			
Plant and Equipment									
DCEO Vehicle	6,182	36,818	30,636	0	0	0			
Isuzu Truck	42,722	45,227	2,505	0	0	0			
Isuzu Crew Cab	32,863	36,136	3,273	0	0	0			
John Deere Mower	0	0	0	0	(700)	(700)	Being retained		
Mahindra Ute - Ranger	5,846	12,718	6,872	(70)	(918)	(848)			
Isuzu Side-tipper	59,408	95,455	36,047	0	0	0			
	147,021	226,354	79,333	(70)	(1,618)	(1,548)			

SHIRE OF WAGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY - BUDGET REVIEW
FOR THE PERIOD ENDED 28 FEBRUARY 2023

NOTE 8

Reserve Transfers

Name	Interest Earned		Transfers In (+)		Variance to Annual Budget	Projected Actual	Projected Variance	Status / Comment
	Annual Budget	YTD Actual	Annual Budget	YTD Actual				
	\$	\$	\$	\$	\$	\$		
Leave Reserve	0	3,703	0	0	3,703	6,051	6,051	
Plant Replacement Reserve	0	4,299	61,836	0	(57,537)	68,860	7,024	
Recreation Centre Equipment Reserve	0	138	0	0	138	226	226	
Aerodrome Maintenance & Development Reserve	0	222	8,500	0	(8,278)	8,863	363	
Municipal Buildings Reserve	0	673	0	0	673	1,100	1,100	
Admin Centre Furniture, Equipment & IT Reserve	0	146	0	0	146	238	238	
Land Development Reserve	0	101	0	0	101	165	165	
Community Bus Reserve	0	178	0	0	178	291	291	
Homecare Reserve	0	1,011	0	0	1,011	1,652	1,652	
Recreation Development Reserve	0	2,124	20,000	0	(17,876)	23,470	3,470	
Refuse Waste Management Reserve	0	1,958	29,436	0	(27,478)	32,637	3,201	
Refuse Site Rehabilitation Reserve	0	1,299	20,000	0	(18,701)	22,122	2,122	
Water Management Reserve	0	666	0	0	666	1,089	1,089	
Electronic Sign Reserve	0	139	0	0	139	228	228	
Community Gym Reserve	0	179	2,550	0	(2,371)	2,843	293	
Staff Housing Reserve	0	2,807	75,000	0	(72,193)	79,589	4,589	
Sportsground Precinct Redevelopment Reserve	0	1,577	100,000	0	(98,423)	102,578	2,578	
Emergency/Bushfire Control Reserve	0	113	0	0	113	185	185	
Community Events Reserve	0	84	0	0	84	137	137	
Roadwork Reserve	0	0	100,000	0	100,000	0	0	
	0	21,417	417,322	0	(295,905)	452,322	35,000	

Name	Transfers Out (-)		Variance to Annual Budget	Projected Actual	Projected Variance	Status / Comment
	Annual Budget	YTD Actual				
	\$	\$	\$	\$	\$	
Leave Reserve	0	0	0	0	0	
Plant Replacement Reserve	0	0	0	0	0	
Recreation Centre Equipment Reserve	0	0	0	0	0	
Aerodrome Maintenance & Development Reserve	0	0	0	0	0	
Municipal Buildings Reserve	0	0	0	0	0	
Admin Centre Furniture, Equipment & IT Reserve	0	0	0	0	0	
Land Development Reserve	0	0	0	0	0	
Community Bus Reserve	0	0	0	0	0	
Homecare Reserve	0	0	0	0	0	
Recreation Development Reserve	0	0	0	0	0	
Refuse Waste Management Reserve	0	0	0	0	0	
Refuse Site Rehabilitation Reserve	0	0	0	0	0	
Water Management Reserve	0	0	0	0	0	
Electronic Sign Reserve	0	0	0	0	0	
Community Gym Reserve	(8,000)	0	8,000	(8,000)	0	
Sportsground Precinct Redevelopment Reserve	0	0	0	0	0	
Emergency/Bushfire Control Reserve	0	0	0	0	0	
Community Events Reserve	0	0	0	0	0	
Staff Housing Reserve	0	0	0	0	0	
	(8,000)	0	8,000	(8,000)	0	

SHIRE OF WAGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY - BUDGET REVIEW
FOR THE PERIOD ENDED 28 FEBRUARY 2023

NOTE 9

Reserve Balances

Name	Transfers In (+)		Transfers Out (-)		Closing Balance		
	Opening Balance	Annual Budget	Projected Actual	Annual Budget	Projected Actual	Annual Budget	Projected Actual
	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	395,708	0	6,051	0	0	395,708	401,759
Plant Replacement Reserve	459,304	61,836	68,860	0	0	521,140	528,164
Recreation Centre Equipment Reserve	14,751	0	226	0	0	14,751	14,977
Aerodrome Maintenance & Development Reserve	23,740	8,500	8,863	0	0	32,240	32,603
Municipal Buildings Reserve	71,902	0	1,100	0	0	71,902	73,002
Admin Centre Furniture, Equipment & IT Reserve	15,559	0	238	0	0	15,559	15,797
Land Development Reserve	10,774	0	165	0	0	10,774	10,938
Community Bus Reserve	19,006	0	291	0	0	19,006	19,297
Homecare Reserve	108,061	0	1,652	0	0	108,061	109,713
Recreation Development Reserve	226,940	20,000	23,470	0	0	246,940	250,410
Refuse Waste Management Reserve	209,291	29,436	32,637	0	0	238,727	241,927
Refuse Site Rehabilitation Reserve	138,775	20,000	22,122	0	0	158,775	160,897
Water Management Reserve	71,214	0	1,089	0	0	71,214	72,303
Electronic Sign Reserve	14,883	0	228	0	0	14,883	15,110
Community Gym Reserve	19,174	2,550	2,843	(8,000)	(8,000)	13,724	14,017
Staff Housing Reserve	300,000	75,000	79,589	0	0	375,000	379,589
Sportsground Precinct Redevelopment Reserve	168,573	100,000	102,578	0	0	268,573	271,151
Emergency/Bushfire Control Reserve	12,069	0	185	0	0	12,069	12,254
Community Events Reserve	9,017	0	137	0	0	9,017	9,154
Roadworks	0	100,000	100,000	0	0	100,000	100,000
	2,288,740	417,322	452,322	(8,000)	(8,000)	2,698,062	2,733,062

NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2023

NOTE 10

BUDGET AMENDMENTS

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

Date	GL Account Code	Description	Council Resolution	Classification	no Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
					\$	\$	\$	\$	
23/08/2022		Budget Adoption		Opening Surplus(Deficit)	0	0	(9,606)	(9,606)	
23/08/2022	I053060	Community Water Supply Program	4851			78,593.00		68,987	
23/08/2022	P96, IO028 &	Community Water Supply Program	4851				-115,603.00	(46,616)	
22/11/2022	CE007	Support of Christmas Street Carival Event	4895				-8,482.00	(55,098)	
22/11/2022	E081030	Support to the chaplaincy Programme	4896				-2,600.00	(57,698)	
20/12/2022	E032010 &	Early Payout of Loan # 131	4902				-18,239.00	(75,937)	
								(75,937)	
		Amended Budget Cash Position as per Council Resolution			0	78,593	(154,530)	(75,937)	



11 REPORTS TO COUNCIL

11.1 CHIEF EXECUTIVE OFFICER

11.1.1 CHIEF EXECUTIVE OFFICERS REPORT – MARCH 2023

PROPONENT:	Not Applicable
OWNER:	Not Applicable
LOCATION/ADDRESS:	Not Applicable
AUTHOR OF REPORT:	Ian McCabe, Chief Executive Officer
SENIOR OFFICER:	Not Applicable
DATE OF REPORT:	17 March 2023
PREVIOUS REPORT(S):	22 February 2023
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	CM.CO.1
STRATEGIC DOCUMENT REFERENCE	All Key Result Areas
ATTACHMENTS:	<ol style="list-style-type: none">1. Status Report2. Letter from WA Electoral Commissioner

OFFICER RECOMMENDATION/4949 COUNCIL RESOLUTION

Moved Cr

Seconded Cr

1. That Council receive the Chief Executive Officer's report as presented.

Carried 8/0

BRIEF SUMMARY

The following item details activities within the CEO portfolio.

BACKGROUND/COMMENT

The Chief Executive Officer (CEO) is appointed by Council to manage the day-to-day affairs of the local government and to perform the functions of the office as defined by the Local Government Act 1995. In particular, the CEO is a contract role with agreed Key Performance Indicators (KPI's).

The CEO is currently referring to the Key Results Areas (KRA's) from the Strategic Community Plan in the absence of contracted KPI's and these are reproduced at the front of this Council Agenda for reference by the Community and Council. While legislation largely defines the functions and activities of the CEO, Council and the CEO will negotiate specific terms of the employment agreement to enable desirable organisational and community outcomes. That process has commenced.



The CEO assumes responsibility for all operational KRA's. An extract of section 5.41 from the Local Government Act 1995 detailing the functions of the CEO is at the foot of this report.

Key Meetings and Activities since 22 February 2023:

- 24 February: in Wickepin, with Cr Greg Ball, Wheatbelt South Regional Road Group; this meeting considered roads programmes across member shires;
- 24 February: in Wickepin, road asset preservation training (see commentary below); this session focussed on technology assessing road asset condition;
- 28 February: with representatives of the Wagin Chamber of Commerce Incorporated, to discuss the proposed painting of shop fronts in Tudhoe Street;
- 1 March: attended annual general meeting of Wagin Chamber of Commerce Incorporated;
- 7 March: in Williams, with the President, Cr Phillip Blight, economic development grouping 4WDL (Wagin, West Arthur, Williams, Woodanilling, Dumblebung and Lake Grace) – see commentary below;
- 8 March: in Northam, with Cr Bryan Kilpatrick, Wheatbelt Regional Planning Workshop, hosted by the Department of Planning, Lands and Heritage ('the Department'); this full day workshop was attended by approximately 90 councillors and CEO's from 42 Wheatbelt local governments as well as members of the WA Planning Commission and staff of the Department. The purpose of the workshop was to identify opportunities for strategic planning across the Wheatbelt in land management, strategic networks (such as transport and energy) and consider social and political obstacles to improved planning outcomes. Key issues are access to skills, withdrawal of services and insufficient investment by government. The Department is developing strategies for each region for completion by 2024.
- 9 March: meeting, with National Emergency Management Agency; information exchange;
- 9 March: meeting, Hon. Shelley Payne MLC for the Agricultural Region; constituency meeting;
- 9 March: meeting, NBN Co.; information exchange;
- 10 March: with President Cr Phillip Blight and Deputy President Cr Greg Ball, meeting, Minister for Agriculture, Hon. Jackie Jarvis MLC; a useful meeting that considered regional issues such as housing, population, access to services, the export of live sheep, the review of the Bio-security Act; the Minister attended Woolorama and met stakeholders;
- 10 March: attended Woolorama with councillors and colleagues, various official duties;



- 10 March: with President Cr Phillip Blight and Ms Cath Painter Wagin Frail Aged Inc. board member, meeting Rick Wilson MP, federal member for O'Connor and Gavin Pearce MP, Shadow Assistant Minister for Health, Aged Care and Indigenous Health Services, to discuss aged care;
- Saturday 11 March: attended Woolorama, with councillors and colleagues, various official duties;
- 13 March: meeting, Department of Fire and Emergency Services (DFES);
- 14 March: at Darkan, with Ms Robyn Flett, Manager Wagin Home Care, meeting, CEO Shire of West Arthur, raise awareness of Home Care activities and explore shared planning;
- 15 March: early closure of administration for fire drill and full team staff meeting;
- 16 March: with community development officer Julie Christensen, meeting, Ms Amber Ward, acting Principal, Wagin District High School;

In the course of business, the CEO dealt with various operational and strategic matters, including tenders, recruitment and human resources, information technology, medical centre relations, community and government relations.

Upcoming:

- 22 March: 2023 Equal Employment Opportunity annual collection information session (compulsory data collection);
- 23 March: Regional Operations Advisory Committee (ROAC) (bush fire management);
- 28 March: Shire of Wagin Business Sundowner – businesses of all sizes invited to network and hear guest speakers.

Council:

State Government Reform Agenda: In late September 2022, the Minister for Local Government wrote to the local government with advice on the government's reform agenda. This necessitated public consultation and consideration of a reduced number of councillors at Wagin. Due to legislative structure, this is likely to be seven from the election of October 2023 and require the filling of four vacancies. Refer items 14.1 September 2022 and 7.1.1 Special Meeting 20 February 2023.

In February 2023 the Minister for Local Government wrote to the local government with some further detail of the state government's proposed reform agenda, including optional preferential voting and the backfilling of any vacancies (and thereby avoiding additional elections). This memorandum also indicated a state government preference for elections to be postal elections managed by the WA Electoral Commission or to use specialist software for local management. Both options will attract additional cost and complexity (see item 11.1.2 in this agenda).



Election and Council profile: Many new councillors are unaware of many aspects of local government and the work of a councillor. The shire has commenced a programme to raise the profile of the role of a councillor and the awareness of the election. This includes publishing profiles of current councillors and planned information sessions. The local government will also commence an outreach through community groups for the awareness of prospective councillors. In addition, it is planned to work with the school to include local information in the school's curriculum about local government and explore ways to initiate an activity or activities so students can see how local government works. This may be one way for younger community members to provoke discussion at home about this important part of community life.

Last month, Council voted to advise the Electoral Commissioner of the vacancy created by the resignation of Cr Dale Lloyd and to request this remain unfilled until the October 2023 election. The reasons for this include a stable council with no wards and the Local Government Reform Bill currently before Parliament which will reduce council offices. The WA electoral commissioner has approved this position (see Attachment 2 to this item).

Administration:

Workforce: The Shire of Wagin recently welcomed two new employees to provide administrative support in asset management and works (Mr Ajay Yadav) and customer service and workflow improvement (Ms Michelle Muller). This follows a work function review by the CEO which identified areas of work need. There remains a longstanding need for a mechanic or mechanical services which is being actively pursued. It is expected a revised organisational hierarchy will be prepared shortly as part of an interim workforce plan.

The Deputy CEO, Ms Emily Edwards will deliver project management on a reduced hours arrangement (end date to be confirmed). In the interim, Ms Donna George will continue as acting Deputy CEO and relief arrangements made for the role of Community Liaison Officer (currently occupied by Ms Julie Christensen).

Banking Inquiry: The Rural and Regional Affairs and Transport References Committee of the Australian Senate is conducting an inquiry into 'Bank closures in regional Australia.' The Shire of Wagin will be making a submission. Public Notice was issued inviting community members to make written submissions to the shire by 16 March. Three submissions were received, including one from a serving councillor. The key themes of these submissions are the possible diversion of business to other centres; reduced access to cash; the inability of Australia Post to provide service where customers do not have a banking card; the poor reliability of retail ATMs; the possible impacts for the community and regional sector more generally.



The CEO has been pursuing improved services from Bankwest since March 2022 and recommended that business through the Chamber of Commerce make a submission.

Bankwest has reduced local opening hours and diverted resources to other regional branches (such as Narrogin) and support for the bank's Customer Contact Centre. This does allow local employment to continue but demonstrates a reliance on Australia Post's Bank@Post to deliver face to face service while the bank pursues a digital strategy.

A submission to the inquiry will be prepared by 31 March.

Local Laws: An invitation has been extended to interested members of the public to comment on a proposed new local law for Bush Fire Brigades. The draft has also been shared with brigades for their consideration and the proposed local law can be viewed at the shire's official website. The mandatory 42-day consultation period closes 24 April and Council will then consider the matter.

Technical considerations related to other local laws means they will be reviewed. This presents an opportunity to consider whether any new laws need to be introduced, current laws modified or any law be withdrawn (timing to be confirmed).

4WDL economic group: The recent meeting continued consideration of two related projects examining short-term stay accommodation and housing for key workers. Local Government is examining these issues although portfolio responsibility is largely at the state level. A report over several documents was delivered by consultants with a view to developing a business case that would pursue state funding for delivery. It's extremely important that any decision is evidential and that all potentially affected stakeholders participate to avoid undue burden being placed on the local government.

Strategic:

The following matters are underway will be considered by October 2023:

- CEO Key Performance Indicators and Council Key Result Areas (next quarter);
- 2022 / 23 Audit (May 2023 – late 2023);
- March Review and 2023 / 24 financial budget;
- Disaster Recovery Plan for Information Technology (commenced but completion will be April / May 2023);
- Refresh of the Strategic Community Plan (Council Plan), commenced but seeking council adoption in June 2023;
- Renewal (or tender) for waste services June 2023;
- A revised Record Keeping Plan is due this year and work is underway;



- Corporate Business Plan 2023 / 24 and forward planning, including measures of the 2023 / 24 budget (Council adoption in July / August 2023);
- Asset Management Plan (July / August 2023);
- Tender for Information Technology Management Support Services (August 2023);
- Review of local laws (to be confirmed).

The CEO has commenced preparation of a risk management report for Council which will inform discussion on some of the above matters.

The theme for the 2022 / 23 Annual Report is **Possibilities**.

Functions of the Chief Executive Officer (s.5.41 Local Government Act 1995)

5.41. Functions of CEO

The CEO's functions are to —

- (a) advise the council in relation to the functions of a local government under this Act and other written laws; and
- (b) ensure that advice and information is available to the council so that informed decisions can be made; and
- (c) cause council decisions to be implemented; and
- (d) manage the day-to-day operations of the local government; and
- (e) liaise with the mayor or president on the local government's affairs and the performance of the local government's functions; and
- (f) speak on behalf of the local government if the mayor or president agrees; and
- (g) be responsible for the employment, management supervision, direction and dismissal of other employees (subject to section 5.37(2) in relation to senior employees); and
- (h) ensure that records and documents of the local government are properly kept for the purposes of this Act and any other written law; and
- (i) perform any other function specified or delegated by the local government or imposed under this Act or any other written law as a function to be performed by the CEO

CONSULTATION/COMMUNICATION

Councillors, community members and staff at the Shire of Wagin; WA Electoral Commission; members of the 4WDL economic grouping; Woolorama organising



committee of the Wagin Agricultural Society Inc. ; Hon. S. Payne MLC; Ms Anita Mann, Executive Officer, office of the Minister for Agriculture, Hon Jackie Jarvis MLC.

STATUTORY/LEGAL IMPLICATIONS

Section 5.41 Local Government Act 1995; relevant sections of the Local Government Act 1995, regulations and other legislation nominate the CEO as the responsible officer for the local government.

POLICY IMPLICATIONS

There is no directly relevant policy.

FINANCIAL IMPLICATIONS

This item has no direct financial implications.

STRATEGIC IMPLICATIONS

The CEO represents Council externally has accountabilities across all Council operations.

VOTING REQUIREMENTS

Simple majority.

Seq. #	Date	Resolution #	Description and KRA	Actions	Status	Comments
1	28/4/2015	2702	<p>Puntapin Rock Dam 1.3 Promote tourism and heritage; 2.6 Care and restoration of heritage; 2.10 Optimise water harvesting; 4.3 Maintain and improve natural environment and recreational areas; 5.3 Plan for sustainable resources; 5.8 Advocate for strategic infrastructure.</p>	<p>Water Corp engaged to address urgent remedial works and to facilitate transfer of the asset to the Shire. Assessment of Dam Completed Water Corporation to provide further information and options regarding transfer June 2019: awaiting finalisation of SW Native Title Settlement</p>	In progress.	<p>15 November 2022: key contacts established; seeking status report from Water Corp. WaterCorp presented to council at February 2023 meeting. There is some consensus for an MOU with an April 2023 target.</p>
2	25/2/2020	4188	<p>Town Entry Statements 1.3 Promote tourism and heritage</p>	<p>That the four (4) entry statements into Wagin be refurbished within the current Tourism Budget</p>	Still in progress	<p>First and second signs up; third is awaiting installation. Works on the fourth (south) TBC.</p>
3	27/10/2020	4415	<p>History of Wagin - Wagin Historical Society 1.3 Promote tourism and heritage;</p>	<p>Shed complete; power connection underway;</p>	Still close to completion	<p>LRCIP \$11,000; Management by Wagin Historical Village</p>
4	27-Jul-21	4597	<p>Relocation of Wagin Public Library</p>	<p>That Council proceed with the relocation of the Wagin Public Library from the former Road Board Building to the Wagin Courthouse building and repurpose the additional office of the Courthouse building for Wagin Homecare Administration and art curation/volunteer-based art projects.</p>	In progress.	<p>Homecare relocation planning in progress. Requests for Quotes on works underway. IT point to point server connection from administration office installed. 17 March 2023: An assessment of future costs and resource requirements is underway for both Homecare and the library. When complete a decision will be made about occupation of the Courthouse. Provisionally, HomeCare will occupy the Courthouse from May 2023.</p>
5	23-Nov-21	4681 and 4682	<p>4WDL Tourism and Key Worker Housing Projects 1.1 Diversity of businesses; 1.3 Increase tourism and promotion; 1.5 Explore affordable accommodation; 2.9 Investigate future housing and expansion;</p>	<p>That Council participate in the following 4WDL initiative: 1. Short Stay Accommodation Plan Completed; 2. Commissioning of a study and report into Key Worker Housing in conjunction with other 4WDL members and the Wheatbelt Development Commission with a contribution of \$2000.</p>	In progress.	<p>Key Worker housing in progress; refer to A. CEO report with reference to 4WDL group Consultant provided a presentation to CEO's 19 January 2023 summarising data provided late Oct. / early Nov. 2022; a report to 4WDL members was provided 7 March 2023.</p>
6	22-Mar-22	4742	<p>Sportsground Precinct Redevelopment 2.8 Investigate planning and development of sporting facilities;</p>	<p>That the Shire approach all clubs currently part of the Sportsground redevelopment proposal to confirm commitment to the project and to indicate the level of financial contributions that they may be able to make to stage one.</p>	In progress.	<p>Refer Committee Minutes and DCEO report; items for Council.</p>
7	2-Aug-22	4828		<p>1. List the Sportsground Redevelopment as a Council project within strategic planning with appropriate planning and reporting to be developed for future decision making; 2. Approve delegated authority to the CEO within delegation 30 and purchasing and other policy to initiate request for tender(s) for Stage 1 of the project: a) demolition of the primary site; and b) assessment of future need; 3. Allocate the amount of \$150,000 within the draft 2022/23 financial budget for this purpose. 4. Where external funding becomes available and appropriate, seek Council Approval to modify financial planning for this project.</p>		<p>Stage 1 approved by Council August 2022. Related documents now being prepared; Committee meeting 14 September 2022 support for project definition and bowls club to remain at current site (endorsed by Council 27 September 2022). 3 January 2023: acting CEO met with Bowls Club committee 13 December 2022 to understand priorities; agreement made that CEO would be given financial reporting and quotes in order to provide advice on how to best progress the financial / grants needs of the club.</p>
8	22-Mar-22	4747	<p>Minutes from the Bushfire Advisory Committee 17 March 2022; Western Power – Pole Top Insulators 3.7 Support community as required; 5.4 Encourage volunteering; 5.5 Be responsive within council's capacity;</p>	<p>That Council continues to work with other councils and lobby the State Government to instruct Western Power to rollout insulator replacement program with the 'Slanted Shed Insulator' from EMC Pacific Aust P/L part LPIS 33-24 AND install dispersion plates at the same time</p>	In progress.	<p>A number of communications with Western Power and regulators has produced material for a briefing paper. This was shared with Council and then with WALGA and members of 4WDL (economic grouping). WALGA referred author to other material; 4WDL members made no comment.</p>

Seq. #	Date	Resolution #	Description and KRA	Actions	Status	Comments
9						Forward work is to review pole top fire reporting local and at Western Power and DFES to identify risk or process issues.
10						Cr Blight and A.CEO met 2 October 2022 with DG DMIRS (regulator) to brief and seek contact. Update: CEO held an online meeting 7 December 2022 with Director of Safety at regulating Department of Mines, Industrial Relations and Safety with promise of further engagement with DMIRS and Western Power.
11						Acting CEO met via Teams with DMIRS (regulator) 7 December 2022; agreement to seek meeting with Western Power and to present to the WALGA zone early 2023.
12	28-Jun-22	4812		That Council write to the Minister of Energy advising of Council Resolution 4775 (26 April 2022, technical matters related to power pole Insulators), seeking material information and advice.		Council briefed 2 August 2022; ministerial letter not sent pending outcomes of Western Power / regulator discussions/
13					In progress.	A representative of DMIRS presented at a recent WALGA zone meeting. This presentation indicated the current investigation process is unsatisfactory and the matter will have to be escalated.
14	23-Nov-21	4685	Wetlands Park – Ninja Park Playground Development	That Council endorse the Adventure + Ninja Park design plan and engage Adventure + to supply and install the Ninja Park Playground equipment at the Wetlands Park for the amount of \$108,317 inclusive of GST.	COMPLETE	
15	2-Aug-22	4825	Recruitment of Chief Executive Officer – Shire of Wagin All Key Result Areas:	That Council adopts the following process for the Chief Executive Officer recruitment and selection: 1. Establishes the Chief Executive Officer (CEO) Recruitment and Selection Committee and in accordance with Section 5.8 and Section 5.9(2)(a) of the Local Government Act 1995 adopts the Terms of Reference proposed in this report. 2. Authorises the Chief Executive Officer Recruitment and Selection Committee to manage the process of recruiting a Chief Executive Officer in accordance with the Terms of Reference as proposed and as follows: • The Chief Executive Officer Recruitment and Selection Committee is to be an Advisory Committee to Council for the duration of the CEO recruitment process in accordance with the Terms of Reference as proposed in this report:	COMPLETE	Position advertised 1 October 2022; interview process concluded 11 November 2022.

Seq. #	Date	Resolution #	Description and KRA	Actions	Status	Comments
16				<p>The Chief Executive Officer Recruitment and Selection Committee is to coordinate the recruitment process in an appropriately confidential manner, to attract and select appropriate candidates, whilst adhering to the provisions of the Shire of Wagin Policy on Standards for CEO Recruitment, Performance and Termination; The Chief Executive Officer Recruitment and Selection Committee is to coordinate the advertising, search for candidates, short listing, development of interview process, conducting interviews, screening, assessing, conducting, conducting referee checks, writing reports and contract preparation.</p> <p>The CEO Recruitment and Selection Committee is to report back to Council throughout the process and provide Council with sufficient advice to permit a decision to be made at a Meeting of Council regarding the final selection, appointment and contracting of the CEO.</p>	COMPLETE	
17				3. Appoints all Councillors to the CEO Recruitment and Selection Committee and appoints Mr Ronald Walker as the independent person on the Committee.	COMPLETE	
18	20/12/2022	4915	Offer and contract	<p>That Council:</p> <p>1. Approves the making of an offer of employment to Mr. Ian J McCabe.</p> <p>2. Approves the proposed attached contract of employment to be entered into between the Shire of Wagin and Mr Ian J McCabe with a Total Reward Package of \$205,950 per annum for a term of five (5) years, commencing on 3 January 2023.</p> <p>3. Authorises the President to affix the Shire's Common Seal to the attached contract of employment between the Shire of Wagin and Mr Ian J McCabe.</p>	COMPLETE	Preferred candidate identified; contract negotiated; selection and contract approved by absolute majority 20 December 2022 (resolution 4902). Process requires certification to comply with regulations; an item was presented to Council February 2023 and certification submitted to the Department 28 February 2023.
19	2/08/2022	4833	Request for Tender 07 of 2021/22 Provision of Medical Services to Wagin	1. That the attached confidential tender assessment be considered for tenders received for the Provision of Medical Services to Wagin (Tender 07 2021-22); and, 2. That Council accept the recommended tender of Dr N Du Preez and a contract be negotiated by the CEO for the delivery of general practitioner medical services	In progress.	Contract let; related procurement completed; installation of equipment completed; handover date 31 January 2023; commencement of agreement 1 February 2023; commencement of trade 6 February 2023. Post-implementation review to occur at the end of March 2023.
20	27/09/2022	4869	Disaster Recovery Planning for Information Technology	<p>1. That Council supports the preparation of business continuity planning for information and communications technology;</p> <p>2. That the attached Statement of Intent is adopted as a guide to this planning; and,</p> <p>3. That such documentation when prepared should integrate with other disaster and corporate planning of the shire.</p>	In progress.	Meeting held with managed services provider 12 October seeking advice and agreement on approach; to be progressed. CEO participated in cyber security project with managed services provider and insurer (refer CEO report November 2022).
21	27/09/2022	4873	Review of Councillor Representation All Key Result Areas:	<p>1. That Council advise the DLGSC of its intention to undertake a process and to include a plan outlining the potential changes to be implemented for the ordinary elections to be held in 2023.</p> <p>2. That Council initiate a ward and representation review to determine the specific changes to the structure of Council for the 2023 to be completed by 14th February 2023.</p>	COMPLETE	Letter sent to the Minister for Housing, Land, Homelessness, Local Government 28/09/2022; 11 January 2023: community consultation underway; Local Government Advisory Board require report by 21 February 2023; Special Meeting of Council held 20 February 2023 and report submitted to the LGAB 21 February 2023.

Seq. #	Date	Resolution #	Description and KRA	Actions	Status	Comments
22	20/12/2022	4911	2021/22 Annual Report and annual electors' meeting; All key indicators	That Council: 1.Accept the Annual Report for the financial year ended 30 June 2022 as attached to this item; 2.Endorse 6.30pm Tuesday 7 February 2023 as the meeting time for the annual general meeting of electors.	COMPLETE	1. Public Notice given of availability of annual report and meeting time of annual electors meeting 22 December 2022; 2. Public Notice follow up via social media (agenda to be issued at a later date) 3 January 2023. Electors' Meeting held 7 February 2023.

COPY



WESTERN AUSTRALIAN
Electoral Commission

LGE 282

Mr Ian McCabe
Chief Executive Officer
Shire of Wagin
PO Box 200
WAGIN WA 6315



Dear Mr McCabe

Councillor vacancy remain unfilled

I refer to your letter dated 1 March 2023 advising of the resignation of a Councillor, creating a vacancy on the council.

You indicated that council has requested permission for the vacancy to remain unfilled until the next ordinary election in October 2023.

Approval is given under section 4.17(3) of the *Local Government Act 1995* to defer filling this vacancy until the next ordinary local government elections.

If you have any further queries please contact Mr Phil Richards, Manager, Election Events on 9214 0443.

Yours sincerely

Robert Kennedy
ELECTORAL COMMISSIONER

3 March 2023



11.1.2 CONDUCT OF THE 2023 LOCAL GOVERNMENT ELECTION

PROPONENT:	Not Applicable
OWNER:	Not Applicable
LOCATION/ADDRESS:	Not Applicable
AUTHOR OF REPORT:	Ian McCabe Chief Executive Officer
SENIOR OFFICER:	Not Applicable
DATE OF REPORT:	20 March 2023
PREVIOUS REPORT(S):	Not Applicable
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	GV.EL.1
STRATEGIC DOCUMENT REFERENCE	
ATTACHMENTS:	<ol style="list-style-type: none">1. Minister's Memorandum 3 February 20232. Letter (1) WA Electoral Commission 17 March 20233. Letter (2) WA Electoral Commission 15 March 2023

OFFICER RECOMMENDATION/4950 COUNCIL RESOLUTION

Moved Cr G R Ball

Seconded Cr W J Longmuir

That Council:

1. Appoint the Chief Executive Officer as the Returning Officer for the 2023 Local Government Election: and,
2. Request the CEO to advise the WA Electoral Commission that, subject to the passage of Local Government Amendment Bill 2023 and amendment to the Local Government Act 1995, the 2023 Local Government Election be conducted utilising the Commission's Option 1: 'CountWA software and support only'; and,
3. Authorise the CEO to include cost estimates in the 2023/24 budget for Council's consideration and make any necessary arrangements for the conduct of the election.

Carried 8/0



BRIEF SUMMARY

The Minister for Housing; Lands; Local Government; has anticipated the passing of the Local Government Amendment Bill 2023 and requested local governments make changed arrangements for the October 2023 election (refer Attachment 1).

BACKGROUND/COMMENT

The Minister for Housing; Lands; Local Government wrote to the Local Government in February 2023 indicating change to the conduct of local government elections. This includes the introduction of optional preferential voting which cannot be conducted on a manual count basis.

The counting of optional preferential votes would see the preferencing of as many candidates as the elector may decide. For example, if there are three candidates, the elector may select one (1) candidate or indicate a preference for one and two (1 and 2, leaving a third blank); or indicate preferences one, two and three, in any order. If the local government were so blessed as to have twenty candidates, the elector may rank these one through to twenty, or complete one to nineteen and leave one blank, or some combination thereof.

To enable an accurate count, the Minister has indicated the Council may elect to have the WA Electoral Commission manage a postal ballot and supervised count (refer Attachment 2); or, licence the use of software currently used by the WA Electoral Commission for state elections and have shire staff enter data into (a) computer(s) to calculate the result. This latter package with options and costs are detailed in Attachment 3. I am advised this is expected to be a one-off cost with future updates provided. (Like many other information technologies, this may be contingent on other factors such as hardware).

Previous elections have not always been contested and have not been complex to conduct. Should either of the above options be pursued, shire staff will still have to be involved to enter data and provide local support to the electoral process. That cost (not estimated but likely to be low) will be in addition to whichever manner the election is conducted.

A postal election is potentially beneficial to increasing participation because all electors should get the opportunity to participate. They will receive a package that includes profiles of candidates and a ballot to exercise a vote. Traditionally, most councils have less than 30% participation in an election, whereas a postal ballot generally exceeds this. A postal ballot is particularly useful in communities that include transient members and people whose every lives do not align with business hours or may be away on election day.



A postal election has the greatest possibility of increasing the number of people voting. Should there be a competitive election, this methodology could cost approximately \$18,000.

A locally managed election utilising the CountWA software would require local resources with limited support and cost approximately \$8,000 (option1). A greater level of support is available using WAEC equipment, costing approximately \$10,000. Either option would enable the accurate counting of votes but would not in themselves increase participation in the election.

No alternative software has been nominated.

A particular difficulty with the conduct of an election is the greater financial and resource burden assumed by this local government than any metropolitan council. The cost per ballot will be significantly greater and this is not accurately reflected in the costs to administer the process (particularly in regard to the software, where almost all costs are sunk costs). This is further reflected in either methodology; for example, a postal ballot for 1,300 electors costing \$18,000 equates to \$13.85 per vote. If conducted locally with the CountWA software, this may be reduced to \$6.15 per vote. This results in a reduced level of equity and is anti-democratic in its execution because it is inherently more democratic to broaden the opportunity to vote.

More simply, the software should be provided at no cost to the local government and if a postal ballot were conducted, a much more equitable and affordable model needs to be made available. This will be addressed in a communication from the CEO to the Minister and the WA Electoral Commissioner.

In principle, the participation of an independent body such as the Electoral Commission, is preferable in ensuring integrity of the election while providing a level of assurance as to methodology. It would be likely that a postal ballot would increase participation and thereby make for a more robust, participatory and valid election.

However, the cost is prohibitive and when provided with an option that is half the level of financial burden, the lower cost is difficult to ignore – particularly if the prospect of a contested election is unknown. In that latter situation, the local government may have little cost to bear and, as legislation is yet to pass and be proclaimed, it may be advisable to see the lie of the land at a later time.

Accordingly, the advice is to endorse the use of CountWA software for the election count utilising Option 1, software and support only (the local government will supply an appropriate laptop). This will meet the legislative requirements and minimise cost



while noting there is no likely improvement in the prospect of election participation or performance. In this regard, that is a disappointment.

CONSULTATION/COMMUNICATION

Mr Phillip Richards, Manager Election Events, WA Electoral Commission; Ms Shani Wood, Director Election Operations, WA Electoral Commission; Mr Daniel Smith, Project Assistant, LGE Governance and Integrity, WA Electoral Commission; staff, Shire of Wagin.

STATUTORY/LEGAL IMPLICATIONS

Part 4, Local Government Act 1995; Local Government (Election) Regulations 1997; Electoral Act (WA) 1907.

POLICY IMPLICATIONS

There is no directly relevant policy.

FINANCIAL IMPLICATIONS

This item will require an inclusion of approximately \$10,000 in the 2023/24 budget for the conduct of the election.

STRATEGIC IMPLICATIONS

Elections of the governing body are central to meeting community and legislative obligations.

VOTING REQUIREMENTS

Absolute Majority



Hon John Carey MLA
Minister for Housing; Lands; Homelessness; Local Government

Our ref: 78-11008

3 February 2023

Dear Local Government Chief Executive Officers

MEMORANDUM TO CHIEF EXECUTIVE OFFICERS
ARRANGEMENTS FOR THE UPCOMING OCTOBER 2023 ORDINARY ELECTIONS

As you know, the State Government is continuing to work with the local government sector to deliver the most significant package of local government reforms in more than 25 years. These reforms include several measures to strengthen local democracy and increase community engagement, including new requirements for:

- the introduction of optional preferential voting for all local government elections;
- directly-elected Mayors and Presidents for all Band 1 and 2 local governments;
- the abolition of wards for all Band 3 and 4 local governments; and
- aligning the size of councils with the size of the population of each district.

In September 2022, I wrote to all local governments to outline the implications of the reforms for each council, and pathways for implementing required changes. Since then, the majority of impacted councils have been working to consider how best to transition in changes. Many councils have since completed Ward and Representation Reviews, while others will have more substantial changes implemented through reform elections, or minor changes made to apply by default.

I would like to acknowledge and thank local governments for the constructive and proactive way they have approached this forward planning.

Further to my previous letter, the State Government is continuing to work to implement election reforms ahead of the October 2023 Ordinary Elections. The reforms will introduce Optional Preferential Voting (OPV) for all local government elections. OPV is similar to preferential voting used in State and Federal Elections, and for local government elections in every other Australian state. OPV provides that electors can preference as many or as few candidates as they decide, and there will be no transfer of preferences other than the preferences electors mark on their ballot paper.

The reforms will also include related new changes for the backfilling of vacancies, including:

- in the event that a member of the council is directly elected as the Mayor or President, the consequent vacancy can be filled by the next highest-polling candidate through the relevant district or ward council election held on the same day;
- if a vacancy arises within one year of a council member being elected at an ordinary election, that vacancy may be filled by the next highest-polling candidate; and
- the timeframes for which certain vacancies can remain unfilled ahead of an upcoming ordinary election will also be extended.

Together, these reforms will greatly reduce the need for extraordinary elections, saving costs for ratepayers and administrative burden for local governments in the longer term.

However, these changes will require specific attention on election night, and returning officers will need to identify the candidates who are next in line to fill further vacancies for inclusion on the declaration of results. Accordingly, I am writing to encourage all local governments to commence early planning for the practical arrangements for the conduct of the October 2023 Ordinary Elections.

As you would know, the council may declare the Electoral Commissioner as responsible to conduct postal elections under sections 4.20 and 4.61 of the *Local Government Act 1995* (the Act). Section 4.28 of the Act further provides that the local government is to meet the costs incurred by the Western Australian Electoral Commission (WAEC) in conducting such elections.

Alternatively, if council decides that the CEO (or other appointee) is to be the returning officer, local governments will have the option to purchase a licence for access to the WAEC's CountWA software to facilitate the counting of votes. CountWA software is used to count votes in State Elections, and involves data entry of preferences indicated on ballot papers. This provides for preferences to be counted and re-counted using the software.

If a local government decides to license the software instead of appointing the Electoral Commissioner to conduct the election, the CEO (or other appointee) will remain wholly responsible for the conduct of the count, the use of the software, the introduction of the new OPV counting and backfilling provisions, and dealing with any disputes or complaints. The WAEC will only be able to provide general assistance on accessing and using the software.

The WAEC will shortly be writing to all local governments to provide information for each council. The WAEC can also provide further information on each of these options. Please contact Phil Richards, Manager Election Events on 9214 0443 or at Phillip.Richards@waec.wa.gov.au if you have any queries.

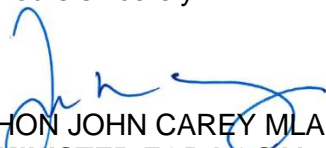
It is strongly recommended that the decision for whether to declare the Electoral Commissioner as responsible for your Ordinary Elections is put to Council at its March meeting. This will allow sufficient time for the WAEC to work with you to deliver the election, or provide you with a software licence, if preferred.

In considering potential arrangements, local governments should be mindful that the WAEC will require sufficient lead time to plan ahead. Accordingly, I strongly urge all local governments to make arrangements as early as possible, and consider the appointment of the WAEC to conduct the elections.

The Department of Local Government, Sport and Cultural Industries (DLGSC) is working closely with the WAEC to prepare further materials to assist local governments with the implementation of reforms. The DLGSC will provide further updates through LG Alerts to the sector and on the DLGSC's website. The DLGSC is also available to assist with any queries, including by email at lghotline@dlgsc.wa.gov.au or by phone on 1300 762 511.

I have also written a letter to the Mayor or President of your local government, which contains the same information as this memorandum. That letter should be received shortly.

Yours sincerely



HON JOHN CAREY MLA
MINISTER FOR LOCAL GOVERNMENT



LGE 028

Mr Ian McCabe
Chief Executive Officer
Shire of Wagin
PO Box 200
WAGIN WA 6315

Dear Mr McCabe

Local Government Ordinary Election: 2023

I refer to your email of 16 March 2023 in which you request a cost estimate for the Shire of Wagin 2023 Local Government Election to be conducted as a postal election.

The estimated cost for the 2023 election if conducted as a postal ballot is \$18,000 inc GST, which has been based on the following assumptions:

- 1,300 electors
- response rate of approximately 50%
- 4 vacancies
- count to be conducted at the offices of the Shire of Wagin
- appointment of a local Returning Officer
- regular Australia Post delivery service to apply for the lodgement of the election packages.

An additional amount of \$280 will be incurred if your Council decides to opt for the Australia Post Priority Service for the lodgement of election packages.

The Commission is required by the *Local Government Act 1995* to conduct local government elections on a full cost recovery basis and you should note that this is an estimate only and may vary depending on a range of factors.

Costs not incorporated in this estimate include:

- any legal expenses other than those that are determined to be borne by the Western Australian Electoral Commission incurred as part of an invalidity complaint lodged with the Court of Disputed Returns
- the cost of any casual staff to assist the Returning Officer on election day or night
- any unanticipated costs arising from public health requirements for the COVID-19 pandemic.

As you are aware, the Government is currently considering reforms to the *Local Government Act 1995*, which include how elections are to be conducted. In order to assist with your local government's budget planning, we have included, to the best of our knowledge, costs that will arise from the changes proposed in legislation. These include increased costs from the Commission arising from improved processing procedures and additional resources to supplement the Commission's education, complaints management, investigation and legal efforts.

In order for the Commission to be responsible for the conduct of your election, the first step required by the *Local Government Act 1995* is my written agreement to undertake the election.

As such, you may take this letter as my agreement to be responsible for the conduct of the ordinary elections in 2023 for the Shire of Wagin in accordance with section 4.20(4) of the *Local Government Act 1995*, together with any other elections or polls that may also be required. My agreement is subject to the proviso that the Shire of Wagin also wishes to have the election undertaken by the Western Australian Electoral Commission as a postal election.

In order to achieve this, your council would need to pass the following two motions by absolute majority:

- Declare, in accordance with section 4.20(4) of the *Local Government Act 1995*, the Electoral Commissioner to be responsible for the conduct of the 2023 ordinary elections together with any other elections or polls which may be required
- Decide, in accordance with section 4.61(2) of the *Local Government Act 1995* that the method of conducting the election will be as a postal election.

It would be greatly appreciated if this item was considered at your March 2023 council meeting, to enable the Commission to have sufficient time to work with you to effectively conduct the election.

I look forward to conducting this election for the Shire of Wagin in anticipation of an affirmative vote by Council. If you have any further queries please contact Shani Wood Director, Election Operations on 9214 0400.

Yours sincerely



Robert Kennedy
ELECTORAL COMMISSIONER

17 March 2023



Mr Ian McCabe
Chief Executive Officer
Shire of Wagin
PO Box 200
WAGIN WA 6315

CountWA Software 2023 Local Government Ordinary Election

I refer to your email of 16th February 2023, where the Shire of Wagin requested a cost estimate to use the CountWA software package for the 2023 Local Government Ordinary Election should your Chief Executive Officer (or other appointee) be the Returning Officer.

As you may be aware, CountWA is a counting software that is used for computing the results of more complex counts and is used to count votes in State Elections. It involves data entry of preferences indicated on ballot papers into the software and then the software computes the results depending on the counting method required.

The Western Australia Electoral Commission (WAEC) can offer two options for local governments that don't declare the Electoral Commissioner responsible for the conduct of their election.

We recommend that for any local governments expecting more than 300 ballot papers, you consider utilising Option 2, as this will enable you to have multiple data entry operators. We also recommend Option 2 for those local Governments who do not have sufficient in-house IT support to undertake Option 1.

Option 1 - CountWA software and support only

1. This is a single computer installation of CountWA and is best suited to smaller counts where there is a single operator undertaking the role of supervisor and data entry operator. There is no ability to connect any other computer to CountWA or show progressive results whilst also data entering.
2. WAEC will provide:
 - a. Installation package for CountWA. This will be supplied on a suitable download link.
 - b. Technical support (during business hours on phone) prior to election day to assist with the installation and setup of CountWA (times will be advised)
 - c. Training materials and documentation related to CountWA.
 - d. Training of use of Count WA (via Teams).
 - e. Helpdesk support on Election Day from 10.00am to 10.00pm

3. The Local Government will:
 - a. Supply all equipment.
 - b. Have Windows 10 installed on the computer.
 - c. Need appropriate IT capacity to install and setup software on the computer.
4. The cost for Option 1 is \$5,300 (ex GST) per Local Government, plus additional costs for helpdesk support and couriers.

Option 2 - Complete CountWA installation, including all hardware and equipment.

1. This can be used for a range of count sizes, requiring two to 20 computers. It also allows results to be progressively displayed.
2. WAEC will provide:
 - a. Two or more pre-networked laptops with CountWA pre-installed. This package includes all IT equipment needed to run CountWA, including laptop, numeric keypads, networking equipment, extension cords, power boards, etc.
 - b. Printer and modem
 - c. Technical support (during business hours on phone) prior to election day to assist with the setup of CountWA (times will be advised)
 - d. Training materials and documentation related to CountWA
 - e. Training of use of CountWA (via Teams)
 - f. Helpdesk support on Election Day from 10.00am to 10.00pm
 - g. Secure transport of the CountWA equipment to/from the Local Government. The equipment will be sent to the Local Government 1-2 weeks prior to the election so that there is time to setup and test.
3. The Local Government will:
 - a. Be responsible for unpacking and setting up the IT equipment. Clear instructions will be provided by WAEC, and telephone support will be available.
 - b. Provide a suitable HDMI compatible digital projector or large screen, should they wish to display the progressive results on a large screen.
 - c. After the election, pack up all equipment and follow instructions provided by the WAEC for the return of all supplied equipment within 2 weeks after the election.
4. The cost for Option 2 is \$8,000 (ex GST) per Local Government. This includes software license, laptop (one), printer, networked modem, technical support (install), training and materials, WAEC administration support. Please note that:
 - a. There is an additional \$1000 as a bond which is refundable when equipment is returned and if there are no damages.
 - b. There is an additional cost of \$650 per additional laptop required for either data entry or progressive display.
 - c. The cost of helpdesk support, packaging and couriers are variable costs to be added when confirmed.

For both options above, whilst technical support is provided the WAEC accepts no liability for the result and cannot undertake any counting or other administrative assistance with the election.

To determine the total requirements required for the 2023 Local Government Ordinary Elections could you please advise WAEC which option you would be considering and if option 2 can you also indicate the number of laptops required. Local Governments that have indicated they require either option, will be supplied with the CountWA service and invoiced if their election proceeds past the close of nominations.

Please respond to:

Attention Daniel Smith, Project Assistant, LGE Governance and Integrity,
at lgelections@waec.wa.gov.au

Yours sincerely



Robert Kennedy
ELECTORAL COMMISSIONER

15 March 2023



11.1.3 WITHDRAWAL OF COVID 19 HARDSHIP PROVISIONS

PROPONENT:	Not Applicable
OWNER:	Not Applicable
LOCATION/ADDRESS:	Not Applicable
AUTHOR OF REPORT:	Ian McCabe, Chief Executive Officer
SENIOR OFFICER:	Not Applicable
DATE OF REPORT:	20 March 2023
PREVIOUS REPORT(S):	6 July 2022
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	FM.FE.1
STRATEGIC DOCUMENT REFERENCE:	
ATTACHMENTS:	1. Policy F.21 COVID-19 Financial Hardship

OFFICER RECOMMENDATION/4951 COUNCIL RESOLUTION

Moved Cr B L Kilpatrick

Seconded Cr G K B West

That Council:

1. Delete policy 'F.21 COVID-19 Financial Hardship' be removed from the Shire of Wagin Policy Manual.

Carried 8/0

BRIEF SUMMARY

The West Australian Government ended the State of Emergency 4 November 2022 and the Minister placed a sunset clause on the Hardship Provisions Order. Consequently, this policy is now void.

BACKGROUND/COMMENT

In response to the COVID-19 pandemic, the WA Government imposed a number of financial management controls on local government to support the community.

These included the control of interest on money owed to the local government; additional options for the payment of rates or charges; suspension of accrued interest on overdue rates or charges. The Minister reaffirmed these controls in an Order issued 24 June 2022 for the financial year 2022/23.

With the end of the State of Emergency 4 November 2022, a three-month sunset clause was implemented, meaning the Order ended 4 February 2023. It should be noted no applications under the policy 'F. 21 COVID-19 Financial Hardship' were received.



Further, the removal of the Order does not affect the approach of council staff to those in temporary need; where appropriate, payment arrangements will remain available.

Accordingly, Council is requested to remove this policy from the policy manual.

CONSULTATION/COMMUNICATION

Mrs S. English, Rates Officer; Department of Local Government.

STATUTORY/LEGAL IMPLICATIONS

Local Government (COVID-19 Response) Amendment Order 2022.

POLICY IMPLICATIONS

The Policy Manual will be updated to reflect the decision of Council.

FINANCIAL IMPLICATIONS

No applications have been made under the policy so there is no expected financial impact.

STRATEGIC IMPLICATIONS

No relevant strategic implication.

VOTING REQUIREMENTS

Simple majority.



F.21. COVID-19 FINANCIAL HARDSHIP
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POLICY NUMBER	F.21
POLICY TYPE	FINANCE
DATE ADOPTED	23 JUNE 2020 (Council Resolution #4316)
REVIEW DATE	2 AUGUST 2022 (Council Resolution #4829)
DELEGATION APPLICABLE	YES

OBJECTIVE

To give effect to our commitment to support severely financially disadvantaged parts of the ratepayer base and community affected by the challenges arising from the COVID19 pandemic and other circumstances as they arise.

This Policy is intended to ensure that we offer fair, equitable, consistent and dignified support to ratepayers suffering hardship, while treating all members of the community with respect and understanding at this difficult time.

This policy applies to:

1. Outstanding rates and service charges as at the date of adoption of this policy; and
2. Rates and service charges levied for financial years 2019/20, 2020/21, 2021/22 and 2022/23, inclusive.

It is a reasonable community expectation, as we deal with the effects of the pandemic that those with the capacity to pay rates will continue to do so. For this reason, the Policy is not intended to provide rate relief to ratepayers who are not able to evidence financial hardship and the statutory provisions of the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996* will apply.

Payment difficulties, hardship and vulnerability

Payment difficulties, or short-term financial hardship, occur where a change in a person's circumstances result in an inability to pay a rates or service charge debt.

Financial hardship occurs where a person or entity is unable to pay rates and service charges without affecting their ability to meet their basic living needs, or the basic living needs of their dependents. The Shire of Wagin recognises the likelihood that COVID19 will increase the occurrence of payment difficulties, financial hardship and vulnerability in our community. This policy is intended to apply to all ratepayers experiencing financial hardship regardless of their status, be they a property owner, tenant, business owner etc.

Anticipated Financial Hardship due to COVID19

We recognise that some ratepayers may be experiencing financial hardship due to COVID-19. We respect and anticipate the probability that additional financial difficulties will arise when their rates are received.

We will write to ratepayers at the time their account falls into arrears, to advise them of the terms of this policy to make them aware eligible ratepayers can apply for hardship consideration. Where possible and appropriate, we will also provide contact information for a recognised financial counsellor and/or other relevant support services.



Financial Hardship Criteria

While evidence of hardship will be required, we recognise that not all circumstances are alike. We will take a flexible approach to a range of individual circumstances including, but not limited to, the following situations:

- Recent unemployment or under-employment
- Sickness or recovery from sickness
- Low income or loss of income
- Unanticipated circumstances such as caring for and supporting extended family

Ratepayers are encouraged to provide any information about their individual circumstances that may be relevant for assessment. This may include demonstrating a capacity to make some payment and where possible, entering into a payment proposal. We will consider all circumstances, applying the principles of fairness, integrity and confidentiality whilst complying our statutory responsibilities.

Payment Arrangements

Payment arrangements facilitated in accordance with Section 6.49 of the Act are of an agreed frequency and amount. These arrangements will consider the following:

- That a ratepayer has made genuine effort to meet rate and service charge obligations in the past;
- The payment arrangement will establish a known end date that is realistic and achievable;
- The ratepayer will be responsible for informing the Shire of Wagin of any change in circumstance that jeopardises the agreed payment schedule.

In the case of severe financial hardship, we reserve the right to consider waiving additional charges or interest (excluding the late payment interest applicable to the Emergency Services Levy).

Interest Charges

A ratepayer that meets the Financial Hardship Criteria and enters into a payment arrangement may request a suspension or waiver of interest charges. Applications will be assessed on a case-by-case basis.

Deferment of Rates

Deferment of rates may apply for ratepayers who have a Pensioner Card, State Concession Card or Seniors Card and Commonwealth Seniors Health Care Card registered on their property. The deferred rates balance:

- remains as a debt on the property until paid;
- becomes payable in full upon the passing of the pensioner or if the property is sold or if the pensioner ceases to reside in the property;
- may be paid at any time, BUT the concession will not apply when the rates debt is subsequently paid (deferral forfeits the right to any concession entitlement); and
- does not incur penalty interest charges.

Debt recovery

We will suspend our debt recovery processes whilst negotiating a suitable payment arrangement with a debtor. Where a debtor is unable to make payments in accordance with the agreed payment plan and the debtor advises the Shire and makes an alternative agreed plan before defaulting on the 3rd due payment, then we will continue to suspend debt recovery processes.

Where a ratepayer has not reasonably adhered to the agreed payment plan, then for any Rates and Service Charge debts that remain outstanding on 1 July of each year, we will offer the ratepayer one



further opportunity of adhering to a payment plan that will clear the total debt by the end of that financial year.

Rates and service charge debts that remain outstanding at the end of each financial year, will then be subject to the rates debt recovery procedures prescribed in the *Local Government Act 1995*.

Delegation

Delegated authority to the CEO or his appointee by decision of Council:

Review

Management will establish a mechanism for review of decisions made under this policy and advise the applicant of their right to seek review and the procedure to be followed.

Communication and Confidentiality

Management will maintain confidential communications at all times, and we undertake to communicate with a nominated support person or other third party at your request.

We will advise ratepayers of this policy and its application, when communicating in any format (i.e. verbal or written) with a ratepayer that has an outstanding rates or service charge debt

GUIDELINES

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

HISTORY

- 23 June 2020 (Council Resolution #4316)
- 2 August 2022 (Council Resolution #4829)

RESPONSIBLE OFFICER

- Chief Executive Officer



11.1.4 COMPLIANCE AUDIT RETURN 2022

PROPONENT:	Not Applicable
OWNER:	Not Applicable
LOCATION/ADDRESS:	Not Applicable
AUTHOR OF REPORT:	Ian McCabe, Chief Executive Officer
SENIOR OFFICER:	Not Applicable
DATE OF REPORT:	21 March 2023
PREVIOUS REPORT(S):	Audit Committee – 14 March 2023
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	FM.AD.2
STRATEGIC DOCUMENT REFERENCE:	
ATTACHMENTS:	1. 2022 Compliance Audit Return

OFFICER AND COMMITTEE RECOMMENDATION/4952 COUNCIL RESOLUTION

Moved Cr S M Chilcott

Seconded Cr B S Hegarty

That Council:

- 1. Adopt the 2022 Compliance Audit Return; that a copy be certified by the President and CEO; and that Council authorise its submission with council's resolution to the Department of Local Government, Sport and Cultural Industries.**

Carried 8/0

BRIEF SUMMARY

This item recommends adoption of the 2022 Compliance Audit Return and authorise its submission in accordance with regulations.

BACKGROUND/COMMENT

The Audit Committee of the Shire of Wagin met 14 March 2023 to consider the 2022 Compliance Audit Return (CAR). On review, the Committee endorsed the CAR and recommended its adoption by Council and subsequent submission to the Department of Local Government by the CEO (refer Audit Committee Minutes, item 9.2 in this agenda).

The preparation of an annual Compliance Audit Return is required under regulation 14 of the Local Government (Audit) Regulations 1996 ('the regulations'). The purpose of the CAR is to ensure the administration and Council are aware of legislative obligations and implement them in operations and Council decision making.



In previous years, multiple officers may have a role in the preparation of the CAR but the 2022 return requires preparation and submission by a single officer (usually the Chief Executive Officer).

It is noted that this return also requires a dated response to certain items, such as the date of Council's adoption of the Strategic Community Plan.

Regulation 14 (1) of the regulations states that a local government is to carry out a compliance audit for the period 1 January to 31 December each year. Further, at 14 (3A), the local government's audit committee is to review the compliance audit return (CAR) and is to report to council the results of that review.

Consequently, the CAR is to:

- a) be presented to council at a meeting of council; and
- b) adopted by the council; and
- c) recorded in the minutes of the meeting at which it is adopted.

(Reg. 14 (3), refers).

Regulation 15, Local Government (Audit) Regulations 1996 requires a certified copy of the CAR and the relevant section of the minutes (with any supplementary information required) to be submitted to the Departmental CEO by 31 March in the year following the period the CAR refers to (i.e., 31 March 2023).

CONSULTATION/COMMUNICATION

Audit Committee of the Shire of Wagin; Department of Local Government; Sports; Cultural Industries; staff of the Shire of Wagin.

STATUTORY/LEGAL IMPLICATIONS

Reg. 14 and 15 of the Local Government (Audit) Regulations 1996; Local Government Act 1995.

POLICY IMPLICATIONS

A number of policies relate to aspects of compliance performance; policies A.18 Asset Management; A.25 Internal Control; A.26 Legislative Compliance; A.27 Standard for CEO Recruitment; F.15 Purchasing and Tender Guide; are directly relevant.

FINANCIAL IMPLICATIONS

There is no financial implication to this item.

STRATEGIC IMPLICATIONS



Legislative compliance and good governance underpin all aspects of local government. The Compliance Audit Return is an important part of the governance perspective.

VOTING REQUIREMENTS

Absolute Majority.



Wagin – Compliance Audit Return

Commercial Enterprises by Local Governments				
No	Reference	Question	Response	Comments
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2022?	N/A	
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2022?	N/A	
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2022?	N/A	
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2022?	N/A	
5	s3.59(5)	During 2022, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	

Delegation of Power/Duty				
No	Reference	Question	Response	Comments
1	s5.16	Were all delegations to committees resolved by absolute majority?	N/A	
2	s5.16	Were all delegations to committees in writing?	N/A	
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?	N/A	
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A	
5	s5.18	Has council reviewed delegations to its committees in the 2021/2022 financial year?	N/A	
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?	Yes	



7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes	
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	N/A	
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes	
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2021/2022 financial year?	Yes	
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?	Yes	

Disclosure of Interest

No	Reference	Question	Response	Comments
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes	
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?	N/A	
3	s5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?	Yes	
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes	
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2022?	Yes	
6	s5.77	On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return?	Yes	



7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?	Yes	
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Yes	
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?	Yes	
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes	
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?	Yes	
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes	
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people?	Yes	
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes	
15	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes	
16	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A	



17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?	N/A	
18	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates within 3 months of the prescribed model code of conduct coming into operation (3 February 2021)?	Yes	
19	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995?	No	
20	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?	Yes	
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employee of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Yes	

Disposal of Property				
No	Reference	Question	Response	Comments
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?	Yes	
2	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?	Yes	



Elections				
No	Reference	Question	Response	Comments
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?	Yes	
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?	N/A	
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?	Yes	

Finance				
No	Reference	Question	Response	Comments
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995?	Yes	
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority?	N/A	
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2022 received by the local government by 31 December 2022?	Yes	
4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995	Yes	



		required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?		
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A	
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?	Yes	
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2022 received by the local government within 30 days of completion of the audit?	Yes	

Local Government Employees				
No	Reference	Question	Response	Comments
1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?	Yes	
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	Yes	Acknowledging that I was a candidate as CEO, I personally presented all truthful detail and to the best of my knowledge the council, previous CEO and other parties did likewise.
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?	Yes	
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	Yes	As an incoming CEO after this period, 'to the best of my knowledge.'
5	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A	As an incoming CEO after this period, 'to the best of my knowledge.'



Official Conduct				
No	Reference	Question	Response	Comments
1	s5.120	Has the local government designated an employee to be its complaints officer?	Yes	
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995?	N/A	
3	S5.121(2)	Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995?	Yes	
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes	

Tenders for Providing Goods and Services				
No	Reference	Question	Response	Comments
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Yes	
2	s3.57 F&G Reg 11	Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?	Yes	
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	Yes	



4	F&G Reg 12	Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	Yes	
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?	Yes	
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?	Yes	
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes	
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	No	
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Yes	
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes	
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?	Yes	
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	No	
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	Yes	



14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?	Yes	
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?	No	
16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A	
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A	
18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?	N/A	
19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A	
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A	
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?	N/A	



Integrated Planning and Reporting				
No	Reference	Question	Response	Comments
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	23/08/2022 Inputs to the first half 2022 review were not sufficient to guide strategic decisions and a desktop review was conducted to complete the exercise after 1 July 2022. This will be reviewed again after community consultation in 2023.
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	27/07/2021 The Corporate Business Plan will be reviewed in 2023.
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?	Yes	

Optional Questions				
No	Reference	Question	Response	Comments
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2022? If yes, please provide the date of council's resolution to accept the report.	Yes	28/07/2020
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2022? If yes, please provide date of council's resolution to accept the report.	Yes	28/07/2020



3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?	Yes	
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?	Yes	
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?	Yes	
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2021/2022 financial year and publish it on the local government's official website by 31 July 2022?	Yes	
8	s6.4(3)	By 30 September 2022, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2022?	Yes	
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes	

Chief Executive Officer

Date



Department of
**Local Government, Sport
and Cultural Industries**

Mayor/President

Date



11.2 ACTING DEPUTY CHIEF EXECUTIVE OFFICER

11.2.1 ACTING DEPUTY CHIEF EXECUTIVE OFFICERS REPORT – MARCH 2023

PROPONENT:	Not Applicable
OWNER:	Not Applicable
LOCATION/ADDRESS:	Whole of District
AUTHOR OF REPORT:	Donna George, Acting Deputy Chief Executive Officer
SENIOR OFFICER:	Ian McCabe, Chief Executive Officer
DATE OF REPORT:	15 March 2023
PREVIOUS REPORT(S):	20 February 2023
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	CM.CO.1
STRATEGIC DOCUMENT REFERENCE	Strategic Community Plan
ATTACHMENTS:	Nil

OFFICER RECOMMENDATION/4953 COUNCIL RESOLUTION

Moved Cr B S Hegarty

Seconded Cr M A O'Brien

1. That Council receive the Deputy Chief Executive Officer's report as presented.

Carried 8/0

BRIEF SUMMARY

The following report details activities within the DCEO portfolio.

BACKGROUND/COMMENT

ACTING DEPUTY CEO (A.DCEO)

The role of Deputy Chief Executive Officer is an operational role delivering administration that is beneficial for the community while being financially viable.

Key meetings this month included:

- Campervan and Motorhome Club of Australia, to discuss the opportunity to hold a rally in Wagin October 2023.
- Redgum Caravan Park to discuss a visit to Wagin in 2024.
- Local Government Insurance Services (LGIS), business meeting.
- Wagin Agricultural Society Inc., Woolorama Post-event meeting.



The Emergency Services Levy (ESL) is an annual charge paid by all property owners in Western Australia for the purpose of supporting fire and emergency services across the State. Shire of Wagin collections on behalf of the Department of Fire and Emergency Services (DFES) in 2022/23 amounted to \$126,699, an amount expected to increase in 2023 / 24.

DFES then makes direct and indirect allocations to meet all emergency services needs. These may include: personal protective clothing; purchase and maintenance of plant and equipment, including vehicles, land and buildings associated with the bushfire brigades; as well as support for local emergency services.

The Shire of Wagin allocation in 2023/2024 is likely to be \$93,316, with \$64,242 for the bushfire brigades and \$29,074 for the SES, approximating 73% of collections.

CORPORATE SERVICES

BUILDING OFFICER

BUILDING PERMITS

Permit No.	Owner	Builder	Location	Description	Value	Fees
99927	Kevin Herring	Kevin Herring	10 Stubbs Street	Patio	\$19,000	\$171.65
99928	Kevin Herring	Kevin Herring	10 Stubbs Street	Carport	\$7,000	\$171.65
99929	Roland Reid	Roland Reid	45 Khedive Street	Patio	\$16,000	\$171.65

BUILDING FINALS (BA7) FINAL CERTIFICATES RECIEVED

Nil

COMPLAINTS RECEIVED AND ADVICE GIVEN:

Nil

BUILDING AND DEVELOPMENT ENQUIRIES:

Four pending development enquiries:

Two are in the hands of the Town Planner with reports pending

Two are awaiting response from Main Roads WA, and recommendations will be made once received.

HEALTH RELATED ENQUIRIES

One current health order on a property with poor living conditions.

RANGER REPORT

A dog was removed from the above-mentioned property following an inspection by RSPCA.



COMMUNITY DEVELOPMENT OFFICER

Grants Lodged:

Youth Engagement Project Officer \$10,000

- To assist in developing a Youth engagement plan for community in line with Strategic priorities
- Community Consultation

Grants Approved:

Local Government Heritage Consultancy grant: \$ 5,103

- To review the 1997 Municipal Inventory of Heritage Places; and,
- To review / revise a Local Planning Policy for Heritage Management; and,
- Develop/ create other complimentary guidelines to assist Council in heritage management.

Australia Day 2023 Community Grant: \$30,000

Historical Village Museum and Police Display – nearing final acquittal with final painting and signage to building occurring: \$40,000

Queens Jubilee Grant – paving installed looking for shade over chairs before acquittal: \$10,000

Thank a Volunteer: \$2,000

Social Media (Facebook):

Since the previous report, there’s been 13 postings to the shire Facebook page with the biggest audience being associated with the Woolorama.

Note: Pool Facebook page 13 postings

Social Media – Feb/ March	Date	Post reach
Woolorama (50 years)	9/03/23	9,496
Inquiry into bank closures	2/03/23	1,460
Lost cat	7/03/23	1,068
Lost dog	15/02/23	792

Electronic Sign:

Information has been revised and refreshed, including Woolorama, Dr Suess Birthday, Masonic lodge markets, Clean Up Australia Day, Volunteering, Services Australia visit , Betty Terry Theatre, Hawaiian Ride for Youth, Closed RV area notice, Library Monthly Author.



Official website:

Woolorama, Mobile Government Services, Wagin Business Sundowner 28 March.

Community Assets:

- Fees and charges to be reviewed by April 2023.
- Gym memberships are consistently one or two new applications per week.
- Punching bag ordered for gym.
- Asbestos on caravan park utility roof is an outstanding issue

Community Events Completed:

- Clean up Australia Day
- Woolorama
 - There were 125 feedback postcards returned across 11 categories with the majority being tourism (29 or 23% of all cards); Roads (22 or 18%); Community (17 or 14%); and Amenity (14 or 11%);
 - Great response from Community with further design improvements to be made to encourage clarity in response; postcards now available at the library.

Upcoming Events:

- Passing through town – Hawaiian Ride for Youth 20-25 March
- Earth Hour 25 March;
- Business Sundowner 28 March
- Youth Engagement Meeting 13 April.

Tourism

Fifteen shires, tourism operators and interested government and NFP agencies were represented at the regional tourism meeting in Kojonup. More informative than strategic with a potential next meeting in Narrogin including opportunities for partnerships across the region, tourism concepts in line with existing strategic planning frameworks (such as AGO, Australia's Golden outback), ongoing networking with peers and facilitation of new ideas while seeking to identify key priorities for the region and 'next steps'.

Incomplete activities

- Flag path and QR code linked to shire webpage
 - Frame for Australia Day art and publicity;
 - Possible 'Bridge of love' and community input.



Budget:

- Early work has commenced on budget proposals for 2023/2024 for Community activities/events and asset management, including possible Art and Cultural visits in 2023/2024.

SWIMMING POOL

- Safety audit completed 28 February.
- Behaviour standard of patrons is very good.
- Disco attendance 220 for the day and 130 for the event
- Swim club wind-up and end of season pool party planned.
- Tubing and gauge to be replaced, as well as maintenance records and schedule to be developed

A great February with lots of positive feedback from customers on the pool grounds and the excellent night events. Despite cooler than average weather, numbers increased a little over the prior year (2,661 compared to 2,557 February 2022).

LIBRARY

- Story Time is held each Wednesday 10am to 11am then again on Fridays 1.30pm to 2.30pm; Children's Book Club is held every Tuesday 3.30pm to 4.30pm.
- Friends of Wagin Library and Gallery meeting was held on Thursday 2 March at 4.30pm. The next Friends Meeting will be held on Thursday 30 March at 4.30pm.
- Wagin Library and Gallery Book Club held Saturday 4 March from 2pm to 4pm; and will be held next Saturday 8 April from 2pm to 4pm.
- Waratah Lodge regular readers' weekly exchange of books, DVDs, etc. is ongoing.
- Wagin Hospital Homebound visiting program available as required.
- Guest book: More new comments entered, and available on library coffee table to view during Library hours.
- Currently identifying library software replacement. Computer replacement has been held over to confirm software spec requirements before purchase. Current computer s satisfactory although slow.

Library Statistics:

- Three new borrowers at the library during this reporting period;
- 206 patron visits for January/February reporting period;
- 51 inter-library loan requests for items from Wagin Library and Gallery patrons;
- 27 community members enjoyed free tea or coffee in the library;

HEMOCARE

The purpose of Homecare is to maximise independence, wellbeing and community connections so aged persons can remain living independently in the community.



Report for February 2023:

- 88 unique clients received seven or more services in January; Domestic Assistance (29.6%); Gardening (23.6%); and Transport (13.8%) are the services in greatest demand.

Service	Number of Clients
Domestic Assistance	60
Gardening	48
Transport	28
Social Support	16
Nursing	17
Shopping	5
Meal Preparation	3
Meals on Wheels	3
Personal Care	2
Social Support Group	21

(Some clients utilise more than one service)

- There were 491 service deliveries in January; Domestic Assistance (38.7%), Transport (36.0%) and Gardening (27.1%) are the services in greatest demand.

Service	Number of Services
Domestic Assistance	190
Transport	73
Gardening	55
Nursing	38
Social Support	33
Social Support - Group	33
Meals on Wheels	25
Shopping	17
Personal Care	17
Meal Preparation	10

(Some deliveries involve more than one service)

- Month and Year to Date (YTD) Service Delivery



Types of services provided	Format	Monthly Contract	Hours Provided	Variance	Contracted	Year to date
Domestic Assistance	HOURS	243	268	25	2913	3181
Social Support Group	HOURS	120	163	43	1442	1164
Social Support Individual	HOURS	83	99	16	1001	1541
Transport	TRIPS	64	73	10	762	463
Home Maintenance	HOURS	112	57	-55	1344	57
Meals on Wheels	MEALS	226	25	-201	2707	324
Nursing	HOURS	0	23	23	0	2730
Personal Care	HOURS	33	21	-12	390	783
Other food services	HOURS	25	10	-15	299	28
Respite Care	HOURS	2	0	-2	18	1344

- Month and Year to Date (YTD) Service Delivery

Types of services provided	Format	Monthly Contracted	Hours Provided	Variance	Contracted	Year to date
Domestic Assistance	HOURS	243	229	-14	2913	3142
Social Support Group	HOURS	120	6	-114	1442	1007
Social Support Individual	HOURS	83	88	5	1001	1530
Transport	TRIPS	64	51	-13	762	441
Home Maintenance	HOURS	112	67	-45	1344	67
Nursing	HOURS	0	23	23	0	2730
Meals on Wheels	MEALS	226	21	-205	2707	320
Personal Care	HOURS	33	21	-12	390	783
Other food services	HOURS	25	6	-19	299	24
Respite Care	HOURS	2	0	-2	18	1344

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

There are no direct financial implications to this report.

STRATEGIC IMPLICATIONS

Reference to and implementation of the Shire of Wagin Strategic Community Plan, Shire of Wagin Disability Access and Inclusion Plan.

VOTING REQUIREMENTS

Simple Majority.



11.3 MANAGER OF WORKS

11.3.1 WORKS AND SERVICES REPORT – MARCH 2023

PROPONENT:	Not Applicable
OWNER:	Not Applicable
LOCATION/ADDRESS:	Whole of District
AUTHOR OF REPORT:	Allen Hicks, Manager of Works
SENIOR OFFICER:	Ian McCabe, Chief Executive Officer
DATE OF REPORT:	16 March 2023
PREVIOUS REPORT(S):	10 February 2023
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	CM.CO.1
STRATEGIC DOCUMENT REFERENCE	2022/23 Approved Budget
ATTACHMENTS:	1. Plant report 2. Status Report

OFFICER RECOMMENDATION/4954 COUNCIL RESOLUTION

Moved Cr S M Chilcott

Seconded Cr G K B West

1. That Council receive the Manager of Works Officer's Report as presented.

Carried 8/0

BRIEF SUMMARY

Nil

BACKGROUND/COMMENT

CONSTRUCTION CREW:

- Construct and cement stabilise a 1.4km section of Jaloran Road, waiting for contractor to carry out two coat seal
- Two coat seal complete on 300m section of the Airfield north end runway, waiting for contractor to carry out final sand seal
- Waiting for contractor to complete 10mm reseal on Vernon Street, from Vine Street to Airfield Road
- Floodway on Thompson Road north of Ballagin Road concreted, with rocks placed on the downstream.

UPCOMING WORKS:

- Construct, cement stabilise and seal shoulders 3.1km section of Dongolocking Road
- Construct concrete footpath on Tarbet Street, from Tudhoe to Trimdon Street.



- Floodway on Delyanine North Road to be concreted, with rocks to be placed on the downstream.
- Install 230m of mountable kerbing and backfill at new cemetery driveway.

ROAD MAINTENANCE:

The Works crew have attended public requests, general road maintenance issues including blow outs on unsealed roads and fallen trees as they arise.

Maintenance grading school bus routes and removing suckers on road verges as time permits.

TOWN MAINTENANCE:

The town crew have been undertaking community requests, removing fallen trees, cleaning out culverts and drains, patching potholes and other works as required.

Seedlings have been planted in various location and pots around town.

PLANT / MACHINERY:

General servicing of small and large plant has been carried out by Shire staff, major servicing and mechanical repairs to be carried out by Marley Diesel and Ag as required.

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



PLANT REPORT				Mar-23		
PLANT	OPERATOR	PURCHASE DATE	KM / HOURS	SERVICE DUE	REGO	COMMENTS
ISUZU D-MAX WAGON P-01	D GEORGE	29/10/2019	51,195	61,000	W.1	
ISUZU D-MAX WAGON P-02	I MCCABE	1/11/2018	105,864	114,000	W.001	
ISUZU D MAX P-04	A HICKS	17/11/2020	6,457	65,000	W.1008	
TOYOTA KLUGER - P-05	P VAN MARSEVEEN	13/10/2021		15,000	W.1479	
WCMLOADER P-09	REFUSE SITE	30/06/2012		1/03/2023	W.10292	Unservicable
CAT GRADER P-10	J PRAETZ	14/01/2021	2,585	3,000	W.284	
KOMATSU LOADER P-11	G EVANS	21/03/2018	5,117	5,220	W.10707	
KOMATSU GRADER P-12	C WARREN	15/01/2019	4,918	5,081	W.041	
KOMATSU EXCAVATOR P-13	VARIOUS	10/12/2021	208	250		
ISUZU TRUCK P-14	S HISKINS	3/12/2019	90,530	100,580	W.1002	
BOMAG ROLLER P-15	VARIOUS	3/01/2008	10,575	10,650	W.7862	Service Due
ISUZU TRUCK P-16	VARIOUS	19/10/2010	113,074	115,562	W.1012	
MAHINDRA P-17	M WUBBELS	21/03/2022	6,354	10,000	W.10955	
KUBOTA MOWER P-18	M TITO	31/10/2019	427	521		
VIBE ROLLER P-19	VARIOUS	3/01/2008	2,142	2,100	W.841	Service Due
JOHN DEERE P-20	VARIOUS	9/02/2006	4,294	1/02/2024	W.9618	
ISUZU P-21	C WARREN	17/03/2017	87,336	95,000	W.676	
JOHN DEERE P-22	S SICELY	10/08/2016	559	600	W.487	
TOYOTA UTE P-24	M TITO	17/11/2020	20,327	26,000	W.1010	
TOYOTA UTE P-25	S SICELY	25/11/2020	24,068	28,000	W.1001	
TRITON UTE P-26	J PRAETZ	14/11/2014	94,436	110,000	W.1022	
MAHINDRA P-38	L STANBRIDGE	13/01/2023	1,177	5,000	W.1044	
BOBCAT P-39	VARIOUS	17/09/2013	4,021	4,112	W.10553	
ISUZU TRUCK P-40	J CHAMBERLAIN	29/03/2019	108,206	117,758	W.437	
ISUZU TRUCK P-42	VARIOUS	6/02/2014	188,393	193,000	W.1015	
TORO MOWER P-43	M TITO	12/09/2013	1,282	1,282		
CAT BACKHOE P-47	VARIOUS	21/09/2015	6,250	6,630	W.10552	
TENNANT SWEEPER P-48	D HOYSTED	16/10/2015	2,118	2,120	W.10554	
MULTIPAC ROLLER P-49	VARIOUS	9/01/2017	4,598	4,657	W.860	
TOYOTA UTE P-50	T SIMMS	15/12/2017	58,643	60,000	W.924	
FORKLIFT P-51	VARIOUS	30/11/2018	16,482	1/04/2023	W.10729	
KUBOTA RTV P-52	VARIOUS	31/10/2019	619	680		
ROVER MOWER P-53	VARIOUS	5/09/2022	75	100		
TOYOTA UTE P-85	G ARNOLD	29/10/2020	18,356	25,000	W.863	
TOYOTA UTE P-94	D HOYSTED	23/10/2019	57,560	55,000	W.10796	Service Due

Seq. #	Date	Resolution #	KRA and Description	Actions	Status	Comments
1	1-Dec-21	4698	Local Roads and Community Infrastructure (round 3)	That the following projects be submitted as part of the Shire's LRCIP Phase 3 allocation of \$687,924:	-	-
2			2.1 Improve roads	Roadworks – Culverts - \$60,000	In progress; completion by June 2023	Concrete upgrade to floodways; allocation later increased to \$100,000,
3			2.1 Improve roads	1. Bullock Hills Road – Clear vegetation from the table drain and upslope to accommodate future widening of the bitumen seal from 3.8 metres to 7.0 metres. (Section from Chester Road – 3.8 km east) Estimated Costs \$66,000; 2. Widen seal 1.45 kilometres (SLK 3.52-4.97) Estimated Cost \$107,174	COMPLETE	1. Vegetation cleared; budget allocation \$70,000 2. Budget allocation \$103,174
4			2.1 Improve roads	Reconstruction of intersection of Airfield Road and Vernon Street \$60,000	Substantially complete	Awaiting final seal 20 March 2023
5			2.1 Improve roads; unused funding allocation \$10,000	Kerbing – Ware Street Wagin from Ventnor Street to Arnott Street (single side) - \$10,000 – previously unallocated phase three funding	In progress	Scheduled late March 2023

Seq. #	Date	Resolution #	KRA and Description	Actions	Status	Comments
6	27-Sep-22	4865	5.3 Sustainable resources: Purchase and sale of Trucks	<p>That action be taken to purchase the following vehicles outright, without trade:</p> <ul style="list-style-type: none"> · Tip Truck (Approx. 13 tonne); <p>And to dispose of the following units once the new units have been delivered:</p> <ul style="list-style-type: none"> · Dual Cab Truck · Tip Truck (Approx. 6 tonne) · 2013 Isuzu Tip Truck (P42) · 2016 Isuzu Tip Truck (P 16) · 2016 Isuzu Dual Cab (P 21) 	In progress	<p>Item 11.1.5 20 December 2022; decisions 4907, 4908, 4909:</p> <p>the structure of WALGA's online vendorpanel application does not allow the acceptance of purchases from all three tenderors; consequently, new individual request for quotes will be posted in Janaury 2023 and returned to council February 2023.</p> <p>Vehicles ordered; delivery to be advised 20 March 2023</p>
7	28-Jul-20	4325	1. Economic Development; 2. Buildngs and Infrastructure; 3. Community Services and Social Environment.	Application for Regional Airport Program round 2 submitted August 2020; new North / South runway for completion by 31 January 2022; agreement amended to completion by 31 March 2023 and acquittal by 30 April 2023. Funding \$298,755.	In progress	Works substantially complete; awaiting final seal 20 March 2023.



11.4 MANAGER OF FINANCE

Nil

11.5 TOWN PLANNER REPORT

11.5.1 DEVELOPMENT APPLICATION – PROPOSED MOTOR VEHICLE REPAIR FACILITY

PROPONENT:	Mr Clancy White – Whitehaus Architects
OWNER:	AJ and JD Scardetta
LOCATION/ADDRESS:	Lot 430 on Deposited Plan 223181 Tudhoe Street, Wagin (Note: no street address number assigned)
AUTHOR OF REPORT:	Joe Douglas, - Consultant Town Planner
SENIOR OFFICER:	Ian McCabe, Chief Executive Officer
DATE OF REPORT:	17 March 2023
PREVIOUS REPORT(S):	Nil
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	DB.BD.2
STRATEGIC DOCUMENT REFERENCE:	Local Planning Scheme No. 2; KRA 1.1 Diversity of businesses.
ATTACHMENTS:	Attachment 1 – Development application documentation and plans.

OFFICER RECOMMENDATION/4955 COUNCIL RESOLUTION

Moved Cr G R Ball

Seconded Cr B L Kilpatrick

That Council:

1. Approve the development application submitted by Mr Clancy White, Whitehaus Architects, on behalf of AJ and JD Scardetta (Landowners), for the construction and use of a proposed new motor vehicle repair facility on Lot 430 on Deposited Plan 223181 Tudhoe Street, Wagin, subject to compliance with the following conditions and advice notes:

Conditions

1. The proposed development shall be undertaken strictly in accordance with the information and plans submitted in support of the application, subject to any modifications required as a consequence of any condition(s) of this approval or as otherwise approved by the local government.



- 2. Any additional development which is not in accordance with the application the subject of this approval or any condition of approval will require the further approval of the local government.**
- 3. The proposed development shall be substantially commenced within a period of two (2) years from the date of this approval. If the proposed development is not substantially commenced within this period, this approval shall lapse and be of no further effect. Where an approval has so lapsed, the proposed development shall not be carried out without the further written approval of the local government having first being sought and obtained.**
- 4. All new on-site parking bays and the associated driveway access shall be constructed in accordance with Australian Standard AS/NZS 2890.1:2004 entitled 'Parking facilities, Part 1: Off-street car parking' (as amended) and the Bushfire Management Plan submitted in support of the application, including paving, marking and draining, prior to occupation and use of the proposed development and maintained thereafter for the life of the development to the specifications and satisfaction of the local government's Chief Executive Officer in consultation with the local government's Manager of Works.**
- 5. A safety barrier comprising a minimum height of one (1) metre shall be installed along the outer edge of the proposed new driveway access along the western side of the proposed new building for the full length of the adjoining open drainage channel to alert motorists to the potential risk and help guard against any potential accidents.**
- 6. A Revegetation / Landscaping Plan for 10% of the subject land's total site area (i.e. 1,416.4m²) shall be prepared and submitted to the local government for consideration and determination by the local government's Chief Executive Officer.**
- 7. All works proposed in the Revegetation / Landscaping Plan required by Condition 6 of this approval shall be completed by 31 August 2024, unless otherwise approved by the local government's Chief Executive Officer and maintained thereafter until mature and self-sufficient.**
- 8. The proposed development shall be served by electricity, reticulated water supply and telecommunication services to the specifications and satisfaction of the relevant services providers.**
- 9. A detailed Site and Soil Evaluation shall be prepared in accordance with AS/NZS 1547:2012 to demonstrate the proposed development can comply with the relevant criteria in section 5 of the *Government Sewerage Policy 2019*. The Site and Soil Evaluation shall upon**



completion be submitted for consideration and determination by the local government's Chief Executive Officer in consultation with the local government's Environmental Health Officer prior to installation of the proposed new effluent disposal system.

10. A Stormwater Drainage Management Plan prepared by a suitably qualified civil engineer shall be submitted for consideration and determination by the local government's Chief Executive Officer in consultation with the local government's Manager of Works prior to the commencement of any works.
11. All measures prescribed in the Bushfire Management Plan (i.e. document reference number BMP23117v1.0 dated 6 January 2023 prepared by WA Fire & Safety) shall be implemented to the satisfaction of the local government's Chief Executive Officer in consultation with the local government's Chief Bush Fire Control Officer prior to occupation and use of the proposed development and at all times thereafter for the life of the development.

Advice Notes

1. This approval is not an authority to ignore any constraint to development on the land which may exist through contract or on title, such as an easement or restrictive covenant. It is the responsibility of the applicant/landowner and not the local government to investigate any such constraints before commencing development. This approval will not necessarily have regard to any such constraint to development, regardless of whether or not it has been drawn to the local government's attention.
2. This is a development approval of the Shire of Wagin under its Local Planning Scheme No.2. It is not a building permit or an approval to commence or carry out development under any other law. It is the responsibility of the applicant/landowner to obtain any other necessary approvals, consents, permits and licenses required under any other law, and to commence and carry out development in accordance with all relevant laws.
3. An 'Application to Construct or Install an Apparatus for the Treatment of Sewage' prepared pursuant to the specific requirements of the *Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974* must be prepared and submitted to the local government or the Executive Director of Public Health for consideration and determination prior to preparation and lodgement of a building permit application for the proposed buildings.



4. In accordance with the *Building Act 2011* and *Building Regulations 2012*, a building permit application must be submitted to and approved by the local government's Building Surveyor prior to the commencement of any construction or earthworks on the land.
5. The new building proposed to be constructed on the land is required to comply in all respects with the National Construction Code of Australia. Plans and specifications which reflect these requirements are required to be submitted with the building permit application.
6. No construction works shall commence on the land prior to 7am without the local government's written approval. No construction works are permitted on Sundays or Public Holidays.
7. The applicant/landowner is reminded of their obligation to ensure compliance with the specific standards and requirements of the Shire of Wagin Annual Fire Break Notice as it applies to all land within the municipal district's designated townsites.
8. The applicant/landowner is responsible for ensuring the correct siting of all structures on the land the subject of this approval. An identification survey demonstrating correct siting and setbacks of structures may be requested by the local government to ensure compliance with this determination notice and all applicable provisions.
9. An application for the new crossover to Tudhoe Street must be prepared pursuant to the specific requirements of the regulation 14 of the *Local Government (Uniform Local Provisions) Regulations 1996* and submitted to the local government for consideration and determination by the Commissioner of Main Roads. The crossover cannot be constructed until the required approval has been granted.
10. All new advertising signage proposed to be installed on the land and/or building thereon shall comply with the specific requirements of Schedule 1 of the Shire of Wagin Local Planning Scheme No.2 unless a suitable development application is prepared, submitted and approved by the local government to vary the requirements of Schedule 1.
11. Failure to comply with any of the conditions of this development approval constitutes an offence under the provisions of the *Planning and Development Act 2005* and the Shire of Wagin Local Planning Scheme No.2 and may result in legal action being initiated by the local government.
12. If the applicant/landowner is aggrieved by this determination there is a right of review by the State Administrative Tribunal in accordance with



the *Planning and Development Act 2005* Part 14. An application must be submitted directly to the State Administrative Tribunal within 28 days of the determination.

Carried 8/0

BRIEF SUMMARY

This report provides details of and a final recommendation with respect to a development application submitted by Mr Clancy White – Whitehaus Architects on behalf of AJ and JD Scardetta (Landowners) for a proposed new motor vehicle repair facility on Lot 430 Tudhoe Street, Wagin.

BACKGROUND/COMMENT

The proponent has submitted a development application requesting Council's approval for the development of a proposed new motor vehicle repair facility on Lot 430 Tudhoe Street, Wagin.

A full copy of the application received, including supporting documentation and plans, is provided in Attachment 1.

Lot 430 is located in the north-eastern segment of the Wagin townsite and comprises a total area of approximately 1.4164 hectares.

The subject land is relatively flat throughout with the average natural ground level being approximately 253.5 metres Australian Height Datum (AHD). Notwithstanding this fact, an existing open drain traverses the property in a north-south direction and channels stormwater from its Costelloe Street frontage to two (2) existing drainage culverts located centrally along its Tudhoe Street frontage.

The subject land has direct frontage and access to Tudhoe Street along its southern boundary which is a sealed and drained State Road under the care, control and management of Main Roads WA. It also has direct frontage and access to Costelloe Street along its western boundary which is a sealed and drained local road under the care, control and management of the Shire of Wagin.

The latest available Landgate aerial photography confirms that portion of Lot 430 proposed to be developed has been extensively cleared of all existing native vegetation, including preliminary earthworks, to accommodate all future proposed works. It is not known if approval was obtained from the Department of Water and Environmental Regulation to clear the existing native vegetation from the land or if development approval was obtained from the Shire to undertake the preliminary earthworks, all of which were the landowners' responsibility prior to undertaking any works.



January 2023 Aerial Photo & Cadastral Plan (Source: Landgate)



April 2021 Aerial Photo & Cadastral Plan (Source: Landgate)

The western portion of Lot 430 has previously been developed for service commercial-type purposes and contains a number of associated improvements, all of which are understood to have been previously approved by the Shire. This portion of the property is currently occupied and used by Midalia Steel for the bulk storage and sale of steel products.

Lot 430 has not been designated by the Department of Water and Environmental Regulation as being flood prone and does not contain any sites or buildings of Aboriginal or European cultural heritage significance. The majority of the land has however been designated by the Fire and Emergency Services Commissioner as being bushfire prone.

Existing adjoining and other nearby land uses are summarised as follows:

- North – Rural living-type development comprising single dwellings and various associated improvements;



- South – The Tudhoe Street road reserve with light industrial development and Crown Reserve 20976 beyond which has been set aside for government purposes but remains in a vacant, undeveloped state;
- East – A vacant, undeveloped ‘Service Commercial’ zoned lot with the Jaloran Street road reserve/carrageway and rural living-type development beyond; and
- West – Service commercial-type development, including one undeveloped lot zoned for this purpose, and low density residential development beyond.

Lot 430 is classified ‘Service Commercial’ zone in the Shire of Wagin Local Planning Scheme No.2 (LPS2).

Council’s stated objectives for the development of any land classified ‘Service Commercial’ zone are as follows:

- (a) The Service Commercial zone is to be used for wholesaling, retail warehouses, showrooms, trade centres and professional services that provide for the needs of the community but due to their nature are generally not appropriate or cannot be accommodated in the Commercial Zone; and*
- (b) Other uses listed in the Zoning Table may be permitted at the discretion of the local government if they are considered to be an integral part of the service commercial environment and where the local government is satisfied that they will benefit the community and not result in being a nuisance.*

The use class ‘Motor Vehicle Repair’ is listed in the Zoning Table of LPS2 as a discretionary (i.e. ‘D’) use which means it is not permitted without Council’s formal development approval.

The application has been assessed with due regard for the specific objectives and standards of the Shire’s local planning framework including LPS2 and the Deemed Provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015*. This assessment has confirmed the proposal is compliant, or capable of compliance, with the following relevant requirements:

- The general aims and objectives of LPS2 including those specific to all land classified ‘Service Commercial’ zone;
- Land capability and suitability;
- Land use compatibility including buffer separation distances between industrial and sensitive land uses;
- Lot boundary setbacks;
- Amenity of the locality including potential environmental, visual and social impacts;
- Protection of water resources and cultural heritage significance;
- Vehicle access and parking;

- Landscaping;
- Key essential services including electricity, water supply and on-site effluent disposal; and
- Bushfire risk management.

Notwithstanding the above conclusion, Council should note the following key points when considering and determining the application:

1. Vehicle Access

A new eight (8) metre wide crossover is proposed to be constructed along the land's Tudhoe Street frontage to the specifications and satisfaction of Main Roads WA to provide direct access to/from the proposed development.

The application was referred to Main Roads WA for review and comment however no formal response was received within or after the statutory referral period despite two (2) follow ups by the reporting officer. It is therefore considered reasonable to assume Main Roads WA has no objections to the proposed development or will determine and confirm the suitability of the proposed new crossover to Tudhoe Street upon receipt of the separate application required by the landowner pursuant to the specific requirements of the regulation 14 of the *Local Government (Uniform Local Provisions) Regulations 1996*.

Having regard for the location, orientation and dimensions of the proposed new crossover, the width of the adjoining Tudhoe Street road reserve and carriageway within, including existing verge treatments and vegetation coverage, as well as the low volume of traffic likely to be generated by the proposed development on a daily basis, which will include light vehicles and road trains up to a maximum length of 36.5 metres, there appears to be adequate sight distances in both directions and sufficient carriageway width to accommodate the safe and convenient movement of light and heavy vehicles to/from the property via the new crossover.

On-site vehicle access will be provided via internal driveways constructed using compacted gravel as well as concrete in select locations (i.e. workshop entry). Whilst the majority of what is proposed appears to be acceptable, it was noted during assessment of the application the proposed new driveway access along the western side of the new building is very close to the existing open drainage channel that traverses the property from north to south. There is some concern the proximity of the new driveway to the drain could pose a safety risk to vehicles using this section of the driveway. This issue was raised with the applicant who provided a drawing showing the intention to install a one (1) metre high wire fence for the full length of the interface between the driveway and drain to alert drivers and help avoid any accidents.

This proposed design solution appears to be acceptable given the low traffic volumes likely to be generated by the development and the low speed at which vehicles will travel around the new building provided due consideration is given to the vehicle access requirements of the Bushfire Management Plan which stipulates the new driveway must be six (6) metres wide to provide for the safe and efficient movement of firefighting vehicles in the event of a major bushfire. Conditions are therefore recommended on any development approval that may ultimately be granted requiring installation of the proposed fence and construction of the driveway in accordance with the specific requirements of the Bushfire Management Plan prior to occupation and use of the proposed development.

2. Landscaping

Under the terms of LPS2 a total of 10% of the total site area is required to be landscaped (i.e. 1,416.4m² of landscaping is required).

The site development plan submitted in support of the application clearly states all native vegetation at the rear of the property will be retained to satisfy and address this requirement. As previously mentioned and shown above, all the existing native vegetation on the land has now been cleared aside from a few small trees along the land's frontage to Tudhoe Street adjacent to the building occupied by Midalia Steel.

In light of these findings the site development plan is somewhat misleading and does not suitably address the landscaping requirements of LPS2. As such, it is recommended a condition be imposed on any development approval that may ultimately be granted requiring the preparation and submission of a suitable landscaping plan to the Shire for consideration and determination by the Shire's Chief Executive Officer and implementation of the plan thereafter within a reasonable timeframe.

3. Essential Services

The proposed development will be served by electricity, reticulated water supply and telecommunication services, all of which are readily available, to the specifications and satisfaction of the relevant services providers (i.e. Western Power, Water Corporation, Telstra and NBNCo).

As reticulated sewerage disposal infrastructure is not available, an on-site effluent disposal system comprising septic tanks and leach drains is proposed to be installed at the rear of the property behind the proposed new building. Preliminary advice received from the Shire's Environmental Health Officer indicates the land is suitable/capable of accommodating on-site effluent disposal, particularly in light of the existing development on the land occupied and used by Midalia Steel.

Notwithstanding this advice, a detailed Site and Soil Evaluation (SSE) is required for the proposed new effluent disposal system in accordance with AS/NZS 1547:2012 to demonstrate the proposed development can comply with the relevant criteria in section 5 of the *Government Sewerage Policy 2019*. As such, it is recommended a suitable condition be imposed on any development approval that may ultimately be granted requiring the preparation and submission of a detailed Site and Soil Evaluation for consideration and determination by the Shire's Chief Executive Officer in consultation with the Shire's Environmental Health Officer prior to installation of the proposed new effluent disposal system which Council should note will require a separate application and approval from the Shire or the Department of Health pursuant to the specific requirements of the *Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974*.

4. Stormwater Drainage Management

There is no information or analysis of the subject land's drainage conditions in the pre and/or post development scenarios to measure, anticipate and mitigate any future potential adverse drainage impacts by the proposed development has been provided. This issue was raised with the applicant and it was agreed a condition would be imposed on any development approval that may ultimately be granted by Council requiring the preparation of a suitable stormwater drainage management plan by a consulting civil engineer for consideration and determination by the Shire's Chief Executive Officer in consultation with the Shire's Manager of Works.

5. Bushfire Risk

The application is supported by a Bushfire Attack Level (BAL) assessment and Bushfire Management Plan, prepared by a suitably qualified and accredited bushfire planning practitioner, that provides an analysis of the potential bushfire risk and proposed mitigation measures.

It is significant to note the proposed development will be sited on a portion of the subject land where the bushfire risk rating has been determined by the BAL assessment to be BAL-29 (i.e., there is a high risk of ember attack and burning debris ignited by wind-borne embers and a likelihood of exposure to an increased level of radiant heat).

The Bushfire Management Plan submitted in support of the application proposes a range of mitigation measures which, if implemented in accordance with the plan, will ensure the proposed development is afforded an adequate level of protection in the event of a major bushfire. As such, it is recommended a condition be imposed on any development approval that may ultimately be granted requiring

implementation of the Bushfire Management Plan for the life of the development which includes obligations on the Shire to undertake the following as/when required:

- i) Fuel load reduction and management of surrounding vegetation and reserves controlled by the Shire; and
- ii) Regular compliance inspections by the Shire and issuance of works orders or fines for non-compliance with the specific requirements of the Bushfire Management Plan and/or the Shire's annual Fire Break Notice.

In light of all the above findings it is concluded the development proposal for Lot 430 is acceptable and unlikely to have any negative impact on the general amenity, character, functionality and safety of the immediate locality subject to compliance with a number of conditions. As such, it is recommended Council exercise its discretion and grant conditional approval to the application to ensure the development proceeds in a proper and orderly manner.

An alternative to the recommendation for conditional development approval provided above is not considered necessary for the following reasons:

- i) The proposal is well founded and has scope to be lawfully approved immediately;
- ii) The issues identified are capable of being suitably addressed through the imposition of conditions on any development approval that may ultimately be granted; and,
- iii) The applicant/landowner is obliged to address/satisfy any other statutory and regulatory requirements applicable to the proposal as it applies to all development on the subject land.

CONSULTATION/COMMUNICATION

Public advertising of the application prior to final determination by Council was not required by Local Planning Scheme No.2 or deemed necessary. The application was however referred to the Shire's Environmental Health Officer and Main Roads WA for review and comment. A response was received from the Shire's Environmental Health Officer confirming those matters required to be considered and addressed in terms of future on-site effluent disposal. however, as previously mentioned above, no response was received from Main Roads WA regarding direct access to/from Tudhoe Street despite two (2) follow ups by the reporting officer.

STATUTORY/LEGAL IMPLICATIONS

- *Planning and Development Act 2005 (as amended)*
- *Planning and Development (Local Planning Schemes) Regulations 2015*
- *Shire of Wagin Local Planning Scheme No.2*

POLICY IMPLICATIONS

- *State Planning Policy 3.7 – Planning in Bushfire Prone Areas*



- State Planning Policy 4.1 – *State Industrial Buffer*
- *Government Sewerage Policy (2019)*

FINANCIAL IMPLICATIONS

All administrative costs associated with processing the application are provided for in Council's annual budget and have been offset in part by the \$1,957.00 development application fee paid by the applicant.

All costs associated with the proposed development will be met by the applicant/landowner.

It is significant to note should the applicant/landowner be aggrieved by Council's final decision in this matter they have the right seek a formal review of that decision by the State Administrative Tribunal. Should this occur for whatever reason, which is considered unlikely in this particular instance, the Shire would need to respond. The cost to respond to an appeal cannot be determined at this preliminary stage but could be expected, based on the recent experience of other local government authorities in Western Australia, to range anywhere from \$5,000 to \$60,000 excluding GST depending upon how far the matter proceeds through the review process.

STRATEGIC IMPLICATIONS

The development proposal for Lot 430 is broadly consistent with and does not conflict with the objectives of the *Shire of Wagin Strategic Community Plan 2020-2030* as it applies specifically to Economic Development, Buildings and Infrastructure, Community Services and Social Environment, Town and Natural Environment, and Council Leadership.

VOTING REQUIREMENTS

Simple Majority

Clancy White
Whitehaus Architects
2 Church St
Perth, WA 6000 Australia

WHITEHAUS

architecture | interior design | drafting

27/10/2022

Planning Officer
Shire of Wagin
2 Arthur Rd,
Wagin WA 6315

Dear Sir/Madam,

RE: Development Application for Lot 430 Tudhoe St, Wagin WA 6315

Please find attached the requisite documents for the Development Application for the above address within the Shire of Wagin. The proposal is for a new 1500m² Auto-Electrics workshop and attached 400m² showroom, offices and amenities. The proposed new commercial shed will be built with a combination of concrete panel and colorbond metal cladding as noted on the drawings. The proposed new building will be additional to, but separate from, the existing Midalia steel building on Lot 430.

Whitehaus have been engaged to design a contemporary and attractive commercial building that will enhance the main street of Wagin. The site is in a prominent location at the Eastern Entrance to town on the Wagin-Dumbleyung road and the intersection of Bullock Hills Road. Rather than directly engage a shed builder, the client has invested in our services and the cost of construction to ensure the new building is a positive addition to the existing built form assets of the town.

The project is located in the Service Commercial Zone of Wagin. The use of Motor Vehicle Repair will require the local government to exercise it's discretion by granting development approval.,

The design, while fundamentally industrial, has been designed to reduce the bulk and scale of the main workshop area when viewed from the street and reflect a more light commercial or residential scale at streetscape level. The height of the building steps down to the road from the 6m clearance in the main workshop area to 3m in the showroom area towards the road, and the adoption of a gable form for the main roof of the showroom further reduces the perceived scale. The main street elevation is south facing which allows us to maximise the glazing without compromising the thermal performance, while maintaining a strong connection to Tudor street which improves street activation and passive surveillance. The cladding is a combination of dark gray and light grey colorbond cladding, translucent polycarbonate and a feature timber cladding in the eaves and returns. This further breaks down the perceived scale compared to a solid façade while the hit and miss polycarbonate will provide an interesting visual effect at night for any traffic passing by. The use of Supergraphic letters and numbers on the façade adds another layer of visual interest. The timber feature cladding provides a more refined finish and elevates the overall aesthetic.

WHITEHAUS

Ordinary Council Meeting
architecture | interior design | drafting

A.B.N. 66 159 398 428
2 Church St
Perth, WA 6000

(08) 9226 3236
admin@whitehaus.com.au
www.whitehaus.com.au

28 March 2023



Colour 3D perspective of proposed street elevation

COMPLIANCE SUMMARY (Based on the assumption that 'Industry' is the most appropriate use)

Provision	Requirement	Proposal	Assessment
Max. Total Building Height	To be determined by local government	Showroom – 4.714m Workshop – 8.483m	TBC
Setbacks			
Front	7.5m	19.97m	Compliant
Rear	7.5m	55.57m	Compliant
East (Side)	To be determined by local government	10.79m	TBC
West (Side)	To be determined by local government	59.79m	TBC
Overshadowing	NA	Shading at Winter solstice will be completed contained within lot 430	Compliant

PROPOSED OPERATING INFORMATION

Hours of operation	8am – 5pm, Monday to Saturday.
Proposed Use	Auto-electrical repair services only
Maximum No. of Employees on the land at any one time.	5 persons
Types of Vehicles to be repaired	Light vehicles up to 36m road trains. Maximum 2 heavy vehicle movements per day.

Should there be any other queries regarding this application please contact me on 08 9226 3236.

Sincerely,



Clancy White
Director - Whitehaus

SHIRE OF WAGIN
LOCAL PLANNING SCHEME NO.2



APPLICATION FOR DEVELOPMENT APPROVAL

Owner Details – Attach a separate sheet where there are more than two landowners		
Name/s: ANTONIO JOHN SCARDETTA JUANITA DAPHNE SCARDETTA		
ABN (if applicable):		
Address: BOTH OF LOT 724 KHEDIVE STREET, WAGIN AS JOINT TENANTS		
		Postcode: 6315
Phone: (work): (home): (mobile): 0408955003	Fax:	E-mail: scardetta@wn.com.au
Contact person: Tony Scardetta		
Signature: <i>T Scardetta</i>		Date: 08.09.2022
Signature: <i>J Scardetta</i>		Date: 08.09.2022
NOTE: The signature of all registered owner(s) is required on all applications. This application will not proceed without the required signature/s. For the purposes of signing this application an owner includes the persons referred to in the Planning and Development (Local Planning Schemes) Regulations 2015 Schedule 2 clause 62(2).		
Applicant Details		
Name: Clancy White - Whitehaus Architects		
Address: 2 Church St, Perth WA 6000		
		Postcode: 6000
Phone: (work): (08) 9226 3236 (home): (mobile): 0438 380 970	Fax:	E-mail: clancy@whitehaus.com.au
Contact person for correspondence: Clancy White		
The information and plans provided with this application may be made available by the local government for public viewing in connection with the application. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Signature: <i>Clancy</i>		Date:

Handwritten signature

Property Details – Details must match those shown on the Certificate/s of Title		
Lot No: 430	House/Street No:	Location No:
Diagram or Plan No: DP223181	Certificate of Title Volume No: 2224	Folio No: 484
Title encumbrances (e.g. easements, restrictive covenants): NA		
Street name: Tudhoe	Suburb: Wagin	
Nearest street intersection: cnr Tudhoe & Jaloran Rd		
Proposed Development:		
Nature of development: <input checked="" type="checkbox"/> Works (New construction works with no change of land use) <input type="checkbox"/> Use (Change of use of land with no construction works) <input checked="" type="checkbox"/> Works and Use		
<i>NOTE: If the proposal involves advertising signage the Additional Information for Development Approval for Advertisements form must be completed and submitted with this application.</i>		
Is an exemption from development claimed for part of the development? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
If yes, is the exemption for: <input type="checkbox"/> Works <input type="checkbox"/> Use		
Description of proposed works and/or land use: Proposed new 1500m ² Vehicle Repair Workshop and 400m ² Showroom		
Description of exemption claimed (if relevant): NA		
Nature of any existing buildings and/or land use: Existing Midalia steel workshop		
Approximate cost of proposed development: \$600,000 ex GST		
Estimated time of completion: December 2023		
OFFICE USE ONLY		
Acceptance Officer's initials:		Date received:
Local government reference no:		



ISSUE	DATE	REVISION	BY	CHKD	POWER	o/head
A	04/11/22	ORIGINAL ISSUE	MA	MA		

NOTES
 Only above ground features have been located. Areas & dimensions are subject to final survey. Sewer information is as supplied by the Water Corporation of W.A. and has not been surveyed on site except where shown.
 SOIL - not surveyed
 VEGETATION - cleared
 KERB - non mountable
 WIND - southerly
 SEWER - no
 POWER - o/head

35 DEGREES SOUTH
 LAND AND SEA SURVEYING
 ARGYLE BUILDING
 46 STIRLING TERRACE
 ALBANY WA 6330
 PH 9842 3766 FAX 98421019
 Email: marka@35degreesouth.com.au



The information shown on this drawing is current as at the date of survey. Earthworks/setout dimensions may vary on site at builders discretion. Sewer/drainage may vary from schematic presentation. Check minimum clearance. Retaining not included/in addition to contract remains owners responsibility. For easements check Certificate of Title. This is a site survey only, the location of boundary pegs or fences in relation to boundary is not guaranteed.

HEIGHT DATUM : AHD
 COORDINATE SYSTEM : MGA2020

**LOT 430 TUDHOE STREET, WAGIN
 FEATURE & CONTOUR SURVEY**

DISCLAIMER
 35 DEGREES SOUTH HAS TAKEN DUE CARE IN THE PREPARATION OF THIS DRAWING, BUT ACCEPTS NO RESPONSIBILITY FOR ANY INACCURACY OF THE HIGH WATER MARK POSITION OR THE CADASTRAL INFORMATION, NOR INAPPROPRIATE USE OF THIS INFORMATION. THE CADASTRAL AND HIGH WATER MARK LOCATION ARE OBTAINED FROM LANDGATE'S DIGITAL CADASTRAL DATABASE. NO RESPONSIBILITY CAN BE ACCEPTED FOR ANY DAMAGE CAUSED TO ANY UNDERGROUND SERVICE OR ANY LOSS OR INJURY SO SUFFERED IF ENQUIRY AND VERIFICATION HAVE NOT BEEN COMPLETED IN ACCORDANCE WITH THIS NOTE.

CLIENT : LINDSAY FRANCISCO	SURVEY DATE : 2/11/2022
PLAN : DP223181	C/T VOL.FOL : 2224 / 484
MAP REF :	AUTHORITY : SHIRE OF WAGIN

COPYRIGHT of this drawing is the property of 35 Degrees South & must not be reproduced or altered without the prior written consent of the owner.	
SCALE 1 : 400 @ A1 SHEET	ORIGINAL SHEET SIZE A1
JOB No : 5593	DRAWING No : DWG5593-01
SHEET 1 of 1	



DEVELOPMENT APPROVAL FOR WORKSHOP AND SHOWROOM AT LOT 430 TUDHOE STREET



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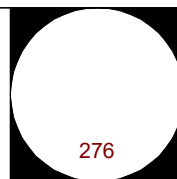
City Council Meeting

A	Development Approval	16/06/22
Rev	Description	Date

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architecture | interior design | drafting

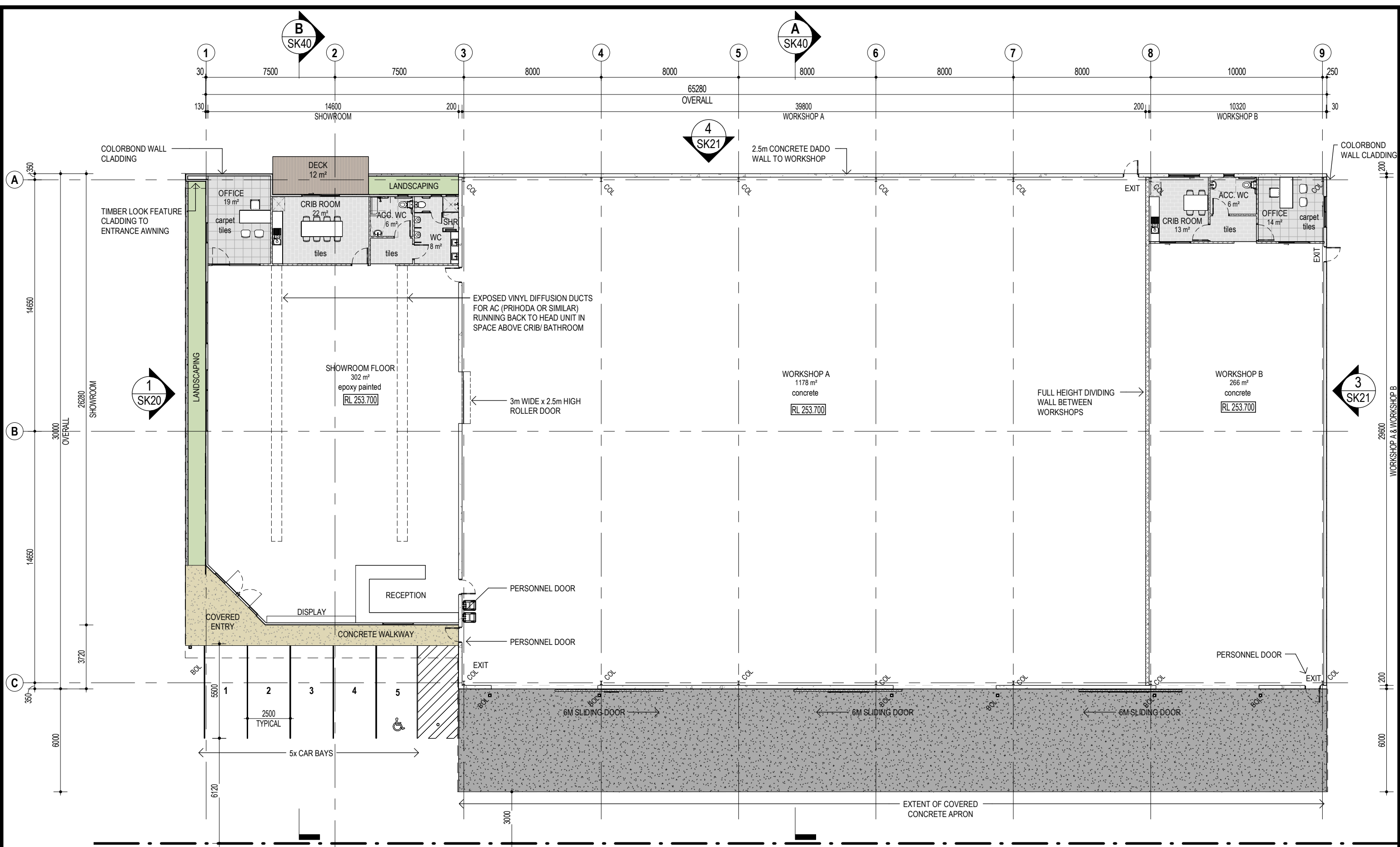
2 Church Street PERTH 6000 | (08) 9226 3236
admin@whitehaus.com.au | ABN: 66 159 398 428



Client	Raymond Edwards
Project Address	Lot 430 Tudhoe St, Wagin WA 6315

Project	Minding HQ
Drawing title	COVER SHEET

Project No.	22020	Drawn	LH	Approved	CW	Scale @ A3:	
Status	DEVELOPMENT APPROVAL						
Drawing No.	SK00	Rev	A	26 March 2023			



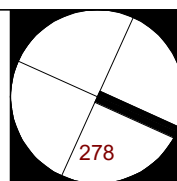
1 GROUND FLOOR
1 : 200

2 SK20

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Rev	Description	Date
D	Added survey & 6m clear setbacks	21/12/22
C	Development Approval	16/06/22
B	Concept	20/05/22
A	For Discussion	19/03/22

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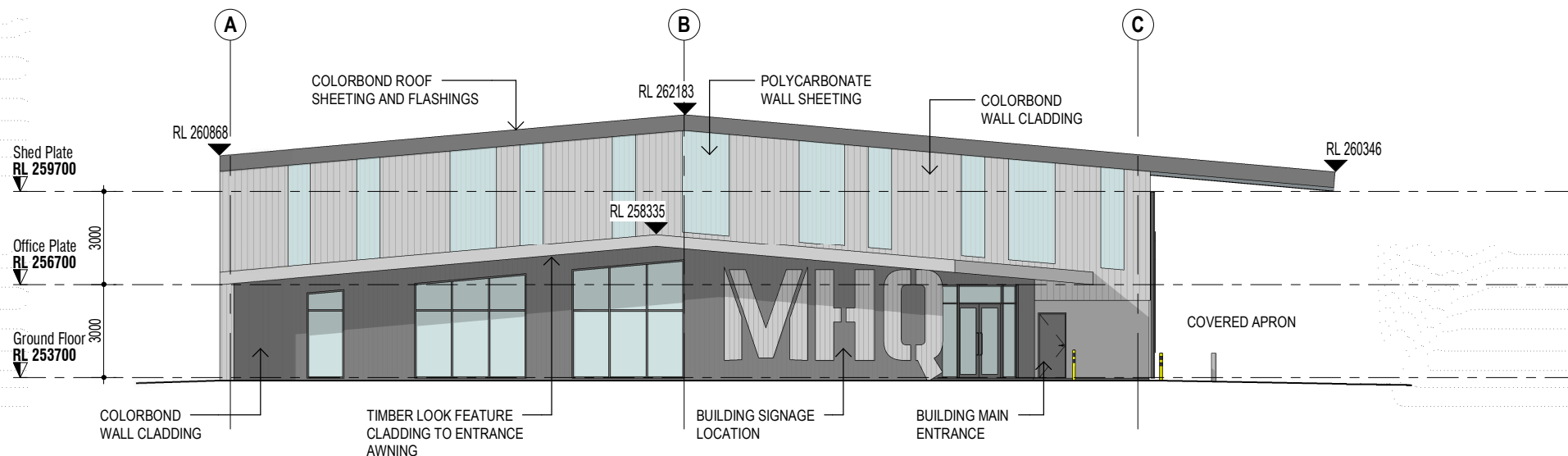


Client
Raymond Edwards
Project Address
Lot 430 Tudhoe St,
Wagin WA 6315

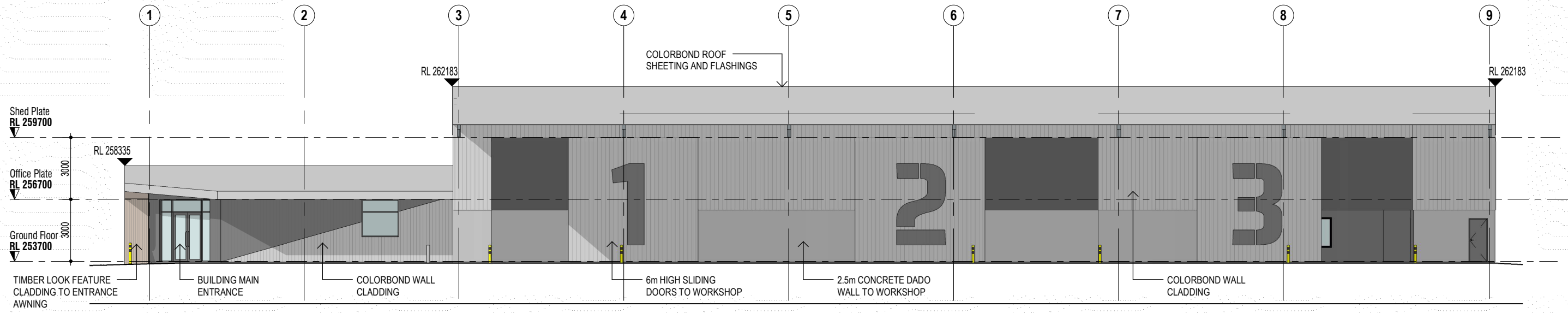
Project
Minding HQ
Drawing title
Ground Floor Plan

Project No. 22020	Drawn LH	Approved CW	Scale @ A3: 1 : 200
Status DEVELOPMENT APPROVAL			Rev D
Drawing No. SK10		Rev 28 March 2023	





1 SOUTH ELEVATION
1 : 200

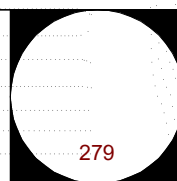


2 EAST ELEVATION
1 : 200

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Rev	Description	Date
B	Added survey & 6m clear setbacks	21/12/22
A	Development Approval	16/06/22

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2 Church Street PERTH 6000 | (08) 9226 3236
admin@whitehaus.com.au | ABN: 66 159 398 428

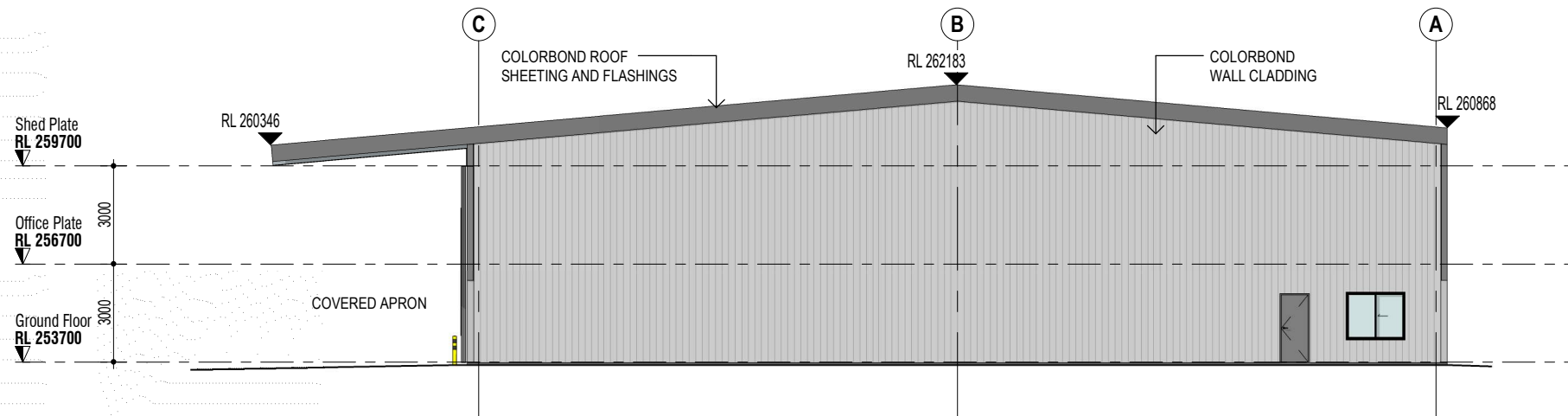


Client
Raymond Edwards
Project Address
Lot 430 Tudhoe St,
Wagin WA 6315

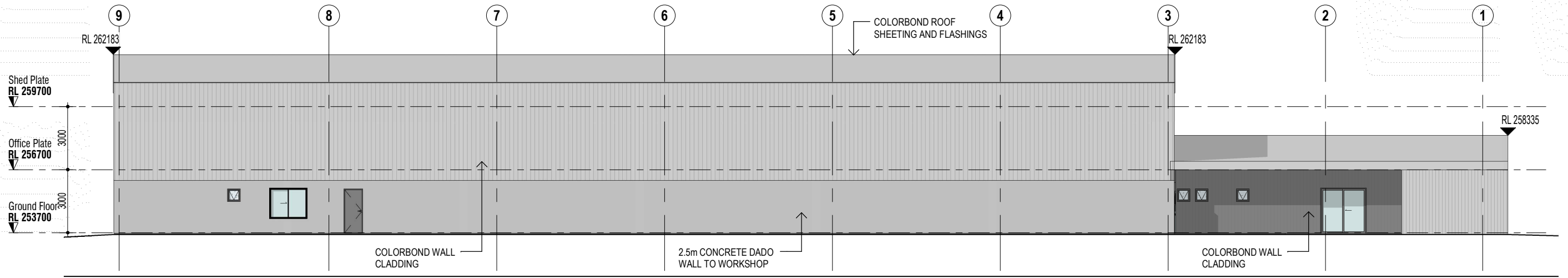
Project
Minding HQ
Drawing title
Elevations

Project No. 22020	Drawn LH	Approved CW	Scale @ A3: 1 : 200
Status DEVELOPMENT APPROVAL			
Drawing No. SK20	Rev B	28 March 2023	





3 NORTH ELEVATION
1 : 200



4 WEST ELEVATION
1 : 200

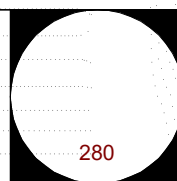
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Rev	Description	Date
B	Added survey & 6m clear setbacks	21/12/22
A	Development Approval	16/06/22

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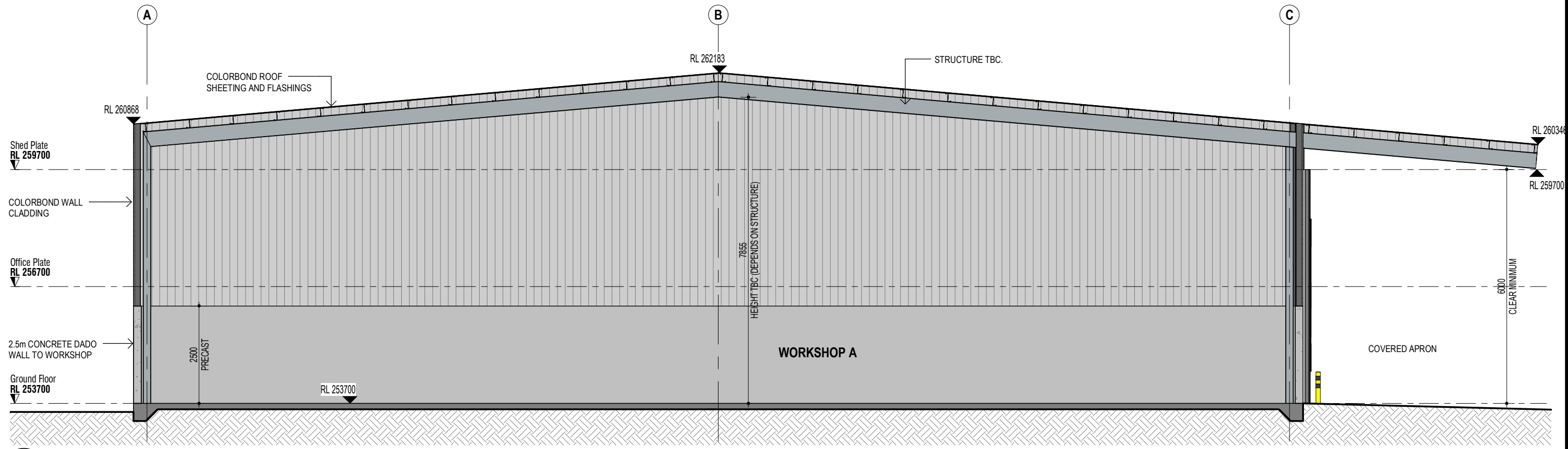


Client	Raymond Edwards
Project Address	Lot 430 Tudhoe St, Wagin WA 6315

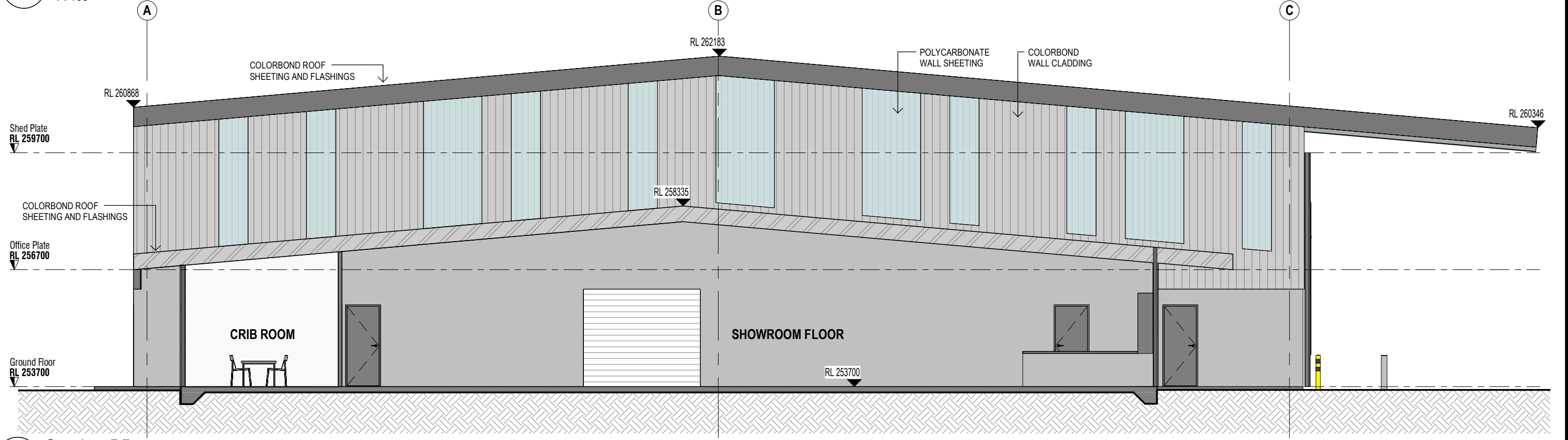
Project	Minding HQ
Drawing title	Elevations

Project No.	22020	Drawn	Author	Approved	Approver	Scale @ A3:	1 : 200
Status	DEVELOPMENT APPROVAL						
Drawing No.	SK21		Rev	B			





A Section AA
1:100

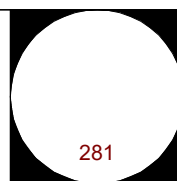


B Section BB
1:100

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Rev	Description	Date
D	Added survey & 6m clear setbacks	21/12/22
C	Development Approval	16/06/22
B	Concept	20/05/22
A	For Discussion	19/03/22

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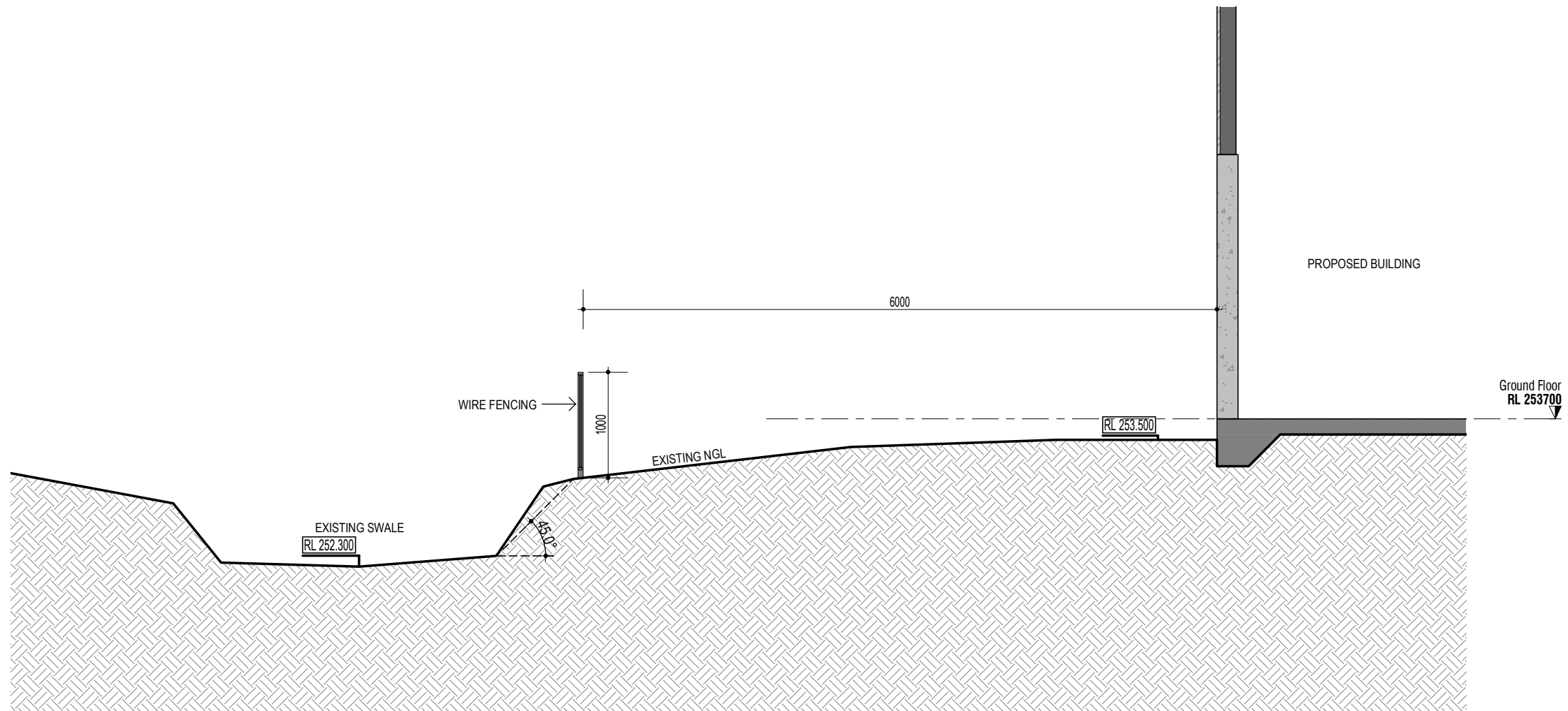


Client
Raymond Edwards
Project Address
Lot 430 Tudhoe St,
Wagin WA 6315

Project
Minding HQ
Drawing title
Sections

Project No. 22020	Drawn LH	Approved CW	Scale @ A3: 1:100
Status DEVELOPMENT APPROVAL			
Drawing No. SK40	Rev D		22 March 2023

0 2 4 6 8 10m



1 SWALE SECTION
1:50



Bushfire Management Plans – BAL Assessments – BAL Contour Maps – Bushfire Statements

Lot 430 Tudhoe Street, Wagin, WA

Version 1.0

BMP No: BMP23117v1.0

Bushfire Management Plan

Proposed Development of a
single lot

Development Application

A handwritten signature in black ink, appearing to be "P. B. A.", located at the bottom left of the page.

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Bushfire Management Plan Coversheet

Addressing the Bushfire Protection Criteria

Site Address: Lot 430 Tudhoe Street, Wagin, Western Australia,

Site Visit: Yes No

Date of site visit: 30th November 2022

Report Author: Dwayne Griggs, WA Fire & Safety

(BMP) Bushfire Management Plan Number: BMP 23117v1.0

BMP Date: 06 January 2023

Yes No

Has the BAL been calculated by a method other than method 1 as outlined in AS3959 (tick no if AS3959 method 1 has been used to calculate the BAL)?		X
Have any of the bushfire protection criteria elements been addressed using a performance principle (tick no if only acceptable solutions have been used to address all the bushfire protection criteria elements)?		X
Is the proposal any of the following (see SPP 3.7 for definitions)?		
Unavoidable development (in BAL-40 or BAL-FZ)		X
Strategic planning proposal (including rezoning applications)		X
High risk land-use		X
Vulnerable land-use		X

Note: Only if one (or more) of the above answers in the tables is yes should the decision maker (e.g. local government or the WAPC) refer the proposal to DFES for comment.

The information provided within this bushfire management plan to the best of my knowledge is true and correct:

Dwayne Griggs, WA Fire & Safety, 06 January 2023

Document control

Report version	Purpose	Author/reviewer and accreditation details	Date submitted
1.0	Approval of a Class 5 Office & Class 6 Showroom	Author Dwayne Griggs BPAD40466	06 January 2023

Disclaimer

The Bushfire Management Plan prepared by WA Fire & Safety (Dwayne Griggs BPAD40466), is solely intended for the use of:

1. Current & future landowners
2. Developers & contractors engaged by the current landowners
3. Local Government Authority (LGA)

The enclosed strategies intended for the mitigation of the bushfire risk for this development are the minimum standard and the risk is assessed to the ability of the bushfire consultant and provided information from all stakeholders at the time of the accepted task.

This BMP considers the bushfire aspects of planning only and does not consider all the environmental aspects involved. A limited environmental survey has been completed and further consultation and/or approval for vegetation clearances is up to the Local Government Authority (LGA).

The setbacks and distances for the Asset Protection Zone(s) APZs should be confirmed at the time of vegetation modification for the proposed structures and after the vegetation clearance a final inspection may be required to provide a to confirm distance and issue a BAL certificate, thus ensuring the correct risk mitigation distances has been achieved, the decision for a final inspection is up to the LGA.

There is no guarantee that in the event of a bushfire that property loss will not occur, and the author has used the information provided, appropriate guidelines and due care to provide what they believe is the best possible solution to combat a relatively unpredictable fire threat.

WA Fire & Safety (Dwayne Griggs) excludes all liability for any damage, loss, injury or claim from any fire event, by the acceptance of this BMP the property owner is made aware and agrees to this exclusion of liability.

The ongoing responsibility falls on the landowner for the correct site maintenance to maintain the BAL Levels outlined inside this BMP and their continuance to mitigate the risks involved with extreme fire behaviour. The poor maintenance of vegetation, fuel loads, APZ requirements, Local government fire break notices and fire risk mitigation strategies provided within this BMP can severely impact the level of risk that a fire event can have. If the landowner believes that any factors have changed or modified the potential risk, then the bushfire consultant should be informed, and a new BMP may be required.

On submission of this BMP the landowner authorises direct contact from the LGA to the bushfire consultant for any issues, changes, or queries, contact details are below.

This Bushfire Management Plan is Valid for 3 years from the date completed.

Compliance Statement

This document has been prepared in accordance to the State Planning Policy 3.7 Planning in bushfire prone areas 2021 and the Guidelines for planning in bushfire prone areas v1.4 December 2021.

Bushfire Management Plan Author:

WA Fire & Safety, Maida Vale, Western Australia

Dwayne Griggs

Level 2 FPAA Accredited Practitioner

Accreditation Number: BPAD40466

Phone: 0415684681

Email Admin@wafiresafety.com.au



1.0 Introduction and Proposal Details

This BMP has been requested by the landowners for the proposed development of Lot 430 Tudhoe Street, Wagin, Western Australia, within the LGA of the Shire of Wagin.

The zoned rural commercial lot is currently identified as inside the Bushfire Prone area. Currently this lot is in an undeveloped state and has been cleared of vegetation and layed with red rock creating a hard standing area to the east to Jaloran Road and to the South to Tudhoe Street. To the North and northeast there is Class G Grassland inside the lot where the vegetation hasn't been cleared yet.

This proposed application is for a Multi use structure, Class 5 Office and Class 6 Showroom positioned approximately in the centre of the lot and to the east of the existing structure.

The assessed bushfire risk for the lot is extreme, BAL-29 is achievable for the structure with vegetation separation and an APZ (Asset Protection Zone) established inside the lot.

Determined BAL rating is BAL-29 on the day of the site visit.

1.1 Site Location

The proposed development is located on Tudhoe street and can be accessed from four directions via Jaloran Rd, Costelloe St, and Bullock Hills Rd.

1.2 Aims and Objectives

The aim of this Bushfire Management Plan is to identify issues, requirements and provide bushfire risk mitigation measures for the proposed development. Aims for this site include:

- avoid increasing the threat to people, property and infrastructure
- reduce the developments vulnerability from extreme bushfire behaviour
- allow ingress and egress for fire and emergency services
- consider and minimize environmental impacts by reducing vegetation modification.

The objectives of this Bushfire Management Plan are to:

- demonstrate suitability for development
- display bushfire risk levels, fuels, vegetation types and the impact before and after
- show Bushfire management strategies recommended for the site
- demonstrate compliance with the bushfire protection criteria and the use of acceptable solutions for the site.

1.3 Document Preparation

Dwayne Griggs from WA Fire & Safety a BPAD Level 2 accredited practitioner with the Fire Protection Association of Australia has conducted the site assessment and prepared this BMP.

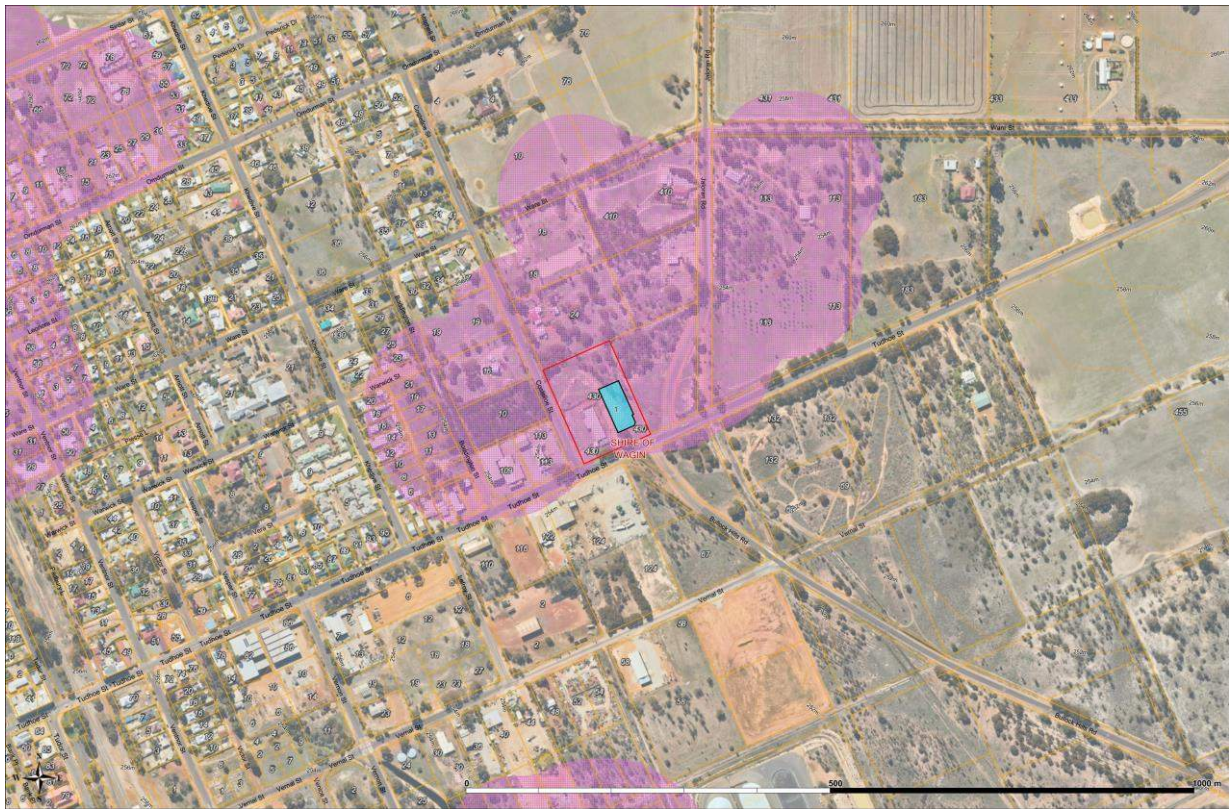
FIGURE 1: Copy of Site Plans



FIGURE 2: Proposed Location



FIGURE 3: Map of Bushfire Prone Areas for the subject site



Site is entirely inside the bushfire prone area.

2.0 Environmental Considerations

Limited considerations below have been assessed with no issues:

Department of Biodiversity, Conservation and Attractions (DBCA)

Conservation category wetlands and buffer **DBCA-019**,

Augusta to Walpole **DBCA-017**

RAMSAR wetlands **(DBCA-010)**

Threatened and priority flora **(DBCA-036)**

Threatened Ecological Communities **(DBCA-038)**

Department of Planning, Lands and Heritage

Bush Forever areas 2000 **(DOP-071)**

Department of Water and Environmental Resources (DWER)

Clearing regulations – Environmentally Sensitive Areas **(DWER-046)**

Swan Bioplan Regionally Significant Natural Areas 2010 **(DWER-070)**

Department of Primary Industries and Regional Development (DPIRD)

Conservation Covenants Western Australia **(DPIRD-023)**

2.1 Native vegetation – Modification and Clearing

Vegetation modification is not required to achieve BAL-29 within the proposed lot.

There are no alternative bushfire management design solutions that will reduce the extent of vegetation clearing as the dwelling location has been provided to minimise vegetation modification using minimum setbacks to the north while providing suitable access in and out without restriction.

The proposed layout will result in an appropriate balance between bushfire risk mitigation and vegetation retention, the already established driveway and proposed turn-around area is inside the proposed APZ.

2.2 Revegetation/Landscape Plans

Revegetation inside the APZ will be designed and maintained as per the standards for APZ's (Appendix 1) and the Local Government Authority Firebreak Notice (Appendix 2)

No Landscaping plans have been provided; the intention is to have the existing lot maintained in a low threat state inside the APZ as per the Standard for APZ's (Appendix 1).

3.0 Bushfire Assessment Results

The site requires a BAL assessment in accordance with clause 6.5 of SPP 3.7. The assessment of this site or development was undertaken by Dwayne Griggs of WA Fire & Safety, a BPAD Accredited Level 2 Practitioner for the purpose of determining the Bushfire Attack Level in accordance with AS 3959 - 2018 Simplified Procedure (Method 1). All vegetation within 150m of the proposed site has been assessed and classified in accordance with AS3959.

3.1 Vegetation Classification

Vegetation and land use within 150 m of the site has been classified as per descriptions included in AS 3959 – 2018 *Construction of Buildings within Bushfire Prone Areas*.

All vegetation inside the 150m Vegetation survey is either Class A Forest or Class G Grassland.

FIGURE 5: Vegetation Classification Map



Legend

● Photo points	□ Property boundary (Size)	■ Buildings	■ Vegetation 0-100m	■ G. Grassland, 0	■ Excluded, ef, 0	■ Local Government Authority	■ Other Roads
● Property Boundary 1.417 ha	■ 1. Multi use structure Class 5 Office & Class 6 Showroom	■ Excluded, ef, 0	■ Vegetation 100-150m Excluded	■ A. Forest, 0	■ G. Grassland, 0	■ State Roads	■ DAFWA 2m Contours



Photo ID:	6	Plot:	1	BRG: 227°SW (T) POS: -33.304624, 117.352016 ±4 m ALT: 220 m
Vegetation Classification or Exclusion Clause				
Class A Forest				
Description / Justification for Classification				
Overstorey 10-30m in Height Canopy Cover of 30-70% Understorey of Low Trees, Shrubs, Scrub and Grasses Moderate surface, Near surface and Intermediate Fuel loads				Wagin Lot 430 Tudhoe street WAFS JM 30 Nov 2022, 12:36:10
Photo ID:	34	Plot:	1	BRG: 304°NW (T) POS: -33.305334, 117.352288 ±2 m ALT: 217 m
Vegetation Classification or Exclusion Clause				
Class A Forest				
Description / Justification for Classification				
Overstorey 10-30m in Height Canopy Cover of 30-70% Understorey of Low Trees, Shrubs, Scrub and Grasses Moderate surface, Near surface and Intermediate Fuel loads				Wagin Lot 430 Tudhoe street WAFS JM 30 Nov 2022, 12:51:41





Photo ID:	11	Plot:	2	BRG: 294°W (T) POS: -33.304197, 117.352288 ±2 m ALT: 219 m
Vegetation Classification or Exclusion Clause				 <p data-bbox="791 1010 911 1077">Wagin WAFS JM</p> <p data-bbox="1177 1010 1449 1077">Lot 430 Tudhoe street 30 Nov 2022, 12:38:33</p>
Class A Forest				
Description / Justification for Classification				
Overstorey 10-30m in Height Canopy Cover of 30-70% Understorey of Low Trees and Grasses Average surface, Near surface and Intermediate Fuel loads				
Photo ID:	13	Plot:	2	BRG: 348° (T) POS: -33.304006, 117.35281 ±2 m ALT: 218 m
Vegetation Classification or Exclusion Clause				 <p data-bbox="791 1928 911 1995">Wagin WAFS JM</p> <p data-bbox="1177 1928 1449 1995">Lot 430 Tudhoe street 30 Nov 2022, 12:40:32</p>
Class A Forest				
Description / Justification for Classification				
Overstorey 10-30m in Height Canopy Cover of 30-70% Understorey of Low Trees and Grasses Average surface, Near surface and Intermediate Fuel loads				





Photo ID:	5	Plot:	3	BRG: 4°N (T) POS: -33.304426, 117.352544 ±4 m ALT: 219 m
Vegetation Classification or Exclusion Clause				
Class G Grassland				
Description / Justification for Classification				
Grassland of >100mm in Height Canopy Cover of Less than 10% Understorey of Grasses Moderate surface, Near surface and Intermediate Fuel loads				Wagin WAFS JM Lot 430 Tudhoe street 30 Nov 2022, 12:34:55
Photo ID:	14	Plot:	3	BRG: 82°E (T) POS: -33.304062, 117.353004 ±1 m ALT: 219 m
Vegetation Classification or Exclusion Clause				
Class G Grassland				
Description / Justification for Classification				
Grassland of >100mm in Height Canopy Cover of Less than 10% Understorey of Grasses Moderate surface, Near surface and Intermediate Fuel loads				Wagin WAFS JM Lot 430 Tudhoe street 30 Nov 2022, 12:40:58





Photo ID:	18	Plot:	4	BRG: 48°NE (T) POS: -33.304664, 117.353829 ±3 m ALT: 217 m
Vegetation Classification or Exclusion Clause				
Class A Forest				
Description / Justification for Classification				
Overstorey 10-30m in Height Canopy Cover of 30-70% Understorey of Low Trees, Shrubs, Scrub and Grasses Moderate surface, Near surface and Intermediate Fuel loads				Wagin / Lot 430 Tudhoe street WAFS JM / 30 Nov 2022, 12:43:59
Photo ID:	20	Plot:	4	BRG: 37°NE (T) POS: -33.305008, 117.353878 ±3 m ALT: 216 m
Vegetation Classification or Exclusion Clause				
Class A Forest				
Description / Justification for Classification				
Overstorey 10-30m in Height Canopy Cover of 30-70% Understorey of Low Trees, Shrubs, Scrub and Grasses Moderate surface, Near surface and Intermediate Fuel loads				Wagin / Lot 430 Tudhoe street WAFS JM / 30 Nov 2022, 12:44:58





Photo ID:	21	Plot:	5	BRG: 119°E (T) POS: -33.305115, 117.353947 ±2 m ALT: 217 m
Vegetation Classification or Exclusion Clause				 <p data-bbox="790 1014 906 1081">Wagin WAFS JM</p> <p data-bbox="1177 1014 1449 1081">Lot 430 Tudhoe street 30 Nov 2022, 12:45:12</p>
Class A Forest				
Description / Justification for Classification				
Overstorey 10-30m in Height Canopy Cover of 30-70% Understorey of Low Trees, Shrubs, Scrub and Grasses Moderate surface, Near surface and Intermediate Fuel loads				
Photo ID:	22	Plot:	5	BRG: 196°S (T) POS: -33.305171, 117.353867 ±2 m ALT: 219 m
Vegetation Classification or Exclusion Clause				 <p data-bbox="790 1926 906 1993">Wagin WAFS JM</p> <p data-bbox="1177 1926 1449 1993">Lot 430 Tudhoe street 30 Nov 2022, 12:45:22</p>
Class A Forest				
Description / Justification for Classification				
Overstorey 10-30m in Height Canopy Cover of 30-70% Understorey of Low Trees, Shrubs, Scrub and Grasses Moderate surface, Near surface and Intermediate Fuel loads				



Photo ID:	24	Plot:	6	BRG: 188°S (T) POS: -33.305567, 117.353639 ±3 m ALT: 218 m
Vegetation Classification or Exclusion Clause				 <p data-bbox="791 1010 906 1077">Wagin WAFS JM</p> <p data-bbox="1177 1010 1449 1077">Lot 430 Tudhoe street 30 Nov 2022, 12:47:17</p>
Class A Forest				
Description / Justification for Classification				
Overstorey 10-30m in Height Canopy Cover of 30-70% Understorey of Low Trees, Shrubs, Scrub and Grasses Moderate surface, Near surface and Intermediate Fuel loads				
Photo ID:	27	Plot:	6	BRG: 128°SE (T) POS: -33.305479, 117.353172 ±3 m ALT: 219 m
Vegetation Classification or Exclusion Clause				 <p data-bbox="791 1928 906 1995">Wagin WAFS JM</p> <p data-bbox="1177 1928 1449 1995">Lot 430 Tudhoe street 30 Nov 2022, 12:48:11</p>
Class A Forest				
Description / Justification for Classification				
Overstorey 10-30m in Height Canopy Cover of 30-70% Understorey of Low Trees, Shrubs, Scrub and Grasses Moderate surface, Near surface and Intermediate Fuel loads				



Photo ID:	16	Plot:	7	BRG: 178°S (T) POS: -33.304358, 117.353244 ±3 m ALT: 219 m
Vegetation Classification or Exclusion Clause				
Excludable - 2.2.3.2 (e) (f) Low Threat Vegetation/Non Vegetated				
Description / Justification for Classification				
Grassland of <100mm in Height Canopy Cover of Less than 10% Insufficient Fuels to increase the risk from bushfire Non vegetated areas Commercial and Industrial use areas				Wagin WAFS JM Lot 430 Tudhoe street 30 Nov 2022, 12:42:38
Photo ID:	29	Plot:	7	BRG: 248°SW (T) POS: -33.305646, 117.352785 ±2 m ALT: 220 m
Vegetation Classification or Exclusion Clause				
Excludable - 2.2.3.2 (e) (f) Low Threat Vegetation/Non Vegetated				
Description / Justification for Classification				
Grassland of <100mm in Height Canopy Cover of Less than 10% Insufficient Fuels to increase the risk from bushfire Non vegetated areas Commercial and Industrial use areas				Wagin WAFS JM Lot 430 Tudhoe street 30 Nov 2022, 12:49:25



3.2 Slope

This site is on flat ground.

Table 3A: Vegetation Classification and Slopes

Plot	Vegetation Classification	Effective Slope
1	Class A - Forest	0/Upslope
2	Class A - Forest	0/Upslope
3	Class G Grassland	0/Upslope
4	Class A - Forest	0/Upslope
5	Class A - Forest	0/Upslope
6	Class A - Forest	0/Upslope
7	Excludable – Clause 2.2.3.2 (e) & (f)	0/Upslope

3.3 Fire Danger Index

The nominated fire danger index (FDI) for Western Australia is 80.

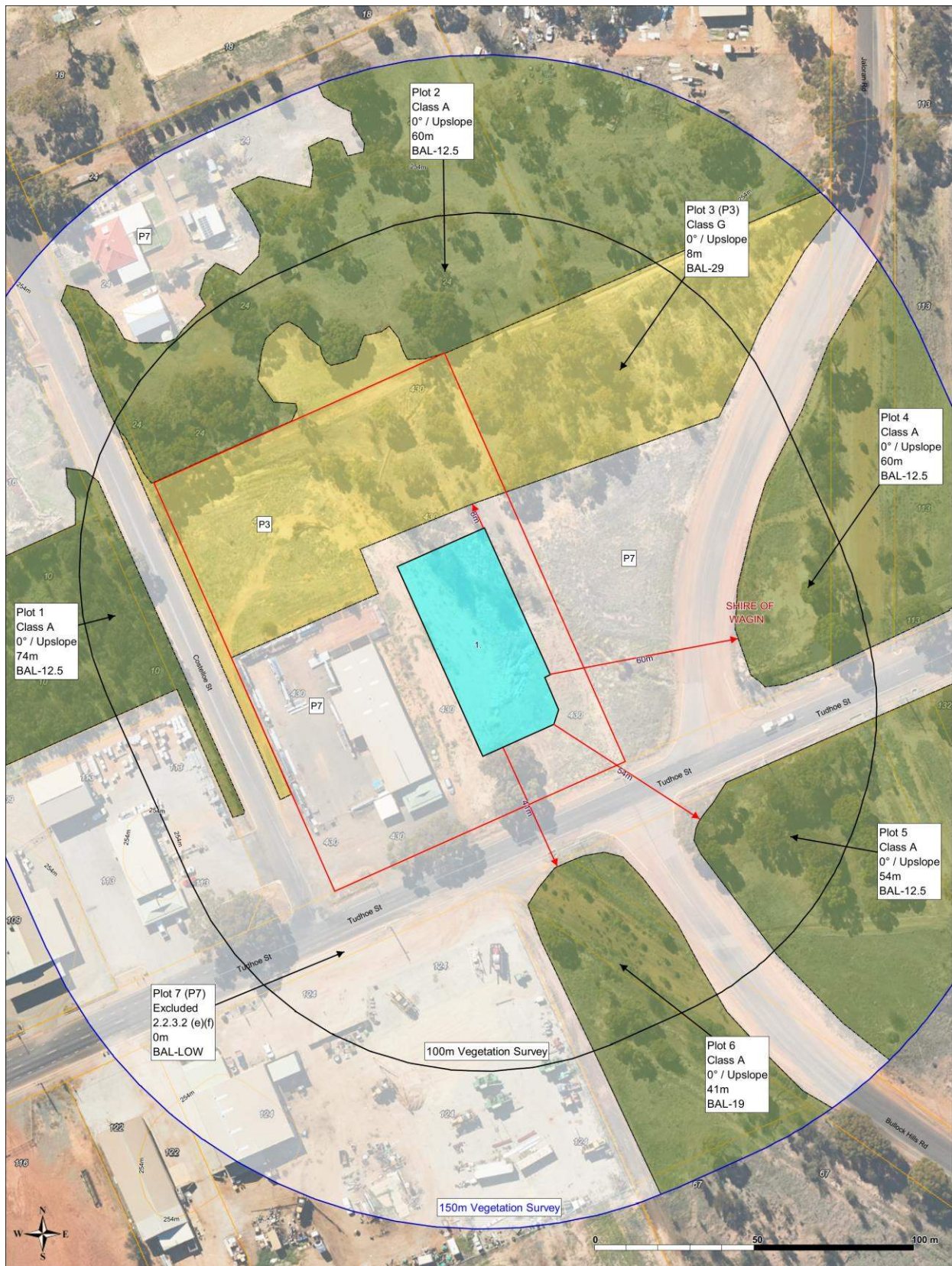
3.4 BAL-Assessment

Table 3B provides the distances and determined radiant heat impact in the form of a BAL rating before vegetation modification or the establishment of APZ.

Table 3B: Determined BAL Ratings

Plot	Vegetation Classification	Effective Slope in Degrees	Separation (m)	BAL
1	Class A - Forest	0/Upslope	74	BAL – 12.5
2	Class A - Forest	0/Upslope	60	BAL – 12.5
3	Class G Grassland	0/Upslope	8	BAL – 29
4	Class A - Forest	0/Upslope	60	BAL – 12.5
5	Class A - Forest	0/Upslope	54	BAL – 12.5
6	Class A - Forest	0/Upslope	41	BAL – 19
7	Excludable – Clause 2.2.3.2 (e) & (f)	0/Upslope	0	BAL – LOW

Figure 6: Determined BAL Ratings



Legend

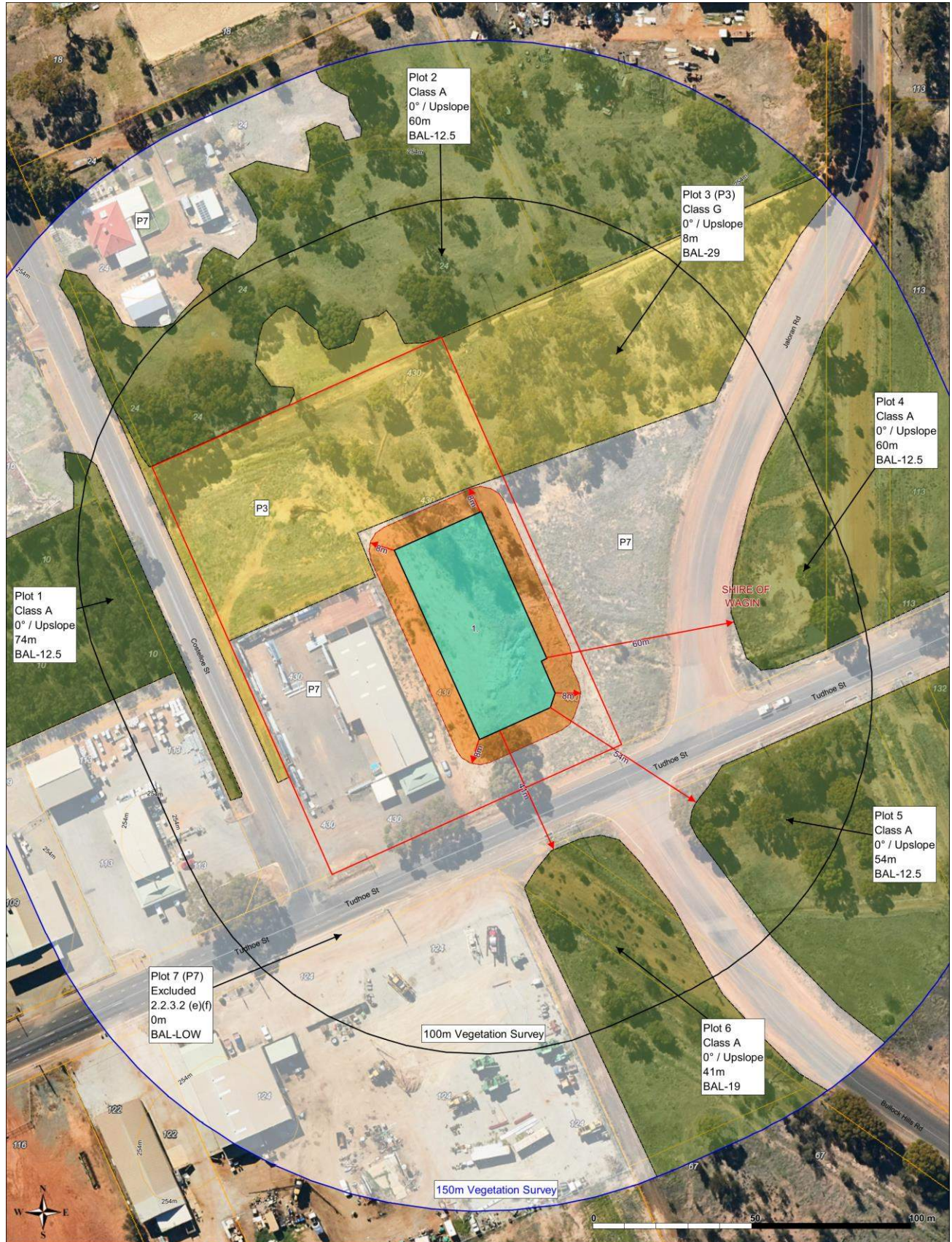
Dimensions Pre APZ Effective Slope(°)	Property boundary(Size) Property Boundary 1.417 ha	Buildings 1. Multi use structure Class 5 Office & Class 6 Showroom	Vegetation 0-100m A. Forest, 0 Excluded, ef, 0	Vegetation 100-150m Excluded A. Forest, 0	Excluded, ef, 0 G. Grassland, 0	Local Government Authority State Roads	Other Roads DAFWA 2m Contours
→ Separation Distance (m)							

Table 3C provides the indicative BAL rating after the proposed APZ has been established inside the lot boundary.

Table 3C: Indicative BAL ratings and APZ distances

Plot	Vegetation Classification	Effective Slope in Degrees	Separation (m)	BAL
1	Class A - Forest	0/Upslope	74	BAL – 12.5
2	Class A - Forest	0/Upslope	60	BAL – 12.5
3	Class G Grassland	0/Upslope	8	BAL – 29
4	Class A - Forest	0/Upslope	60	BAL – 12.5
5	Class A - Forest	0/Upslope	54	BAL – 12.5
6	Class A - Forest	0/Upslope	41	BAL – 19
7	Excludable – Clause 2.2.3.2 (e) & (f)	0/Upslope	0	BAL – LOW

Figure 7 Prescribed BAL Ratings with APZ established.



Legend

<p>Dimensions Pre APZ</p> <p>— Effective Slope(°)</p> <p>→ Separation Distance (m)</p>	<p>Property boundary (Size)</p> <p>Property Boundary 1.417 ha</p> <p>Buildings</p> <p>1. Multi use structure Class 5 Office & Class 6 Showroom</p>	<p>A2.1 Asset Protection Zone (APZ)</p> <p>APZ</p> <p>APZ</p> <p>A. Forest, 0</p>	<p>Excluded, ef, 0</p> <p>G. Grassland, 0</p> <p>Vegetation 100-150m Excluded</p> <p>A. Forest, 0</p>	<p>Excluded, ef, 0</p> <p>G. Grassland, 0</p> <p>Local Government Authority</p>	<p>State Roads</p> <p>Other Roads</p> <p>DAFWA 2m Contours</p>
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3.5 Additional Bushfire Hazard Issues

Below are the identified bushfire hazard issues relating to this site:

- The development has class G Grassland 8m to the north giving the site a BAL-29 rating.
- Asset Protection Zones are to be established and maintained in perpetuity to ensure the multi-use structure maintain BAL-29.
- The indicative BAL ratings are to demonstrate compliance only and will need to be established during the building process.
- As this development is above BAL-LOW the relevant bushfire protection criteria apply and will need to be addressed (section 4.0).

4.0 Compliance and Justifications

4.1 SPP 3.7 Objectives and Application of Policy Measures

The intent of *State Planning Policy (SPP) 3.7 Planning in Bushfire Prone Areas* (Department of Planning and Western Australian Planning Commission, 2015) is to ensure that bushfire risks are considered in a timely manner and that planning documents demonstrate the appropriate application of the various policy measures. Table 3 summarises the intent and objectives of SPP 3.7 and provides evidence of how the site complies.

Table 3: Evidence of compliance with SPP 3.7 intent and objectives

SPP Reference	Description	Evidence of Compliance
Intent	<ul style="list-style-type: none"> • Ensure that risks associated with bushfires are planned using a risk-based approach 	<ul style="list-style-type: none"> • Preparation of a bushfire management plan in accordance with SPP 3.7 • BAL assessment indicates risks associated with bushland are manageable
Objective 1	<ul style="list-style-type: none"> • Avoid any increase in the threat of bushfire to people, property and infrastructure 	<ul style="list-style-type: none"> • BAL assessment indicates risks associated with bushland are manageable • Structures within 100 m of vegetation assigned BAL-rating as per AS-3959 – 2018
Objective 2	<ul style="list-style-type: none"> • Reduce vulnerability to bushfire 	<ul style="list-style-type: none"> • BAL assessment indicates risks associated with bushland are manageable • Structures within 100 m of vegetation assigned BAL-rating as per AS-3959 – 2018
Objective 3	<ul style="list-style-type: none"> • Ensure that higher order strategic planning documents and proposals consider bushfire protection requirements at an early stage 	<ul style="list-style-type: none"> • Planning at the site is largely complete, with bushfire risk being considered at an appropriate stage of the development • This bushfire management plan documents the risks as they stand
Objective 4	<ul style="list-style-type: none"> • Achieve an appropriate balance between bushfire risk management and biodiversity conservation 	<ul style="list-style-type: none"> • Biodiversity values will remain in the surrounding bushland area • Site environmental values have been considered during previous stages of the planning approvals process

4.2 Compliance table

The Bushfire protection criteria have been provided to assist in the assessment of proposed bushfire risk management measures required for development applications in bushfire prone areas. Table 4 demonstrates the Site’s Compliance with Bushfire Protection Criteria.

Bushfire Management Plan – BAL Assessment

Table 4: Compliance with bushfire protection criteria

Bushfire protection criteria Intent	Acceptable solutions	Proposed bushfire management strategies/solutions
<p>Element 1: Location</p> <p>Ensure that strategic planning proposals, subdivision and development applications are located in areas with the least possible risk of bushfire to facilitate the protection of people, property and infrastructure</p>	<p>A1.1 Development location</p> <ol style="list-style-type: none"> 1. Bushfire hazard level is or on completion will be moderate or low or 2. BAL Rating is BAL-29 or lower 	<p>BMP concludes that a BAL-29 can be maintained with a APZ of 8m.</p>
<p>Element 2: Siting and design</p> <p>To ensure that the siting and design of development minimises the level of bushfire impact</p>	<p>A2.1 Asset Protection Zone</p> <p>Every habitable building is surrounded by, and every proposed lot can achieve an APZ depicted on plans that meets the following:</p> <ol style="list-style-type: none"> 1. Width – bushfire radiant heat does not exceed radiant heat of 29 kW/m² (BAL-29) as measured from any external wall or supporting post or column in all circumstances 2. Location – APZ contained solely within the boundaries of the lot on which the building is situated, except in instances where the neighbouring lot(s) will be managed in a low-fuel state on an ongoing basis, in perpetuity 3. Management – the APZ is managed in accordance with the requirements of Schedule 1 ‘Standards for Asset Protection Zones’ (BMP Appendix 1) 	<p>APZ is to be established and maintained in perpetuity to:</p> <ol style="list-style-type: none"> 1. 8m inside lot <p>APZ has been designed to minimise environmental impact within the lot boundary and position the dwelling at the furthestmost distance from the south.</p> <p>APZ’s are to be maintained in perpetuity in accordance with:</p> <ol style="list-style-type: none"> 1. Schedule 1 of the Guidelines for Planning in Bushfire Prone Areas (Appendix 1) and 2. Local Government Authority Firebreak Notice (Appendix 2).
<p>Element 3: Vehicular access</p>	<p>A3.1 Public Roads</p> <p>Minimum requirements under the acceptable solution are applicable to all proposed and existing roads.</p>	<p>N/A</p>

Bushfire protection criteria Intent	Acceptable solutions	Proposed bushfire management strategies/solutions
Vehicular access servicing a subdivision/development is available and safe during a bushfire event	<ol style="list-style-type: none"> Public Roads are to meet minimum technical requirements in Table 6, Column 1 (BMP Appendix 3) <p>SP – Strategic planning proposal and structure plan where the lot layout is not known Sb – Structure plan where the lot layout is known and subdivision application Do – Development application for any other development</p>	
	<p>A3.2a Multiple Access Routes Public road access is to be provided in two different directions to at least two different destinations with an all-weather surface (Two Way Access)</p> <ol style="list-style-type: none"> If the public road access to the subject site is via a no-through road which cannot be avoided due to demonstrated site constraints, the road access is to be a maximum of 200m from the subject lot(s) boundary to and intersection providing two way access. The no-through road may exceed 200 metres if it is demonstrated that an alternative access, including an emergency access way, cannot be provided due to site constraints and the following requirements are met: <ol style="list-style-type: none"> the no-through road travels towards a suitable destination; and the balance of the no-through road, that is greater than 200 metres from the subject site, is wholly within BAL-LOW, or is within a residential built-out area <p>SP – Strategic planning proposal and structure plan where the lot layout is not known Sb – Structure plan where the lot layout is known and subdivision application Do – Development application for any other development</p>	N/A,

Bushfire protection criteria Intent	Acceptable solutions	Proposed bushfire management strategies/solutions
	<p>A3.2b Emergency Access Way</p> <p>Where it is demonstrated that A3.2a cannot be achieved due to site constraints, or where an alternative design option does not exist, an emergency access way can be considered as an acceptable solution.</p> <p>An emergency access way is to meet all the following requirements:</p> <ol style="list-style-type: none"> 1. requirements in Table 6, Column 2 (BMP Appendix 3); 2. provides a through connection to a public road. 3. be no more than 500 metres in length; and 4. must be signposted and if gated, gates must open the whole trafficable width and remain unlocked. <p>SP – Strategic planning proposal and structure plan where the lot layout is not known Sb – Structure plan where the lot layout is known and subdivision application Do – Development application for any other development</p>	<p>N/A</p>
	<p>A3.3 Through Roads</p> <p>All public roads should be through-roads. No-through roads should be avoided and should only be considered as an acceptable solution where:</p> <ol style="list-style-type: none"> 1. it is demonstrated that no alternative road layout exists due to site constraints; and 2. the no-through road is a maximum length of 200 metres to an intersection providing 3. two-way access, unless it satisfies the exemption provisions in A3.2a of this table. 4. A no-through road is to meet all the following requirements: 5. requirements of a public road Table 6, Column 1 (BMP Appendix 3); and 6. turn-around area as shown in (BMP Appendix 3) <p>SP – Strategic planning proposal and structure plan where the lot layout is not known Sb – Structure plan where the lot layout is known and subdivision application</p>	

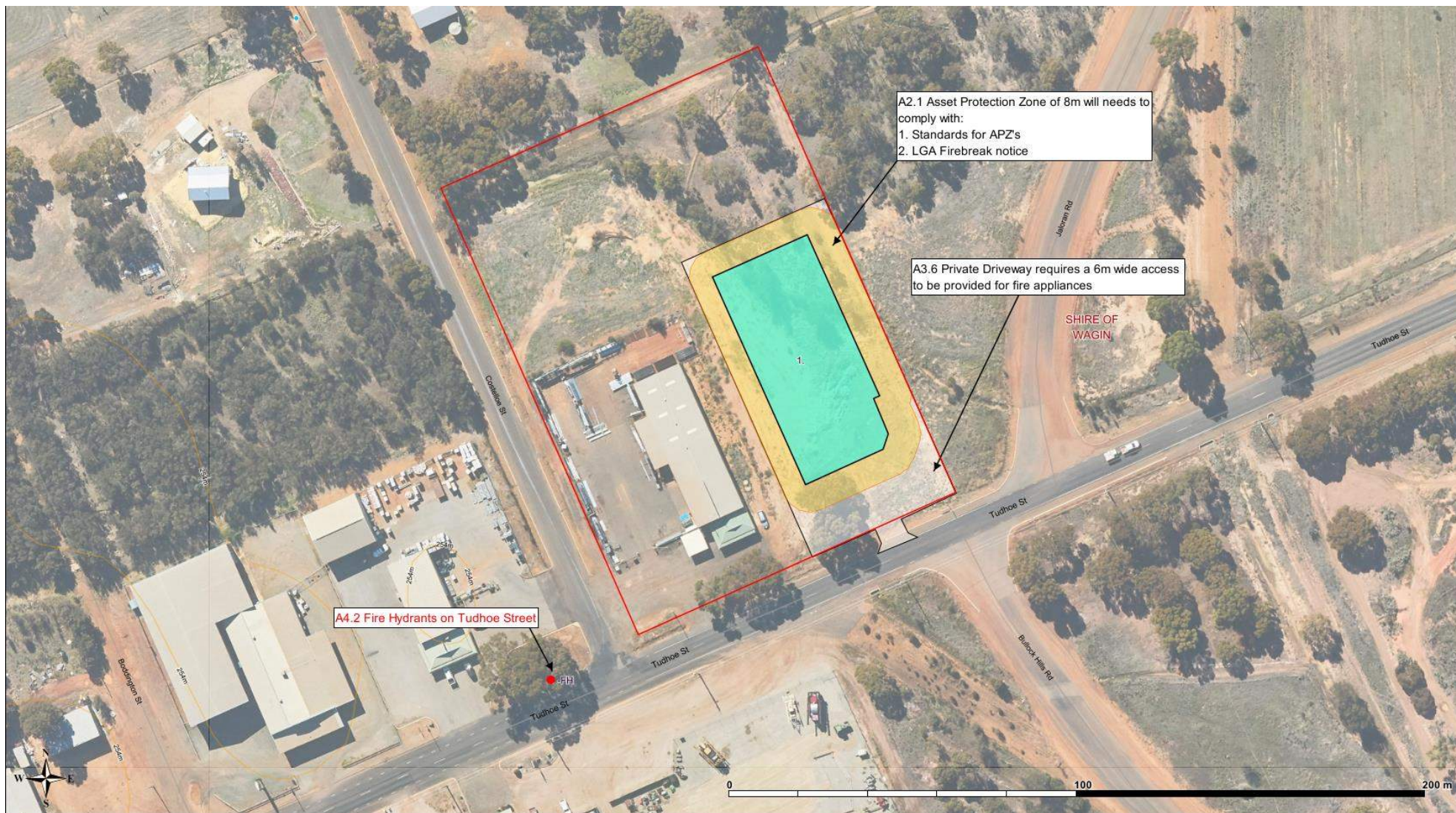
Bushfire protection criteria Intent	Acceptable solutions	Proposed bushfire management strategies/solutions
	<p>A3.4a Perimeter roads</p> <p>A perimeter road is a public road and should be provided for greenfield or infill development where 10 or more lots are being proposed (including staged subdivision) with the aim of:</p> <ol style="list-style-type: none"> 1. Separating areas of classified vegetation under AS3959, which adjoin the subject site, from the proposed lot(s) and 2. Removing the need for battle-axe lots that back onto the areas of classified vegetation <p>A perimeter road is to meet the requirements contained in Table 6, Column 1 (BMP Appendix 3)</p> <p>A Perimeter Road may not be required where:</p> <ol style="list-style-type: none"> 1. The adjoining classified vegetation is class G 2. Lots are zoned for rural living or equivalent 3. It is demonstrated that it cannot be provided due to site constraints; or 4. All lots have frontage to an existing public road <p>SP – Strategic planning proposal and structure plan where the lot layout is not known Sb – Structure plan where the lot layout is known and subdivision application</p>	
	<p>A3.4b Fire service access route (FSA)</p> <p>Where proposed lots adjoin classified vegetation under AS3959, and a perimeter road is not required in accordance with A3.4a, a FSA route can be considered as an acceptable solution to provide fire fighter access, where access is not available to the classified vegetation.</p> <p>FSA is to meet all the following requirements:</p>	N/A

Bushfire protection criteria Intent	Acceptable solutions	Proposed bushfire management strategies/solutions
	<ol style="list-style-type: none"> 1. Table 6, column 3 (BMP Appendix 3) 2. Be “through roads” with no dead ends 3. Linked to an internal road system at regular intervals, every 500 metres 4. Be signposted 5. No further than 500 metres to a public road 6. If gated, gates must open the required horizontal clearance and can be locked by the LGA or emergency services, if keys are provided for each gate 7. Have turn-around areas for 3.4 fire appliances every 500m <p>SP – Strategic planning proposal and structure plan where the lot layout is not known Sb – Structure plan where the lot layout is known and subdivision application</p>	
	<p>A3.5 Battle-axe access legs Where it is demonstrated that a battle-axe cannot be avoided due to site constraints, it can be considered as an acceptable solution.</p> <p>There are no battle-axe technical requirements where the point the battle-axe access leg joins the effective area of the lot, is less than 50 metres from a public road in a reticulated area.</p> <p>In circumstances where the above condition is not met, or the battle-axe is in a non-reticulated water area, the battle-axe is to meet all the following requirements:</p> <ol style="list-style-type: none"> 1. requirements in Table 6, Column 4; and 2. passing bays every 200 metres with a minimum length of 20 metres and a 3. minimum additional trafficable width of two metres (i.e. the combined trafficable 4. width of the passing bay and constructed private driveway to be a minimum six metres). <p>See (BMP Appendix 3 E3.5) Sb – Structure plan where the lot layout is known and subdivision application</p>	<p>N/A</p>

Bushfire protection criteria Intent	Acceptable solutions	Proposed bushfire management strategies/solutions
	<p>A3.6 Private Driveways There are no private driveway technical requirements where the private driveway is:</p> <ol style="list-style-type: none"> 1. within a lot serviced by reticulated water; 2. no greater than 70 metres in length between the most distant external part of the development site and the public road measured as a hose lay; and 3. accessed by a public road where the road speed limit is not greater than 70 km/h. <p>In circumstances where all of the above conditions are not met, or the private driveway is in a non-reticulated water area, the private driveway is to meet all the following requirements:</p> <ol style="list-style-type: none"> 1. Requirements in Table 6, Column 4; 2. Passing bays every 200 metres with a minimum length of 20 metres and a minimum additional trafficable width of two metres (i.e. the combined trafficable width of the passing bay and constructed private driveway to be a minimum six metres); and 3. Turn-around area as shown in (BMP Appendix 3, E3.6) and within 30 metres of the habitable building. <p>See BMP Appendix 3, E3.6</p> <p>Dd – Development application for a single dwelling, ancillary dwelling or minor development Do – Development application for any other development</p>	<p>A 6m wide accessway surrounding the structure will be required for fire appliance access to the rear and around back to the entrance.</p> <p>See BMP Appendix 3, E3.6</p>
<p>Element 4: Water Water is available to the subdivision, development or land use to enable people, property and infrastructure to be defended from bushfire</p>	<p>A4.1 Identification of future water supply Evidence that a reticulated or sufficient non-reticulated water supply for bushfire fighting can be provided at the subdivision and/or development application stage, in accordance with the specifications of the relevant water supply authority or the requirements of Schedule 2 (BMP Appendix 4, Schedule 2).</p> <p>Where the provision of a strategic water tank(s) is required a suitable area within a road reserve or a dedicated lot the location should be identified, should be</p>	<p>N/A</p>

Bushfire protection criteria Intent	Acceptable solutions	Proposed bushfire management strategies/solutions
	<p>identified on the structure plan, to the satisfaction of the local government.</p> <p>SP – Strategic planning proposal and structure plan where the lot layout is not known</p>	
	<p>A4.2 Provision of water for firefighting purposes Where a reticulated water supply is existing or proposed, hydrant connection(s) should be provided in accordance with the specifications of the relevant water supply authority. Where these specifications cannot be met, then the following applies:</p> <ol style="list-style-type: none"> 1. The provision of a water tank(s), in accordance with the requirements of Schedule 2 (BMP Appendix 4, Schedule 2); and 2. Where the provision of a strategic water tank(s) is applicable, then the following requirements apply: 3. land to be ceded free of cost to the local government for the placement of the tank(s); 4. the lot or road reserve where the tank is to be located is identified on the plan of subdivision. 5. tank capacity, construction, and fittings, provided in accordance with the requirements of Schedule 2(BMP Appendix 4, Schedule 2); and 6. a strategic water tank is to be located no more than 10 minutes from the subject site (at legal road speeds). <p>Where a subdivision includes an existing habitable building(s) that is to be retained, a water supply should be provided to this existing habitable building(s), in accordance with the requirements listed above.</p> <p>Sb – Structure plan where the lot layout is known and subdivision application Dd – Development application for a single dwelling, ancillary dwelling or minor development Do – Development application for any other development that is not a single dwelling, ancillary dwelling or minor development</p>	<p>Hydrants on Tudhoe Street.</p>

5.0 Bushfire Management Strategies



Legend

Property boundary(Size) Property Boundary 1.417 ha	Buildings 1. Multi use structure Class 5 Office & Class 6 Showroom	A2.1 Asset Protection Zone (APZ) APZ	A3.6 Private Drive >70m Hard standing	A4.2 NonReticulated/Single Lot Water	Local Government Authority	State Roads	Other Roads	DAFWA 2m Contours
				Below Ground Fire Hydrant				

6.0 Roles & Responsibilities

Responsibilities & implementation measure for the proposed development, these are shared by the Current and future landowners, project developer and the Local Government Authority (LGA).

Table 5: Roles & Responsibilities

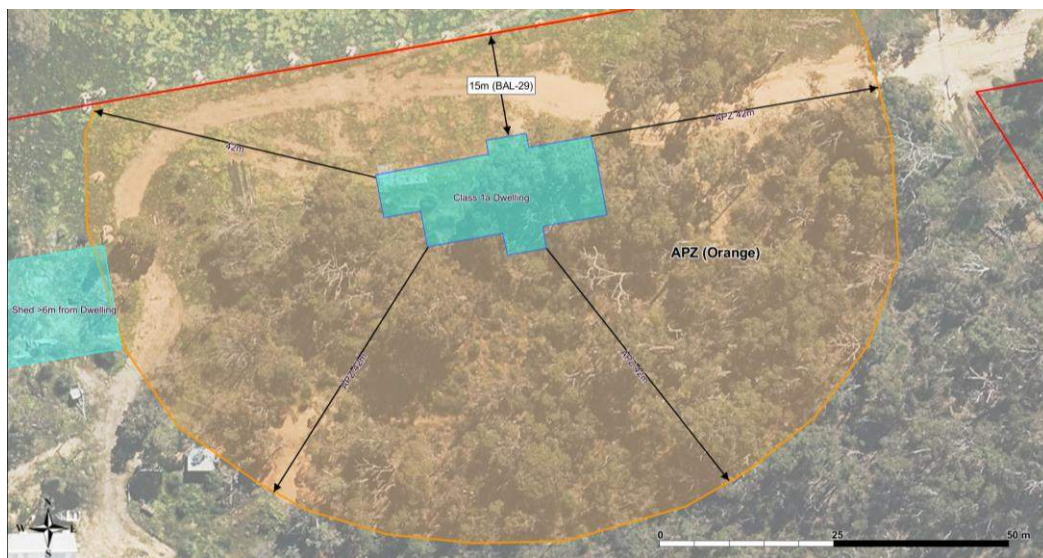
DEVELOPER/LANDOWNER/CONSULTANT – PRIOR TO USE	
No.	Implementation action
1	A notification, pursuant to Section 165 of the Planning and Development Act 2005, is required to be placed on the certificate(s) of title of the proposed lot(s) with a Bushfire Attack Level (BAL) rating of 12.5 or above, advising of the existence of a hazard or other factor. Notice of this notification is to be included on the diagram or plan of survey (deposited plan). The notification is to state as follows “This land is within a bushfire prone area as designated by an Order made by the Fire and Emergency Services Commissioner and is/may be subject to a Bushfire Management Plan. Additional planning and building requirements may apply to development on this land.” (Western Australian Planning Commission).
2	Establish an Asset Protection Zone (APZ) to the dimensions (Table 4 A 2.1), the standard stated in this BMP. (Appendix 1), Schedule 1 of the Guidelines for Planning in Bushfire Prone Areas – Appendices and to the requirements outlined in the Local Government Authority Firebreak Notice (Appendix 2).
3	Maintain the lot and firebreaks to required standard in perpetuity as per Local Government Authority Firebreak Notice (Appendix 2)
4	Construct / maintain all driveways and turn around areas to the standard stated in this BMP including a width of 6m available at all times for fire appliance access.
LANDOWNER – ONGOING	
No.	Management action
1	Maintain an Asset Protection Zone (APZ) to the dimensions (Table 4 A 2.1), the standard stated in this BMP. (Appendix 1), Schedule 1 of the Guidelines for Planning in Bushfire Prone Areas – Appendices and to the requirements outlined in the Local Government Authority Firebreak Notice (Appendix 2)
2	Maintain the lot and firebreaks to required standard in perpetuity as per Local Government Authority Firebreak Notice (Appendix 2).
3	Comply with the relevant local government annual firebreak notice issued under s33 of the Bush Fires Act 1954 and the Local Government Authority Firebreak Notice (Appendix 2)
4	Maintain vehicular access routes driveways, turnaround points, [passing bays and defensible spaces within the lot to allow free movement for emergency personnel as per (table 4 A3.6) and the standard stated in BMP Appendix 3 Table 6, Column 4
LOCAL GOVERNMENT AUTHORITY (LGA) – ONGOING MANAGEMENT	
No.	Management action
1	Fuel load reduction and management of surrounding vegetation and reserves, where required.

2	Inspection and issue of works orders or fines for non-compliance, this includes firebreaks, access, APZ and water supply.
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Bushfire Management Plan Appendices

Appendix 1 – Information and SPP3.7, Schedule 1 - Standards for APZ's

An APZ is an area surrounding a building that is managed to reduce the bushfire hazard to an acceptable level. The width of the required APZ varies with slope and vegetation. The APZ should at a minimum be of sufficient size to ensure the potential radiant heat impact of a fire does not exceed 29kW/m² (BAL-29). It should be lot specific and will extend from the walls and supporting posts of a dwelling or any structure that is associated (<6m) from the dwelling.



The APZ includes a defensible space which is an area adjoining the asset within which firefighting operations can be undertaken to defend the structure. Vegetation within the defensible space should be kept at an absolute minimum and the area should be free from combustible items and obstructions. The width of the defensible space is dependent on the area which is available on the property, but as a minimum should be 3 metres.

The APZ should be contained solely within the boundaries of the lot on which the building is situated, except in instances where the neighbouring lot or lots will be managed in a low-fuel state on an ongoing basis, in perpetuity or rating of BAL-29 or less is achieved.

APZs can adversely affect the retention of native vegetation. Where the loss of vegetation is not acceptable or causes conflict with landscape or environmental objectives, such as waterway foreshore areas and wetland buffers, reducing lot yield may be necessary in order to minimise the removal and modification of remnant vegetation.

It is the responsibility of the landowner/proponent to maintain their APZ in accordance with Schedule 1 'Standards for Asset Protection Zones'. It is further recommended that maintenance of

APZs is addressed through the local government firebreak notice, issued under s33 of the Bushfires Act 1954, and preferably included in a Bushfire Management Plan specifically as a how-to guide for the landowner.

SCHEDULE 1: STANDARDS FOR ASSET PROTECTION ZONES	
OBJECT	REQUIREMENT
Fences within the APZ	<ul style="list-style-type: none"> Should be constructed from non-combustible materials (for example, iron, brick, limestone, metal post and wire, or bushfire-resisting timber referenced in Appendix F of AS 3959).
Fine fuel load (Combustible, dead vegetation matter <6 millimetres in thickness)	<ul style="list-style-type: none"> Should be managed and removed on a regular basis to maintain a low threat state. Should be maintained at <2 tonnes per hectare (on average). Mulches should be non-combustible such as stone, gravel or crushed mineral earth or wood mulch >6 millimetres in thickness.
Trees* (>6 metres in height)	<ul style="list-style-type: none"> Trunks at maturity should be a minimum distance of six metres from all elevations of the building. Branches at maturity should not touch or overhang a building or powerline. Lower branches and loose bark should be removed to a height of two metres above the ground and/or surface vegetation. Canopy cover within the APZ should be <15 per cent of the total APZ area. Tree canopies at maturity should be at least five metres apart to avoid forming a continuous canopy. Stands of existing mature trees with interlocking canopies may be treated as an individual canopy provided that the total canopy cover within the APZ will not exceed 15 per cent and are not connected to the tree canopy outside the APZ. <p style="text-align: center;">Figure 19: Tree canopy cover – ranging from 15 to 70 per cent at maturity</p>
Shrub* and scrub* (0.5 metres to six metres in height). Shrub and scrub >6 metres in height are to be treated as trees.	<ul style="list-style-type: none"> Should not be located under trees or within three metres of buildings. Should not be planted in clumps >5 square metres in area. Clumps should be separated from each other and any exposed window or door by at least 10 metres.
Ground covers* (<0.5 metres in height. Ground covers >0.5 metres in height are to be treated as shrubs)	<ul style="list-style-type: none"> Can be planted under trees but must be maintained to remove dead plant material, as prescribed in 'Fine fuel load' above. Can be located within two metres of a structure, but three metres from windows or doors if >100 millimetres in height.

Grass	<ul style="list-style-type: none"> • Grass should be maintained at a height of 100 millimetres or less, at all times. • Wherever possible, perennial grasses should be used and well-hydrated with regular application of wetting agents and efficient irrigation.
Defendable space	<ul style="list-style-type: none"> • Within three metres of each wall or supporting post of a habitable building, the area is kept free from vegetation, but can include ground covers, grass and non-combustible mulches as prescribed above.
LP Gas Cylinders	<ul style="list-style-type: none"> • Should be located on the side of a building furthest from the likely direction of a bushfire or on the side of a building where surrounding classified vegetation is upslope, at least one metre from vulnerable parts of a building. • The pressure relief valve should point away from the house. • No flammable material within six metres from the front of the valve. • Must sit on a firm, level and non-combustible base and be secured to a solid structure.

E2 Managing an Asset Protection Zone (APZ) to a low threat state

An APZ is a low fuel area maintained around a habitable building to increase the likelihood that it will survive a bushfire, by providing a defendable space and reducing the potential for direct flame contact, radiant heat exposure and ember attack.

Vegetation management within an APZ should provide defendable space and be maintained to a low threat state, in perpetuity, in accordance with the requirements outlined in Schedule 1.

The width of an APZ varies with slope and vegetation type, however it should only be as wide as needed to ensure the potential radiant heat impact of a bushfire does not exceed 29kW/m² (BAL-29), or 10kW/m² where a building is identified for use as an on-site shelter. An APZ is generally not required where a building or development site achieves 29kW/m² (BAL-29) or lower in its pre-development state (prior to any vegetation clearing or modification).

An APZ should include an area of defendable space immediately adjoining a building, that is kept free from combustible items and obstructions, within which firefighting operations can be undertaken to defend the structure. Where a lot contains a building envelope, it may not be necessary for the entire building envelope to achieve 29kW/m² (BAL-29) as this may result in significant unnecessary clearing. It is recommended that the BMP identifies that a sufficient APZ can be accommodated within the building envelope, with the development site and associated APZ to be determined at the development approval stage.

An APZ should be contained within the boundaries of the lot on which the building is situated, except in instances where it is demonstrated that the vegetation on the adjoining land is managed in a low threat state, as per cl. 2.2.3.2 of AS 3959, such as a road, managed park, rocky outcrop or a water body.

The siting of a habitable building and associated APZ should aim to minimise the clearing of vegetation. The BMP should demonstrate that the proposed APZ has minimised the unnecessary loss of vegetation or potential for conflict with landscape or environmental objectives; and complies with environmental approvals/exemptions (where necessary). A re-design or reduction in lot yield may be necessary to minimise the removal and modification of remnant vegetation.

It is recommended that development be located on flat areas or slopes less than 20 degrees (especially where classified vegetation is located downslope to a building) and away from ridge tops, crests or narrow gullies, as bushfire can spread rapidly in these areas. Circumstances where these locations may be suitable for development to occur include where the land is already cleared, and 29kW/m² (BAL-29) or lower can be achieved for the whole development site without the use of an APZ. To ensure soil stability within an APZ, vegetation removal on slopes exceeding 18 degrees is discouraged.

Fine fuel load should be maintained to less than two tonnes per hectare, however this is often a subjective assessment. Reducing fuel load levels does not necessarily require the removal of existing vegetation. A combination of methods can be utilised to reduce fuel load such as raking, weed removal, pruning, mulching and/or the removal of plant material.

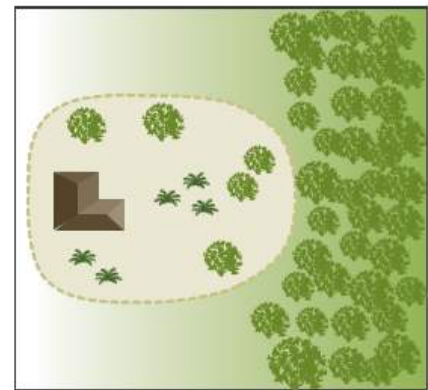
A simple method to estimate fuel load is to roughly equate one tonne of fuel load per hectare as 100 grams per square metre. For example, two tonnes per hectare of leaf litter is roughly 200 grams of leaf litter per square metre and eight tonnes per hectare is roughly 800 grams. Eucalyptus leaf litter is approximately 100 grams per handful, so two handfuls of litter per square metre will roughly equate to two tonnes per hectare. Different types of fine fuel, like mulch or pine needles may be more or less than a handful, however the 100 grams per square metre rule of thumb can still be used.

The landowner or proponent is responsible for maintaining an APZ in accordance with Schedule 1 - Standards for Asset Protection Zones. Ongoing maintenance of an APZ is usually enforced through the local government firebreak notice issued under section 33 of the *Bushfires Act 1954*, and/or through a condition of a development approval, which requires the implementation of measures identified within a BMP.

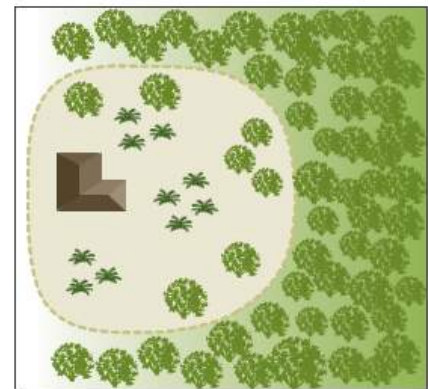
A copy of the firebreak notice and Schedule 1 should be included in a BMP specifically as a how-to guide for the landowner, and to demonstrate to decision-makers that the measures outlined in the BMP to achieve the appropriate BAL rating through provision and ongoing management of an APZ, can be implemented.

Regardless of whether an Asset Protection Zone exists in accordance with the acceptable solutions and is appropriately maintained, it should be noted that fire fighters are not obliged to protect an asset if they think the separation distance between the dwelling and vegetation is unsafe.

Hazard on one side



Hazard on three sides



Legend

-  APZ
-  trees
-  shrubs

Figure 18: Design of Asset Protection Zone



E2 Landscaping and design of an asset protection zone

Landscaping, design, and maintenance of an APZ in a bushfire prone area can significantly improve the bushfire resilience of a building. An APZ should not be seen as an area entirely cleared of vegetation, but as a strategically designed space that gives holistic consideration to how existing or proposed vegetation or non-combustible features interact with, or affect the building's bushfire resilience.

A well designed APZ provides a greater level of vegetation management within the first few metres of a building with, for example, less vegetation or inclusion of non-combustible materials. The vegetation within the remainder of an APZ can increase further away from the building with carefully considered plant selection and landscaping techniques.

Strategic landscaping measures can be applied, such as replacing weeds with low flammability vegetation (refer to E2 Plant Flammability) to create horizontal and vertical separations between the retained vegetation. The accumulation of fine fuel load from different plants is an important consideration for ongoing maintenance in accordance with Schedule 1. For example, when planting ground covers under deciduous trees within an APZ, the total fine fuel load prescribed in Schedule 1 will include any dead plant material from ground covers and leaf litter from the trees.

Plant density and final structure and form of mature vegetation should be considered in the initial landscaping stages. For example, clumps of sapling shrubs planted at a density without consideration of future growth, may increase the bushfire risk as a clump will quickly grow to exceed 5m². It should be noted that in some cases, a single shrub in a mature state may be so dense as to fill a 5m² clump alone.

The location of plants within an APZ is a key design technique. Separation of garden beds with areas of low fuel or non-combustible material, will break up fuel continuity and reduce the likelihood of a bushfire running through an APZ and subjecting a dwelling to radiant heat or direct flame contact. It is important to note, where mature trees are separated from a building by six metres, but the canopy has grown to extend or overhang a building, maintenance and pruning to remove the overhanging branches should be undertaken without the entirety of the tree being removed.

Mulches used within the APZ should be non-combustible. The use of stone, gravel, rock and crushed mineral earth is encouraged. Wood mulch >6mm in thickness may be used, however it is recommended that it is used in garden beds or areas where the moisture level is higher by regular irrigation. These materials could be sourced from non-toxic construction and demolition waste giving the added benefit of reducing the environmental impact of any 'hard landscaping' actions.

Combustible objects, plants, garden supplies such as mulches, fences made from combustible material, should be avoided within 10 metres of a building. Vines or climbing plants on pergolas, posts or beams, should be located away from vulnerable parts of the building, such as windows and doors. Non-flammable features can be used to provide hazard separation from classified vegetation, such as tennis courts, pools, lawns and driveways or paths that use inorganic mulches (gravel or crushed rock). Consider locating firewood stacks away from trees and habitable buildings.

Incorporation of landscaping features, such as masonry feature walls can provide habitable buildings with barriers to wind, radiant heat and embers. These features can include noise walls or wind breaks. Use of Appendix F of AS 3959 for bushfire resistant timber selection within areas of 29kW/m² (BAL-29) or below, or the use of non-combustible fencing materials such as iron, brick, limestone, metal post and wire is encouraged.

In addition to regular maintenance of an APZ, further bushfire protection can be provided at any time by:

- ensuring gutters are free from vegetation;
- installing gutter guards or plugs;
- regular cleaning of underfloor spaces, or enclosing them to prevent gaps;
- trimming and removing dead plants or leaf litter;
- pruning climbing vegetation (such as vines) on a trellis, to ensure it does not connect to a building, particularly near windows and doors;
- removing vegetation in close proximity to a water tank to ensure it is not touching the sides of a tank; and/or
- following the requirements of the relevant local government section 33 fire break notice, which may include additional provisions such as locating wood piles more than 10 metres from a building.

Preparation of a property prior to the bushfire season and/or in anticipation of a bushfire is beneficial even if your plan is to evacuate. As embers can travel up to several kilometres from a bushfire and fall into small spaces and crevices or land against the external walls of a building, best practice recommends that objects within the APZ are moved away from the building prior to any bushfire event. Objects may include, but are not limited to:

- door mats;
- outdoor furniture;
- potted plants;
- shade sails or umbrellas;
- plastic garbage bins;
- firewood stacks;
- flammable sculptures; and/or
- playground equipment and children's toys.

E2 Plant flammability

There are certain plant characteristics that are known to influence flammability, such as moisture or oil content and the presence and type of bark. Plants with lower flammability properties may still burn during a bushfire event, but may be more resistant to burning and some may regenerate faster post-bushfire.

There are many terms for plant flammability that should not be confused, including:

- Fire resistant – plant species that survive being burnt and will regrow after a bushfire and therefore may be highly flammable and inappropriate for a garden in areas of high bushfire risk.
- Fire retardant – plants that may not burn readily or may slow the passage of a bushfire.
- Fire wise – plants that have been identified and selected based on their flammability properties and linked to maintenance advice and planting location within a garden.

Although not a requirement of these Guidelines, local governments may develop their own list of fire wise or fire-retardant plant species that suit the environmental characteristics of an area. When developing a recommended plant species list, local governments should consult with ecologists, land care officers or environmental authorities to ensure the plants do not present a risk to endangered ecological communities, threatened, or endangered species or their habitat.

When selecting plants, private landholders and developers should aim for plants within the APZ that have the following characteristics:

- grow in a predicted structure, shape and height;
- are open and loose branching with leaves that are thinly spread;
- have a coarse texture and low surface-area-to-volume ratio;
- will not drop large amounts of leaves or limbs, that require regular maintenance;
- have wide, flat, and thick or succulent leaves;
- trees that have bark attached tightly to their trunk or have smooth bark;
- have low amounts of oils, waxes, and resins (which will often have a strong scent when crushed);
- do not produce or hold large amounts of fine dead material in their crowns; and/or
- will not become a weed in the area.

Appendix 2 – Local Government Authority Firebreak Notice

Fire Control

Council has distributed a Fire Management Requirements 2021 - 2022 booklet to all ratepayers. It is important that owners and/or occupiers of land in the Shire comply with the requirements of the firebreak notice. Severe penalties apply for non-compliance.

Property owners are advised to consider early spraying and burning of blocks. This will greatly reduce problems which may arise during the restricted and prohibited burning times.

Local contractors who will provide this service are:

- Dean Morgan - 0428 611 732
- Ron Cumper - 0447 423 944
- Larry Stanbridge - 0437 025 415
- Daniel Cooper - 0427 982 341

The periods for 2021/2022 are as follows:

Restricted Burning Time

October 1st – October 31st 2021

March 15th 2022 – April 30th 2022

Prohibited Burning Time

November 1st 2021 – March 14th 2022

These times are subject to change so please check with your Fire Control Officer.

Fire Control Officers

POSITION/BRIGADE	NAME	PHONE
Chief Fire Control Officer	R Goldsmith	0427 611 529
Deputy Fire Control Officer 1	Xavier White	0438 611 126
Deputy Fire Control Officer 2	Anthony Rowell	0437 480 312
Warup West	Bryn Becker	0400 191 112
Warup	Ian McDougall	0428 622 049
Parkeyerring	Wade Brockway	0409 102 704
Base	Carol Goldsmith	0409 111 046
Piesseville West	Chris Piesse	0418 470 113
Cancanning	Anthony Rowell	0437 480 312
Cancanning North	Steve Angwin	0428 616 053
Badgarning	Cam Clifton	0448 612 033
Ballaying	Xavier White	0448 612 033

Wagin Base will operate on UHF Emergency Channel 5. If attending a fire, Brigade members are asked to switch to this channel.

On a harvest ban day Wagin Base will announce results of weather checks at twenty minutes past the hour on this channel.

Harvest Ban Info Line call 0438 013 123 during the fire season.

With the bushfire season upon us, a website has been developed with tips and advice for Western Australian communities across the State to ensure their homes are bushfire ready [Are you Ready](#)

Appendix 3 – Vehicular Access Requirements

Table 6: Vehicular access technical requirements

TECHNICAL REQUIREMENTS	1 Public roads	2 Emergency access way ¹	3 Fire service access route ¹	4 Battle-axe and private driveways ²
Minimum trafficable surface (metres)	In accordance with A3.1	6	6	4
Minimum horizontal clearance (metres)	N/A	6	6	6
Minimum vertical clearance (metres)	4.5			
Minimum weight capacity (tonnes)	15			
Maximum grade unsealed road ³	As outlined in the IPWEA Subdivision Guidelines	1:10 (10%)		
Maximum grade sealed road ³		1:7 (14.3%)		
Maximum average grade sealed road		1:10 (10%)		
Minimum inner radius of road curves (metres)		8.5		

E3.6 Private driveways

In areas serviced by reticulated water, where the road speed limit is not greater than 70 km/h, and where the distance from the public road to the further part of the habitable building is no greater than 70 metres, emergency service vehicles typically operate from the street frontage.

In the event the habitable building cannot be reached by hose reel from the public road, then emergency service vehicles will need to gain access within the property. Emergency service vehicles will also need to gain access within the property, where access to reticulated water (fire hydrants) is not possible. In these situations, the driveway and battle-axe (if applicable) will need to be wide enough for access for an emergency service vehicle and a vehicle to evacuate.

Turnaround areas should be available for both conventional two-wheel drive vehicles of residents and Type 3.4 fire appliances. Turn-around areas should be located within 30 metres of habitable buildings. Circular and loop driveway design may also be considered. Note that the design requirements for a turn-around area for a private driveway or battle-axe differ to a cul-de-sac.

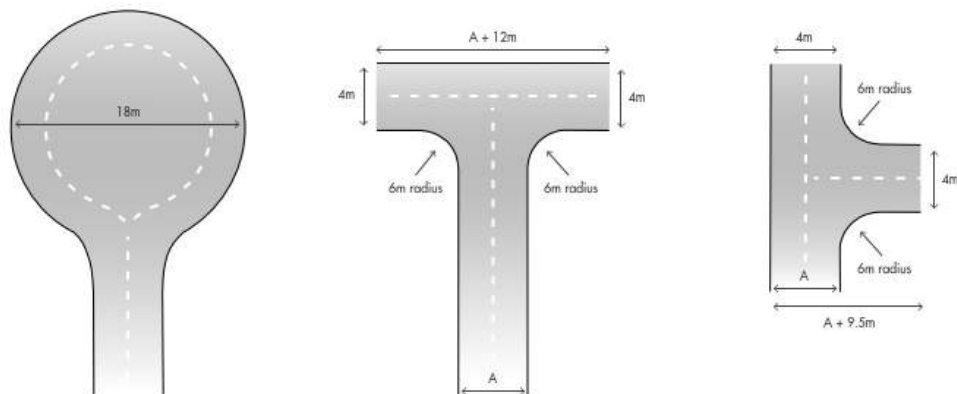


Figure 28: Design requirements for a turn-around area for a private driveway or battle-axe

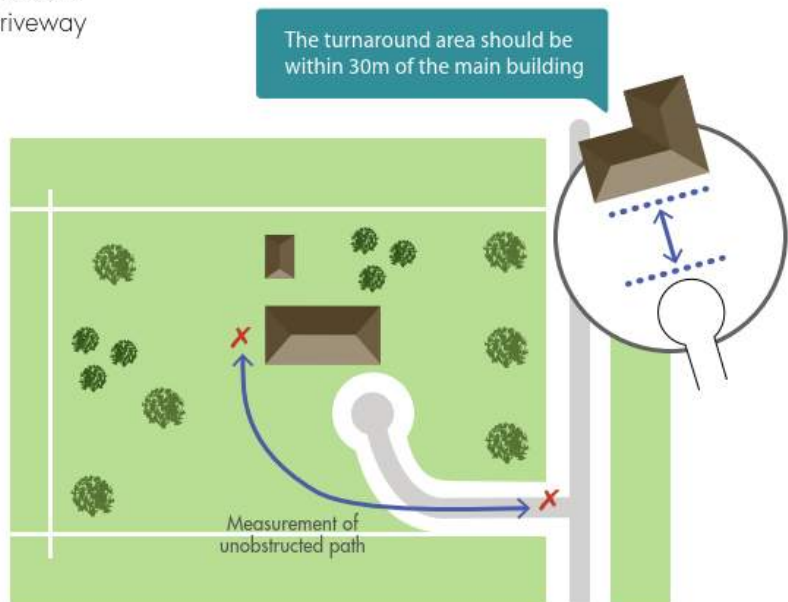


Figure 29: Design requirements for a private driveway where required under A3.6

Appendix 4 – Water Supply & Schedule 2

N/A



Declaration of a Financial Interest in Item 11.5.2 – Cr W J Longmuir

Prior to any consideration regarding Item 11.5.2 – Development Application – Proposed Guest House Cr W J Longmuir declared a Financial interest and left the room.

- Councillor Longmuir left the room at 8.10 pm

11.5.2 DEVELOPMENT APPLICATION – PROPOSED GUEST HOUSE

PROPONENT:	AL and WJ Longmuir
OWNER:	As above
LOCATION/ADDRESS:	Lot 707 (No.65) Moore Street, Wagin
AUTHOR OF REPORT:	Joe Douglas – Consultant Town Planner
SENIOR OFFICER:	Ian McCabe, Chief Executive Officer
DATE OF REPORT:	17 March 2023
PREVIOUS REPORT(S):	Nil
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	DB.BD.2
STRATEGIC DOCUMENT REFERENCE:	Local Planning Scheme No. 2
ATTACHMENTS:	Attachment 1 – Development application documentation and plans.

OFFICER RECOMMENDATION/4956 COUNCIL RESOLUTION

Moved Cr G R Ball

Seconded Cr S M Chilcott

That Council approve the development application submitted by AL and WJ Longmuir (Landowners) to establish and operate a guest house in a portion of an existing single house on Lot 707 (No.65) Moore Street, Wagin subject to compliance with the following conditions and advice notes:

Conditions

- 1. The proposed development shall be undertaken strictly in accordance with the information and plans submitted in support of the application subject to any modifications required as a consequence of any condition/s of this approval or otherwise approved by the local government.**
- 2. Any additional development which is not in accordance with the application the subject of this approval or any condition of approval will require the further approval of the local government.**
- 3. The proposed development shall be completed within a period of two (2) years from the date of this approval. If the proposed development is not substantially commenced within this period this approval shall lapse and be of no further effect. Where an approval has so lapsed, the proposed**



development shall not be carried out without the further approval of the local government having first being sought and obtained.

4. All crossovers to Moore Street proposed to be used to provide access to/from the proposed guest house on the property shall be constructed to the specifications and satisfaction of the local government's Chief Executive Officer in consultation with the local government's Manager of Works prior to occupation and use of the proposed development and maintained thereafter for the life of the development to ensure safe and convenient access is provided at all times.
5. The proposed new internal driveway and parking area for guests as shown on the site development plan submitted in support of the application shall be constructed in accordance with Australian Standard AS/NZS 2890.1:2004 entitled 'Parking facilities, Part 1: Off-street car parking' (as amended), including paving, marking and draining, prior to occupation and use of the proposed development and maintained thereafter for the life of the development to the specifications and satisfaction of the local government's Chief Executive Officer in consultation with the local government's Manager of Works.

Advice Notes

1. This approval is not an authority to ignore any constraint to development on the land which may exist through contract or on title, such as an easement or restrictive covenant. It is the responsibility of the applicant/landowner and not the local government to investigate any such constraints before commencing development. This approval will not necessarily have regard to any such constraint to development, regardless of whether or not it has been drawn to the local government's attention.
2. This is a development approval of the Shire of Wagin under its Local Planning Scheme No.2. It is not a building permit or an approval to commence or carry out development under any other law. It is the responsibility of the applicant/landowner to obtain any other necessary approvals, consents, permits and licenses required under any other law, and to commence and carry out development in accordance with all relevant laws.
3. The applicant/landowner is reminded of their obligation to ensure compliance with the specific standards and requirements of the following documents:
 - a) Shire of Wagin Annual Fire Break Notice as it applies to all land within the municipal district's designated townsites; and
 - b) Shire of Wagin Health Local Laws 2001 (as amended).
4. If the two (2) existing crossovers to Moore Street have not been formally approved by the local government, a separate application for these crossovers must be prepared pursuant to the specific requirements of the regulation 14 of the *Local Government (Uniform Local Provisions) Regulations 1996*, including suitably scaled design drawings, and



submitted to the local government for consideration and determination by the local government's Chief Executive Officer in consultation with the local government's Manager of Works.

5. All new advertising signage proposed to be installed on the land and/or building/s thereon shall comply with the specific requirements of Schedule 1 of the Shire of Wagin Local Planning Scheme No.2 unless a suitable development application is prepared, submitted and approved by the local government to vary the requirements of Schedule 1.
6. Failure to comply with any of the conditions of this development approval constitutes an offence under the provisions of the *Planning and Development Act 2005* and the Shire of Wagin Local Planning Scheme No.2 and may result in legal action being initiated by the local government.
7. If the applicant/landowner is aggrieved by this determination there is a right of review by the State Administrative Tribunal in accordance with the *Planning and Development Act 2005* Part 14. An application must be submitted directly to the State Administrative Tribunal within 28 days of the determination.

Carried 7/0

BRIEF SUMMARY

This report provides details of and a final recommendation with respect to a development application submitted by AL and WJ Longmuir (Landowners) to establish and operate a guest house in a portion of an existing single house on Lot 707 (No.65) Moore Street, Wagin.

BACKGROUND/COMMENT

The proponents have submitted a development application requesting Council's approval for the establishment and operation of a guest house in a portion of an existing approved single house on Lot 707 (No.65) Moore Street, Wagin.

A fully copy of the application received, including supporting documentation and plans, is provided in Attachment 1.

Lot 707 is located in the north-western segment of the Wagin townsite and comprises a total area of approximately 1.623 hectares.

The subject land has direct frontage to Moore Street along its northern boundary and Nenke Street along its eastern boundary, both of which are sealed and drained local roads under the care, control and management of the Shire of Wagin.

All access to the property is facilitated via two (2) existing crossovers along its Moore Street frontage to existing internal driveways. A new internal driveway access, including roundabout, and designated parking area for guests, is proposed in front of the existing dwelling.

Lot 707 has not been designated by the Department of Water and Environmental Regulation as being flood prone and does not contain any sites or buildings of Aboriginal or European cultural heritage significance. The south-eastern portion of the property has been designated by the Fire and Emergency Services Commissioner as being bushfire prone however the dwelling where the guest house use is proposed to be established is located outside the designated bushfire prone area. As such, a Bushfire Attack Level (BAL) assessment, Bushfire Management Plan and Bushfire Emergency Evacuation Plan are not required for the purposes of development approval.



January 2023 Aerial Photo & Cadastral Plan (Source: Landgate)

Existing adjoining and other nearby land uses are summarised as follows:

- North – Vacant, undeveloped rural living-type lots comprising an average area of approximately 1.7 hectares with extensive agriculture (i.e. broadacre cropping and grazing) beyond;
- South – Low density residential development comprising single houses and various associated improvements on lots ranging in size from 1.623 hectares down to 867m² beyond;



- East – Low density residential development comprising single houses and various associated improvements on rural living-type lots comprising an average area of 1.623 hectares and an undeveloped Crown reserve set aside for educational purposes; and
- West – Low density residential development comprising single houses and various associated improvements on lots comprising an average area of 1.623 hectares and two (2) larger lots beyond that have also been developed for rural living-type purposes.

Lot 707 is classified 'Residential' zone in the Shire of Wagin Local Planning Scheme No.2 (LPS2) with a density coding of R17.5.

Council's stated objectives for the development of any land classified 'Residential' zone are as follows:

- (c) *The Residential zone is to be used primarily for single houses on separate lots; and*
- (d) *Other uses listed in the Zoning Table may be permitted at the discretion of the local government if they are considered to be an integral part of the residential environment and where the local government is satisfied that they will benefit the community and not result in being a nuisance.*

The use class 'Guest House' is listed in the Zoning Table of LPS2 as a discretionary (i.e. 'D') use which means it is not permitted without Council's formal development approval.

The application has been assessed with due regard for the specific objectives and standards of the Shire's local planning framework including LPS2 and the Deemed Provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015*. This assessment has confirmed the proposal is compliant, or capable of compliance, with the following relevant requirements:

- The general aims and objectives of LPS2 including those specific to all land classified 'Residential' zone;
- Amenity of the locality including potential environmental, visual and social impacts;
- Protection of water resources and cultural heritage significance;
- Vehicle access and parking;
- Key essential services including electricity, water supply, telecommunications and on-site effluent disposal; and
- Bushfire risk management.



Notwithstanding the above conclusion, Council should note the following key point when considering and determining the application:

- Vehicle Access and Parking

As previously mentioned above all access to the property is currently facilitated via two (2) existing crossovers along its Moore Street frontage to existing internal driveways. A new internal driveway access, including roundabout, and designated parking area for guests, is proposed in front of the existing dwelling.

In relation to the existing crossovers Council should note it appears both may not have not been constructed to the standard prescribed by Main Roads WA for urban crossovers for light vehicles and the Residential Design Codes, particularly the crossover located centrally along the land's Moore Street frontage. The landowners had an obligation when developing the new single house on the land and associated storage shed back in approximately 2016 to seek and obtain the Shire's approval for the existing crossovers pursuant to the specific requirements of regulation 12 of the *Local Government (Uniform Local Provisions) Regulations 1996*. It is not known if approval was sought and obtained and, if it was, why the crossovers have not yet been constructed to the required standards.

It is therefore considered reasonable to:

- i) include an advice note on any development approval that may ultimately be granted to remind the landowners of their obligation to seek and obtain the necessary approval from the Shire for the existing crossovers if they have not been formally approved pursuant to the specific requirements of Regulation 12 of the *Local Government (Uniform Local Provisions) Regulations 1996*; and
- ii) require, as a condition of development approval, that the existing crossovers be constructed thereafter in accordance with any approval granted pursuant to the abovementioned regulations prior to establishment and operation of the proposed 'guest house' use to ensure they are of a standard that's acceptable so all future access to/from the land is undertaken in a safe and convenient manner.

Furthermore, it is noted the plans submitted in support of the application do not provide any specific details regarding the exact dimensions, surface treatments, and stormwater drainage management arrangements for the proposed new internal driveway access, including roundabout, and designated parking area for guests. Given the need to again ensure all internal access and parking is undertaken in a safe and convenient manner, it is recommended Council impose a condition on any development approval that may ultimately be granted requiring the new internal driveway and associated parking area for guests to be constructed in accordance with Australian Standard AS/NZS 2890.1:2004



entitled 'Parking facilities, Part 1: Off-street car parking' (as amended), including paving, marking and draining, prior to occupation and use of the proposed development and maintained thereafter for the life of the development.

In light of all the above findings it is concluded the development proposal for Lot 707 is acceptable and unlikely to have any negative impact on the general amenity, character, functionality and safety of the immediate locality subject to compliance with a number of conditions. As such, it is recommended Council exercise its discretion and grant conditional approval to the application to ensure the development proceeds in a proper and orderly manner.

An alternative to the recommendation for conditional development approval provided above is not considered necessary for the following reasons:

- iv) The proposal is well founded and has scope to be lawfully approved immediately; and
- v) The applicant/landowner is obliged to address/satisfy all conditions imposed on any development approval that may ultimately be granted and any other statutory and regulatory requirements applicable to the proposal.

CONSULTATION/COMMUNICATION

Public advertising of the application and/or referral to State government agencies and essential service providers prior to final determination by Council was not required by Local Planning Scheme No.2 or deemed necessary.

STATUTORY/LEGAL IMPLICATIONS

- *Planning and Development Act 2005 (as amended)*
- *Planning and Development (Local Planning Schemes) Regulations 2015*
- *Shire of Wagin Local Planning Scheme No.2*

POLICY IMPLICATIONS

- *State Planning Policy 3.0 – Urban Growth and Settlement*
- *State Planning Policy 3.7 – Planning in Bushfire Prone Areas*
- *State Planning Policy 4.1 – State Industrial Buffer*
- *State Planning Policy 7.3 – Residential Design Codes (Volume 1)*
- *Government Sewerage Policy (2019)*
- *Western Australian Planning Commission Draft Position Statement – Planning for Tourism (2021)*



FINANCIAL IMPLICATIONS

All administrative costs associated with processing the application are provided for in Council's annual budget and have been offset in part by the \$295.00 development application fee paid by the applicant.

All costs associated with the proposed development will be met by the applicant/landowner.

It is significant to note should the applicant/landowner be aggrieved by Council's final decision in this matter they have the right seek a formal review of that decision by the State Administrative Tribunal. Should this occur for whatever reason, which is considered unlikely in this particular instance, the Shire would need to respond. The cost to respond to an appeal cannot be determined at this preliminary stage but could be expected, based on the recent experience of other local government authorities in Western Australia, to range anywhere from \$5,000 to \$60,000 excluding GST depending upon how far the matter proceeds through the review process.

STRATEGIC IMPLICATIONS

The development proposal for Lot 707 is broadly consistent with and does not conflict with the objectives of the *Shire of Wagin Strategic Community Plan 2020-2030* as it applies specifically to Economic Development, Buildings and Infrastructure, Community Services and Social Environment, Town and Natural Environment, and Council Leadership.

VOTING REQUIREMENTS

Simple Majority

- *Councillor B L Kilpatrick left the room at 8.11 pm and returned with Councillor W J Longmuir*



12 ANNOUNCEMENTS OF PRESIDENT AND COUNCILLORS

Cr Ball:

- Attended The 2023 WA Transport and Roads Forum Wednesday 8 March at the Cannington Exhibition Centre. Two hours travel from Dawesville to the Venue. Most information filters through the Regional Road Group. Learned that in the event of a disaster the LG is to cover 30% of the total cost of repair upfront: (issues): asset management of roads and buildings / long term planning / (demonstrated) community use (i.e. utilisation).
- *Councillor S M Chilcott left the room at 8.29 pm and returned at 8.31 pm*

Cr Kilpatrick:

- Attended Wheatbelt Regional Planning Workshop 8 March 2023 in Northam with the CEO. 90 attendees, strategic planning/workshopping, networking. (I was seated with an employee from Infrastructure WA) Note that all LG's are experiencing the common problems: lack of Dr's, housing employment etc

President, Cr Blight:

- Commended the Wagin Agricultural Society on another successful Woolorama – suggest the Shire write and congratulate them. It should be noted that a couple of things may be done better, for example the disabled access. Thank you to the CEO for his response to the complaint received.

Cr Hegarty

- Voiced her concern over the Volunteer Ambulance staff being accommodated under a tarpaulin at Woolorama with no air-conditioning

President, Cr Blight:

- As a Shire we were fortunate enough to welcome Hon Jackie Jarvis MLC – Minister for Agriculture and Food; Forestry; Small Business where we discussed the following and discovered that her advisor grew up in Wagin:
 - (a) Population, demographics, economic drift; issues for schools, facilities, retail, certainty; underinvestment by government, withdrawal of state services and market failure; regional planning workshop;
 - (b) Example of change: CBH 6500 supplying members reduced to 3500 in 10 years;
 - (c) Utilising untapped skills and capability – careers for women, pathways to employment, home based business;



-
- (d) Housing: type and availability; temporary, seasonal, transitory workers and visitors; effect of remaining in place (ageing); effect of marriage breakdown / separation of family members (work / school / lifestyle);
 - (e) Example of change: Unigrain have 51 employees that need housing;
 - (f) Live sheep: Export is federally regulated; has engaged federal minister on abattoirs / feedlots / funding / new markets; what does transition look like; federal election issue;
 - (g) Review of the Bio-Security Act (overdue).
- Observed a missed opportunity at Leader of Opposition Peter Dutton's interview – there could have been promotion of Wagin or the Woolorama by including either a logo or camera shot featuring a Wagin icon.

RAMMED EARTH RETREAT

CONTACT

0427 264 826
neatlongy@hotmail.com
65 Moore St
WAGIN
6315

To whom it may concern,

I am writing to request that the Shire of Wagin approves the application for my property to become a guest house.

This unique home, in a very peaceful and picturesque part of town will be perfect for boutique, short term accommodation. Having noticed that there is a severe shortage in town for such places to stay, especially of a high standard, I feel that my guest house will prove very popular for those travelling through town, as a relaxing country retreat or even equestrians looking for somewhere new to take their horses riding.

As per attached plans, I will block off the east end of the house with the existing internal timber door which will be locked, allowing both myself and the guests privacy. There is separate external access that they will use to get into the house and will also be able to use the east outdoor area and garden in privacy. Please see attached photos.

There is ample, separate parking for guests, right next to the entry point to the house and the area they will be using. Guests will have access to the sitting room, powder room, master bedroom, walk in robe and ensuite. As far as infrastructure, everything is sitting there ready to go. There is no need to complete any additional buildings, toilets or showers etc. I will retain the studio for private use when there are no guests and will keep that door locked. Total occupancy will be 2 but if it proves popular, I have the option of opening up the studio to accommodate more guests.

RAMMED EARTH RETREAT

CONTACT

0427 264 826

neatlongy@hotmail.com

65 Moore St
WAGIN
6315

The space will be well equipped for guests to be self sufficient. With a fridge, microwave, kettle, toaster, coffee machine, toasted sandwich maker and barbeque, guests can look after their own culinary needs as I will not be providing them with any meals. The space is fitted with a hard-wired fire alarm and will also include such amenities as a television, iron and ironing board.

I consider this as an incredibly exciting opportunity for not only myself but also for the town of Wagin. Managed and marketed well, there is scope to attract many new tourists and visitors to town. It is also a great way for me to 'dip my toe' in the short term accommodation pool. It has been a long held dream of mine to provide high end rural accommodation in Wagin. If this goes well, I would like to put some transportable buildings on the property in order to accommodate larger groups and families.

Thank you for your time and consideration of my application. As you can tell I am very passionate about the prospect of opening up my beautiful home and sharing this great space.

Please feel free to contact me if there are any questions about the space or my plans.

Best Regards,

ANITA LONGMUIR

SHIRE OF WAGIN LOCAL PLANNING SCHEME NO.2



FORM 1 - APPLICATION FOR DEVELOPMENT APPROVAL

Owner Details

Name/s:

ANITA LONGMUIR + WADE LONGMUIR

ABN (if applicable):

Postal Address:

65 MOORE ST.

Postcode:

Work Phone: 98613200

Fax:

E-mail:

Home Phone:

neatlonge@hotmail.com

Mobile Phone: 0427264826

Contact Person for Correspondence:

ANITA LONGMUIR

Signature:

[Handwritten Signature]

Date:

4.2.23

Signature:

[Handwritten Signature]

Date:

11.2.23

NOTES:

- i) Use and attach a separate copy of this page where there are more than two (2) landowners.
- ii) The signature/s of all registered owner(s) as listed on the land's Certificate of Title is required. This application cannot proceed without the required signature/s. For the purposes of signing this application an owner includes the persons referred to in the Planning and Development (Local Planning Schemes) Regulations 2015 Schedule 2 clause 62(2). Land owned by an incorporated body (i.e. a company) must be signed by:
 - 1 director of the company, accompanied by the company seal; or
 - 2 directors of the company; or
 - 1 director and 1 secretary of the company; or
 - 1 director if a sole proprietorship company.

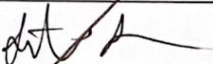
Print the full names and positions of company signatories underneath the signatures.
- iii) A copy of the Certificate of Title for all land the subject of this application must be provided and can be purchased through Landgate directly if required.
- iv) Development Applications relating to Unallocated Crown Land, Unmanaged Crown Reserves, land under management order to the Shire of Wagin where the development is not consistent with the reserve's purpose, or is used for commercial purposes, or land which is subject to a lease issued under the Land Administration Act 1997 need to be referred to the Lands Division of the Department of Planning, Lands and Heritage for consideration and signing.

Applicant Details (if different from owner)

Name/s:

Address:

Postcode:

Work Phone: Home Phone: Mobile Phone: 0427264826	Fax:	E-mail: neatlony@hotmail.com
Contact Person for Correspondence: ANITA LONGMUIR		
Signature: 		Date: 4.2.23
NOTES:		
<p>i) Failure to provide a suitably completed development application form, a copy of the relevant Certificate/s of Title, sufficient plans and other supporting information and/or the correct application fee may result in the application being returned or placed on hold.</p> <p>ii) The application fee payable will be confirmed by the local government following receipt of the application. Processing of the application will not commence until the fee is paid in full.</p> <p>iii) As per Schedule 2 clause 64 of the Planning and Development (Local Planning Schemes) Regulations 2015 the information and plans provided with this application may be made available by the local government for public viewing in connection with the application.</p> <p>iv) If public advertising of the application is required by the local government an additional fee in accordance with the local government's adopted schedule of fees and charges will be payable by the applicant. Further processing of the application following completion of public advertising will not proceed until the additional fee is paid in full.</p> <p>v) The original of this application and supporting information and plans will be retained by the local government for its records and will not be returned to the applicant/landowner following final determination.</p>		
Property Details		
NOTE: The details provided must match those shown on the relevant Certificate/s of Title.		
Lot No: 707	House/Street No: 65	Location No:
Survey Diagram or Plan No: P223175	Certificate of Title Volume No: 1238	Certificate of Title Folio No: 693
Title encumbrances (e.g. easements, restrictive covenants etc. as listed on the Second Schedule of the relevant Certificate/s of Title): N/A.		
Street name: MOORE ST	Suburb: WAGIN	
Nearest street intersection: MOORE NENKE ST		
Proposed Development:		
Nature of development: <input type="checkbox"/> Works (New construction works with no change of land use) <input checked="" type="checkbox"/> Use (Change of use of land with no construction works) <input type="checkbox"/> Works and Use		
NOTE: If the proposal involves advertising signage the Additional Information for Development Approval for Advertisements form (i.e. a Form 2) must be completed and submitted with this application.		
Is an exemption from development claimed for part of the development? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		
If yes, is the exemption for: <input type="checkbox"/> Works <input type="checkbox"/> Use		

<p>Description of proposed works and/or land use: use of eastern end of the house for short term accomodation / Guest house</p>
<p>Description of exemption claimed (if relevant): -</p>
<p>Nature of any existing buildings and/or land use: Residence → Accomodation Shed → personal use.</p>
<p>Approximate cost of proposed development (excluding GST): N/A</p>
<p>OFFICE USE ONLY</p>
<p>Date application received: Received by: Application reference number: Application fee payable: \$ Date of receipt of application fee from applicant: Receipt number for application fee:</p>

















13 URGENT BUSINESS INTRODUCED BY DECISION OF THE MEETING

The Shire President, within his capacity as the Shire President, gave approval for the urgent item to be tabled at the meeting.

13.2 WAGIN FRAIL AGED CARE INC

PROPONENT:	Not Applicable
OWNER:	Not Applicable
LOCATION/ADDRESS:	Not Applicable
AUTHOR OF REPORT:	Ian McCabe, Chief Executive Officer
SENIOR OFFICER:	Not Applicable
DATE OF REPORT:	28 March 2023
PREVIOUS REPORT(S):	Not Applicable
DISCLOSURE OF INTEREST:	NIL
FILE REFERENCE:	CS.SP.23
STRATEGIC DOCUMENT REFERENCE:	Key Result Area 3.2 Retain aged care services
ATTACHMENTS:	NIL

OFFICER RECOMMENDATION/4957 COUNCIL RESOLUTION

Moved Cr G R Ball

Seconded Cr B L Kilpatrick

That Council:

1. Provide a written assurance through the CEO to the Board of Wagin Frail Aged Inc. that the Shire of Wagin is supportive of continued aged care services in Wagin and is amenable to the assignment or amendment of all current arrangements, subject to suitable due diligence and agreement with all relevant parties.

Carried 8/0

BRIEF SUMMARY

Wagin Frail Aged Incorporated operates Waratah Lodge, an aged care facility. This item seeks to provide assurance to the board of Wagin Frail Aged Inc. that Council will provide continued arrangements such as lease(s).

BACKGROUND/COMMENT

The Shire of Wagin has a number of arrangements in place to provide support to the operations of Waratah Lodge. These include:

1. Lease between the Shire and WA Country Health – the land – this is a reserve for the purpose of ‘hospital and allied purposes’; formed March 2006 for 21



years (expires 2027); main consideration for Waratah is access to services must not be compromised (water, power) as this may affect the hospital; peppercorn lease – shire has never paid – cannot foresee a situation where the lease would not be renewed as long as the purpose complied with the management order; LOW RISK;

2. Shire and Wagin Frail Aged Inc. – lease for the building – commenced 20 March 2006 for 21 years (expires 2027); this recognises the above lease in the recitals and repeats the requirements about access to services at 1.; lessee (Waratah) is responsible for operational costs and repair and maintenance; improvements (including building) require shire permission; various clauses about insurance; various clauses about property care (pests, etc.); various clauses about covenants (agreed positions); rent is one peppercorn – this is just accepted as a very small amount – usually a dollar – payable on demand – the shire has never demanded payment.

Relevant: 2.14 addresses assignment – not ‘without the consent of the lessor first, subject to the assignee being ‘a respectable, responsible and solvent person’ and give a commitment to maintain the ‘covenants.’ A specific council decision (this item) and consultation with WA Health will provide assurance of the board of Wagin Frail Aged should this be of import.

It is unlikely there are significant barriers to assigning the lease (or forming a new lease); however, if a new lease is formed, the shire may seek to align this with a new lease for the land – that will require WA Health and the Minister for Lands to sign off and that may require time that’s not available; LOW TO MEDIUM RISK.

3. Shire and Waratah Lodge – agreement over Arnott Street parking area (to rear of 5 Arnott); formed 22 July 2019 for five years; very informal one page agreement that allows Waratah staff to use this area adjacent to a residence and for council to withdraw permission for any reason; expires July 2024; shire has no objections at this point of continuation although change of use for 5 Arnott may see a private owner (see item 4); LOW TO MEDIUM RISK;

4. Shire and Wagin Frail Aged T/A Waratah Lodge: NIL rent lease of 5 Arnott Street Wagin for the purpose of housing a registered nurse only; outgoings are responsibility of tenant (WL) except water consumption up to \$500 per annum (shire); one year agreement to 01/12/2023, subject to review. Nominally this is a shire house and has been used for staff. There would need to be agreement on its future to either include this in the shire’s property planning or form a new lease with Waratah or any responsible party – assuming current occupant will be present in 2023/24; as CEO, my initial position would be to recommend to Council a new lease on the same arrangement as current for one more year – however, more information is required to form a proposal. MEDIUM RISK.



Council's support for Wagin Frail Aged Inc. and Waratah is a matter of principle. The continuation and expansion of aged care services and the supplementing of health services more generally is the primary interest. Similarly, that the services are accessible to the local community at reasonable cost and are integrated with other services such as the general practitioner, Home Care and the regional hospital. The character and integration with the community is central to this, not the identity of the provider. It is my advice to Council to maintain what support is possible and seek the continued improvement and responsiveness of the facility. In this, the local government thanks the board for their work and integrity.

CONSULTATION/COMMUNICATION

Board of Wagin Frail Aged Inc.

STATUTORY/LEGAL IMPLICATIONS

This is a wide-ranging discussion across commercial and statutory law; these arrangements are underpinned by the agreement of the Ministers for Lands and Health and will require further investigation prior to nay renewed or amended arrangement.

POLICY IMPLICATIONS

There is no directly relevant policy.

FINANCIAL IMPLICATIONS

No direct financial implication to this item.

STRATEGIC IMPLICATIONS

The maintenance of an aged care facility is a strategic matter for the local government.

VOTING REQUIREMENTS

Simple majority.



4958 COUNCIL RESOLUTION

Moved Cr G K B West

Seconded Cr S M Chilcott

That Council move behind closed doors and the meeting be closed to the public at 8.45pm in accordance with sections 5.23(2)(b) of the Local Government Act 1995 to allow Council to discuss items.

Carried 8/0

14 CONFIDENTIAL BUSINESS AS PER LOCAL GOVERNMENT ACT S5.23 (2)

14.1.1 LEASE OF ROOMS TO DENTIST (CONFIDENTIAL)

PROPONENT:	Not Applicable
OWNER:	Shire of Wagin
LOCATION/ADDRESS:	Part of Lot 299 Tavistock Street Wagin
AUTHOR OF REPORT:	Ian McCabe Chief Executive Officer
SENIOR OFFICER:	Not Applicable
DATE OF REPORT:	21 March 2023
PREVIOUS REPORT(S):	Item 14.1.1 30 January 2023; Item 11.1.2 20 December 2023
DISCLOSURE OF INTEREST:	NIL
FILE REFERENCE:	LS.AG.1
STRATEGIC DOCUMENT REFERENCE:	Key Result Area 3.2 Retention of health services.
ATTACHMENTS:	1. Draft lease extension. (Confidential)

OFFICER RECOMMENDATION/4959 COUNCIL RESOLUTION

Moved Cr G R Ball

Seconded Cr M A O'Brien

That Council:

1. Approve an extension to the lease of rooms at the Wagin Medical Centre to A.R. Norris to operate the Wagin Dental Centre in accordance with the attached Lease Extension for a period of four years to 30 April 2026;
2. Authorise the President and CEO to sign the attached Lease Extension;



3. Request the CEO to complete any other necessary documentation and advise affected parties in writing.

Carried by Absolute Majority 8/0

14.1.2 GP ACCOMODATION SUPPORT (CONFIDENTIAL)

PROPONENT:	Not Applicable
OWNER:	Not Applicable
LOCATION/ADDRESS:	Not Applicable
AUTHOR OF REPORT:	Ian McCabe, Chief Executive Officer
SENIOR OFFICER:	Not Applicable
DATE OF REPORT:	28 March 2023
PREVIOUS REPORT(S):	15.1 Appointment of 27 July 2022
DISCLOSURE OF INTEREST:	NIL
FILE REFERENCE:	CS.SP.20
STRATEGIC DOCUMENT REFERENCE:	Key Result Area 3.2 Retain and grow health services
ATTACHMENTS:	<ol style="list-style-type: none">1. Correspondence from Dr N du Preez, delivered 27 March 2023;2. CEO's Report in respect of this item.

OFFICER RECOMMENDATION/4950 COUNCIL RESOLUTION

Moved Cr G R Ball

Seconded Cr S M Chilcott

That Council:

- 1. Approve short-term accommodation support to St Luke's Family Practice on a 50 per cent shared cost basis, as detailed in Attachment 2 to this item; and,**
- 2. Approve the non-exclusive use of the apartment at 87 Tudor Street Wagin for the accommodation of a medical practitioner, as may be agreed with the CEO from time to time.**

Carried by Absolute Majority 8/0



4951 COUNCIL RESOLUTION

Moved Cr S M Chilcott

Seconded Cr B L Kilpatrick

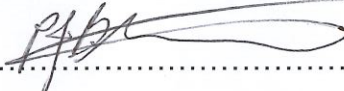
That Council move out from behind closed doors and the meeting be opened to the public at 9.08 pm.

Carried 8/0

15 CLOSURE

With no further business to be discussed the Presiding Member closed the meeting at 9.08 pm

I certify that this copy of the Minutes is a true and Correct records of the meeting held on
28 March 2023

Signed 

Presiding Elected Member

Date: 18-4-2023