

Notice of Meeting



22 Watts Street Wandering WA 6308
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Dear Elected Member

The next Ordinary meeting of the Shire of Wandering will be held on Thursday 20 October 2022 in Council Chambers commencing at 3.30pm.

Schedule

3.30pm Ordinary Council Meeting

Alan Hart
Chief Executive Officer

13 October 2022

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Wandering for any act, omission or statement or intimation occurring during Council or Committee meetings or during formal/informal conversations with staff. The Shire of Wandering disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or Committee meetings or discussions. Any person or legal entity that act or fails to act in reliance upon any statement does so at the person's or legal entity's own risk.

In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or limitation of approval made by a member or officer of the Shire of Wandering during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Wandering. The Shire of Wandering warns that anyone who has an application lodged with the Shire of Wandering must obtain and only should rely on WRITTEN CONFIRMATION of the outcome of the application, and any conditions attaching to the decision made by the Shire of Wandering in respect of the application.

AGENDA

Shire of Wandering
Ordinary Council Meeting
20 October 2022

OUR VISION

Wandering is a community of responsible, resilient and adaptable residents thriving in our scenic, economically diverse environment.

We wish to acknowledge the traditional custodians of the land we are meeting on today. We acknowledge and respect their continuing culture and the contribution they make to the Shire of Wandering, and convey our respects to Elders past, present and emerging.

DISCLAIMER

INFORMATION FOR THE PUBLIC ATTENDING COUNCIL MEETINGS

Please Note:

The recommendations contained in this agenda are officers' recommendations only and should not be acted upon until Council has resolved to adopt those recommendations.

The resolutions of Council should be confirmed by perusing the minutes of the Council meeting at which these recommendations were considered.

Members of the public should also note that they act at their own risk if they enact any resolution prior to receiving official written notification of Councils decision.

Meeting Procedures:

1. All Council meetings are open to the public, except for matter raised by Council under "confidential items".
2. Members of the public may ask a question at an ordinary Council Meeting under "public question time".
3. Members of the public who are unfamiliar with meeting procedures are invited to seek advice at the meeting. If unsure about proceeding, just raise your hand when the presiding member announces public question time.
4. All other arrangements are in accordance with the Council's standing orders, policies and decision of the Shire of Wandering.

Council Meeting Information:

Your Council generally handles all business at Ordinary or Special Council Meetings.

From time to time Council may form a Committee to examine subjects and then report back to Council.

Generally all meetings are open to the public; however, from time to time Council will be required to deal with personal, legal and other sensitive matters under "confidential items". On those occasions Council will generally close that part of the meeting to the public. Every endeavour will be made to do this as the last item of business of the meeting.

Public Question Time. It is a requirement of the *Local Government Act 1995* to allow at least fifteen (15) minutes for public question time following the opening and announcements at the beginning of the meeting. Should there be a series of questions the period can be extended at the discretion of the presiding member.

Written notice of each question should be given to the Chief Executive Officer fifteen (15) minutes prior to the commencement of the meeting. A summary of each question and the response is included in the meeting minutes.

When a question is not able to be answered at the Council Meeting a written answer will be provided after the necessary research has been carried out. Council staff will endeavour to provide the answers prior to the next ordinary meeting of Council.

Councillors may from time to time have a financial interest in a matter before Council. Councillors must declare an interest and the extent of the interest in the matter on the Agenda. However, the Councillor can request the meeting to declare the matter trivial, insignificant or in common with a significant number of electors or ratepayers. The Councillor must leave the meeting whilst the matter is discussed and cannot vote unless those present agree as above.

Members of staff, who have delegated authority from Council to act on certain matters, may from time to time have a financial interest in a matter on the Agenda. The member of staff must declare that interest and generally the presiding member of the meeting will advise the Officer if he/she is to leave the meeting.

Agendas, including an Information Bulletin, are delivered to Councillors within the requirements of the *Local Government Act 1995*, i.e. seventy-two (72) hours prior to the advertised commencement of the meeting. Whilst late items are generally not considered there is provision on the Agenda for items of an urgent nature to be considered.

Should an elector wish to have a matter placed on the Agenda the relevant information should be forwarded to the Chief Executive Officer in time to allow the matter to be fully researched by a Shire Officer. An Agenda item, including a recommendation, will then be submitted to Council for consideration. The Agenda closes the Friday week prior to the Council Meeting (i.e. ten (10) days prior to the meeting).

The Information Bulletin produced as part of the Agenda includes items of interest and information, which does not require a decision of Council.

Agendas for Ordinary Meetings are available at the Shire of Wandering Office and on the Shire website seventy-two (72) hours prior to the meeting and the public are invited to view a copy at the Shire Office.

Agenda items submitted to Council will include a recommendation for Council consideration. Electors should not interpret and/or act on the recommendations until after they have been considered by Council. Please note the Disclaimer in the Agenda (page 2).

Public Inspection of Unconfirmed Minutes (Regulation 13).

A copy of the unconfirmed Minutes of Ordinary and Special Meetings will be available for public inspection from the Shire of Wandering Office and the Shire of Wandering website within ten (10) working days after the Meeting.

Alan Hart
Chief Executive Officer

SHIRE OF WANDERING

Agenda for the Ordinary Meeting of Council to be held at/in Council Chambers on Thursday 20 October 2022 – commencing at 3.30pm.

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1. Declaration of Opening / Announcements of Visitors

The Presiding Member to declare the meeting open.

2. Attendance / Apologies / Approved Leave of Absence

Councillors

Cr Ian Turton (Shire President)
Cr Graeme Parsons
Cr Gillian Hansen
Cr Sheryl Little
Cr Max Watts

Staff

Alan Hart (Chief Executive Officer)
Bradley Hunt Works Manager

Apologies

Cr Paul Treasure Deputy President
Barry Gibbs (Executive Manager Technical Services)

At the Ordinary Meeting of Council held on 16 June 2022 it was resolved as follows:

That Leave of Absence be granted to:
Cr Paul Treasure – October Council Meeting

Moved: Cr Graeme Parsons

Seconded: Cr Gary Curtis

CARRIED 7/0

Members of the Public

3. Announcements by the Presiding Member

4. Response to Previous Public Questions Taken on Notice

Nil.

5. Public Question Time

6. Petitions / Deputations / Presentations / Submissions

Nil.

7. Applications for Leave of Absence

8. Disclosures of Interest

9. Confirmation of Minutes of Previous Meetings Held 18 August 2022

9.1 Ordinary Council Meeting Minutes – 15 September 2022

Statutory Environment:

Section 5.22 of the *Local Government Act* provides that minutes of all meeting to be kept and submitted to the next ordinary meeting of the Council or the committee, as the case requires, for confirmation.

Voting Requirements:

Simple Majority

Recommendation:

That the Minutes of the Ordinary Meeting of Council held on 15 September 2022 be confirmed as true and correct.

Moved: _____

Seconded: _____

CARRIED

9.2 Special Council Meeting Minutes – 11 October 2022

Statutory Environment:

Section 5.22 of the *Local Government Act* provides that minutes of all meeting to be kept and submitted to the next ordinary meeting of the council or the committee, as the case requires, for confirmation.

Voting Requirements:

Simple Majority

Recommendation:

That the Minutes of the Special Meeting of Council held on 11 October 2022 to discuss the following items be confirmed as true and correct.

- **2022/2023 Differential General Rates and General Minimum Payments**
- **Update to Fees and Charges – 19 Humes Way Wandering**

Moved: _____

Seconded: _____

CARRIED

10. Reports of Committees of Council

Nil

11. Reports from Councillors

Cr Ian Turton (President)

Cr Paul Treasure (Deputy President)

Cr Graeme Parsons

Cr Max Watts

Cr Gillian Hansen

Cr Sheryl Little

12. Chief Executive Officer

12.1 Shire of Wandering Council Meeting Dates 2023

File Reference:	04.041.04115
Location:	
Applicant:	
Author:	Lisa Boddy, Customer Service Coordinator
Authorising Officer	Alan Hart, Chief Executive Officer
Date:	11 October 2022
Disclosure of Interest:	Nil
Attachments:	Nil
Previous Reference:	Item 4.4 Ordinary Council Meeting 21 October 2021

Summary:

To advertise meeting dates for 2023.

Background:

It is a requirement of the *Local Government (Administration) Regulations 1996* that Local Governments give local public notice of the dates and times and place of upcoming Council Meetings.

Comment:

Nothing further.

Consultation:

Shire Councillors
Chief Executive Officer

Statutory Environment:

Local Government (Administration) Regulations 1996:

r12. Meetings, public notice of (Act s. 5.25(1)(g))

- (1) *At least once each year a local government is to give local public notice of the dates on which and the time and place at which –*
- a) The ordinary council meetings; and*
 - b) The committee meetings that are required under the Act to be open to members of the public or that are proposed to be open to the members of the public, are to be held in the next 12 months.*

Policy Implications:

Nil.

Financial Implications:

Nil.

Strategic Implications:

Provide Strong Leadership

Our Goals	Our Strategies
A well informed Community	Foster Opportunities for connectivity between Council and the Community

Sustainability Implications:

- **Environmental:** There are no known significant environmental considerations.
- **Economic:** There are no known significant economic considerations.
- **Social:** There are no known significant social considerations.

Risk Implications:

Nil.

Voting Requirements:

Simple Majority

Officer Recommendation:

That Council adopts the following meeting dates for 2023:

- **Ordinary Council Meetings:**
 - 16 February 2023**
 - 16 March 2023**
 - 20 April 2023**
 - 18 May 2023**
 - 15 June 2023**
 - 20 July 2023**
 - 17 August 2023**
 - 21 September 2023**
 - 19 October 2023**
 - 16 November 2023**
 - 21 December 2023**
- **Special Council Meetings:**
 - 23 October 2023 – to swear in newly elected Councillors**
 - 6 July 2023 – budget adoption**

Note: Each meeting is held on the third Thursday of the month commencing at 3.30pm unless otherwise advertised.

Moved: _____

Seconded: _____

12.2 Request to Waive Fees – Wandering Primary School

File Reference:	11.111.11101
Location:	
Applicant:	
Author:	Lisa Boddy, Customer Service Coordinator
Authorising Officer	Alan Hart, Chief Executive Officer
Date:	11 October 2022
Disclosure of Interest:	Nil
Attachments:	Letter from Wandering Primary School
Previous Reference:	Nil

Summary:

To consider a request from the Wandering Primary School to waive fees for the hire of the Wandering Community Centre for rehearsal dates and the annual end of year presentation night.

Background:

The Wandering Primary School hold an annual end of year presentation night which is open to all community members to attend. The Shire traditionally sends a representative and makes a small donation which the school purchase a book to be presented to a student on the night.

Comment:

The fee to hire the Community Centre is \$20 per hour or part thereof, or \$360 per 24 hours or part thereof.

Consultation:

Chief Executive Officer

Statutory Environment:

Local Government Act 1995

Part 6 — Financial management

Division 4 — General financial provisions

6.12. Power to defer, grant discounts, waive or write off debts

Policy Implications:

Nil

Financial Implications:

The fee to hire the Community Centre is \$20 per hour or part thereof, or \$360 per 24 hours or part thereof. The Wandering Primary School have asked to use the Centre on Tuesday 13 December and Wednesday 14 December for rehearsals and also for the presentation ceremony commencing at 6.30pm on Wednesday 14 December 2022. The total fee for two days hire would be \$720.

Strategic Implications:

Retain and Grow our Population

Our Goals	Our Strategies
Our permanent and transient population grows	<ul style="list-style-type: none"> We assist with retaining the Wandering Primary School Wandering support Early Years and Youth
People feel safe, connected and actively involved in the community	<ul style="list-style-type: none"> Facilitate and support activities that optimise use of our facilities

Sustainability Implications:

- **Environmental:** There are no known significant environmental considerations.
- **Economic:** There are no known significant economic considerations.
- **Social:** There are no known significant social considerations.

Risk Implications:

Nil.

Voting Requirements:

Simple Majority

Officer Recommendation:

That Council waive the hire fees for the Wandering Community Centre for Tuesday 13 and Wednesday 14 December 2022 for the Wandering Primary School.

Moved: _____ Seconded: _____

ceo@wandering.wa.gov.au

Chief Executive Officer
Shire of Wandering
22 Watts Street
Wandering WA 6308

Dear Mr Hart,

I am writing to ask if the Wandering Primary School could use the Community Hall on Wednesday, 14 December for our end of year Presentation Night. The Presentation Night will commence at 6:30pm.

Light snacks will be organized in the kitchen and the P&C will be serving tea and coffee.

Can the students also practice in the hall on the following dates: Tuesday 13 and Wednesday, 14 December 2022.

I am also asking if the Wandering Shire could waiver the cost of the hall hire please for the Presentation Night.

Thank you for your assistance and support.

Your sincerely

Merrill Ridgley
Principal
Wandering Primary school
15/09/2022

12.3 Shire of Wandering Policy Manual Review

File Reference:	11.111.11101
Location:	N/A
Applicant:	N/A
Author:	Lisa Boddy, Customer Service Coordinator
Authorising Officer	Alan Hart, Chief Executive Officer
Date:	11 October 2022
Disclosure of Interest:	Nil
Attachments:	Policy 10 – Investments and Borrowings Policy 14 – Record Keeping Policy 31 – Amending Policies (for reference)
Previous Reference:	Item 12.2 Ordinary Council Meeting 15 September 2022

Summary:

To continue with the process of reviewing all Council policies to ensure they are still relevant and correct for the day to day workings of the Shire.

Background:

At the Ordinary Council Meeting held on 18 August 2022 Council resolved to adopt Policy 83 – Policy Manual which states that:

All policies within the Policy Manual are to be reviewed by Council every three years, being one third of Council's policies each year in a three year period. Council may review an individual policy at any time before the next review date if it determines it to be necessary.

As there are currently 83 policies of the Shire it is proposed that each month two to three policies are reviewed by Council, this will ensure that all policies are reviewed in the stated three year period.

Comment:

Two policies are to be reviewed this month:
Policy 10 – Investments and Borrowings
Policy 31 – Record Keeping

These policies were presented to the General Planning Forum on 6 October 2022. One amendment was recommended to Policy 10 – Investments and borrowings which is highlighted on page 2 of the attachment. Policy 31 - Record Keeping remains unchanged.

Policy 31 'Amending Policies' has been included as a reference to guide the review process.

Consultation:

Chief Executive Officer
Elected Members

Statutory Environment:

Local Government Act 1995 S.2.7(2)(b)

Policy Implications:

As reviewed.

Financial Implications:

Nil.

**Strategic Implications:
Provide Strong Leadership**

Our Goals	Our Strategies
A well informed Community	Foster Opportunities for connectivity between Council and the Community
We plan for the future and are strategically focused	Ensure accountable, ethical and best practice governance Service Level Plans detail operational roles, responsibilities and resources.

Sustainability Implications:

- **Environmental:** There are no known significant environmental considerations.
- **Economic:** There are no known significant economic considerations.
- **Social:** There are no known significant social considerations.

Risk Implications:

Not regularly updating the Shire’s Policy manual poses a reputable risk with a medium risk rating. In order to maintain transparency and to facilitate appropriate decision making processes, it is imperative that policy statements reflect the current position of Council and work practices at the Shire as well as best practice approaches.

Voting Requirements:

Simple Majority

Officer Recommendation:

That Council adopts the following policies with any amendments made.

- **Policy 10 – Investments and Borrowings**
- **Policy 31 – Record Keeping**

Moved: _____

Seconded: _____

POLICY TYPE:	LEGISLATIVE
DATE ADOPTED:	18/07/2019

POLICY NO:	10
DATE LAST REVIEWED:	17/09/2020 16/09/2021

LEGAL (PARENT):	<i>Local Government Act 1995</i>
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LEGAL (SUBSIDIARY):	
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DELEGATION OF AUTHORITY APPLICABLE:	Yes
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DELEGATION NO.	14
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ADOPTED POLICY	
TITLE:	Investments and Borrowings
OBJECTIVE:	<ul style="list-style-type: none"> To adopt a prudent approach to investments, in full compliance with all statutory requirements.

POLICY STATEMENT

1. CONSIDERATION

While exercising the power to invest, consideration is to be given in preservation of capital, liquidity, and the return of investment.

- (a) Preservation of capital is the principal objective of the investment portfolio. Investments are to be performed in a manner that seeks to ensure security and safeguarding the investment portfolio. This includes managing credit and interest rate risk within identified thresholds and parameters.
- (b) The investment portfolio will ensure there is sufficient liquidity to meet all reasonably anticipated cash flow requirements, as and when they fall due, without incurring significant costs due to the unanticipated sale of investment.
- (c) The investment is expected to achieve a predetermined market average rate of return that considers the Council's risk tolerance. Any additional return target set by Council will also consider the risk limitation and prudent investment principles.

2. APPROVED INVESTMENTS

With approvals from Council, investments are limited to:

- (a) State/Commonwealth Government Bonds with a term of maturity not exceeding three years;
- (b) Fixed term deposits placed with an authorised institution for a term not exceeding 12 months;
- (c) Interest bearing deposits placed with an authorised institution.

3. PROHIBITED INVESTMENTS

This Policy prohibits any investment carried out for speculative purposes including the following:

- (a) Derivative based instruments;
- (b) Principle only investments or securities that provide potentially nil or negative cash flow;
- (c) Stand-alone securities issued that have underlying futures, options, forward contracts and swaps of any kind.
- (d) The use of leverage (borrowing to invest) of any investment.
- (e) Deposits with any institution other than an authorised institution.
- (f) Deposits for a fixed term of more than 12 months.
- (g) Investment in bonds that are not guaranteed by the Commonwealth Government, or a State or Territory Government.
- (h) Investment in bonds with a term of maturity of more than three years.
- (i) Investment in a foreign currency.

4. INVESTMENT RISK MANAGEMENT

Investments obtained are to comply with the following three criteria:

4.1 OVERALL PORTFOLIO LIMITS

To control the credit quality on the entire portfolio, the following credit framework limits the percentage of the portfolio exposed to any credit rating category:

S&P LONG TERM RATING	S&P SHORT-TERM RATING	DIRECT INVESTMENT MAXIMUM
AAA	A-1+	100%
AA	A-1	100%
A	A-2	100%

4.2 COUNTERPARTY CREDIT FRAMEWORK

The Shire of Wandering will invest funds with authorised financial institutions that provide a service to the local community by establishing branches or agencies in the Shire of Wandering. Such institutions must maintain a minimum Standard and Poors rating of A for short term investments.

4.3 TERM TO MATURITY FRAMEWORK

OVERALL PORTFOLIO TERM TO MATURITY LIMITS	
Portfolio % < 1 Year	100% maximum, 40% minimum
Portfolio % 1-3 Years	60%

4.4 PERFORMANCE MANAGEMENT

Performance benchmarks will be as follows:

INVESTMENT	PERFORMANCE BENCHMARK
Cash	Cash Rate
Enhanced/Direct investments	UBSWA Bank Bill Rate
Diversified Funds	CPI + appropriate margin over rolling 3 year periods (depending on composition of fund)

4.5 REPORT AND REVIEW COMPLIANCE REQUIREMENTS

- (a) A monthly report will be provided to Council in support of the monthly Statement of Financial Activity. The report will detail the investment portfolio in terms of performance, percentage exposure of total portfolio and maturity date.
- (b) Documentary evidence must be held for each investment and details thereof maintained in the Investment Register.
- (c) Certificates must be obtained from the financial institutions confirming the amounts of investments held on the Council's behalf as at 30 June each year and reconciled to the Investment Register.

6. BORROWING (Excluding Overdraft Facilities)

The Shire of Wandering will exercise its borrowing power in a financially responsible and prudent way to promote equity amongst current and future ratepayers.

In general, the Shire will not borrow to fund operating expenditure.

The Council will consider its forecast borrowing requirements as part of its:

- (a) The Shire's long term financial plan,
- (b) The adoption of the annual budget.

POLICY TYPE:	LEGISLATIVE
DATE ADOPTED:	18/07/2019

POLICY NO:	14
DATE LAST REVIEWED:	17/09/2020 16/09/2021

LEGAL (PARENT):	<i>Local Government Act 1995</i>
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LEGAL (SUBSIDIARY):	<i>State Records Act 2000</i>
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DELEGATION OF AUTHORITY APPLICABLE:	
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DELEGATION NO.	
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ADOPTED POLICY	
TITLE:	Record Keeping
OBJECTIVE:	<ul style="list-style-type: none"> To provide guidance to Council members and employees regarding their record keeping responsibilities in line with current legislative requirements

POLICY STATEMENT

The Shire of Wandering is committed to making and keeping full and accurate records of its business transactions and its official activities.

Records created and received by Shire personnel and contractors, irrespective of format, are to be managed in accordance with the Shire's Record Keeping Plan and this Records Management Policy.

Records will not be destroyed except by reference to the General Disposal Authority for Local Government Records.

1. RECORDS CREATION

All Council members, employee and contractors will create full and accurate records, in the appropriate format, of the Shire's business decisions and transactions to meet all legislative, business, administrative, financial, evidential historical requirements.

2. RECORDS CAPTURE AND CONTROL

All records created and received in the course of Shire business are to be captured at the point of creation, regardless of format, with required metadata, into appropriate record keeping and business systems that are managed in accordance with sound record keeping principles.

3. SECURITY AND PROTECTION OF RECORDS

The Shire of Wandering is responsible for the security and protection of all records created or captured as part of the Shire's day to day operations. All Shire employee and contractors have a responsibility to apply the following security and protection measures to all records created or received when carrying out the Shire's business.

4. ACCESS TO RECORDS

Access to the Shire's records by employee and contractors will be in accordance with designated access and security classifications.

Access to the Shire's records by the general public will be in accordance with the Freedom of Information Act 1992.

Access to the Shire's records by Council members will be through the Chief Executive Officer in accordance with the Local Government Act 1995.

5. LOCAL GOVERNMENT COUNCIL MEMBERS

In relation to the recordkeeping requirements of Local Government council members, records must be created and kept which properly and adequately record the performance of member functions arising from their participation in the decision-making processes of Council and Committees of Council.

This requirement should be met through the creation and retention of records of meetings of Council and Committees of Council of Local government and other communications and transactions of council members which constitute evidence affecting the accountability of the Council and the discharge of its business.

Local Governments must ensure that appropriate practises are established to facilitate the ease of capture and management of council members' records up to and including the decision-making processes of Council.

6. APPRAISAL, RETENTION AND DISPOSAL OF RECORDS

Records will only be destroyed or otherwise disposed of by reference to the General Disposal Authority for Local Government Records issued by the State Records Office and following authorisation from the responsible Officer and the Chief Executive Officer. Records identified as a State Archive should be transferred to the State Records Office in accordance with the requirements of the General Disposal Authority for Local Government Records.

ASSOCIATED DOCUMENTS

- *State Records Act 2000*
- *s2.7 - Local Government Act 1995*
- *Freedom of Information Act 1992*

****FOR REFERENCE ONLY****

POLICY TYPE:	GOVERNANCE AND COUNCIL MEMBERS
DATE ADOPTED:	18/07/2019

POLICY NO:	31
DATE LAST REVIEWED:	17/09/2020 16/09/2021

LEGAL (PARENT):	<i>Local Government Act 1995</i>
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LEGAL (SUBSIDIARY):	
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DELEGATION OF AUTHORITY APPLICABLE:	
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DELEGATION NO.	
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ADOPTED POLICY	
TITLE:	Policies – process for adopting, amending or repealing
OBJECTIVE:	<ul style="list-style-type: none">• To establish a process for the introduction, amendment or repealing of a council policy

POLICY STATEMENT

The Shire of Wandering recognises the importance of maintaining this Policy Manual as a contemporary and relevant, appropriate document to guide the Council, administration and community.

Prior to introducing, amending or repealing a policy of Council, the proposal will go through the following process:

- (a) Comparisons with other Local Governments.
- (b) Likely effect on the residents - consultation if necessary.
- (c) Cost impact.
- (d) Need to include a sunset clause?
- (e) Legal implications.

All recommendations affecting policy must be made available to Council prior to the relevant Council Meeting and may not be introduced as a late item.

13. Finance

13.1 Financial Reports – September 2022

File Reference:	N/A
Location:	N/A
Applicant:	N/A
Author:	Bob Waddell
Authorising Officer	Alan Hart– Chief Executive Officer
Date:	
Disclosure of Interest:	N/A
Attachments:	Financial Reports
Previous Reference:	Nil

Summary:

Consideration of the financial reports for the period ending 30 September 2022.

Background:

The financial reports for the periods ending 30 September 2022 are included as attachments.

Comment:

If you have any questions regarding details in the financial reports, please contact the office prior to the Council meeting so that sufficient time is given to research the request. This will enable the information to be provided at the Council meeting.

Consultation:

Not applicable.

Statutory Environment:

Section 34 (1) (a) of the Local Government (Financial Management) Regulations 1996 states that a Local Government is to prepare monthly statement of financial activity including annual budget estimates, monthly budget estimates, actual monthly expenditure, revenue and income, material variances between monthly budget and actual figures and net current assets on a monthly basis.

Policy Implications:

Not applicable.

Financial Implications:

Not applicable.

Strategic Implications:

Not applicable.

Sustainability Implications:

- **Environmental:** There are no known significant environmental considerations.
- **Economic:** There are no known significant economic considerations.
- **Social:** There are no known significant social considerations.

Risk Implications:

Nil

Voting Requirements:

Simple Majority

Officer Recommendation:
That the financial report for the period ending 30 September 2022 as presented be accepted.

Moved: _____ Seconded: _____



SHIRE OF WANDERING

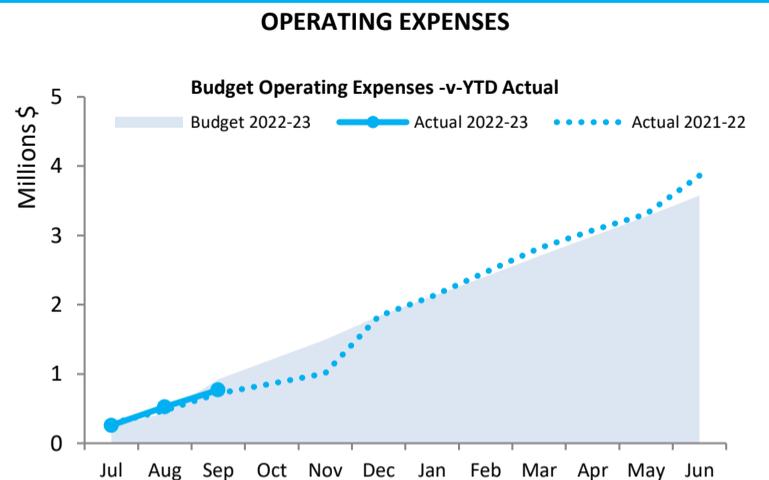
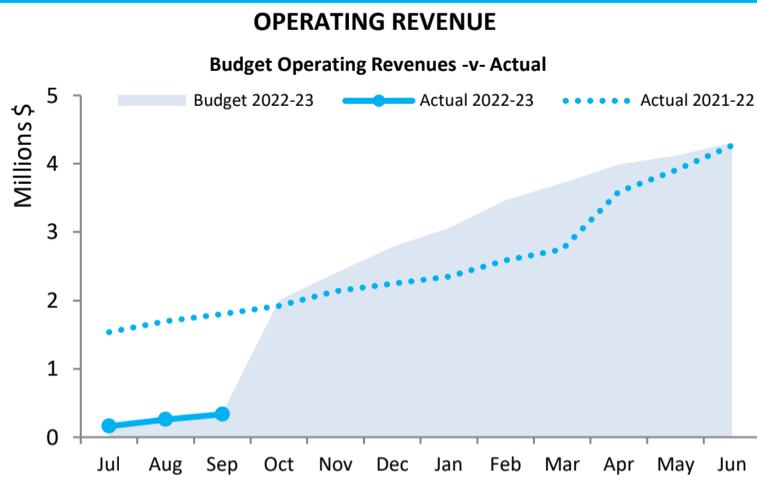
MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) FOR THE PERIOD ENDED 30 SEPTEMBER 2022

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

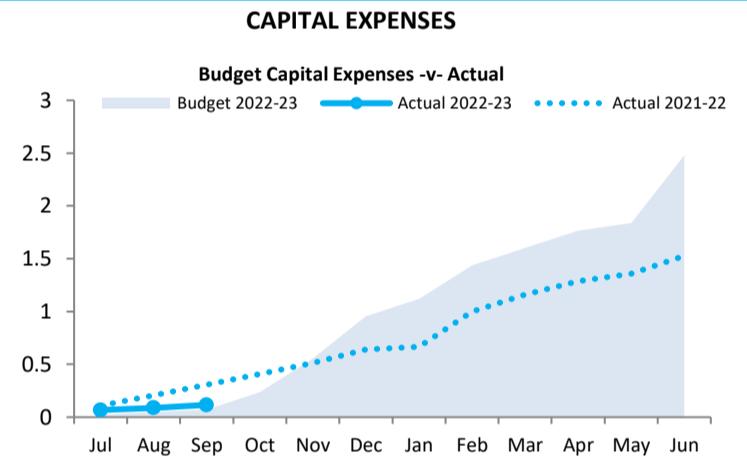
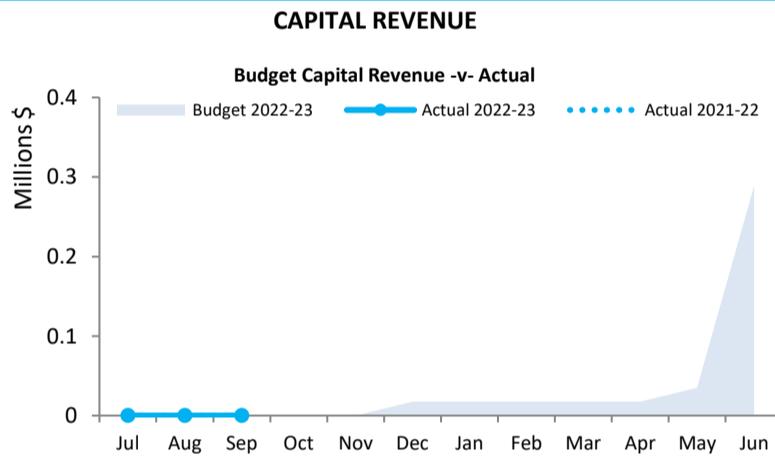
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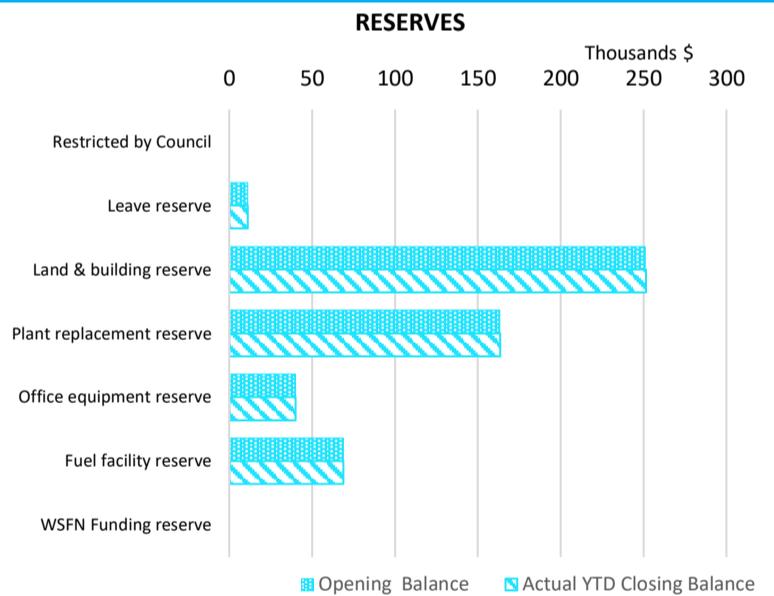
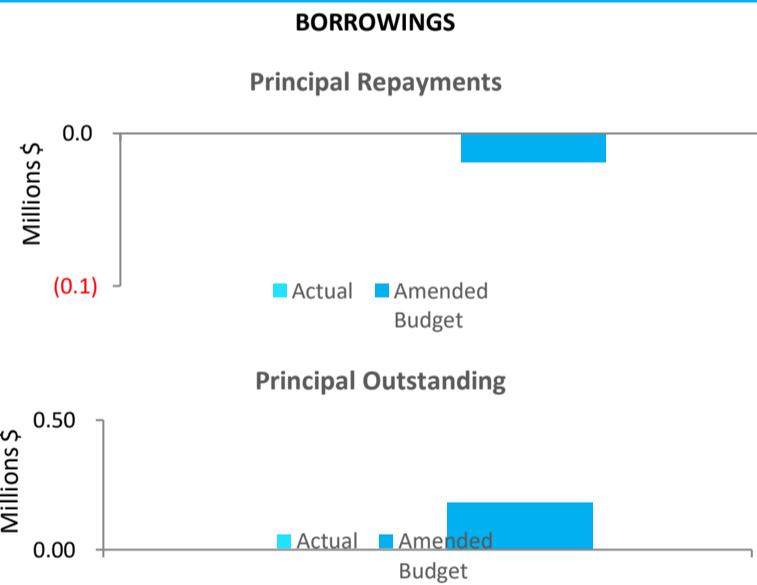
OPERATING ACTIVITIES



INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2022

BY NATURE OR TYPE

		DRAFT						
	Ref	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance \$	Variance %	Var.
	Note	(a)	(b)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
		\$	\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	270,870	170,850	170,850	170,850	0	0.00%	
Revenue from operating activities								
Rates		1,327,866	1,327,866	(49,000)	0	49,000	(100.00%)	
Rates (excluding general rate)		3,639	3,639	3,639	0	(3,639)	(100.00%)	
Operating grants, subsidies and contributions	10	375,600	375,600	57,723	138,244	80,521	139.50%	▲
Fees and charges		844,189	844,189	215,112	180,523	(34,589)	(16.08%)	▼
Interest earnings		13,200	13,200	3,297	1,478	(1,819)	(55.16%)	
Other revenue		42,593	42,593	10,635	603	(10,032)	(94.33%)	▼
Profit on disposal of assets	5	2,333	2,333	582	0	(582)	(100.00%)	
		2,609,420	2,609,420	241,988	320,847	78,859	32.59%	
Expenditure from operating activities								
Employee costs		(1,095,977)	(1,095,977)	(273,852)	(368,328)	(94,476)	(34.50%)	▼
Materials and contracts		(1,120,211)	(1,120,211)	(284,741)	(341,052)	(56,311)	(19.78%)	▼
Utility charges		(31,700)	(31,700)	(7,902)	(7,611)	291	3.69%	
Depreciation on non-current assets		(1,182,279)	(1,182,279)	(295,559)	0	295,559	100.00%	▲
Interest expenses		(2,970)	(2,970)	(741)	0	741	100.00%	
Insurance expenses		(100,634)	(100,634)	(46,669)	(49,285)	(2,616)	(5.61%)	
Other expenditure		(41,500)	(41,500)	(14,125)	(3,017)	11,108	78.64%	▲
Loss on disposal of assets	5	0	0	0	0	0	0.00%	
		(3,575,271)	(3,575,271)	(923,589)	(769,292)	154,297	(16.71%)	
Non-cash amounts excluded from operating activities	1(a)	1,184,999	1,184,999	300,030	13	(300,017)	(100.00%)	▼
Amount attributable to operating activities		219,148	219,148	(381,571)	(448,432)	(66,861)	17.52%	
Investing activities								
Proceeds from non-operating grants, subsidies and contributions	11	1,699,791	1,699,791	101,319	15,000	(86,319)	(85.20%)	▼
Proceeds from disposal of assets	5	35,000	35,000	0	0	0	0.00%	
Payments for inventories, property, plant and equipment and infrastructure	6	(2,371,644)	(2,371,644)	(72,244)	(115,662)	(43,418)	(60.10%)	▼
Amount attributable to investing activities		(636,853)	(636,853)	29,075	(100,662)	(129,737)	(446.22%)	
Financing Activities								
Proceeds from new debentures	7	200,000	200,000	0	0	0	0.00%	
Transfer from reserves	8	54,000	54,000	0	0	0	0.00%	
Repayment of debentures	7	(18,665)	(18,665)	0	0	0	0.00%	
Transfer to reserves	8	(88,500)	(88,500)	0	(622)	(622)	0.00%	
Amount attributable to financing activities		146,835	146,835	0	(622)	(622)	0.00%	
Closing funding surplus / (deficit)	1(c)	0	(100,020)	(181,646)	(378,866)	(197,220)	(108.57%)	

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.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2022

BY STATUTORY REPORTING PROGRAMS

	Note	DRAFT Amended		YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
		Adopted Annual Budget	Annual Budget (d)					
Opening Funding Surplus(Deficit)	1	\$ 270,870	\$ 170,850	\$ 170,850	\$ 0	0.00%		
Revenue from operating activities								
Governance		3,500	3,500	873	0	(873)	(100.00%) ▼	
General Purpose Funding - Rates	6	1,327,866	1,327,866	(49,000)	0	49,000	(100.00%) ▲	
General Purpose Funding - Other		184,538	184,538	28,059	39,802	11,743	41.85% ▲	\$
Law, Order and Public Safety		46,250	46,250	14,556	7,004	(7,552)	(51.88%) ▼	
Health		4,500	4,500	2,621	556	(2,065)	(78.80%) ▼	
Education and Welfare		0	0	0	0	0		
Housing		47,900	47,900	11,973	9,014	(2,959)	(24.71%) ▼	
Community Amenities		57,500	57,500	14,361	1,988	(12,373)	(86.16%) ▼	\$
Recreation and Culture		2,620	2,620	648	150	(498)	(76.85%) ▼	
Transport		65,333	65,333	582	65,336	64,754	11126.12% ▲	\$
Economic Services		816,720	816,720	204,151	195,616	(8,535)	(4.18%) ▼	
Other Property and Services		52,693	52,693	13,164	1,382	(11,782)	(89.50%) ▼	\$
		2,609,420	2,609,420	241,988	320,847			
Expenditure from operating activities								
Governance		(199,272)	(199,272)	(60,392)	(19,079)	41,313	68.41% ▲	\$
General Purpose Funding		(115,854)	(115,854)	(28,959)	(8,283)	20,676	71.40% ▲	\$
Law, Order and Public Safety		(135,613)	(135,613)	(36,782)	(10,529)	26,253	71.37% ▲	\$
Health		(18,184)	(18,184)	(4,536)	(409)	4,127	90.99% ▲	
Education and Welfare		(6,043)	(6,043)	(1,503)	0	1,503	100.00% ▲	
Housing		(56,490)	(56,490)	(14,082)	(10,256)	3,826	27.17% ▲	
Community Amenities		(224,149)	(224,149)	(56,493)	(31,828)	24,665	43.66% ▲	\$
Recreation and Culture		(274,197)	(274,197)	(71,356)	(23,677)	47,679	66.82% ▲	\$
Transport		(1,564,297)	(1,564,297)	(391,571)	(262,183)	129,388	33.04% ▲	\$
Economic Services		(962,373)	(962,373)	(240,918)	(202,499)	38,419	15.95% ▲	\$
Other Property and Services		(18,799)	(18,799)	(16,997)	(200,548)	(183,551)	(1079.91%) ▼	\$
		(3,575,271)	(3,575,271)	(923,589)	(769,292)			
Non-cash amounts excluded from operating activities	1(a)	1,184,999	1,184,999	300,030	13	(300,017)	(100.00%) ▼	
Amount attributable to operating activities		219,148	219,148	(381,571)	(448,432)	(66,861)	17.52%	
Investing Activities								
Proceeds from non-operating grants, subsidies and contributions	11	1,699,791	1,699,791	101,319	15,000	(86,319)	(85.20%) ▼	\$
Proceeds from Disposal of Assets	5	35,000	35,000	0	0	0		
Proceeds from financial assets at amortised cost - self supporting loans	7	0	0	0	0	0		
Payments for financial assets at amortised cost - self supporting loans	7	0	0	0	0	0		
Payments for inventories, property, plant and equipment and infrastructure	6	(2,371,644)	(2,371,644)	(72,244)	(115,662)	(43,418)	(60.10%) ▼	\$
Amount attributable to investing activities		(636,853)	(636,853)	29,075	(100,662)			
Financing Activities								
Proceeds from New Debentures	7	200,000	200,000	0	0	0		
Transfer from Reserves	8	54,000	54,000	0	0	0		
Payments for principal portion of lease liabilities	7	0	0	0	0	0		
Repayment of Debentures	7	(18,665)	(18,665)	0	0	0		
Proceeds from Advances		0	0	0	0	0		
Transfer to Reserves	8	(88,500)	(88,500)	0	(622)	(622)		▼
Amount attributable to financing activities		146,835	146,835	0	(622)			
Closing Funding Surplus(Deficit)	1	0	(100,020)	(181,646)	(378,866)			

KEY INFORMATION

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

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

(a) Non-cash items excluded from operating activities

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

Notes	DRAFT		YTD Budget (a)	YTD Actual (b)	
	Adopted Budget	Amended Budget			
Non-cash items excluded from operating activities					
	\$	\$	\$	\$	
Adjustments to operating activities					
Less: Profit on asset disposals	5	(2,333)	(2,333)	(582)	0
Less: Movement in liabilities associated with restricted cash		5,053	5,053	5,053	13
Less: Fair Value adjustments to financial assets at fair value through profit and loss		0	0	0	0
Less: Fair value adjustments to financial assets at amortised cost		0	0	0	0
Movement in pensioner deferred rates (non-current)		0	0	0	0
Movement in inventory (non-current)		0	0	0	0
Movement in employee benefit provisions (non-current)		0	0	0	0
Movement in lease liabilities (non-current)		0	0	0	0
Add: Loss on asset disposals	5	0	0	0	0
Add: Loss on revaluation of non current assets		0	0	0	0
Add: Depreciation on assets		1,182,279	1,182,279	295,559	0
Total non-cash items excluded from operating activities		1,184,999	1,184,999	300,030	13

(b) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation*

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

	DRAFT		Last Year Closing	Year to Date
	Adopted Budget Opening	Amended Budget Opening		
	30 June 2022	30 June 2022		
Adjustments to net current assets				
Less: Reserves - restricted cash	8	(525,967)	(534,377)	(534,998)
Add: Borrowings	7	0	0	0
Add: Provisions employee related provisions	9	0	0	0
Add: Lease liabilities	7	0	0	0
Add: Current portion of employee benefit provisions held in reserve		60,244	11,271	11,284
Total adjustments to net current assets		(465,723)	(523,105)	(523,714)

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

Current assets					
Cash and cash equivalents	3	842,309	1,045,333	1,045,333	834,728
Rates receivables	4	38,548	58,028	58,028	47,571
Receivables	4	40,690	81,705	81,705	121,380
Other current assets	5	90,435	64,202	64,202	14,095
Less: Current liabilities					
Payables	6	(104,122)	(185,291)	(185,291)	(232,864)
Borrowings	7	0	0	0	0
Contract liabilities	9	(187,247)	(282,522)	(282,522)	(552,562)
Lease liabilities	7	0	0	0	0
Provisions	9	(81,181)	(87,501)	(87,501)	(87,501)
Less: Total adjustments to net current assets	1(b)	(465,723)	(523,105)	(523,105)	(523,714)
Closing funding surplus / (deficit)		173,709	170,850	170,850	(378,866)

CURRENT AND NON-CURRENT CLASSIFICATION

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 SEPTEMBER 2022

NOTE 1

STATEMENT OF FINANCIAL ACTIVITY INFORMATION (ALTERNATE PRESENTATION)

Adjusted Net Current Assets	Note	Last Years Closing 30/06/2022	This Time Last Year 30/09/2021	Year to Date Actual 30/09/2022
		\$	\$	\$
Current Assets				
Cash Unrestricted	3	510,957	785,211	299,730
Cash Restricted - Reserves	3	534,377	526,012	534,998
Cash Restricted - Bonds & Deposits	3	0	0	0
Receivables - Rates	4	58,028	281,747	47,571
Receivables - Other	4	81,705	141,386	121,380
Other Assets Other Than Inventories	5	0	0	0
Inventories	5	64,202	67,024	14,095
		1,249,268	1,801,379	1,017,775
Less: Current Liabilities				
Payables	6	(168,670)	(199,254)	(218,394)
Contract Liabilities	9	(282,522)	(238,308)	(552,562)
Bonds & Deposits	6	(16,621)	(29,356)	(14,471)
Loan and Lease Liability	7	0	0	0
Provisions	9	(87,501)	(81,181)	(87,501)
		(555,313)	(548,098)	(872,927)
Less: Cash Reserves	8	(534,377)	(526,012)	(534,998)
Add Back: Component of Leave Liability not Required to be funded		11,271	60,249	11,284
Add Back: Loan and Lease Liability		0	0	0
Less : Loan Receivable - clubs/institutions		0	0	0
Less : Trust Transactions Within Muni		0	0	0
Net Current Funding Position		170,850	787,518	(378,866)

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)
\$0.79 M

Last Year YTD
Surplus(Deficit)
\$0.79 M

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

The material variance adopted by Council for the 2022-23 year is \$10,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Revenue from operating activities						
Operating grants, subsidies and contributions	80,521	139.50%	▲	Some grant funding has been received in advance for budget phasing. The main grant being the Shire's MRWA Direct Grant.		
Fees and charges	(34,589)	(16.08%)	▼		Various fees and charges budget phasing is in advance of actual fees and charges received.	
Other revenue	(10,032)	(94.33%)	▼		Various other revenue budget phasing is in advance of actual other revenue received.	
Expenditure from operating activities						
Employee costs	(94,476)	(34.50%)	▼		Various employee costs have been incurred in advance of budget phasing. Works on the Shire's rural roads being of note.	
Materials and contracts	(56,311)	(19.78%)	▼		Various material and contract expenses have been incurred in advance of budget phasing.	
Depreciation on non-current assets	295,559	100.00%	▲	Depreciation has not been run for 2022/23.		
Other expenditure	11,108	78.64%	▲	Various other expenditure budget phasing is in advance of actual other expenditure incurred.		
Non-cash amounts excluded from operating activities	(300,017)	(100.00%)	▼		Depreciation expense has not been run for 2022/23. This is a non-cash expense which is added back in the finance statement.	
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	(86,319)	(85.20%)	▼		LRCI program funding has been budgeted to be received ahead of actual funding being received.	
Payments for inventories, property, plant and equipment	(43,418)	(60.10%)	▼		Expenditure on the Shire's road capital program has commenced ahead of budget phasing.	

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand								
Petty Cash	Cash and cash equivalents	500		500		N/A	NIL	On hand
CRC Cash on Hand	Cash and cash equivalents	100		100		N/A	NIL	On hand
Transfer Station Cash on Hand	Cash and cash equivalents	300		300		N/A	NIL	On hand
Administration Cash on Hand	Cash and cash equivalents	200		200		N/A	NIL	On hand
At Call Deposits								
Municipal Cash at Bank	Cash and cash equivalents	298,630		298,630		Bankwest	0.00%	N/A
Reserves Fund Bank	Cash and cash equivalents	0	534,998	534,998		Bankwest	0.05%	N/A
Total		299,730	534,998	834,728	0			
Comprising								
Cash and cash equivalents		299,730	534,998	834,728	0			
		299,730	534,998	834,728	0			

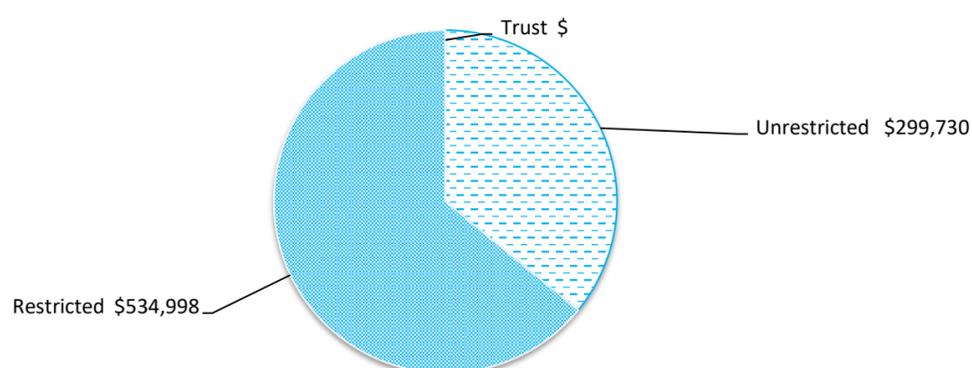
KEY INFORMATION

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

The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2022

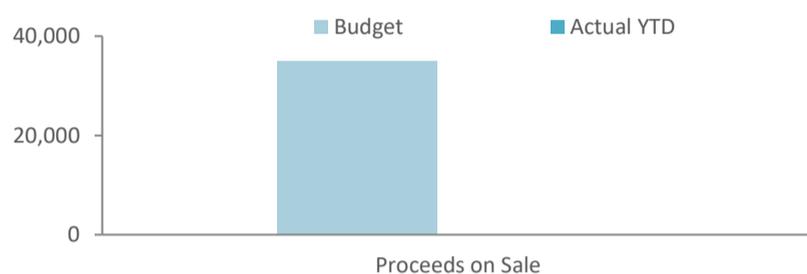
OPERATING ACTIVITIES
NOTE 4
RATE REVENUE

General rate revenue	DRAFT Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
Residential	0.13784	54	604,864	83,375	0	0	83,375	0	0	0	0
Special Use	0.15611	3	137,893	21,527	0	0	21,527	0	0	0	0
Rural Residential	0.09276	42	599,560	55,614	0	0	55,614	0	0	0	0
Industrial	0.07820	1	20,800	1,627	0	0	1,627	0	0	0	0
Unimproved value											
Rural/Mining	0.06160	133	16,220,900	999,207	0	0	999,207	0	0	0	0
Sub-Total		233	17,584,017	1,161,350	0	0	1,161,350	0	0	0	0
Minimum payment	Minimum \$										
Gross rental value											
Residential	1,204	26	49,544	31,304	0	0	31,304	0	0	0	0
Special Use	1,204	1	4,160	1,204	0	0	1,204	0	0	0	0
Rural Residential	1,204	65	421,680	78,260	0	0	78,260	0	0	0	0
Industrial	1,204	2	10,200	2,408	0	0	2,408	0	0	0	0
Unimproved value											
Rural Residential	1,204	79	9,582,000	95,116	0	0	95,116	0	0	0	0
Rural/Mining	1,204	6	165,037	7,224	0	0	7,224	0	0	0	0
Sub-total		179	10,232,621	215,516	0	0	215,516	0	0	0	0
		412	27,816,638	1,376,866	0	0	1,376,866	0	0	0	0
Discount							(49,000)				0
Amount from general rates							1,327,866				0
Rates Written Off							0				0
Ex-gratia rates	0.10224	1	35,600	3,639			3,639	0	0	0	0
Total general rates							1,331,505				0

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2021 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.

Asset Ref.	Asset description	DRAFT				YTD Actual			
		Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
	Transport								
103	2019 Holden Trailblazer 4x4 LTZ2.8L (CEO) - 0.WD	\$ 32,667	\$ 33,000	\$ 333	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
407	Hustler Ride-on Mower	0	2,000	2,000	0	0	0	0	0
		32,667	35,000	2,333	0	0	0	0	0



Capital acquisitions	DRAFT				
	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$	\$
Land held for resale - cost	200,000	200,000	0	0	0
Buildings	543,390	543,390	70,246	55,330	(14,916)
Furniture and equipment	21,000	21,000	0	0	0
Plant and equipment	127,800	127,800	1,998	0	(1,998)
Infrastructure - roads	1,479,454	1,479,454	0	60,332	60,332
Payments for Capital Acquisitions	2,371,644	2,371,644	72,244	115,662	43,418
Capital Acquisitions Funded By:					
	\$	\$	\$	\$	\$
Capital grants and contributions	1,699,791	1,699,791	101,319	15,000	(86,319)
Borrowings	200,000	200,000	0	0	0
Other (disposals & C/Fwd)	35,000	35,000	0	0	0
Cash backed reserves					
Plant replacement reserve	54,000	54,000	0	0	0
Contribution - operations	382,853	382,853	(29,075)	100,662	129,737
Capital funding total	2,371,644	2,371,644	72,244	115,662	43,418

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

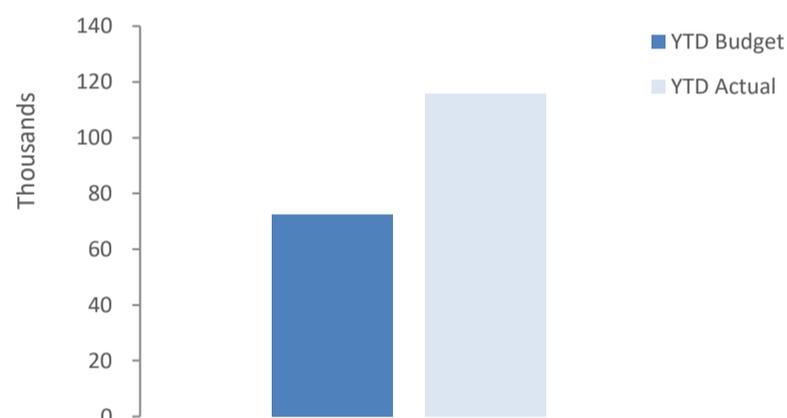
Initial recognition and measurement for assets held at cost

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

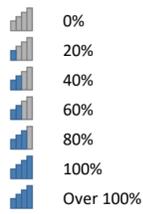
Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

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

Payments for Capital Acquisitions



Capital expenditure total
Level of completion indicators



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

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

Account Number	Job Number	Balance Sheet Category	Account/Job Description	DRAFT		YTD Budget	YTD Actual	Variance (Under)/Over
				Adopted Budget	Amended Budget			
				\$	\$	\$	\$	\$
Land Held for Resale								
Other Property & Services								
E14761		511	Land Held for Resale - Industrial Estate & Lot 801	(200,000)	(200,000)	0	0	0
Total - Other Property & Services				(200,000)	(200,000)	0	0	0
Total - Land Held for Resale				(200,000)	(200,000)	0	0	0
Buildings								
Law, Order & Public Safety								
E05109		521	LGGS - Purchase Buildings	0	0	0	(20,237)	(20,237)
E05111		521	Fire Station - New Toilet and Change Room	(121,000)	(121,000)	(30,249)	(14,963)	15,286
Total - Law, Order & Public Safety				(121,000)	(121,000)	(30,249)	(35,200)	(4,951)
Recreation And Culture								
E11383	WCC231	521	Wandering Community Centre Construction - Fire Water Tanks D'	(57,010)	(57,010)	0	0	0
E11383	WCC232	521	Wandering Community Centre Construction - Access Ramp to Ov.	(40,000)	(40,000)	(39,997)	(20,131)	19,866
E11383	WCC233	521	Wandering Community Centre Construction - New Veranda Gran	(140,000)	(140,000)	0	0	0
E11383	WCC234	521	Wandering Community Centre Upgrade - Ktichen Upgrade Grant	(185,380)	(185,380)	0	0	0
Total - Recreation And Culture				(422,390)	(422,390)	(39,997)	(20,131)	19,866
Total - Buildings				(543,390)	(543,390)	(70,246)	(55,330)	14,916
Plant & Equipment								
Law, Order & Public Safety								
E05350		525	Purchase Plant & Equipment	(8,000)	(8,000)	(1,998)	0	1,998
Total - Law, Order & Public Safety				(8,000)	(8,000)	(1,998)	0	1,998
Transport								
E12360		525	Purchase Plant & Equipment	(119,800)	(119,800)	0	0	0
Total - Transport				(119,800)	(119,800)	0	0	0
Total - Plant & Equipment				(127,800)	(127,800)	(1,998)	0	1,998
Furniture & Equipment								
Governance								
E04116		523	Purchase Furniture & Equipment	(17,000)	(17,000)	0	0	0
Total - Governance				(17,000)	(17,000)	0	0	0
Other Property & Services								
E14560		523	Purchase Furniture & Equipment	(4,000)	(4,000)	0	0	0
Total - Other Property & Services				(4,000)	(4,000)	0	0	0
Total - Furniture & Equipment				(21,000)	(21,000)	0	0	0
Infrastructure - Roads								
Transport								
E12102	RRG222	541	RRG - York Williams Rd - Gravel Resheeting - SLK 19.43 - 26.71	(152,472)	(152,472)	0	0	0
E12102	RRG224	541	RRG - Nth Wandering Rd - Failures & Reseal - SLK 8.2 - 7.53	(136,274)	(136,274)	0	(12,511)	(12,511)
E12102	RRG231	541	RRG - York Williams Road- Bitumen Sealing - SLK 19.43 to 21.01	(331,578)	(331,578)	0	(1,430)	(1,430)
E12102	RRG233	541	RRG - Kubbine Road - Gravel Resheeting - SLK 0.0 -6.16	(172,001)	(172,001)	0	0	0
E12103	R2R231	541	R2R - Ferguson Way - two coat seal 10/7mm aggregate	(144,721)	(144,721)	0	0	0
E12103	R2R232	541	R2R - Wandering Pingelly Road , Bridge 0424A over Biberkine Bro	(273,163)	(273,163)	0	(33,852)	(33,852)
E12103	R2R233	541	R2R - Bannister Road - Selection culver widening	(23,315)	(23,315)	0	0	0
E12104	BS221	541	York Williams - Carabin Rd intersection	0	0	0	(12,540)	(12,540)
E12104	BS231	541	State Black Spot - Moramocking Rd - Fuller Rd Intersection	(79,500)	(79,500)	0	0	0
E12104	BS232	541	State Black Spot - Wandering Pingelly Rd SLK 9.54 - SLK 11.90 - St	(16,430)	(16,430)	0	0	0
E12105	WSFN231	541	North Bannister Wandering - Rd SLK 9.1 -22.0 - project developm	(40,000)	(40,000)	0	0	0
E12105	WSFN232	541	Wandering Narrogin Rd SLK 2.35 - 6.15 - project development fun	(10,000)	(10,000)	0	0	0
E12105	WSFN233	541	Wandering Pingelly Rd SLK 3.90 - 19.10 - project development fur	(100,000)	(100,000)	0	0	0
Total - Transport				(1,479,454)	(1,479,454)	0	(60,332)	(60,332)
Total - Infrastructure - Roads				(1,479,454)	(1,479,454)	0	(60,332)	(60,332)
Grand Total				(2,371,644)	(2,371,644)	(72,244)	(115,662)	(43,418)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2022

FINANCING ACTIVITIES
NOTE 7
BORROWINGS

Repayments - borrowings

Particulars	Loan No.	1 July 2022	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
			Actual	DRAFT		Actual	DRAFT		Actual	DRAFT		Actual	DRAFT	
				Adopted Budget	Amended Budget		Adopted Budget	Amended Budget		Adopted Budget	Amended Budget		Adopted Budget	Amended Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Community amenities														
Industrial Estate Development	1	0	0	200,000	200,000	0	(18,665)	(18,665)	0	181,335	181,335	0	(2,970)	(2,970)
Total		0	0	200,000	200,000	0	(18,665)	(18,665)	0	181,335	181,335	0	(2,970)	(2,970)

All debenture repayments were financed by general purpose revenue.

New borrowings 2022-23

Particulars	Amount Borrowed	Amount Borrowed	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	Actual	Budget						Actual	Budget	
	\$	\$				\$	%	\$	\$	\$
Industrial Estate Development	0	200,000	WATC	Debenture	10	0	1.50	0	0	0
	0	200,000				0		0	0	0

The Shire has no unspent debenture funds as at 30th June 2021, nor is it expected to have unspent funds as at 30th June 2022.

KEY INFORMATION

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

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2022

OPERATING ACTIVITIES
NOTE 8
RESERVE ACCOUNTS

Reserve accounts	Opening Balance	DRAFT	Actual Interest Earned	DRAFT	Actual Transfers In (+)	DRAFT	Actual Transfers Out (-)	DRAFT	Actual YTD Closing Balance
		Budget Interest Earned		Budget Transfers In (+)		Budget Transfers Out (-)		Budget Closing Balance	
Reserve name	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council									
Leave reserve	11,271	53	13	5,000	0	0	0	16,324	11,284
Land & building reserve	251,084	1,174	292	0	0	0	0	252,258	251,376
Plant replacement reserve	163,235	764	190	25,000	0	(54,000)	0	134,999	163,425
Office equipment reserve	40,004	187	47	0	0	0	0	40,191	40,051
Fuel facility reserve	68,782	322	80	16,000	0	0	0	85,104	68,862
WSFN Funding reserve	0	0	0	40,000	0	0	0	40,000	0
	534,377	2,500	622	86,000	0	(54,000)	0	568,877	534,998

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2022**

**NOTE 9
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget adoption						0
			Opening Surplus(Deficit)			(100,020)	(100,020)
				0	0	(100,020)	(100,020)

13.2 Accounts for Payment September 2022

File Reference:	N/A
Location:	N/A
Applicant:	N/A
Author:	
Authorising Officer	Alan Hart – Chief Executive Officer
Date:	
Disclosure of Interest:	N/A
Attachments:	Payment Listing and Credit Card Statement – September 2022
Previous Reference:	Nil

Summary:

Council to note payments of accounts as presented.

Background:

The schedule of accounts is included as an attachment for Council information.

Comment:

If you have any questions regarding payments in the listing please contact the office prior to the Council meeting.

Consultation:

There has been no consultation.

Statutory Environment:

Section 12 of the Local Government (Financial Management) Regulations 1996 states that

- 12 (1) A list of creditors is to be compiled for each month showing –
- (a) The payee's name;
 - (b) The amount of the payment;
 - (c) Sufficient information to identify to transaction; and
 - (d) The date of the meeting of the council to which the list is to be resented.

Policy Implications:

There are no policy implications.

Financial Implications:

There are no financial implications.

Strategic Implications:

There are no strategic implications.

Sustainability Implications:

- **Environmental:** There are no known significant environmental considerations.
- **Economic:** There are no known significant economic considerations.
- **Social:** There are no known significant social considerations.

Risk Implications:

Nil.

Voting Requirements:

Simple Majority

**Shire of Wandering
Certificate of Expenditure – 30 September 2022**

This Schedule of Accounts to be passed for payment covering:

Payment Method	Cheque/EFT/DD Number	Amount
Municipal Fund:		
Electronic Funds Transfers	EFT7674 – EFT7692	102,714.54
Cheques	1001000-1001006	24,035.88
Direct Debits	DD4023.1 – DD4029.10	14,023.58
TOTAL		\$140,774

to the Municipal and Trust Accounts, totalling \$140,774 which were submitted to each member of the Council on 20 October 2022, have been checked and fully supported by vouchers and invoices which are submitted herewith, have been duly certified as to the receipt of goods and the rendition of services and as to prices, computations, and costings.

Alan Hart
Chief Executive Officer

Officer Recommendation:

That in accordance with section 13 of the Financial Management Regulations of the *Local Government Act 1995* and in accordance with delegation, payment of Municipal Fund vouchers, Licensing, Salaries and Wages and EFT Transfers, Direct Debit totalling \$140,774 (attached) be noted as approved for payment and credit card statement be noted.

Moved: _____ Seconded: _____

Shire of Wandering
List of Accounts for Payments for September 2022

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
EFT7674	01/09/2022	Samsha's Creations & Crafts	Cricut Workshop 08/09/2022		(1,140)
SCC01021	11/08/2022	Samsha's Creations & Crafts	Cricut workshop	1140.00	
EFT7675	23/09/2022	A & B Canvas Australia	Playground shade sail repairs		(249)
INV-33407	12/09/2022	A & B Canvas Australia	Repair shade sail	248.60	
EFT7676	23/09/2022	Allwest Plant Hire	Multi tyre roller hire		(4,554)
26800	31/08/2022	Allwest Plant Hire	Multi tyre roller hire	4554.00	
EFT7677	23/09/2022	Boddington Medical Centre	Medical, drug and alcohol screening		(220)
133982CATH	06/09/2022	Boddington Medical Centre	Medicals, drug and alcohol screening - T Wigham	220.00	
EFT7678	23/09/2022	Bunnings Trade	Tools and Consumables		(223)
2432/01305740	14/07/2022	Bunnings Trade	Nuts & Bolts, spanners, air fittings	223.40	
EFT7679	23/09/2022	Child Support Agency	Payroll Deductions		(259)
DEDUCTION	31/08/2022	Child Support Agency	Payroll Deductions	129.44	
DEDUCTION	14/09/2022	Child Support Agency	Payroll Deductions	129.44	
EFT7680	23/09/2022	CleverPatch	Children's craft programs supplies		(154)
456458	19/08/2022	CleverPatch	Craft items, Freight, Freight - fuel surcharge	153.68	
EFT7681	23/09/2022	DBS Fencing	Supply and install 10m x 10m compounds and gates		(14,245)
IN000018454	07/09/2022	DBS Fencing	Install 10m x 10m compounds as per quotation Q833	14245.00	
EFT7682	23/09/2022	Hersey Safety	PPE supplies		(1,137)
47629	09/09/2022	Hersey Safety	Riggers Gloves various sizes, Stinga Gloves, Duct tape, Road Marking Paint, Bag of Rags, Delivery, Black cloth tape	590.45	
47630	09/09/2022	Hersey Safety	Safety Glasses Tinted, Safety Glasses, Cutoff Discs, Heavy duty wd lube, Metal rake	546.07	
EFT7683	23/09/2022	Industrial Automation Group	Annual cloud server fee		(1,398)
SINV-14929	12/08/2022	Industrial Automation Group	Annual cloud server fee, Monthly remote access charge	1398.10	

Shire of Wandering
List of Accounts for Payments for September 2022

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
EFT7684	23/09/2022	Jozef Majko	Payroll Deductions		(1,200)
DEDUCTION	31/08/2022	Jozef Majko	Payroll Deductions	600.00	
DEDUCTION	14/09/2022	Jozef Majko	Payroll Deductions	600.00	
EFT7685	23/09/2022	LGISWA	Insurance 2022-23 Annual Renewal		(72,020)
100-148498	08/07/2022	LGISWA	Insurance 2022/23 Renewal - 1st Instalment	72019.85	
EFT7686	23/09/2022	MJ & C Cornish	Excavator hire - footpath, caravan park and LGGS		(1,888)
00000248	06/09/2022	MJ & C Cornish	Hire excavator, Hire excavator, Hire excavator	1887.60	
EFT7687	23/09/2022	Mining Ag Civil Hose and Fittings	Supply hoses, mulching head - Volvo Excavator WD.141		(1,080)
INV-0309	01/09/2022	Mining Ag Civil Hose and Fittings	Hydraulic hose fix	391.76	
INV-0312	06/09/2022	Mining Ag Civil Hose and Fittings	Replacement hoses for mulching head	688.35	
EFT7688	23/09/2022	Scavenger Fire Safety	Fire equipment testing		(1,758)
SC-5751	22/08/2022	Scavenger Fire Safety	Fire Equipment Testing-Various Sites	1757.80	
EFT7689	23/09/2022	Shire of Wandering Christmas Club	Payroll Deductions		(780)
DEDUCTION	31/08/2022	Shire of Wandering Christmas Club	Payroll Deductions	390.00	
DEDUCTION	14/09/2022	Shire of Wandering Christmas Club	Payroll Deductions	390.00	
EFT7690	23/09/2022	Shire of Wandering Staff Lotto	Payroll Deductions		(125)
DEDUCTION	31/08/2022	Shire of Wandering Staff Lotto	Payroll Deductions	60.00	
DEDUCTION	14/09/2022	Shire of Wandering Staff Lotto	Payroll Deductions	65.00	
EFT7691	23/09/2022	Wandering Lions Club	Lions Mini Cakes		(75)
150822	15/08/2022	Wandering Lions Club	mini lions cakes	75.00	
EFT7692	23/09/2022	Yahava Kaffeeworks Wholesale	Coffee		(211)
1-00014274	18/08/2022	Yahava Kaffeeworks Wholesale	coffee	189.00	
1-00014275	18/08/2022	Yahava Kaffeeworks Wholesale	freight	22.00	

Shire of Wandering
List of Accounts for Payments for September 2022

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
DD4023.1	14/09/2022	Aware Super	Payroll Deductions		(4,886)
SUPER	14/09/2022	Aware Super	Payroll Deductions	3960.41	
DEDUCTION	14/09/2022	Aware Super	Payroll Deductions	925.91	
DD4023.2	14/09/2022	ANZ OnePath Masterfund	Superannuation contributions		(311)
DEDUCTION	14/09/2022	ANZ OnePath Masterfund	Payroll Deductions	75.85	
SUPER	14/09/2022	ANZ OnePath Masterfund	Payroll Deductions	235.13	
DD4023.3	14/09/2022	Australian Super	Superannuation contributions		(618)
DEDUCTION	14/09/2022	Australian Super	Payroll Deductions	150.78	
SUPER	14/09/2022	Australian Super	Payroll Deductions	467.41	
DD4023.4	14/09/2022	MobiSuper	Superannuation contributions		(241)
DEDUCTION	14/09/2022	MobiSuper	Payroll Deductions	58.75	
SUPER	14/09/2022	MobiSuper	Payroll Deductions	182.13	
DD4023.5	14/09/2022	HostPlus Super Fund	Superannuation contributions		(245)
DEDUCTION	14/09/2022	HostPlus Super Fund	Payroll Deductions	59.79	
SUPER	14/09/2022	HostPlus Super Fund	Payroll Deductions	185.35	
DD4023.6	14/09/2022	MLC Masterkey	Superannuation contributions		(181)
DEDUCTION	14/09/2022	MLC Masterkey	Payroll Deductions	44.18	
SUPER	14/09/2022	MLC Masterkey	Payroll Deductions	136.95	
DD4023.7	14/09/2022	Macquarie Super	Superannuation contributions		(127)
SUPER	14/09/2022	Macquarie Super	Payroll Deductions	126.95	
DD4023.8	14/09/2022	CBUS	Superannuation contributions		(224)
SUPER	14/09/2022	CBUS	Payroll Deductions	223.75	
DD4023.9	14/09/2022	Prime Super	Superannuation contributions		(167)
SUPER	14/09/2022	Prime Super	Payroll Deductions	166.78	
DD4029.1	28/09/2022	Aware Super	Payroll Deductions		(4,678)
SUPER	28/09/2022	Aware Super	Payroll Deductions	3803.22	
DEDUCTION	28/09/2022	Aware Super	Payroll Deductions	875.20	

Shire of Wandering
List of Accounts for Payments for September 2022

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
DD4029.2	28/09/2022	MLC Masterkey	Payroll Deductions		(136)
SUPER	28/09/2022	MLC Masterkey	Payroll Deductions	102.71	
DEDUCTION	28/09/2022	MLC Masterkey	Payroll Deductions	33.13	
DD4029.3	28/09/2022	ANZ OnePath Masterfund	Superannuation contributions		(342)
DEDUCTION	28/09/2022	ANZ OnePath Masterfund	Payroll Deductions	83.49	
SUPER	28/09/2022	ANZ OnePath Masterfund	Payroll Deductions	258.81	
DD4029.4	28/09/2022	Australian Super	Superannuation contributions		(618)
DEDUCTION	28/09/2022	Australian Super	Payroll Deductions	150.78	
SUPER	28/09/2022	Australian Super	Payroll Deductions	467.41	
DD4029.5	28/09/2022	MobiSuper	Superannuation contributions		(247)
DEDUCTION	28/09/2022	MobiSuper	Payroll Deductions	60.13	
SUPER	28/09/2022	MobiSuper	Payroll Deductions	186.39	
DD4029.6	28/09/2022	HostPlus Super Fund	Superannuation contributions		(245)
DEDUCTION	28/09/2022	HostPlus Super Fund	Payroll Deductions	59.79	
SUPER	28/09/2022	HostPlus Super Fund	Payroll Deductions	185.35	
DD4029.7	28/09/2022	Macquarie Super	Superannuation contributions		(106)
SUPER	28/09/2022	Macquarie Super	Payroll Deductions	105.76	
DD4029.8	28/09/2022	CBUS	Superannuation contributions		(181)
SUPER	28/09/2022	CBUS	Payroll Deductions	181.13	
DD4029.9	28/09/2022	Prime Super	Superannuation contributions		(247)
SUPER	28/09/2022	Prime Super	Payroll Deductions	247.22	
DD4029.10	28/09/2022	AMP Superannuation Savings Trust	Superannuation contributions		(223)
SUPER	28/09/2022	AMP Superannuation Savings Trust	Payroll Deductions	222.94	

Shire of Wandering
List of Accounts for Payments for September 2022

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
1001000	30/09/2022	Bankwest	Credit Card		(2,655)
AUG CC 2023	31/08/2022	Bankwest	Credit Card July-August	2655.48	
1001001	30/09/2022	ClickSuper	Transaction Fee Sept 2022		(14)
DD22081099	09/09/2022	ClickSuper	Transaction Fee Sept 2022	13.53	
1001002	30/09/2022	DOT Licencing	Department of Transport Payments		(15,863)
05092022	05/09/2022	DOT Licencing	Department of Transport Payments	4972.65	
09092022	09/09/2022	DOT Licencing	Department of Transport Payments	1309.75	
16092022	16/09/2022	DOT Licencing	Department of Transport Payments	5691.70	
23092022	23/09/2022	DOT Licencing	Department of Transport Payments	896.10	
30092022	30/09/2022	DOT Licencing	Department of Transport Payments	2992.65	
1001003	30/09/2022	Pivotel	Satelite Phone Service		(60)
3413683	15/09/2022	Pivotel	Charges 15 Sept - 14 Oct 2022	60.00	
1001004	30/09/2022	Synergy	Street Lighting		(790)
2053635193	24/09/2022	Synergy	Street lighting Usage 25 Aug - 24 Sept 2022	790.03	
1001005	30/09/2022	Telstra	Telephone Account		(3,502)
05092022	05/09/2022	Telstra	Admin office, Harvest ban, Admin office, Fuel facility, CRC, Admin office, Admin office, CRC, CRC, Admin office, Consulting room, Admin iPad, Caravan Park, Supervisor, Remote Internet, Fuel Facility, Fuel Facility, Fuel Facility, CRC Internet Connection, Office Internet Connection, Phone plan, Rounding, CEO MOBILE, Administration Office, Internet - 13 Dunmall Dr	3469.75	
311	07/09/2022	Telstra	Tims Messaging, Councillors, Fire Control, Fuel facility	32.13	

Shire of Wandering
List of Accounts for Payments for September 2022

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
1001006	30/09/2022	Water Corporation	Water Use		(1,152)
150	08/09/2022	Water Corporation	14 Down St Water use 1 Sept - 31 Oct 2022	67.04	
63	08/09/2022	Water Corporation	19 Humes Wy Water use 1 Sept - 31 Oct 2022	46.08	
134	08/09/2022	Water Corporation	1 Dowsett St Water use 1 Sept - 31 Oct 2022	91.80	
121	08/09/2022	Water Corporation	Caravan Park Water Use 1 Sept - 31 Oct 2022	145.44	
128	08/09/2022	Water Corporation	Administration building Water use 1 Sept - 31 Oct 2022	16.78	
0128	08/09/2022	Water Corporation	Depot & standpipe Water use 1 Sept - 31 Oct 2022	125.87	
129	08/09/2022	Water Corporation	CRC & Public Conveniences Water use - Public Conveniences	78.32	
129	08/09/2022	Water Corporation	Community Centre Water use 1 Sept - 31 Oct 2022	265.72	
64	08/09/2022	Water Corporation	5 Dunmall Dr Water use 5 July - 7 Sept 2022	259.44	
113	08/09/2022	Water Corporation	13 Dunmall Dr Water use 1 Sept - 31 Oct 2022	55.61	
			Total		(140,774)

Credit Card Breakdown -July-August 2022			
Date	Supplier	Description	Amount
15/07/2022	LG	Professional Membership 22/23	\$ 531.00
15/07/2022		Professional Membership 22/23	\$ 779.00
16/07/2022	Coles	Council refreshments	\$ 60.51
16/07/2022	IGA	Council refreshments	\$ 14.25
16/07/2022	Dan Murphey's	Council refreshments	\$ 99.85
20/07/2022	Smart Vision	Reception Desk for CRC	\$ 300.00
23/07/2022	Altronics	Computer Cables	\$ 281.30
25/07/2022	Coles	Council refreshments	\$ 117.43
07/08/2022	Adobe	Monthly Licencing Fee-Adobe Pro	\$ 349.89
15/08/2022	Wandering LPO	Postage	\$ 38.70
15/08/2022	Coles	Council refreshments	\$ 82.95
	Bankwest	Bank Fee	\$ 0.60
		TOTAL	\$ 2,655.48

13.3 2022/23 Annual Budget

File Reference:	14.145.14512
Location:	N/A
Applicant:	N/A
Author:	Alan Hart, Chief Executive Officer
Authorising Officer	
Date:	14 October 2022
Disclosure of Interest:	N/A
Attachments:	2022/23 Draft Budget
Previous Reference:	N/A

Summary:

For Council to consider and adopt the Annual Budget for the 2022/2023 financial year.

Background:

The 2022/2023 Annual Budget has been prepared based on the principles contained within the Strategic Community Plan and the Long-Term Financial Plan.

Comment:

Nothing further.

Consultation:

Council workshops held during the year.

Statutory Environment:

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Waste Avoidance and Resource Recovery Act 2007 S66

Local Government (COVID-19 Response) Order 2020

Policy Implications:

The Budget is based on the broad principals contained within the Strategic Community Plan, Corporate Business Plan and Long-Term Financial Plan.

Financial Implications:

The budget implications are outlined in the Budget Document.

Strategic Implications:

PROVIDE STRONG LEADERSHIP

Our Goals	Our Strategies
We plan for the future and are strategically focused	<p>Ensure accountable, ethical and best practice governance.</p> <p>Develop and maintain our Strategic Plan, Corporate Business Plan, Asset Management Plan, Workforce Plan and Long-Term Financial Plan</p> <p>Service Level Plans detail operational roles, responsibilities and resources</p> <p>Engage with local, regional, state and federal stakeholders to grow mutually beneficial relationships</p>

Sustainability Implications:

- **Environmental:** There are no known significant environmental considerations.
- **Economic:** There are no known significant economic considerations.
- **Social:** There are no known significant social considerations.

Risk Implications:

Nil.

Voting Requirements:

Absolute Majority

Officer Recommendation:

That Council, **ADOPT** the 2022/2023 Statutory Budget (as Attached) inclusive of the following:

1. Rates

The following cents in the dollar and minimum rates apply for the 2022/2023 financial year:

Differential Rate Category	Cents in the Dollar	Minimum Rate
GRV- Special Use	15.6112	\$1,204
GRV- Residential	13.7841	\$1,204
GRV-Rural Residential	9.2758	\$1,204
GRV-Rural Residential Vacant	9.2759	\$1,204
GRV-Industrial	7.82	\$1,204
GRV-Industrial Vacant	7.83	\$1,204
UV – Rural / Mining	0.616	\$1,204

2. Rubbish and Recycling Charges

In accordance with Section 67 of the *Waste Avoidance and Resources Recovery Act 2007* (as amended) an annual rubbish and recycling charge is imposed:

Domestic/Commercial (includes recycling)

Once per week single bin pickup and once per fortnight recycling bin pickup = \$504.00 per annum

3. Due dates for Rates and Instalment Plans

The following payment options are prescribed;

Option 1- One Payment (with early payment discount) due by:

21 days from the issue of the rates notice 16/11/22

Option 2- One Payment (without early payment discount) due by:

35 days from the issue of the rates notice 30/11/22

Option 3- Two (2) instalments due on 30/11/2022

29/01/2023

Option 4-Four (4) instalments due on 30/11/2022

29/01/2023

30/03/2023

29/05/2023

An administration fee of \$10.00 per instalment applies. Instalment interest of 5.5% also applies. If an instalment option has been elected, penalty interest of 7% will apply from the due date of the instalment until the date the instalment is paid in full

4. Alternative Methods of Payment

Ratepayers may elect to pay rates and charges by instalments other than those prescribed. Such an agreement will be subject to a \$20.00 administration fee. Outstanding rates will be subject to penalty interest.

5. Discount and concessions:

A five (5%) percent discount will be granted on general rates only, if they are paid in full, including all arrears, rubbish charges & ESL Levy within 21 days from the issue of the rates notice.

6. Interest on Outstanding Rates and Other Services

Penalty Interest of seven (7%) percent per annum, calculated daily by simple interest, will accrue on all rates that remain unpaid after they are due and payable.

7. New Reserve Account:

In accordance with Section 6.11 of the *Local Government Act 1995* (as amended) and *Local Government (Financial Management) Regulations 1996* (as amended) Council resolves to create a new reserve account titled 'WSFN Funding Reserve'. This reserve account has been created with the purpose of "To assist in financing Council's contribution to the Western Secondary Freight Network Works Program."

8. Reserves Budget

Council Adopts the 2022- 2023 Reserves Budget, as presented and incorporated into the 2022/2023 Annual Budget

9. Borrowings

In accordance with Section 6.20(1) of the *Local Government Act 1995* (As amended) Council proposes to borrow up to \$200,000 for the purpose of land development in the Wandering Industrial Estate

Moved: _____

Seconded: _____

SHIRE OF WANDERING
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

Wandering is a community of responsible, resilient and adaptable residents thriving in our scenic, economically diverse environment.

SHIRE OF WANDERING
STATEMENT OF COMPREHENSIVE INCOME BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
Revenue				
Rates	2(a)	1,331,358	1,356,813	1,353,254
Operating grants, subsidies and contributions	10	396,300	967,069	797,010
Fees and charges	13	823,490	779,274	734,530
Interest earnings	11(a)	13,200	8,045	12,700
Other revenue	11(a)	42,739	91,420	35,810
		2,607,087	3,202,621	2,933,304
Expenses				
Employee costs		(1,095,977)	(1,187,413)	(1,229,545)
Materials and contracts		(1,120,211)	(1,185,967)	(975,640)
Utility charges		(31,700)	(42,416)	(50,120)
Depreciation on non-current assets	6	(1,182,279)	(1,147,783)	(1,123,080)
Interest expenses	11(c)	(2,970)	0	(2,970)
Insurance expenses		(100,634)	(80,661)	(84,120)
Other expenditure		(41,500)	(46,686)	(37,400)
		(3,575,271)	(3,690,926)	(3,502,875)
		(968,184)	(488,305)	(569,571)
Non-operating grants, subsidies and contributions	10	1,699,791	1,247,945	957,245
Profit on asset disposals	5(b)	2,333	9,598	14,700
Loss on asset disposals	5(b)	0	(4,315)	0
		1,702,124	1,253,228	971,945
Net result for the period		733,940	764,923	402,374
Total comprehensive income for the period		733,940	764,923	402,374

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

SHIRE OF WANDERING
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,343,358	1,335,629	1,208,054
Operating grants, subsidies and contributions		451,300	923,366	609,763
Fees and charges		823,490	779,274	734,530
Interest received		13,200	8,045	12,700
Goods and services tax received		239,984	239,984	97,564
Other revenue		42,739	91,420	35,810
		2,914,071	3,377,718	2,698,421
Payments				
Employee costs		(1,095,977)	(1,173,255)	(1,243,545)
Materials and contracts		(1,052,706)	(1,242,303)	(930,640)
Utility charges		(31,700)	(42,416)	(50,120)
Interest expenses		(2,970)	0	(2,970)
Insurance paid		(100,634)	(80,661)	(84,120)
Goods and services tax paid		(239,984)	(239,984)	(97,564)
Other expenditure		(41,500)	(46,686)	(37,400)
		(2,565,471)	(2,825,305)	(2,446,359)
Net cash provided by (used in) operating activities	4	348,600	552,413	252,062
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for development of land held for resale	5(a)	(200,000)	(10,884)	(200,000)
Payments for purchase of property, plant & equipment	5(a)	(692,190)	(541,099)	(460,090)
Payments for construction of infrastructure	5(a)	(1,479,454)	(1,008,217)	(1,044,570)
Non-operating grants, subsidies and contributions		1,699,791	1,276,520	957,245
Proceeds from sale of property, plant and equipment	5(b)	35,000	80,687	124,000
Net cash provided by (used in) investing activities		(636,853)	(202,993)	(623,415)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(18,665)	0	(18,665)
Proceeds from new borrowings	7(a)	200,000	0	200,000
Net cash provided by (used in) financing activities		181,335	0	181,335
Net increase (decrease) in cash held		(106,918)	349,420	(190,018)
Cash at beginning of year		1,045,312	841,092	842,309
Cash and cash equivalents at the end of the year	4	938,394	1,190,512	652,291

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

**SHIRE OF WANDERING
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023**

		2022/23	2021/22	2021/22
	NOTE	Budget	Actual	Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	3	270,870	15,352	173,709
		270,870	15,352	173,709
Revenue from operating activities (excluding rates)				
Specified area and ex gratia rates	2(a)(ii)	3,639	3,278	3,200
Operating grants, subsidies and contributions	10	396,300	967,069	797,010
Fees and charges	13	823,490	779,274	734,530
Interest earnings	11(a)	13,200	8,045	12,700
Other revenue	11(a)	42,739	91,420	35,810
Profit on asset disposals	5(b)	2,333	9,598	14,700
		1,281,701	1,858,684	1,597,950
Expenditure from operating activities				
Employee costs		(1,095,977)	(1,187,413)	(1,229,545)
Materials and contracts		(1,120,211)	(1,185,967)	(975,640)
Utility charges		(31,700)	(42,416)	(50,120)
Depreciation on non-current assets	6	(1,182,279)	(1,147,783)	(1,123,080)
Interest expenses	11(c)	(2,970)	0	(2,970)
Insurance expenses		(100,634)	(80,661)	(84,120)
Other expenditure		(41,500)	(46,686)	(37,400)
Loss on asset disposals	5(b)	0	(4,315)	0
		(3,575,271)	(3,695,241)	(3,502,875)
Non-cash amounts excluded from operating activities	3(b)	1,184,999	1,123,696	1,094,380
Amount attributable to operating activities		(837,701)	(697,509)	(636,836)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	10	1,699,791	1,247,945	957,245
Payments for land held for resale	5(a)	(200,000)	(10,884)	(200,000)
Payments for property, plant and equipment	5(a)	(692,190)	(541,099)	(460,090)
Payments for construction of infrastructure	5(a)	(1,479,454)	(1,008,217)	(1,044,570)
Proceeds from disposal of assets	5(b)	35,000	80,687	124,000
Amount attributable to investing activities		(636,853)	(231,568)	(623,415)
Amount attributable to investing activities		(636,853)	(231,568)	(623,415)
FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(18,665)	0	(18,665)
Proceeds from new borrowings	7(b)	200,000	0	200,000
Transfers to cash backed reserves (restricted assets)	8(a)	(88,500)	(174,208)	(173,988)
Transfers from cash backed reserves (restricted assets)	8(a)	54,000	165,820	48,050
Amount attributable to financing activities		146,835	(8,388)	55,397
Budgeted deficiency before general rates		(1,327,719)	(937,465)	(1,204,854)
Estimated amount to be raised from general rates	2(a)	1,327,719	1,353,535	1,350,054
Net current assets at end of financial year - surplus/(deficit)	3	0	416,070	145,200

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

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SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

1 (a) BASIS OF PREPARATION

The annual budget has 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. 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 to measure any vested improvements at zero cost.

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

The local government reporting entity

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

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 financial statements. A separate statement of those monies appears at Note 12 to the annual budget.

2021/22 actual balances

Balances shown in this budget as 2021/22 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- *AASB 2020-3 Amendments to Australian Accounting Standards* - Annual Improvements 2018-2020 and Other Amendments
- *AASB 2020-6 Amendments to Australian Accounting Standards* - Classification of Liabilities as Current or Non-current - Deferral of Effective Date

It is not expected these standards will have an impact on the annual budget.

New accounting standards for application in future years

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

- *AASB 2021-2 Amendments to Australian Accounting Standards* - Disclosure of Accounting Policies or Definition of Accounting Estimates
- *AASB 2021-6 Amendments to Australian Accounting Standards* - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards

It is not expected these standards will have an impact on the annual budget.

Judgements, estimates and assumptions

The preparation of the annual budget 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

Rounding off figures

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

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

1 (b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

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.

Excludes 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.

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.

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.

FEES AND CHARGES

Revenue (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.

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, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

EXPENSES

EMPLOYEE COSTS

All costs associated 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 includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation 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.

1 (c) KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

OBJECTIVE	ACTIVITIES
Governance To provide a decision making process for the efficient allocation of scarce resources.	Members expenses and other costs of the shire that relate to the tasks of assisting Councillors and the public on matters which do not concern specific Council services.
General purpose funding To collect revenue to allow for the provision of services.	Collection of rates revenue, financial assistance grants for general purpose and interest revenue.
Law, order, public safety Supervision by various by-laws, fire prevention and animal control.	Fire prevention Animal control Other
Health To provide services for community and environmental health.	Health inspection and advisory services, analytical services, pest and weed control, and assistance to provide health initiatives.
Education and welfare To support services relating to youth, elderly and the disadvantaged.	Support school activities, aged care initiatives and disability inclusion plan.
Housing Provision of shire housing and privately rented accommodation.	Management and maintenance for shire housing privately rented while not required by staff and provision of rental accommodation to the WA Housing Authority for teachers accommodation.
Community amenities To provide amenities required by the community.	Rubbish collection services and operation of waste transfer station. Maintenance of cemeteries and public conveniences. Administration of town planning activities.
Recreation and culture To establish and maintain infrastructure and resources to meet the recreational and cultural needs of the community.	Maintenance of halls, playgrounds, recreation grounds and reserves. Operation of library and maintenance of heritage and history inventory.
Transport To provide safe and effective transport services to the community.	Construction and maintenance of streets, roads, bridges, signage and footpaths. Cleaning and lighting of town streets. Depot maintenance.
Economic services To help promote Wandering and its economic wellbeing.	Tourism and area promotion including operation of caravan park. Implementation of building control and provision of a fuel facility, postal agency and Community Resource Centre.
Other property and services To monitor and control operating accounts.	Provisions of private work operations, plant repairs, operation costs and all administration costs.

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2022/23 Budgeted rate revenue	2022/23 Budgeted interim rates	2022/23 Budgeted back rates	2022/23 Budgeted total revenue	2021/22 Actual total revenue	2021/22 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) Differential general rates										
GRV Residential	Gross rental valuations	0.137841	54	604,864	83,375	0	0	83,375	74,583	74,583
GRV Special Use	Gross rental valuations	0.156112	3	137,893	21,527	0	0	21,527	22,398	22,398
GRV Rural Residential	Gross rental valuations	0.092758	42	585,000	54,263	0	0	54,263	0	0
GRV Rural Residential-Vacant	Gross rental valuations	0.092759	0	0	0	0	0	0	0	0
GRV Industrial	Gross rental valuations	0.078200	1	20,800	1,627	0	0	1,627	0	0
GRV Industrial-Vacant	Gross rental valuations	0.078300	0	0	0	0	0	0	0	0
UV Rural Residential	Unimproved valuations	0.000000	0	0	0	0	0	0	64,956	61,820
UV Rural/Mining	Unimproved valuations	0.061600	133	16,220,900	999,207	0	0	999,207	918,912	918,798
Non Rateable	Non Rateable	0.000000	0	0	0	0	0	0	(975)	0
Sub-Total			233	17,569,457	1,159,999	0	0	1,159,999	1,079,874	1,077,599
Minimum payment										
		\$								
GRV Residential	Gross rental valuations	1,204	26	49,544	31,304	0	0	31,304	29,700	29,700
GRV Special Use	Gross rental valuations	1,204	1	4,160	1,204	0	0	1,204	1,100	1,100
GRV Rural Residential	Gross rental valuations	1,204	41	338,380	49,364	0	0	49,364	56,100	56,100
GRV Rural Residential-Vacant	Gross rental valuations	1,204	23	78,300	27,692	0	0	27,692	56,100	56,100
GRV Industrial	Gross rental valuations	1,204	1	10,200	1,204	0	0	1,204	89,100	89,100
GRV Industrial-Vacant	Gross rental valuations	1,204	3	10,200	3,612	0	0	3,612	89,100	89,100
UV Rural/Mining	Unimproved valuations	1,204	85	9,582,000	102,340	0	0	102,340	0	0
Sub-Total			180	10,072,784	216,720	0	0	216,720	321,200	321,200
			413	27,642,241	1,376,719	0	0	1,376,719	1,401,074	1,398,799
Discounts on general rates (Refer note 2(g))								(49,000)	(47,539)	(48,745)
Total amount raised from general rates								1,327,719	1,353,535	1,350,054
Ex-gratia rates										
CBH Receptal Bin	Tonnage	0.10224	1	35,600	3,639	0	0	3,639	3,327	3,200
Total ex-gratia rates				35,600	3,639	0	0	3,639	3,327	3,200
Rate write-offs								0	(49)	0
Total specified area and ex gratia rates								3,639	3,278	3,200
Total rates								1,331,358	1,356,813	1,353,254

The Shire did not raise specified area rates for the year ended 30th June 2023.

All land (other than exempt land) in the Shire of Wandering is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Wandering.

The general rates detailed for the 2022/23 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

2. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

The following instalment options are available to ratepayers for the payment of rates and service charges.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment- with Discount	16/11/2022	0	0.0%	7.0%
Option two				
Single full payment- No Discount	30/11/2022	0	0.0%	7.0%
Option three				
First instalment	30/11/2022	0	0.0%	7.0%
Second instalment	30/01/2023	10	5.5%	7.0%
Option four				
First instalment	30/11/2022	0	0.0%	7.0%
Second instalment	30/01/2023	10	5.5%	7.0%
Third instalment	31/03/2023	10	5.5%	7.0%
Fourth instalment	30/05/2023	10	5.5%	7.0%

	2022/23 Budget revenue	2021/22 Actual revenue	2021/22 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	1,700	790	1,700
Instalment plan interest earned	3,000	2,844	2,500
Unpaid rates and service charge interest earned	6,500	4,981	6,500
	11,200	8,615	10,700

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

Differential general rate

Description	Characteristics	Objects	Reasons
GRV - Residential	Properties valued on a GRV basis with a predominate residential use.	This is considered by Council to be the base rate by which all other GRV land is assessed.	The rate for this category is to reflect the level of rating required to raise the necessary revenue to operate efficiently and provide the diverse range of services and programs associated with infrastructure/facilities required for residential areas. These programs include, but not limited to, road maintenance, development of footpath network, and building maintenance.
GRV-Rural Residential	Consists of properties outside the town-site with a minimal rural activity taking place and are predominately residential.	This objective of this category is to raise additional revenue to fund cost impacts to the Shire from this type of development.	This category is rated lower to reflect the lower infrastructure/facilities maintenance required for rural residential areas. These programs include, but not limited to, road maintenance, drainage networks, road safety, ranger services, bushfire control, waste transfer services, and health, building and planning services.
GRV-Rural Residential Vacant	Consists of properties outside the town-site with a minimal rural activity taking place and are predominately residential.	This objective of this category is to raise additional revenue to fund cost impacts to the Shire from this type of development.	This category is rated lower to reflect the lower infrastructure/facilities maintenance required for rural residential areas. These programs include, but not limited to, road maintenance, drainage networks, road safety, ranger services, bushfire control, waste transfer services, and health, building and planning services.
GRV-Special Use	Properties valued on a GRV basis used for purpose other than residential	The objective is to raise additional revenue to contribute toward higher costs associated with commercial activity.	The rate reflects the additional costs associated with increased maintenance and renewal of assets and infrastructure required to service these properties. The higher rate also reflects the additional cost of environmental health, building and planning services.
GRV-Industrial	Consists of properties inside the town-site undertaking industrial activities	The objective is to raise additional revenue to contribute toward costs associated with industrial activity.	This category is rated higher to reflect the higher infrastructure/facilities maintenance required for industrial areas. These programs include, but not limited to, road maintenance, drainage networks, road safety, ranger services, bushfire control, waste transfer services, and health, building and planning services.

SHIRE OF WANDERING

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2023

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

Differential general rate

GRV-Industrial Vacant	Consists of properties inside the town-site undertaking industrial activities	The objective is to raise additional revenue to contribute toward costs associated with industrial activity.	This category is rated higher to reflect the higher infrastructure/facilities maintenance required for industrial areas. These programs include, but not limited to, road maintenance, drainage networks, road safety, ranger services, bushfire control, waste transfer services, and health, building and planning services.
UV-Rural/Mining	Consists of properties with a predominant rural land use, and all mining leases, exploration/prospecting licenses and all licences as defined under the Mining Act 1978. Rural is predominately agricultural purposes.	Is the lowest of the Shire's UV differentials which serves as a benchmark differential rate by which all other UV rated properties are assessed.	The rate for this category reflects the level of rating required to operate efficiently and provide the diverse range of services and programs and associated infrastructure/facilities required for rural areas. These programs include, but are not limited to, road maintenance, drainage networks, road safety, tree pruning and replacement of road plant.

(d) Differential Minimum Payment

The Shire imposes a uniform general minimum for all rate categories. It is also recognition that every property receives some minimum level of benefit of works and services provided.

SHIRE OF WANDERING
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2023

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30th June 2023.

(f) Service Charges

The Shire did not raise service charges for the year ended 30th June 2023.

(g) Early payment discounts

Rate, fee or charge to which discount is granted	Note	Discount %	Discount (\$)	2022/23 Budget	2021/22 Actual	2021/22 Budget	Circumstances in which discount is granted
Rates	2 (a)	5.0%	0	\$ 49,000	\$ 47,539	\$ 48,745	Payment of full rates owing including arrears and all other charges, received on or before 35 days after the date of service on the rate notice.
				49,000	47,539	48,745	

(h) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2023.

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

3. NET CURRENT ASSETS

	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
Note	\$	\$	\$
(a) Composition of estimated net current assets			
Current assets			
Cash and cash equivalents - unrestricted	4	115,036	256,454
Cash and cash equivalents - restricted	4	823,358	788,858
Receivables		74,020	141,020
Other assets		5	5
Inventories		268,598	71,103
		1,281,017	1,257,440
Less: current liabilities			
Trade and other payables		(208,812)	(143,812)
Contract liabilities		(19,949)	(19,949)
Unspent non-operating grants, subsidies and contributions liability		(234,554)	(234,554)
Long term borrowings	7	18,665	0
Employee provisions		(65,168)	(65,168)
		(509,818)	(463,483)
Net current assets		771,199	793,957
Less: Total adjustments to net current assets	3.(c)	(771,199)	(624,326)
Net current assets used in the Rate Setting Statement		0	270,870

3. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(b) 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 *Financial Management Regulation 32*.

		2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
	Note	\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	5(b)	(2,333)	(9,598)	(14,700)
Add: Loss on disposal of assets	5(b)	0	4,315	0
Add: Depreciation on assets	6	1,182,279	1,147,783	1,123,080
Movement in non-current employee provisions		0	30,171	0
Movement in current employee provisions associated with restricted cash		5,053	(48,975)	(14,000)
Non cash amounts excluded from operating activities		1,184,999	1,123,696	1,094,380
Adjustments to net current assets				
Less: Cash - restricted reserves	8	(568,855)	(534,355)	(651,905)
- Land held for resale		(200,000)	0	(200,000)
- Current portion of borrowings	7(a)	(18,665)	0	181,335
- Current portion of employee benefit provisions held in reserve		16,321	11,268	46,244
Total adjustments to net current assets		(771,199)	(523,087)	(624,326)

3 (d) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire'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.

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 of Wandering becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

The Shire of Wandering contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Wandering contributes are defined contribution plans.

LAND HELD FOR RESALE

Land held for development and sale 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. Finance 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 on to the buyer at this point.

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.

TRADE AND OTHER RECEIVABLES

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

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

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

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire 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.

PROVISIONS

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

EMPLOYEE BENEFITS

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

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

4. RECONCILIATION OF CASH

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	Note	2022/23 Budget	2021/22 Actual	2021/22 Budget
Cash at bank and on hand		\$ 938,394	\$ 1,045,312	\$ 652,291
Total cash and cash equivalents		938,394	1,045,312	652,291
Held as				
- Unrestricted cash and cash equivalents	3(a)	115,036	256,454	386
- Restricted cash and cash equivalents	3(a)	823,358	788,858	651,905
		938,394	1,045,312	652,291
Restrictions				
The following classes of 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		823,358	788,858	651,905
		823,358	788,858	651,905
The restricted assets are a result of the following specific purposes to which the assets may be used:				
Financially backed reserves	8	568,855	534,355	651,905
Contract liabilities		19,949	19,949	0
Unspent non-operating grants, subsidies and contribution liabilities		234,554	234,554	0
		823,358	788,858	651,905
Reconciliation of net cash provided by operating activities to net result				
Net result		733,940	619,723	257,174
Depreciation	6	1,182,279	1,147,783	1,123,080
(Profit)/loss on sale of asset	5(b)	(2,333)	(5,283)	(14,700)
(Increase)/decrease in receivables		67,000	(73,376)	0
(Increase)/decrease in inventories		2,505	3,167	20,000
(Increase)/decrease in other assets		0	(5)	0
Increase/(decrease) in payables		65,000	(59,498)	25,000
Increase/(decrease) in contract liabilities		0	8,489	(187,247)
Increase/(decrease) in unspent non-operating grants		0	28,575	0
Increase/(decrease) in employee provisions		0	14,158	(14,000)
Non-operating grants, subsidies and contributions		(1,699,791)	(1,276,520)	(957,245)
Net cash from operating activities		348,600	407,213	252,062

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

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.

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

5. FIXED ASSETS

(a) Acquisition of Assets

The following assets are budgeted to be acquired during the year.

Reporting program

Asset class	Governance	Law, order, public safety	Recreation and culture	Transport	Other property and services	2022/23 Budget total	2021/22 Actual total	2021/22 Budget total
	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>								
Buildings - specialised	0	121,000	422,390	0	0	543,390	330,792	132,940
Furniture and equipment	17,000	0	0	0	4,000	21,000	10,548	14,500
Plant and equipment	0	8,000	0	119,800	0	127,800	199,759	312,650
	17,000	129,000	422,390	119,800	4,000	692,190	541,099	460,090
<i>Infrastructure</i>								
Infrastructure - roads	0	0	0	1,479,454	0	1,479,454	1,008,217	1,044,570
	0	0	0	1,479,454	0	1,479,454	1,008,217	1,044,570
<i>Land Held for Resale</i>								
Land held for resale	0	0	0	0	200,000	200,000	10,884	200,000
Total acquisitions	17,000	129,000	422,390	1,599,254	204,000	2,371,644	1,560,200	1,704,660

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document as follows:

- Statement of Estimated Capital Expenditure and Sources of Funds For The Period 1 July 2022 To 30 June 2023

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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.

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

5. FIXED ASSETS

(b) Disposals of Assets

The following assets are budgeted to be disposed of during the year.

	2022/23 Budget Net Book Value	2022/23 Budget Sale Proceeds	2022/23 Budget Profit	2022/23 Budget Loss	2021/22 Actual Net Book Value	2021/22 Actual Sale Proceeds	2021/22 Actual Profit	2021/22 Actual Loss	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss
By Program	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Transport	32,667	35,000	2,333	0	75,404	80,687	9,598	(4,315)	109,300	124,000	14,700	0
	32,667	35,000	2,333	0	75,404	80,687	9,598	(4,315)	109,300	124,000	14,700	0
By Class												
<u>Property, Plant and Equipment</u>												
Plant and equipment	32,667	35,000	2,333	0	75,404	80,687	9,598	(4,315)	109,300	124,000	14,700	0
	32,667	35,000	2,333	0	75,404	80,687	9,598	(4,315)	109,300	124,000	14,700	0

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document as follows:

- Plant replacement program

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

6. ASSET DEPRECIATION

By Program

Law, order, public safety
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

By Class

Buildings - non-specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - recreation
Infrastructure - other

2022/23	2021/22	2021/22
Budget	Actual	Budget
\$	\$	\$
49,482	49,196	52,680
26,785	26,471	23,630
12,073	12,079	10,990
50,886	49,471	47,640
814,152	784,890	818,240
28,177	27,975	22,020
200,724	197,701	147,880
1,182,279	1,147,783	1,123,080
80,309.0	77,966	62,870
11,346.0	11,015	25,160
228,850.0	222,173	164,490
795,639.0	772,424	800,000
11,109.0	10,785	10,980
30,634.0	29,740	34,800
24,392.0	23,680	24,780
1,182,279	1,147,783	1,123,080

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

The depreciable amount of all fixed assets including buildings but excluding freehold land, 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.

Major depreciation periods used for each class of depreciable asset are:

ASSET CLASS	USEFUL LIFE
Buildings	40 to 50 years
Plant and equipment	3 to 10 years
Sealed roads and streets pavement seal	50 years
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads formation pavement	not depreciated 50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping and drainage systems	75 years
Recreation assets	4 to 50 years
Other assets	4 to 50 years
Bridges	4 to 50 years

AMORTISATION

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

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

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

7. INFORMATION ON BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Loan Number	Institution	Interest Rate	Budget	2022/23	2022/23	Budget	2022/23	Actual	2021/22	2021/22	Actual	2021/22	Budget	2021/22	2021/22	Budget	2021/22
				Principal	Budget	Budget	Principal	Principal		Actual	Actual	Actual	Actual		Principal	Budget	Budget	Budget
				1 July 2022	New Loans	Principal Repayments	Principal outstanding 30 June 2023	Interest Repayments	Principal 1 July 2021	New Loans	Principal Repayments	Principal outstanding 30 June 2022	Interest Repayments	Principal 1 July 2021	New Loans	Principal Repayments	Principal outstanding 30 June 2022	Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Community amenities																		
Industrial Estate Development		WATC	1.5%	0	200,000	(18,665)	181,335	(2,970)	0	0	0	0	0	0	200,000	(18,665)	181,335	(2,970)
				0	200,000	(18,665)	181,335	(2,970)	0	0	0	0	0	0	200,000	(18,665)	181,335	(2,970)

All borrowing repayments will be financed by general purpose revenue.

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

7. INFORMATION ON BORROWINGS

(b) New borrowings - 2022/23

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Industrial Estate	Treasury	Debenture	10	1.5%	\$ 200,000	\$ 0	\$ 200,000	\$ 0
					200,000	0	200,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2022 nor is it expected to have unspent borrowing funds as at 30th June 2023.

(d) Credit Facilities

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	0	0	0
Credit card limit	5,000	5,000	5,000
Total amount of credit unused	5,000	5,000	5,000
Loan facilities			
Loan facilities in use at balance date	181,335	0	181,335

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.

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

8. FINANCIALLY BACKED RESERVES

(a) Financially Backed Reserves - Movement

	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance	2021/22 Actual Opening Balance	2021/22 Actual Transfer to	2021/22 Actual Transfer (from)	2021/22 Actual Closing Balance	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	11,269	5,053	0	16,322	60,244	25	(49,000)	11,269	60,244	0	(14,000)	46,244
(b) Land & building reserve	251,074	1,174	0	252,248	231,859	128,535	(109,320)	251,074	231,859	128,438	(26,550)	333,747
(c) Plant replacement reserve	163,230	25,764	(54,000)	134,994	133,449	29,781	0	163,230	133,449	29,725	0	163,174
(d) Office equipment reserve	40,002	187	0	40,189	47,482	20	(7,500)	40,002	20,482	0	(7,500)	12,982
(e) Fuel facility reserve	68,780	16,322	0	85,102	52,933	15,847	0	68,780	79,933	15,825	0	95,758
(f) WSNF funding reserve	0	40,000	0	40,000	0	0	0	0	0	0	0	0
	534,355	88,500	(54,000)	568,855	525,967	174,208	(165,820)	534,355	525,967	173,988	(48,050)	651,905
	534,355	88,500	(54,000)	568,855	525,967	174,208	(165,820)	534,355	525,967	173,988	(48,050)	651,905

(b) Financially Backed Reserves - Purposes

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Ongoing	For the payment of long service leave
(b) Land & building reserve	2023/2024	For the replacement of office equipment
(c) Plant replacement reserve	Ongoing	For the purchase of land and buildings, and major repairs/upgrading of existing buildings
(d) Office equipment reserve	Ongoing	For the purchase and replacement of plant and equipment
(e) Fuel facility reserve	2027/2028	For the renewal or replacement of fuel facility equipment
(f) WSNF funding reserve	2023/2024	To assist in financing Councils contribution to Western Secondary Freight Network Works Program

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

9. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

10. PROGRAM INFORMATION

Income and expenses	2022/23 Budget	2021/22 Actual	2021/22 Budget
Income excluding grants, subsidies and contributions			
	\$	\$	\$
Governance	3,500	0	3,500
General purpose funding	1,352,404	1,222,248	1,227,954
Law, order, public safety	6,750	2,789	2,750
Health	4,500	2,886	3,500
Housing	47,900	38,306	46,800
Community amenities	57,500	51,129	51,680
Recreation and culture	2,520	37,486	1,720
Transport	3,833	10,999	15,200
Economic services	681,520	662,601	610,940
Other property and services	52,693	71,506	41,750
	2,213,120	2,099,950	2,005,794
Operating grants, subsidies and contributions			
General purpose funding	160,000	751,902	581,590
Law, order, public safety	39,500	34,157	41,540
Recreation and culture	100	0	100
Transport	61,500	61,230	57,000
Economic services	135,200	114,505	112,780
Other property and services	0	5,275	4,000
	396,300	967,069	797,010
Non-operating grants, subsidies and contributions			
General purpose funding	0	3,991	0
Law, order, public safety	121,000	95,803	0
Recreation and culture	405,287	0	0
Transport	1,173,504	884,816	824,305
Economic services	0	263,335	132,940
	1,699,791	1,247,945	957,245
Total Income	4,309,211	4,314,964	3,760,049
Expenses			
Governance	(199,272)	(118,334)	(192,390)
General purpose funding	(115,854)	(128,951)	(86,000)
Law, order, public safety	(135,613)	(130,654)	(137,340)
Health	(18,184)	(7,686)	(11,030)
Education and welfare	(6,043)	(4,372)	(1,340)
Housing	(56,490)	(56,406)	(28,940)
Community amenities	(224,149)	(204,541)	(229,620)
Recreation and culture	(274,197)	(232,929)	(228,460)
Transport	(1,564,297)	(1,798,324)	(1,709,930)
Economic services	(962,373)	(908,236)	(832,035)
Other property and services	(18,799)	(104,808)	(45,790)
Total expenses	(3,575,271)	(3,695,241)	(3,502,875)
Net result for the period	733,940	619,723	257,174

11. OTHER INFORMATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	2,500	220	2,500
- Other funds	1,200	0	1,200
Other interest revenue (refer note 1b)	9,500	7,825	9,000
	13,200	8,045	12,700
(a) Other revenue			
Reimbursements and recoveries	19,243	73,418	14,100
Other	23,496	18,002	21,710
	42,739	91,420	35,810
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	25,000	25,000	25,000
Other services	0	6,338	0
	25,000	31,338	25,000
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	2,970	0	2,970
	2,970	0	2,970
(d) Write offs			
General rate	0	49	0
	0	49	0

12. ELECTED MEMBERS REMUNERATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
President - Ian Turton			
President's allowance	6,170	2,980	5,959
Meeting attendance fees	3,680	1,777	3,553
ICT expenses	1,050	525	1,050
	10,900	5,282	10,562
Deputy president - Paul Treasure			
Deputy President's allowance	1,000	0	508
Meeting attendance fees	3,680	1,777	3,553
ICT expenses	1,050	525	1,050
	5,730	2,302	5,111
Elected member - Gary Curtis			
Meeting attendance fees	3,680	1,777	3,553
ICT expenses	1,050	525	1,050
	4,730	2,302	4,603
Elected member Judith Price			
Meeting attendance fees	0	888	3,553
ICT expenses	0	263	1,050
Travel and accommodation expenses	0	0	475
	0	1,151	5,078
Elected member - Graeme Parsons			
Meeting attendance fees	3,680	1,777	3,553
ICT expenses	1,050	525	0
Travel and accommodation expenses	500	420	0
	5,230	2,722	3,553
Elected member - Maxwell Watts			
Meeting attendance fees	3,680	1,777	3,553
ICT expenses	1,050	525	1,050
	4,730	2,302	4,603
Elected member - Brendan Whitely			
Meeting attendance fees	0	888	3,553
ICT expenses	0	0	1,050
	0	888	4,603
Elected member - Gillian Hansen			
Meeting attendance fees	3,680	888	0
ICT expenses	1,050	263	0
	4,730	1,151	0
Elected member - Sheryl Little			
Meeting attendance fees	3,680	0	0
ICT expenses	1,050	0	0
	4,730	0	0
Total Elected Member Remuneration	40,780	18,100	38,113
President's allowance	6,170	2,980	5,959
Deputy President's allowance	1,000	0	508
Meeting attendance fees	25,760	11,549	24,871
ICT expenses	7,350	3,151	6,300
Travel and accommodation expenses	500	420	475
	40,780	18,100	38,113

13. FEES AND CHARGES

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
By Program:			
General purpose funding	3,700	2,590	3,200
Law, order, public safety	6,750	2,789	2,750
Health	4,500	2,886	3,500
Housing	47,500	38,306	46,800
Community amenities	55,500	51,129	50,120
Recreation and culture	2,520	2,349	1,720
Transport	1,500	1,400	500
Economic services	681,520	662,601	610,940
Other property and services	20,000	15,224	15,000
	823,490	779,274	734,530

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

14 Planning and Technical Services

14.1 Lot 103 O'Connell Road, Wandering [DP56096] - Existing Outbuilding and Water Tank (Outside Building Envelope) [Works Carried Out]

File Reference:	A462
Location:	Lot 103 O'Connell Road, Wandering
Applicant:	Candice Plummer
Author:	Ryan Munyard c/- Altus Planning (Shire's Town Planning Consultant)
Authorising Officer	Alan Hart, Chief Executive Officer
Date:	12 September 2022
Disclosure of Interest:	Nil
Attachments:	Development Plans Site and Building Envelope Plan
Previous Reference:	Nil

Summary:

The Shire has received a retrospective development application for an existing 98m² outbuilding and approximate 90,000L water tank, which are both located outside the building envelope (**envelope**) for Lot 103 O'Connell Road, Wandering (**subject site or site**).

The outbuilding and water tank are situated towards the middle of the site and are approximately 35m from the western lot boundary.

In accordance with Schedule 11, No. 2 of the Shire's Local Planning Scheme No. 3 (**LPS3 or Scheme**), all buildings outside the envelopes for lots within the 'Blackboy Springs Estate' (**Estate**) require development approval.

The development has been assessed against the relevant local planning framework and is recommended for approval due to the small size of the buildings (relative to the overall lot size) and the extent of existing on-site vegetation will adequately screen the buildings from view of the street and neighbouring properties.

Background:

The subject site is located south-west of the Wandering Town Site and is approximately 8.7ha in size. The site is within the locality bound by Moramocking Road to the east, O'Connell Road to the south and Echidna Close to the west, which terminates as a cul-de-sac.

The site and surrounding lots are zoned Rural-Residential and are generally of a similar lot size. Existing development on these lots typically comprises a single house with associated outbuildings and water tanks. However, some lots remain vacant or do not contain a dwelling, as is the case for the subject site (Refer Figure 1 overleaf).



Figure 1: Aerial imagery with cadastral overlay of subject site and surrounds (Source: SLIP)

Approvals History:

On 21 May 2009, development approval (**2009 approval**) was obtained for the following:

- A relocation of the envelope (which was designated as part of the original subdivision for the Estate) towards the middle of the site; and
- A 14m x 7m (98m²), 3.94m high Colorbond-clad outbuilding, used for storage, within the new 20m x 20m (400m²) envelope location.

A building permit (*Shire's ref. 18*) was also obtained on 21 May 2009 for the above outbuilding.

In 2022, the subject site changed ownership. As a result of enquiries by the new owners, it has become apparent that the outbuilding was not constructed within the (relocated) envelope.

With respect to the water tank, this was not shown on the 2009 approval and appears to have been erected at a similar time to the outbuilding. The water tank is approximately 7m in diameter and 2.2m high for an approximate capacity of 90,000L.

The buildings are located adjacent to each other and are situated approximately 18m south-west (and outside) of the envelope. Development approval for these existing buildings is therefore required in accordance with Schedule 11, No. 2 of the Scheme.

Statutory Assessment:

Local Planning Scheme No. 3

Scheme Objectives

The subject site is zoned ‘Rural-Residential’ pursuant to LPS3. The objectives of the Rural-Residential zone are provided at Clause 4.2 of the Scheme, with the relevant one being;

....to make provision for retention of the rural landscape and amenity in a manner consistent with the orderly and proper planning of such areas.

The above objective is addressed as part of the overall assessment against the relevant Scheme provisions, as set out in the following sub-sections.

Schedule 11

The Scheme defines a ‘building envelope’ as follows:

means an area of land within a lot marked on a plan approved by the local government within which all buildings and effluent disposal facilities on the lot must be contained.

As previously mentioned, Schedule 11, No. 2 of the Scheme applies to the Estate and references the building envelopes for the applicable lots. As the existing outbuilding and water tank are located outside the envelope, development approval is required to legitimise these buildings.

Clause 5.16

Clause 5.16 of LPS3 prescribes various standards for development in the Rural-Residential zone. An assessment of the outbuilding and water tank against these standards is tabled below.

Scheme Requirement	Assessment Comments
<p><u>Clause 5.16.1</u></p> <p>Minimum building setbacks:</p> <ul style="list-style-type: none"> • Front: 30m • Rear: 10m • Side: 10m 	<p>Considered Acceptable</p> <p>The envelope for the site overrides the setback requirements of Clause 5.16.1.</p> <p>Notwithstanding, these setbacks provide guidance in the exercise of discretion when considering the appropriateness of the existing location of the outbuilding and water tank, which have been set back as follows:</p> <ul style="list-style-type: none"> • <u>Front:</u> Approximately 238m (to outbuilding) and 345m (to water tank). • <u>Rear:</u> Approximately 230 and 240m respectively. • <u>Sides:</u> Approximately 31m and 25m respectively to the nearest side boundary (west). <p>The setbacks all exceed the minimum Scheme requirements and are therefore acceptable.</p>
<p><u>Clause 5.16.2</u></p> <p>Development to be in accordance with Schedule 11, No. 2 and the associated plan of subdivision</p>	<p>Considered Acceptable</p> <p>Schedule 11 establishes particular subdivision and development requirements for rural-residential lots within the ‘No. 2’ area, with the relevant sub-provisions as follows:</p>

Scheme Requirement	Assessment Comments
	<p><u>Provision 2(c) ('Clearing to gain access may be approved by the local government')</u>:</p> <p>Some vegetation has been removed from the site; however, this appears to have been undertaken as part of the original Estate subdivision to provide access to the property and the outbuilding/water tank.</p> <p>Given the remaining extensive mature vegetation on-site (which screens the development from the street and neighbouring properties), this aspect of the application is considered acceptable.</p> <p><u>Provision 4 ('20m low fuel radius maintained around all buildings')</u>:</p> <ul style="list-style-type: none"> • Both buildings are non-habitable and are constructed of non-combustible materials (steel). • There is an approximate 8m horizontal clearance from the outbuilding to the surrounding vegetation. <p>Whilst this does not meet the minimum 20m separation distance, the development is exempt from requiring bushfire attenuation measures as part of the planning process as they are non-habitable buildings. This aspect of the application is therefore considered acceptable.</p> <p><u>Provision 5 ('Additional planting may be required')</u>:</p> <p>As for Provision 2(c), given the development is adequately screened by the existing mature vegetation, it is considered that no additional planning is required.</p>
<p><u>Clause 5.16.3</u></p> <p>a) Development approval required for all development in Rural-Residential zone.</p> <p>b) Maximum 1 dwelling per lot.</p> <p>c) All trees shall be retained unless otherwise approved by the Shire.</p> <p>d) If the land is considered deficient, the Shire may require replanting of the site as a condition of any approval.</p> <p>e) Appropriate measures must take place to prevent noise, odour or dust from the keeping of animals.</p>	<p>Complies or N/A</p> <p>a) A development application has been submitted seeking retrospective approval for the existing outbuilding and water tank outside the envelope.</p> <p>b) There is no dwelling on-site.</p> <p>c) Some vegetation has been removed; however, this appears to have been undertaken as part of the original Estate subdivision to provide access to the site.</p> <ul style="list-style-type: none"> • <p>d) The site contains extensive mature vegetation which provides significant screening of the development from the street and neighbouring properties. Therefore, replanting of the site is not considered necessary.</p> <p>e) N/A.</p> <p>f) N/A.</p> <p>g) N/A - The Shire does not have a separate adopted local planning policy regarding bushfire.</p>

Scheme Requirement	Assessment Comments
<p>f) The Shire may take any action to prevent detrimental impacts such as overstocking or erosion due to the keeping of animals.</p> <p>g) The Shire may require provision for bush fire control measures in accordance with an adopted local planning policy.</p>	<p>Notwithstanding, and as previously mentioned, the outbuilding is not used for habitation and thus is exempt from requiring bushfire attenuation measures as part of the planning process.</p>
<p><u>Clause 5.16.4</u></p> <p>When considering an application, the Shire will also have regard to the following:</p> <p>a) the colour and texture of external building materials;</p> <p>b) building size, height, bulk, roof pitch;</p> <p>•</p> <p>c) setback and location of the building on its lot;</p> <p>•</p> <p>d) architectural style and design details of the building;</p> <p>•</p> <p>e) relationship to surrounding development;</p> <p>•</p> <p>f) other characteristics considered by the local government to be relevant.</p>	<p>Considered Acceptable</p> <p>a) The outbuilding and water tank have both been constructed in pale green-coloured (Colorbond) metal sheeting for a rural-type aesthetic.</p> <p>b) The outbuilding footprint is 98m² which represents approximately 0.1% of the total site area. It has a wall height of 3.2m, an overall (ridge) height of 3.94m and a roof pitch of approximately 12 degrees. These dimensions are considered modest, relative to the size of the site. This is also considered the case for the water tank.</p> <p>•</p> <p>c) As previously mentioned, both buildings have been located towards the middle of the site and, notwithstanding the presence of the envelope, all setbacks exceed minimum Scheme requirements. Furthermore, both buildings are located within the established development footprint for the site.</p> <p>•</p> <p>d) The architectural style and design of the buildings are considered typical for a rural-type development.</p> <p>•</p> <p>e) The development is typical for lots within the surrounding locality and both buildings are located towards the middle of the site, similar to surrounding properties.</p> <p>•</p> <p>f) N/A.</p>

Based on all the above, the existing outbuilding and water tank are considered acceptable with respect to the relevant development controls of the Scheme.

Consultation:

The application was advertised in accordance with the requirements of the Planning and Development (Local Planning Schemes) Regulations 2015.

No formal submissions were received, however an abutting neighbour orally provided no-objection via telephone during the consultation period.

Statutory Environment:

- *Planning and Development Act 2005*
- *Planning and Development (Local Planning Schemes) Regulations 2015*
- *Shire of Wandering Local Planning Scheme No. 3*

Policy Implications:

Nil.

Financial Implications:

Costs may be incurred by the Shire if the landowner requests a review of the determination from the State Administrative Tribunal (SAT).

Strategic Implications:

The recommendations of this report are consistent with the Shire’s Strategic Community Plan 2018 - 2028.

Sustainability Implications:

- **Environmental:** Nil
- **Economic:** Nil
- **Social:** Nil

Risk Implications:

Minimal.

Voting Requirements:

Simple majority.

Officer Recommendation:

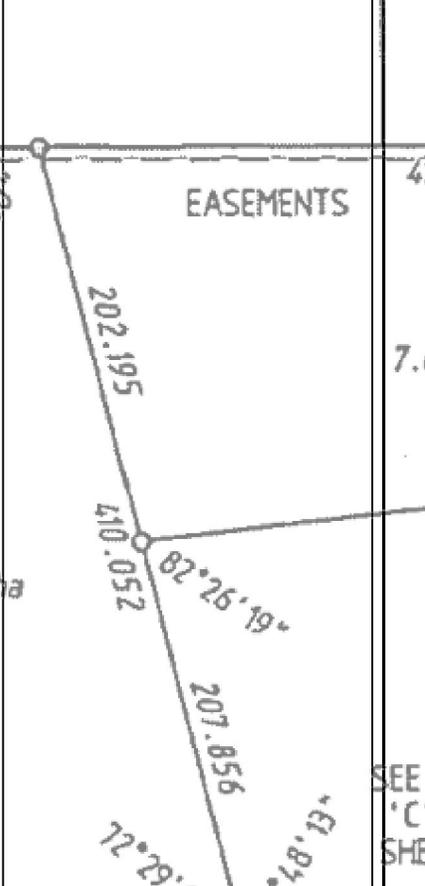
That Council approves the application for development approval, submitted by Candice Plummer for the existing outbuilding and water tank (outside the building envelope) [works carried out] at Lot 103 O’Connell Road, Wandering [DP56096], subject to the following conditions:

Conditions:

- 1. The development hereby approved shall not be altered or modified without the prior written approval of the Council.**
- 2. The outbuilding is not to be used for industrial or commercial purposes and is not to be used for human habitation.**
- 3. All stormwater generated by the proposed development shall be managed and disposed of to the specifications and satisfaction of the Shire of Wandering.**

Moved: _____

Seconded: _____



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Notes

0 0.11926 0.2 Kilometers

Date produced: 05-Aug-2022

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15. Elected Members Motions of Which Previous Notice Has Been Given

16. New Business or Urgent Business Introduced by Decision of the Meeting

New business of an urgent nature introduced by decision of the meeting. Best practice provides that Council should only consider items that have been included on the Agenda (to allow ample time for Councillors to research prior to the meeting) and which have an Officer Report (to provide the background to the issue and a recommended decision).

16.1 Elected Members

16.2 Officers

17. Matters Behind Closed Doors

18. Closure of Meeting

The Presiding Member to declare the meeting closed.