



SHIRE OF WOODANILLING



SPECIAL MEETING OF COUNCIL Agenda 30th August 2022

Dear Elected Member, Resident or Ratepayer

Notice is hereby given that the Special Council Meeting of the Shire of Woodanilling will be held on Tuesday 30th August 2022 in the Council Chambers at the Shire Office's at 3316 Robinson Road, Woodanilling at 5.00pm.

The order of business includes:

1. Adoption of 2022/2023 Annual Budget
2. Motel Accommodation Units – Lot 5, 18495 Albany Highway, Beaufort River

**KELLIE BARTLEY
CHIEF EXECUTIVE OFFICER
26th August 2022**

Disclaimer

The recommendations contained in the Agenda are subject to confirmation by Council. The Shire of Woodanilling warns that anyone who has an application lodged with Council must obtain and should only rely on written confirmation of the outcomes of the application following the Council meeting, and any conditions attaching to the decision made by the Council in respect of the application. No responsibility whatsoever is implied or accepted by the Shire of Woodanilling for any act, omission or statement or intimation occurring during a Council Meeting.

Agendas and Minutes are available on the Shire website www.woodanilling.wa.gov.au

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SPECIAL MEETING OF COUNCIL AGENDA

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

1.1. DISCLOSURE OF INTEREST AFFECTING IMPARTIALITY

Division 6 Subdivision 1 of the Local Government Act 1995 requires Council Members and Employees to declare any direct or indirect financial interest or general interest in any matter listed in this Agenda.

The Act also requires the nature of the interest to be disclosed in writing before the meeting or immediately before the matter be discussed.

NB: A Council member who makes a disclosure must not preside or participate in, or be present during, any discussion or decision making procedure relating to the declared matter unless the procedures set out in Sections 5.68 or 5.69 of the Act have been complied with.

DISCLOSURE OF INTEREST AFFECTING IMPARTIALITY

Disclosures of Interest Affecting Impartiality are required to be declared and recorded in the minutes of a meeting. Councillors who declare such an interest are still permitted to remain in the meeting and to participate in the discussion and voting on the particular matter. This does not lessen the obligation of declaring financial interests etc. covered under the Local Government Act.

To help with complying with the requirements of declaring Interests Affecting Impartiality the following statement is recommended to be announced by the person declaring such an interest and to be produced in the minutes.

"I (give circumstances of the interest being declared, eg: have a long standing personal friendship with the proponent). As a consequence there may be a perception that my impartiality on this matter may be affected. I declare that I will consider this matter on its merits and vote accordingly".

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

Present:

| | |
|----------------|------------------------|
| Cr S Jefferies | Shire President |
| Cr HR Thomson | Deputy Shire President |
| Cr P Morrell | |
| Cr D Douglas | |
| Cr T Brown | |
| Cr B Smith | |

Officers:

| | |
|----------------|-------------------------|
| Kellie Bartley | Chief Executive Officer |
| Sue Dowson | Deputy CEO |

Apologies:

Nil

Observers:

Nil

3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

4. PUBLIC QUESTION TIME

5. PETITIONS / DEPUTATIONS / PRESENTATIONS

6. APPLICATIONS FOR LEAVE OF ABSENCE

7. ANNOUNCEMENTS BY SHIRE PRESIDENT AND/OR DEPUTY PRESIDENT WITHOUT DISCUSSION

8. REPORTS OF OFFICERS

8.1. ADOPTION 2022/2023 ANNUAL BUDGET

| | |
|-----------------------------------|--|
| File Reference | ADM0059 |
| Date of Report | 1 August 2022 |
| Responsible Officer/s | Cath Painter, Accountant Kellie Bartley, Chief Executive Officer |
| Author of Report | Kellie Bartley, Chief Executive Officer |
| Disclosure of any Interest | No Officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the <i>Local Government Act 1995</i> . |
| Voting Requirement | Absolute Majority |
| Attachments | Attachment No. 8.1.1 – 2022/2023 Annual Financial Budget Attachment No. 8.1.2 – Amendment to 2022/2023 Fees and Charges – Refuse Collection Attachment No. 8.1.3 – Review Council Policy 107 - Significant Accounting Policies (to be issued under a separate cover) |

BRIEF SUMMARY

This item is for Council to consider and adopt the 2022/2023 Annual Budget together with supporting documentation and other consequential matters arising from the budget papers.

It is recommended that Council approve the 2022/2023 Budget is presented is considered to meet statutory requirements as detailed in **ATTACHMENT 8.1.1**.

BACKGROUND/COMMENT

Section 6.32 (1) of the *Local Government Act 1995* (the Act) states that when adopting the annual budget, a Local Government, in order to make up the budget deficiency, is to impose a general rate and minimum payment on rateable land. In adopting its annual budget, the Council must also consider its Strategic Community Plan and Corporate Business Plan under section 5.56 of the Act.

Division 5 and 6 of Part 6 of the Act refers to the setting of budgets and raising of rates and charges. The *Local Government (Financial Management) Regulations 1996* details the form and content of the budget.

The budget is prepared based on presentations made to elected members at the budget workshops over the last few months. These workshops included discussions on the capital works program and other priorities for inclusion in the 2022/2023 annual budget.

Statutory Budget

The Statutory Budget is prepared in accordance with all relevant professional accounting pronouncements. It contains all statutory statements and supporting schedules including:

- Comprehensive Income Statement by Nature or Type;
- Statement of Cash Flows;
- Rate Setting Statements; and
- Notes to and forming part of the Budget.

An overview of the operating and capital income and expenditure is as follows:

Operating Income/Expenditure

Operating income and expenditure represent the income and expenditure that is incurred on a day to day operational basis.

The operating income for 2022/2023 is \$1,829,129.

The General Purpose Program income includes \$884,082 from rates raised and \$761,123 from Financial Assistance Grants, which is Commonwealth funding. 75% of the Financial Assistance Grants for 2022/2023 were received in advance and were included as income for the 2021/2022 year.

The Shire's operating expenditure will be \$2,995,829. The key areas of expenditure are the Transport Program (\$1,603,263), Community Amenities (\$234,950) and the Recreation and Culture Program (\$277,557). The cost of the Governance Program Council support is \$287,008.

Non-Operating Grants/Capital Expenditure

Non-Operating Grants

Non-Operating Grants total \$899,695 with \$88,000 from Regional Road Group project grant and \$196,687 from Roads to Recovery grant plus \$467,008 from the Local Roads and Community Infrastructure Program.

Capital Expenditure

The Shire is proposing a Capital Works Program for the 2022/2023 financial year with budgeted new capital projects increasing by \$1,741,245 including \$805,159 for the Transport Program (Road Works), \$598,500 for Plant Replacement and balance of funds spread over the investment in infrastructure, land and buildings and furniture and equipment.

A list of Capital Projects is included in the 2022/2023 Budget documents contained in **ATTACHMENT 8.1.1**.

Reserves

The 2022/2023 budget makes the following contributions to reserves:

- \$250,000 to Plant Replacement Reserve;
- \$25,000 to Building Reserve; and
- \$25,000 to Staff Leave Reserve.

The 2022/2023 budget includes the following projects to be funded from reserves:

- \$455,000 for the acquisition of new and replacement fleet; and
- \$6,000 from the Affordable Housing Reserve.

The change of definition for the Staff Leave Reserve has been reviewed and has had the definition changed as per the budget document.

Rates, Waste Management & Swimming Pool Charges

Council provided support for the proposed increase to general rates and minimum payments at the budget workshop of 7% as well as the discount rate of 5% for the rates early payment discount.

Waste Charges have had a significant increase due to contractor increases for delivery of service to the district. The increase charges are to match the imposed costs to the Shire from the Shire's waste contractor. The provisions of the Waste Charges were initially adopted at the Ordinary Council Meeting held on 21 June 2022. As the contractors rates have increased, the initial rubbish charges were adopted as \$325 for a domestic charge for 240 litre Waste and Recycling Bins and \$162.50 for the additional service for 1 service however the table below details the new rates to be applied:

| Description | Fee |
|---|--------------------|
| 1 service @ 240 litre Rubbish and 240 litre Recycling Bin Charges | \$340.00 per annum |
| Additional Service charge per one bin combination (either 240 litre recycling or rubbish service) | \$170.00 per annum |
| Additional Service for 2 nd service with 240 litre Rubbish and 240 litre Recycling Bin Charges | \$340.00 per annum |

The new Fees and Charges for the Refuse Collection charges are contained in **ATTACHMENT 8.1.2**.

The Swimming Pool inspection fee will be added to the rates notice at the rate of \$58.45 in the 2022/2023 financial year. A swimming pool is inspected once every four years. This charge is to reflect the increased transport, labour and administration costs relation to inspections, appointment setting and reporting.

Emergency Services Levy (ESL)

The Shire acts as an agent for the Department of Fire and Emergency Services (DFES), collecting the amount raised and paying this to DFES. The ESL uses the same Gross Rental Value (GRV) as used in the calculation for rates and is multiplied by a rate in the dollar set by DFES each year. The ESL is charged to all property owners in Western Australia.

Whilst the Shire collects this, the rates are set by the Minister and on charged as per legislation.

Fees & Charges

Council also provided support for some increases in fees and charges in non-statutory fees and charges by 5%. Fees and charges have increased by 5% on some items and where previously adopted at the Ordinary Council Meeting 21 June 2022.

Elected Member Fees and Allowances

The Elected Member Fees and Allowances were adopted at the Ordinary Council Meeting held on the 23 August 2022 for the draft 2022/2023 Annual Budget.

Monthly Reporting of significant (material) variances

As per the *Local Government (Financial Management) Regulations 1996*, Regulation 34, a financial activity statement is required to be prepared each month. *Local Government (Financial Management) Regulations 1996*, Regulation 34 part 5, state that "Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances."

It is recommended that Council adopt a definition of "significant (materials) variances" of \$10,000 or 10% (whichever the greater). In addition, that the material variance limit be applied to total revenue and expenditure for each Nature and Type classification and Capital income and expenditure in the Statement of Financial Activity.

Review Council Policy 107 – Significant Accounting Policies

Council Policy – 107 – Significant Accounting Policies requires amendment to adjust for the changes in the financial year and to modify depreciation periods used for classes for depreciable asset. The amended policy, with the relevant changes identified, is included in **ATTACHMENT 8.1.3**.

STATUTORY/LEGAL IMPLICATIONS

Section 6.2 of the *Local Government Act 1995* requires it no later than 31 August in each financial year, or such extended time as the Minister allows, each local government is to prepare and adopt, (Absolute Majority required) in the form and manner prescribed, a budget for its Municipal Fund for the financial year ending on the next following 30 June.

Divisions 5 and 6 of the *Local Government Act 1995* refers to the setting of budgets and the raising of rates and charges. The *Local Government (Financial Management) Regulations 1996* details the form and content of the budget. The draft 2022/2023 Annual Budget as presented is considered to meet the statutory requirements.

Section 67 of the *Waste Avoidance and Resource Recovery Act 2007* enables a local government to impose an annual charge in respect of premises provided with a waste service by the local government.

Section 5.98 of the *Local Government Act 1995* sets out fees payable to Elected Members.

Section 5.98A of the *Local Government Act 1995* sets out allowances payable to Deputy Shire Presidents.

Section 7B (2) of the *Salaries and Allowances Act 1975* requires the Tribunal, at intervals of not more than 12 months, to inquire into and determine –

- The amount of fees to be paid to Council Members;
- The amount of expenses to be reimbursed to Council Members;
- The amount of allowances to be paid to Council Members.

Regulations 30-34D of the *Local Government (Administration) Regulations 1996* set the limits, parameters and types of allowances that can be paid to elected members.

POLICY IMPLICATIONS

There is only the provisions of the Council Policy 107 – Significant Accounting Policies that is attached for review with the relevant changes as contained in **ATTACHMENT 8.1.3** that aligns with the 2022/2023 Annual Budget.

FINANCIAL IMPLICATIONS

Specific financial implications are as outlined in the body of this report and as itemised in the draft 2022/2023 Annual budget as contained in **ATTACHMENT 8.1.1** for adoption.

STRATEGIC IMPLICATIONS

THEME 3

Governance

OBJECTIVES

To promote continual improvement that is supported by efficient and effective governance structures and processes.

STRATEGIES

By ensuring legislation is used to effectively enable quality decision making.

CONSULTATION/COMMUNICATION

Several budget workshops have been held with Elected Members and Senior Officers. While no specific community consultation has occurred on the draft 2022/2023 Annual Budget, community consultation has occurred with the latest Strategic Community Plan. The Community Development Committee and the Town Enhancement Group along with the Transport, Plant and Works Committee have been engaged through the process over the past months.

Extensive internal consultation has occurred with relevant staff and through the budget workshops.

RISK MANAGEMENT

In failing not to review and adopt the Annual Budget and associated financial documents, the Council will be in breach of the *Local Government Act 1995* and subsidiary regulations. The risk has been assessed and identified as “High” should the item not be supported.

| Consequence | Insignificant | Minor | Moderate | Major | Extreme |
|----------------|---------------|--------|----------|--------|---------|
| Likelihood | | | | | |
| Almost Certain | Medium | High | High | Severe | Severe |
| Likely | Low | Medium | High | High | Severe |
| Possible | Low | Medium | Medium | High | High |
| Unlikely | Low | Low | Medium | Medium | High |
| Rare | Low | Low | Low | Low | Medium |

| Risk Rating | Action |
|-------------|---|
| LOW | Monitor for continuous improvement. |
| MEDIUM | Comply with risk reduction measures to keep risk as low as reasonably practical. |
| HIGH | Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable. |
| SEVERE | Unacceptable. Risk reduction measures must be implemented before proceeding. |

VOTING REQUIREMENTS

Absolute Majority – Parts A, B, C & D

Simple Majority – Part E & F

OFFICER'S RECOMMENDATION

PART A

That Council:

1. pursuant to the provisions of Section 6.2 of the *Local Government Act 1995* and Part 3 of the *Local Government (Financial Management) Regulations 1996*, Council adopts the 2022/2023 Annual Budget as contained in **ATTACHMENT 8.1.1** for the Shire of Woodanilling, includes the following:
 - Statement of Comprehensive Income by Nature and Type
 - Statement of Cash Flows
 - Rate Setting Statement
 - Notes to and forming part of the budget
 - Capital Income and Expenditure

PART B

That Council:

1. Pursuant to Section 6.32 (1) of the *Local Government Act 1995*, impose the following Rates and Minimum Rates to be levied on all rateable property as follows:

| Rating Category | Rate in dollar | Minimum Rate |
|-------------------------|----------------|--------------|
| Gross Rental Value -GRV | \$0.12791 | \$500 |
| Unimproved Value - UV | \$0.00477 | \$500 |

2. Pursuant to Section 6.45 of the *Local Government Act 1995* and regulation 64(2) of the *Local Government (Financial Management) Regulations 1996*, Council nominates the following due dates for the payment in full by instalments:

Option 1 (Full Payment)

- Full Payment Due Date 19 October 2022

Option 2 (Two Instalments)

- 1st half instalment due date 19 October 2022
- 2nd and final half instalment due date 20 February 2023

Option 3 (Four Instalments)

- 1st quarterly instalment due date 19 October 2022
- 2nd quarterly instalment due date 19 December 2022
- 3rd quarterly instalment due date 20 February 2023
- 4th and final quarterly instalment due date 24 April 2023

3. Pursuant to Section 6.45 of the *Local Government Act 1995* and Regulation 67 of the *Local Government (Financial Management) Regulations 1996*, Council adopt an instalment administration change where the owner has elected to pay rates (and service charges) through an instalment option of \$5.00 for each instalment after the initial instalment is paid other than rates and charges entitled to a pensioner/senior rebate under the *Rates and Charges (Rebates and Deferments) Act 1992*;

4. Pursuant to Section 6.45 of the *Local Government Act 1995* and Regulation 68 of the *Local Government (Financial Management) Regulations 1996*, Council adopts an interest rate of 3% where the owner has elected to pay rates (and service charges) through an instalment option other than rates and charges entitled to a pensioner/senior rebate under the *Rates and Charges (Rebates and Deferments) Act 1992*;
5. Pursuant to Section 6.51(1) and Section 6.51 (4) of the *Local Government Act 1995* and Regulation 70 of the *Local Government (Financial Management) Regulations 1996*, Council adopts an interest rate of 7% and costs of proceeding to recover such charges that remain unpaid after becoming due and payable other than rates and charges entitled to a pensioner/senior rebate under the *Rates and Charges (Rebates and Deferments) Act 1992*;
6. Pursuant to Section 67 of the *Waste Avoidance and Resources Recovery Act 2007*, Council adopts the Schedule of Fees and charges for the Shire of Woodanilling removal and/or deposit of domestic and commercial waste included in **ATTACHMENT 8.1.2**;
7. Pursuant to Section 6.48 of the *Local Government Act 1995* and Regulation 26 of the *Local Government (Financial Management) Regulations 1996*, Council adopts a discount for early payment of rates of 5% upon full payments received by the 19 October 2022 at close of business.
8. Pursuant to Section 6.45 and 6.49 of the *Local Government Act 1995*, where a person is able to demonstrate financial hardship as defined under Council Policy, a special payment arrangement will be provided;
9. Pursuant to Regulation 53 of the *Building Regulations 2012*, endorses the Swimming Pool inspection fee, conducted every four years, be levied at \$58.45 annually;
10. Pursuant to the *Local Government Act 1995*, grants a discount of 50% for General Rates on the general rates only to Lots 32, 33, 34, 35 & 38 on Deposited Plan 223222, Quartermaine & Shenton Roads, Woodanilling and Lots 2, 3 & 4 on Deposited Plan 227523 Albany Highway due to Planning Restrictions on these lots and to the apply the concession on GRV Urban Farm for Assessments being zoned "local rural" adjacent to land zoned 'regional rural' that is currently being run as an operational farm that would otherwise be rated as unimproved land; and
11. Pursuant to the *Local Government Act 1995*, the administration fee of \$20 per arrangement in the case where ratepayers request an alternative arrangement.

PART C

That Council:

1. Pursuant to Section 67 of the *Waste Avoidance and Resources Recovery Act 2007*, Council imposes the following charges for the removal and deposit of waste and additional receptacle services:

| Description | Fee |
|---|--------------------|
| 1 service @ 240 litre Rubbish and 240 litre Recycling Bin Charges | \$340.00 per annum |
| Additional Service charge per one bin combination (either 240 litre recycling or rubbish service) | \$170.00 per annum |
| Additional Service for 2 nd service with 240 litre Rubbish and 240 litre Recycling Bin Charges | \$340.00 per annum |

PART D

That Council:

1. Pursuant to Section 6.11 of the *Local Government Act 1995*, that Council establish and maintain the Reserves as detailed in **ATTACHMENT 8.1.1** of the 2022/2023 Annual Budget, with \$300,000 budgeted to be transferred to Reserves, and \$461,000 budgeted to be transferred from Reserves; and
2. Pursuant to Section 6.11 of the *Local Government Act 1995*, Council amends the change in use of the Staff Leave Reserve to provide provisions to meet Council's Long Service Leave and Accrued Annual Leave liabilities to minimise the effect on Council's budget annually.

PART E

That Council:

1. Pursuant to Regulation 34(5) of the *Local Government (Financial Management) Regulations 1996*, the level to be used in statements of financial activity in the 2022/2023 reporting, material variances shall be 10% of \$10,000, whichever is greater.

PART F

That Council:

1. Adopts the revised Council Policy 107 – Significant Accounting Policies as contained in **ATTACHMENT 8.1.3** for the purpose of the adoption of the 2022/2023 Annual Budget.



**2022-
2023**

Annual Budget



**Shire of
Woodanilling**



SHIRE OF WOODANILLING

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2023

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

The Shire will endeavour to provide community services and facilities to meet the needs of members of the community and enable them to enjoy a pleasant and healthy way of life.

SHIRE OF WOODANILLING
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) | 884,082 | 820,579 | 822,811 |
| Operating grants, subsidies and contributions | 10 | 761,123 | 1,284,558 | 592,016 |
| Fees and charges | 13 | 178,994 | 389,895 | 345,285 |
| Interest earnings | 11(a) | 4,010 | 3,859 | 3,725 |
| Other revenue | 11(b) | 950 | (12,041) | 0 |
| | | 1,829,159 | 2,486,850 | 1,763,837 |
| Expenses | | | | |
| Employee costs | | (1,061,377) | (1,105,852) | (1,023,663) |
| Materials and contracts | | (751,481) | (538,807) | (509,122) |
| Utility charges | | (86,839) | (87,940) | (85,090) |
| Depreciation on non-current assets | 6 | (907,075) | (775,911) | (888,733) |
| Insurance expenses | | (109,258) | (94,943) | (76,537) |
| Other expenditure | | (79,799) | (53,217) | (112,279) |
| | | (2,995,829) | (2,656,670) | (2,695,424) |
| | | (1,166,670) | (169,820) | (931,587) |
| Non-operating grants, subsidies and contributions | 10 | 899,695 | 234,448 | 1,015,152 |
| Profit on asset disposals | 5(b) | 143,500 | 0 | 124,656 |
| | | 1,043,195 | 234,448 | 1,139,986 |
| Net result for the period | | (123,475) | 64,628 | 208,399 |
| Other comprehensive income | | | | |
| <i>Items that will not be reclassified subsequently to profit or loss</i> | | | | |
| Changes in asset revaluation surplus | | 0 | 0 | 0 |
| Total other comprehensive income for the period | | 0 | 0 | 0 |
| Total comprehensive income for the period | | (123,475) | 64,628 | 208,399 |

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

SHIRE OF WOODANILLING
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 | | 888,082 | 815,633 | 863,811 |
| Operating grants, subsidies and contributions | | 791,123 | 1,298,172 | 713,357 |
| Fees and charges | | 178,994 | 389,895 | 238,944 |
| Interest received | | 4,010 | 3,859 | 3,725 |
| Goods and services tax received | | 0 | (11,698) | 0 |
| Other revenue | | 950 | (12,041) | 0 |
| | | 1,863,159 | 2,483,820 | 1,819,837 |
| Payments | | | | |
| Employee costs | | (1,073,814) | (1,087,896) | (1,092,782) |
| Materials and contracts | | (754,051) | (676,083) | (506,066) |
| Utility charges | | (86,839) | (87,940) | (85,090) |
| Insurance paid | | (109,258) | (94,943) | (76,537) |
| Other expenditure | | (79,799) | (53,217) | (112,279) |
| | | (2,103,761) | (2,000,079) | (1,872,754) |
| Net cash provided by (used in) operating activities | 4 | (240,865) | 483,741 | (52,917) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Payments for purchase of property, plant & equipment | 5(a) | (733,550) | (53,588) | (746,000) |
| Payments for construction of infrastructure | 5(a) | (1,007,695) | (463,007) | (1,215,087) |
| Non-operating grants, subsidies and contributions | | 899,695 | 234,448 | 1,015,152 |
| Proceeds from sale of property, plant and equipment | 5(b) | 143,500 | 0 | 188,000 |
| Net cash provided by (used in) investing activities | | (698,050) | (282,147) | (757,935) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | |
| Net cash provided by (used in) financing activities | | 0 | 0 | 0 |
| Net increase (decrease) in cash held | | (938,915) | 201,594 | (810,852) |
| Cash at beginning of year | | 1,865,278 | 1,663,683 | 1,662,267 |
| Cash and cash equivalents at the end of the year | 4 | 926,364 | 1,865,278 | 851,415 |

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

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

| | NOTE | 2022/23 Budget \$ | 2021/22 Actual \$ | 2021/22 Budget \$ |
|--|-------|-------------------------|-------------------------|-------------------------|
| OPERATING ACTIVITIES | | | | |
| Net current assets at start of financial year - surplus/(deficit) | 3 | 790,605 | 485,418 | 485,418 |
| | | 790,605 | 485,418 | 485,418 |
| Revenue from operating activities (excluding rates) | | | | |
| Operating grants, subsidies and contributions | 10 | 761,123 | 1,284,558 | 592,016 |
| Fees and charges | 13 | 178,994 | 389,895 | 345,285 |
| Interest earnings | 11(a) | 4,010 | 3,859 | 3,725 |
| Other revenue | 11(b) | 950 | (12,041) | 0 |
| Profit on asset disposals | 5(b) | 143,500 | 0 | 124,656 |
| | | 1,088,577 | 1,666,271 | 1,065,682 |
| Expenditure from operating activities | | | | |
| Employee costs | | (1,061,377) | (1,105,852) | (1,023,663) |
| Materials and contracts | | (751,481) | (537,564) | (509,122) |
| Utility charges | | (86,839) | (87,940) | (85,090) |
| Depreciation on non-current assets | 6 | (907,075) | (775,911) | (888,733) |
| Insurance expenses | | (109,258) | (94,943) | (76,537) |
| Other expenditure | | (79,799) | (53,217) | (112,279) |
| | | (2,995,829) | (2,655,427) | (2,697,246) |
| Non-cash amounts excluded from operating activities | 3(b) | 767,875 | 775,911 | 852,351 |
| Amount attributable to operating activities | | (348,772) | 272,173 | (293,795) |
| INVESTING ACTIVITIES | | | | |
| Non-operating grants, subsidies and contributions | 10 | 899,695 | 234,448 | 1,015,152 |
| Payments for property, plant and equipment | 5(a) | (733,550) | (53,588) | (746,000) |
| Payments for construction of infrastructure | 5(a) | (1,007,695) | (463,007) | (1,215,087) |
| Payments for financial assets at fair value through profit and loss | | 0 | 0 | 1,940 |
| Proceeds from disposal of assets | 5(b) | 143,500 | 0 | 188,000 |
| Amount attributable to investing activities | | (698,050) | (282,147) | (755,995) |
| Amount attributable to investing activities | | (698,050) | (282,147) | (755,995) |
| FINANCING ACTIVITIES | | | | |
| Transfers to cash backed reserves (restricted assets) | 8(a) | (300,860) | (20,000) | (347,290) |
| Transfers from cash backed reserves (restricted assets) | 8(a) | 461,000 | 0 | 584,290 |
| Amount attributable to financing activities | | 160,140 | (20,000) | 237,000 |
| Budgeted deficiency before general rates | | (884,082) | (29,974) | (812,790) |
| Estimated amount to be raised from general rates | 2(a) | 884,082 | 820,579 | 822,811 |
| Net current assets at end of financial year - surplus/(deficit) | 3 | 0 | 790,605 | 10,021 |

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

INDEX OF NOTES TO THE BUDGET

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SHIRE OF WOODANILLING
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 Woodanilling 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.

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 Members of Council, civic reception, functions, public relations, electoral requirements, and administration | Members of Council Administration |
| General purpose funding Rates, general purpose revenue | Rates General purpose revenue |
| Law, order, public safety Supervision of various by-laws, fire prevention, and animal control | Fire prevention Animal control Other |
| Health Food control, meat inspection, water testing, and health inspection services | Preventative services Community health Other |
| Education and welfare Well aged housing and services for youth and aged | Disability access and inclusion Care of senior citizens |
| Housing Staff Housing | Staff Housing |
| Community amenities Refuse site, cemetery and public conveniences | Sanitation Storm water drainage Town planning Protection of environment Other |
| Recreation and culture Maintenance of halls, parks, gardens, and ovals, library and heritage | Public halls Swimming areas Libraries Other |
| Transport Road construction and maintenance, footpaths and traffic signs | Road construction Road maintenance Road plant purchases Transport licensing agency |
| Economic services Area promotion, pest control, building control | Rural services Tourism Building control Other |
| Other property and services Private works, public works overheads and plant operation | Private works Public works overheads Plant operation costs Stock control Salaries and wages |

SHIRE OF WOODANILLING
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 or general rates | | | | | | | | | | |
| Gross Rental Valuations | | | | | 0 | | | 0 | | |
| GRV | Gross Rental Valuation | 0.12791 | 99 | 885,828 | 113,304 | | | 113,304 | 104,872 | 104,873 |
| Unimproved Valuations | | | | | 0 | | | 0 | | |
| UV | Unimproved Valuation | 0.00477 | 190 | 160,465,000 | 765,258 | | | 765,258 | 716,724 | 716,358 |
| Sub-Total | | | 289 | 161,350,828 | 878,562 | 0 | 0 | 878,562 | 821,596 | 821,231 |
| Minimum payment | | | | | | | | | | |
| | | \$ | | | | | | | | |
| GRV | Gross Rental Valuation | 500 | 66 | 101,895 | 33,000 | | | 33,000 | 28,810 | 28,810 |
| UV | Unimproved Valuation | 500 | 33 | 1,613,556 | 16,500 | | | 16,500 | 13,572 | 9,890 |
| Sub-Total | | | 99 | 1,715,451 | 49,500 | 0 | 0 | 49,500 | 42,382 | 38,700 |
| | | | 388 | 163,066,279 | 928,062 | 0 | 0 | 928,062 | 863,978 | 859,931 |
| Discounts on general rates (Refer note 2(e)) | | | | | | | | (42,000) | (37,720) | (31,720) |
| Concessions on general rates (Refer note 2(f)) | | | | | | | | (3,000) | (5,400) | (5,400) |
| Total amount raised from general rates | | | | | | | | 883,062 | 820,579 | 822,811 |
| (ii) Specified area and ex gratia rates | | | | | | | | | | |
| Ex-gratia rates | | | | | | | | | | |
| CBH Group | | | | | 1,916 | | | 1,916 | | |
| Total ex-gratia rates | | | 0 | | 1,916 | 0 | 0 | 1,916 | 0 | 0 |
| Total specified area and ex gratia rates | | | | | | | | 1,916 | 0 | 0 |
| Total rates | | | | | | | | 884,082 | 820,579 | 822,811 |

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

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 | 19/10/2022 | 0 | 0.0% | 7.0% |
| Option two | | | | |
| First instalment | 19/10/2022 | 0 | 0.0% | 7.0% |
| Second instalment | 20/02/2023 | 5 | 3.0% | 7.0% |
| Option three | | | | |
| First instalment | 19/10/2022 | 0 | 0.0% | 7.0% |
| Second instalment | 19/12/2022 | 5 | 3.0% | 7.0% |
| Third instalment | 20/02/2023 | 5 | 3.0% | 7.0% |
| Fourth instalment | 24/04/2023 | 5 | 3.0% | 7.0% |

| | 2022/23 Budget revenue | 2021/22 Actual revenue | 2021/22 Budget revenue |
|---|------------------------------|------------------------------|------------------------------|
| | \$ | \$ | \$ |
| Instalment plan admin charge revenue | 225 | 245 | 150 |
| Instalment plan interest earned | 150 | 142 | 150 |
| Unpaid rates and service charge interest earned | 3,000 | 3,545 | 3,500 |
| | 3,375 | 3,932 | 3,800 |

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

(d) Service Charges

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) 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 |
|--|------|------------|---------------|----------------|----------------|----------------|--|
| General Rates | | 5.0% | | \$ 40,000 | \$ 36,000 | \$ 30,000 | Early payment of rates in full by close of business on 19/10/2022 |
| General Rates | | 50.0% | | 2,000 | 1,720 | 1,720 | All rates and charges paid in full within 35 days of issue. In addition Council provides a 50% discount on general rates only to Lots 32,33,34,35 & 38 DP 223222, Quartermaine & Shenton Roads, Woodanilling and Lots 2,3 & 4 DP 227523 Albany Highway due to planning restrictions on these lots. |
| | | | | 42,000 | 37,720 | 31,720 | |

(f) Waivers or concessions

| Rate, fee or charge to which the waiver or concession is granted | Note | Type | Discount % | Discount (\$) | 2022/23 Budget | 2021/22 Actual | 2021/22 Budget | Circumstances in which the waiver or concession is granted | Objects and reasons of the waiver or concession |
|--|------|------------|------------|---------------|----------------|----------------|----------------|---|---|
| GRV (Urban Farm) | | Concession | 50.0% | | \$ 3,000 | \$ 5,400 | \$ 5,400 | Assessments being zoned "local rural" adjacent to land zoned "regional rural" that is currently being run as an operational farm which would otherwise be rated as unimproved land. | Moving from differential to general rating to make the use consistent |
| | | | | | 3,000 | 5,400 | 5,400 | | |

SHIRE OF WOODANILLING
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 | 74,581 | 903,355 | 1,050,357 |
| Cash and cash equivalents - restricted | 4 | 851,783 | 961,923 | 611,910 |
| Receivables | | 111,810 | 95,810 | 50,284 |
| Inventories | | 23,371 | 28,371 | 12,098 |
| | | 1,061,545 | 1,989,459 | 1,724,649 |
| Less: current liabilities | | | | |
| Trade and other payables | | (112,132) | (119,702) | (212,584) |
| Contract liabilities | | (142,837) | (92,837) | 0 |
| Employee provisions | | (100,229) | (117,229) | (80,270) |
| | | (355,198) | (329,768) | (292,854) |
| Net current assets | | 706,347 | 1,659,691 | 1,431,795 |
| Less: Total adjustments to net current assets | 3.(c) | (708,946) | (869,086) | (611,910) |
| Net current assets used in the Rate Setting Statement | | 0 | 790,605 | 819,885 |

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*.

Adjustments to operating activities

| | | | | |
|--|------|-----------|---------|-----------|
| Less: Profit on asset disposals | 5(b) | (143,500) | 0 | (124,656) |
| Less: Fair value adjustments to financial assets at fair value through profit and loss | | | 0 | (2,000) |
| Add: Loss on disposal of assets | 5(b) | 0 | 0 | 1,822 |
| Add: Depreciation on assets | 6 | 907,075 | 775,911 | 888,733 |
| Movement in non-current employee provisions | | 4,300 | 0 | (17,889) |
| Movement in current contract liabilities associated with restricted cash | | 0 | 0 | 106,341 |

Non cash amounts excluded from operating activities

| | Note | 2022/23 Budget 30 June 2023 | 2021/22 Actual 30 June 2022 | 2021/22 Budget 30 June 2022 |
|--|-------------|--|--|--|
| | | \$ | \$ | \$ |
| | | 767,875 | 775,911 | 852,351 |

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

| | | | | |
|--|---|------------------|------------------|------------------|
| Less: Cash - restricted reserves | 8 | (708,946) | (869,086) | (611,910) |
| Total adjustments to net current assets | | (708,946) | (869,086) | (611,910) |

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 Woodanilling 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 Woodanilling contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Woodanilling 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 WOODANILLING
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 | | 926,364 | 1,865,278 | 1,662,267 |
| Total cash and cash equivalents | | 926,364 | 1,865,278 | 1,662,267 |
| Held as | | | | |
| - Unrestricted cash and cash equivalents | 3(a) | 74,581 | 903,355 | 1,050,357 |
| - Restricted cash and cash equivalents | 3(a) | 851,783 | 961,923 | 611,910 |
| | | 926,364 | 1,865,278 | 1,662,267 |
| 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 | | 851,783 | 961,923 | 611,910 |
| | | 851,783 | 961,923 | 611,910 |
| The restricted assets are a result of the following specific purposes to which the assets may be used: | | | | |
| Financially backed reserves | 8 | 708,946 | 869,086 | 611,910 |
| Contract liabilities | | 142,837 | 92,837 | 0 |
| | | 851,783 | 961,923 | 611,910 |
| Reconciliation of net cash provided by operating activities to net result | | | | |
| Net result | | (123,475) | 64,628 | 208,339 |
| Depreciation | 6 | 907,075 | 775,911 | 888,733 |
| (Profit)/loss on sale of asset | 5(b) | (143,500) | 0 | (122,834) |
| Share of profit or (loss) of associates accounted for using the equity method | | 0 | 0 | 0 |
| (Increase)/decrease in receivables | | (16,000) | 10,474 | 56,000 |
| (Increase)/decrease in contract assets | | 0 | 0 | 106,341 |
| (Increase)/decrease in inventories | | 5,000 | (5,223) | 10,000 |
| Increase/(decrease) in payables | | (7,570) | (99,826) | (6,944) |
| Increase/(decrease) in contract liabilities | | 50,000 | (13,504) | (106,341) |
| Increase/(decrease) in employee provisions | | (12,700) | (14,271) | (69,119) |
| Non-operating grants, subsidies and contributions | | (899,695) | (234,448) | (1,015,152) |
| Net cash from operating activities | | (240,865) | 483,741 | (50,977) |

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 WOODANILLING

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 | | | | | | | | | | 2022/23 Budget total | 2021/22 Actual total | 2021/22 Budget total |
|--------------------------------------|------------|-------------------------------|------------------------------|--------|--------------------------|---------|------------------------|---------------------------|-----------|-------------------------|-------------------------|-------------------------|
| Asset class | Governance | General purpose funding | Law, order, public safety | Health | Education and welfare | Housing | Community amenities | Recreation and culture | Transport | | | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <u>Property, Plant and Equipment</u> | | | | | | | | | | | | |
| Buildings - specialised | | | | | 6,000 | 10,000 | 45,000 | 56,650 | | 117,650 | | |
| Furniture and equipment | 5,400 | | 12,000 | | | | | | | 17,400 | 7,046 | 79,000 |
| Plant and equipment | 58,500 | | | | | | | | 540,000 | 598,500 | 46,542 | 667,000 |
| | 63,900 | 0 | 12,000 | 0 | 6,000 | 10,000 | 45,000 | 56,650 | 540,000 | 733,550 | 53,588 | 746,000 |
| <u>Infrastructure</u> | | | | | | | | | | | | |
| Infrastructure - roads | | | | | | | | | 755,159 | 755,159 | 462,917 | 1,215,087 |
| Infrastructure - footpaths | | | | | | | | | 50,000 | 50,000 | | |
| Infrastructure - drainage | | | | | | | 143,000 | | | 143,000 | | |
| Infrastructure - parks and ovals | | | | | | | 34,536 | 25,000 | | 59,536 | 90 | |
| | 0 | 0 | 0 | 0 | 0 | 0 | 177,536 | 25,000 | 805,159 | 1,007,695 | 463,007 | 1,215,087 |
| Total acquisitions | 63,900 | 0 | 12,000 | 0 | 6,000 | 10,000 | 222,536 | 81,650 | 1,345,159 | 1,741,245 | 516,595 | 1,961,087 |

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.

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 | | | | | | | | | | | | |
| Governance | 0 | 28,500 | 28,500 | 0 | 0 | 0 | 0 | 0 | 0 | 30,000 | 30,000 | 0 |
| Transport | 0 | 115,000 | 115,000 | 0 | 0 | 0 | 0 | 0 | 65,226 | 158,060 | 94,656 | (1,822) |
| | 0 | 143,500 | 143,500 | 0 | 0 | 0 | 0 | 0 | 65,226 | 188,060 | 124,656 | (1,822) |
| By Class | | | | | | | | | | | | |
| <u>Property, Plant and Equipment</u> | | | | | | | | | | | | |
| Plant and equipment | 0 | 143,500 | 143,500 | | 0 | 0 | 0 | 0 | 65,226 | 188,060 | 124,656 | (1,822) |
| | 0 | 143,500 | 143,500 | 0 | 0 | 0 | 0 | 0 | 65,226 | 188,060 | 124,656 | (1,822) |

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.

6. ASSET DEPRECIATION

By Program

| |
|-----------------------------|
| Governance |
| Law, order, public safety |
| Education and welfare |
| Housing |
| Community amenities |
| Recreation and culture |
| Transport |
| Other property and services |

By Class

| |
|----------------------------------|
| Buildings |
| Furniture and equipment |
| Plant and equipment |
| Infrastructure - roads |
| Infrastructure - footpaths |
| Infrastructure - drainage |
| Infrastructure - parks and ovals |

| 2022/23 Budget | 2021/22 Actual | 2021/22 Budget |
|-------------------|-------------------|-------------------|
| \$ | \$ | \$ |
| | 1,391 | 1,390 |
| 14,298 | 10,868 | 7,520 |
| 26,207 | 26,208 | 26,208 |
| 14,950 | 14,950 | 14,950 |
| 12,782 | 12,531 | 5,833 |
| 70,369 | 72,095 | 71,546 |
| 587,235 | 450,597 | 444,863 |
| 181,235 | 187,271 | 316,423 |
| 907,076 | 775,911 | 888,733 |
| 111,645 | 109,813 | 112,614 |
| 18,146 | 26,647 | 15,639 |
| 187,144 | 189,661 | 316,423 |
| 484,800 | 349,421 | 343,322 |
| 9,997 | 9,997 | 10,674 |
| 88,233 | 87,939 | 87,628 |
| 7,111 | 2,433 | 2,433 |
| 907,076 | 775,911 | 888,733 |

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:

| | |
|----------------------------------|----------------|
| Buildings | 30 to 50 years |
| Furniture and equipment | 4 to 10 years |
| Plant and equipment | 5 to 15 years |
| Infrastructure - roads | 20 to 80 years |
| Infrastructure - footpaths | 20 years |
| Infrastructure - drainage | 80 years |
| Infrastructure - parks and ovals | 30 to 75 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.

7. INFORMATION ON BORROWINGS

(b) New borrowings - 2022/23

(d) Credit Facilities

| | 2022/23 Budget | 2021/22 Actual | 2021/22 Budget |
|-------------------------------------|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Undrawn borrowing facilities | | | |
| credit standby arrangements | | | |
| Credit card limit | 4,000 | 4,000 | 4,000 |
| Credit card balance at balance date | (700) | (710) | (500) |
| Total amount of credit unused | 3,300 | 3,290 | 3,500 |

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 WOODANILLING
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 legislation | | | | | | | | | | | | |
| (a) Plant Replacement Reserve | 669,024 | 250,660 | (455,000) | 464,684 | 669,024 | | | 669,024 | 668,887 | 125,000 | (482,000) | 311,887 |
| (b) Building Reserve | 42,092 | 25,042 | | 67,134 | 42,092 | | | 42,092 | 42,082 | 152,290 | | 194,372 |
| (c) Office Equipment Reserve | 14,031 | 14 | | 14,045 | 14,031 | | | 14,031 | 14,028 | | | 14,028 |
| (d) Road Construction Reserve | 21,628 | 22 | | 21,650 | 21,628 | | | 21,628 | 21,623 | 50,000 | | 71,623 |
| (e) Affordable Housing Reserve | 102,311 | 102 | (6,000) | 96,413 | 102,311 | | | 102,311 | 102,290 | | (102,290) | 0 |
| | 849,086 | 275,840 | (461,000) | 663,926 | 849,086 | 0 | 0 | 849,086 | 848,910 | 327,290 | (584,290) | 591,910 |
| Restricted by council | | | | | | | | | | | | |
| (a) Staff Leave Reserve | 20,000 | 25,020 | | 45,020 | 0 | 20,000 | | 20,000 | 0 | 20,000 | | 20,000 |
| | 869,086 | 300,860 | (461,000) | 708,946 | 849,086 | 20,000 | 0 | 869,086 | 848,910 | 347,290 | (584,290) | 611,910 |

(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 |
|--------------------------------|--|--|
| | As per Plant Replacement Program | |
| (a) Plant Replacement Reserve | | To be used to fund the net cost of plant and equipment purchases as determined in the 10 Year Plant Replacement Program |
| (b) Building Reserve | As required | To be used to meet requirements for providing new buildings for Council purposes, other than affordable housing or recreational facilities, or for major maintenance |
| (c) Office Equipment Reserve | As required | To be used for the purchase of office equipment and future computer upgrades |
| (d) Road Construction Reserve | As required | To be used to fund road construction project cost escalation if required |
| (e) Affordable Housing Reserve | As per Building Plan | To be used to meet requirements for affordable housing, either new or major upgrades into the future |
| (a) Staff Leave Reserve | As required | To fund any relief or interim positions and recruitment / locum agency costs that might arise |

(c) Cash Backed Reserves - Change in Use

The Shire has resolved to make the following changes in the use of part of the money in a reserve account. This money is to be used or set aside for a purpose other than the purpose for which the account was established.

| Cash Backed Reserve | Proposed new purpose of the reserve | Reasons for changing the use of the reserve | 2022/23 Budget amount to be used | 2022/23 Budget amount change of purpose |
|---------------------|---|---|---|---|
| Staff Leave Reserve | To provide provisions to meet Council's Long Service and Accrued Annual Leave liabilities to minimise the effect on Council's budget annually | To ensure reserve funds can be utilised for their intended and proper purpose | \$ 0 | \$ 45,020 |
| | | | 0 | 45,020 |

SHIRE OF WOODANILLING
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 |
| 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 |
| 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

Income excluding grants, subsidies and contributions

| | 2022/23 Budget | 2021/22 Actual | 2021/22 Budget |
|-----------------------------|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Governance | 29,050 | 156 | 30,000 |
| General purpose funding | 889,017 | 827,083 | 828,236 |
| Law, order, public safety | 1,150 | 22,246 | 9,700 |
| Health | 900 | 561 | 0 |
| Education and welfare | 56,139 | 53,145 | 52,500 |
| Housing | 25,780 | 23,761 | 23,700 |
| Community amenities | 27,000 | 28,562 | 31,500 |
| Recreation and culture | 4,100 | 2,938 | 4,205 |
| Transport | 122,500 | 183,827 | 267,356 |
| Economic services | 34,150 | 38,603 | 46,280 |
| Other property and services | 21,750 | 21,412 | 5,000 |
| | 1,211,536 | 1,202,294 | 1,298,477 |

Operating grants, subsidies and contributions

| | | | |
|-----------------------------|---------|-----------|---------|
| Governance | 0 | 33,300 | 0 |
| General purpose funding | 602,116 | 1,056,895 | 404,301 |
| Law, order, public safety | 36,391 | 27,380 | 32,343 |
| Education and welfare | 10,000 | 9,323 | 54,000 |
| Housing | 1,700 | 1,705 | 0 |
| Recreation and culture | 0 | 16,695 | 0 |
| Transport | 87,416 | 81,372 | 81,372 |
| Other property and services | 23,500 | 57,886 | 20,000 |
| | 761,123 | 1,284,556 | 592,016 |

Non-operating grants, subsidies and contributions

| | | | |
|---------------------------|---------|---------|-----------|
| General purpose funding | 515,008 | 7,645 | 0 |
| Law, order, public safety | 0 | 0 | 23,985 |
| Community amenities | 100,000 | 0 | 54,000 |
| Transport | 284,687 | 226,803 | 937,167 |
| | 899,695 | 234,448 | 1,015,152 |

| | | | |
|---------------------|------------------|------------------|------------------|
| Total Income | 2,872,354 | 2,721,298 | 2,905,645 |
|---------------------|------------------|------------------|------------------|

Expenses

| | | | |
|-----------------------------|--------------------|--------------------|--------------------|
| Governance | (287,008) | (205,975) | (277,716) |
| General purpose funding | (26,439) | (21,546) | (19,022) |
| Law, order, public safety | (151,166) | (122,522) | (115,157) |
| Health | (102,930) | (60,194) | (35,224) |
| Education and welfare | (80,876) | (42,621) | (58,005) |
| Housing | (55,811) | (71,672) | (47,249) |
| Community amenities | (234,950) | (181,077) | (141,407) |
| Recreation and culture | (277,557) | (243,611) | (205,676) |
| Transport | (1,603,263) | (1,583,969) | (1,513,920) |
| Economic services | (162,663) | (77,639) | (95,183) |
| Other property and services | (13,166) | (45,844) | (188,687) |
| Total expenses | (2,995,829) | (2,656,670) | (2,697,246) |

Net result for the period

| | | | |
|--|-----------|--------|---------|
| | (123,475) | 64,628 | 208,399 |
|--|-----------|--------|---------|

11. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

| | | | |
|--|-------|-------|-------|
| Investments | | | |
| - Reserve funds | 860 | 173 | 150 |
| - Other funds | 0 | 0 | 150 |
| Other interest revenue (refer note 1b) | 3,150 | 3,687 | 3,650 |
| | 4,010 | 3,860 | 3,950 |

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%.

(b) Other revenue

| | | | |
|-------------------------------|-----|----------|---|
| Reimbursements and recoveries | 950 | (12,041) | 0 |
| | 950 | (12,041) | 0 |

The net result includes as expenses

(c) Auditors remuneration

| | | | |
|----------------|--------|--------|--------|
| Audit services | 40,000 | 35,000 | 31,500 |
| | 40,000 | 35,000 | 31,500 |

(d) Write offs

| | | | |
|--------------|-------|-----|-----|
| General rate | 1,000 | 786 | 400 |
| | 1,000 | 786 | 400 |

12. ELECTED MEMBERS REMUNERATION

| | 2022/23 Budget | 2021/22 Actual | 2021/22 Budget |
|--|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| President | | | |
| President's allowance | 6,169 | 5,972 | 7,000 |
| Meeting attendance fees | 3,679 | 3,545 | 4,550 |
| Annual allowance for ICT expenses | 1,050 | 1,050 | 1,050 |
| Travel and accommodation expenses | 340 | 501 | |
| | 11,238 | 11,068 | 12,600 |
| Deputy President | | | |
| Deputy President's allowance | 1,542 | 4,977 | 4,000 |
| Meeting attendance fees | 3,679 | 3,545 | 4,550 |
| Annual allowance for ICT expenses | 1,050 | 1,050 | 1,050 |
| Travel and accommodation expenses | 340 | | |
| | 6,611 | 9,572 | 9,600 |
| Elected Member 3 | | | |
| Meeting attendance fees | 3,679 | 3,589 | 4,550 |
| Annual allowance for ICT expenses | 1,050 | 1,050 | 1,050 |
| Travel and accommodation expenses | 340 | 500 | 500 |
| | 5,069 | 5,139 | 6,100 |
| Elected Member 4 | | | |
| Meeting attendance fees | 3,679 | 3,589 | 4,550 |
| Annual allowance for ICT expenses | 1,050 | 1,050 | 1,050 |
| Travel and accommodation expenses | 340 | | |
| | 5,069 | 4,639 | 5,600 |
| Elected Member 5 | | | |
| Meeting attendance fees | 3,679 | 3,589 | 4,550 |
| Annual allowance for ICT expenses | 1,050 | 1,050 | 1,050 |
| Travel and accommodation expenses | 300 | | |
| | 5,029 | 4,639 | 5,600 |
| Elected Member 6 | | | |
| Meeting attendance fees | 3,679 | 3,588 | 3,500 |
| Annual allowance for ICT expenses | 1,050 | 1,050 | 800 |
| Travel and accommodation expenses | 340 | | |
| | 5,069 | 4,638 | 4,300 |
| Total Elected Member Remuneration | 38,085 | 39,695 | 43,800 |
| President's allowance | 6,169 | 5,972 | 7,000 |
| Deputy President's allowance | 1,542 | 4,977 | 4,000 |
| Meeting attendance fees | 22,074 | 21,445 | 26,250 |
| Annual allowance for ICT expenses | 6,300 | 6,300 | 6,050 |
| Travel and accommodation expenses | 2,000 | 1,001 | 500 |
| | 38,085 | 39,695 | 43,800 |

13. FEES AND CHARGES

| | 2022/23 Budget | 2021/22 Actual | 2021/22 Budget |
|-----------------------------|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| By Program: | | | |
| Governance | 100 | 180 | 200 |
| General purpose funding | 925 | 2,640 | 1,500 |
| Law, order, public safety | 1,150 | 35,639 | 9,700 |
| Health | 900 | 561 | 0 |
| Education and welfare | 56,139 | 53,145 | 52,500 |
| Housing | 25,780 | 23,761 | 23,700 |
| Community amenities | 27,000 | 28,562 | 31,500 |
| Recreation and culture | 4,100 | 2,938 | 4,205 |
| Transport | 7,000 | 182,454 | 172,700 |
| Economic services | 34,150 | 38,603 | 46,280 |
| Other property and services | 21,750 | 21,412 | 3,000 |
| | 178,994 | 389,895 | 345,285 |

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

SHIRE OF WOODANILLING

AMENDED SCHEDULE OF FEES AND CHARGES 2022 / 2023

ALL FEES ARE QUOTED GST INCLUSIVE UNLESS OTHERWISE STATED

| Charge Details | Year 2022/2023 Fee (inc GST) | Amended Year 2022/2023 | | | Act or Regulation |
|---|---------------------------------|---------------------------|---------|-----------------|--|
| | | Fee (excl. GST) | GST | Fee (Incl. GST) | |
| Community Amenities | | | | | |
| Sanitation | | | | | |
| Refuse Collection | | | | | |
| Domestic Rubbish Charge 240L Waste/ 240 Litre Recycling | \$ 325.00 | \$ 340.00 | Exempt | \$ 340.00 | Waste Avoidance & Resources Recovery Act 2007 |
| Additional Service - Domestic Rubbish Charge 240L Waste/ 240 Litre Recycling | \$ - | \$ 340.00 | Exempt | \$ 340.00 | Waste Avoidance & Resources Recovery Act 2007 |
| Additional Service Charge - charged per one bin combination (either 240 litre recycling or rubbish service) | \$ 162.50 | \$ 170.00 | Exempt | \$ 170.00 | Waste Avoidance & Resources Recovery Act 2008 |
| Tip Passes Replacement | \$ 30.00 | \$ 30.00 | Exempt | \$ 30.00 | LG Act 1995 - Section 6.16 |
| Surplus Blue Metal per cubic meter | cost plus 20% | | Taxable | cost plus 20% | LG Act 1995 - Section 6.16 |

8.2. MOTEL ACCOMMODATION UNITS – LOT 5, 18495 ALBANY HIGHWAY, BEAUFORT RIVER

| | |
|-----------------------------------|--|
| File Reference | A28/DA8 |
| Date of Report | 25 August 2022 |
| Responsible Officer | Kellie Bartley, Chief Executive Officer |
| Author of Report | Jennifer Dowling, Town Planner |
| Disclosure of any Interest | No Officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the <i>Local Government Act 1995</i> . |
| Voting Requirement | Simple Majority |
| Attachments | ATTACHMENT 8.2.1 – Application for Motel Accommodation Units – Askara Pty Ltd ATTACHMENT 8.2.2 - Site Plan and Floor plans, elevations ATTACHMENT 8.2.3 - accompanying letter |

| | |
|---|---|
| Proponent | AKSARA Pty Ltd |
| Owner | BUFORT Pty Ltd |
| Date of Receipt | 27 July 2022 |
| Property Address | 18495 (Lot 5) Albany Highway Beaufort River WA 6394 |
| Lot Area | 2.7519ha |
| Town Planning Scheme No 1 Zoning | Commercial |

BRIEF SUMMARY

This application is for Council to approve the additional 24 self-contained motel units located at Lot 5, 18495 Albany Highway, Beaufort River. It is this Officers recommendation that the application be approved subject to conditions.

The Planning Application and associated documents are contained in **ATTACHMENTS 8.2.1, 8.2.2 and 8.2.3**.

BACKGROUND/COMMENT

At the Ordinary Council Meeting of 17th November 2020, Council approved the redevelopment and reinvigoration of the property (colloquially known as the Beaufort River Road House). This included the retention of the existing approved accommodation units at the site (10 rooms and an ablution block). A condition of that approval was that any variation or modifications to the existing accommodation at the site being approved by Council.

At a further meeting of the 25th May 2021, Council considered the addition of a bottle shop to the redevelopment requiring the approval of a 'Tavern' land use. This application was advertised in the paper and via a sign onsite detailing the whole development and land uses. No submissions were received. Approval was subsequently granted and the development is now complete.

The applicant has received positive inquiries regarding short term accommodation at the site however the current facilities do not meet with expectations due to the shared ablution facilities and it is considered that an upgraded self-contained model of accommodation would complement the now upgraded roadhouse, restaurant and bottle shop facility.

The proposed new 24 units are to be prefabricated off site and transported to the site resulting in minimal disturbance for adjoining landowners during the construction phase of the project. The units are to be bedroom/on - suite units in banks of 4 with two sets of four connected by a curved covered breezeway. The roof is to be Trimdeck roof cladding in Surfmist colour and walls are to be CCS Mesa (steel) cladding, colour Merino. These colours are appropriate for this environment.

The proponent has proposed that the units be located 23m from the northern boundary, 67m from the front (western) boundary and 6.00m from the rear boundary. The front and eastern (side) boundaries meet the required setbacks of 9 and 3m respectively. The rear boundary as proposed however is 1.5m short of

the required setback. It is appropriate for the Council to request that this setback be increased to the minimum 7.5m however in consideration of the submission concerning the lack of buffer between the units and the adjoining farmland, it is prudent to require an additional setback to provide for a landscaping screening along to rear (eastern) boundary to provide for a buffer between the two land uses to minimise any potential conflict. It is this Officers recommendation that a 15m minimum setback would be appropriate to allow for a minimum screening width of 3m between the two land uses.

The applicant has proposed 25 sealed and drained car parking bays which meets with the minimum Scheme requirements (1 bay per unit).

Existing Units

There are currently 10 existing units on this site that will also require consideration in relation to the process of the new 24 units. These units will also need to adhere to the same conditions under the relevant legislation to make sure that all 34 units in total are compliant.

The Scheme at Part 5 - 5.15 requires Council consider the impact on the proposed land use and also adjoining land uses. In this instance it would be appropriate to condition the approval with the provision of a landscaping and implementation plan. This requirement would address several of the concerns raised in the one submission that was received including disturbance to stock. The Scheme also requires that a minimum of 30 % of the site area is landscaped and therefore this could be incorporated into a screening from the northern and eastern boundaries of the site.

Another concern that was raised is the impact on lighting to be provided for both the car parking and units on the adjoining landowners stock. It is appropriate in this instance to address this issue by conditioning all lighting associated with the units being directional into the site and of low spill nature. Concern was also raised in relation to the possible impact of animals (in particular dogs) at the site impacting on the safety and wellbeing of stock in the area and therefore it is appropriate to restrict animals in what is a Commercial zone.

The Scheme does not provide specific constraints on length of stay in motel units. It does however differentiate the difference between transient workers accommodation being;

"Transient workforce accommodation" means a dwelling for the temporary accommodation of transient workers and may be designed to allow transition to another use or may be designed as a permanent facility for transient workers and includes a contractor's camp and dongas.

It is not proposed for the units to be used for accommodation on a permanent basis therefore the appropriate land use complementary to the roadhouse/tavern/cafe purpose of the site is that of 'Motel' which is defined as being;

"Motel" means premises used to accommodate patrons in a manner similar to a hotel but in which specific provision is made for the accommodation of patrons with motor vehicles and may comprise premises licensed under the Liquor Licensing Act 1988;

To maintain the Scheme purpose of 'motel', it would be prudent to condition the length of stay to a maximum of 3 consecutive months in any one 12 month period.

STATUTORY/LEGAL IMPLICATIONS

Planning and Development Act 2005 - Town Planning Scheme No.1.

The property is zoned Commercial under the Scheme. Table 2 of the scheme requires the following development standards;

- 9.0m front setback.
- 7.5 rear setback.
- 30% Minimum landscape area.
- 1 car parking bay per unit.

POLICY IMPLICATIONS

There are currently no planning policies associated with this item.

FINANCIAL IMPLICATIONS

The 2022/23 Schedule of fees and charges set the following fee structure;

| | |
|---|---|
| c) Estimated development cost from \$500,001 to \$2.5 million | \$1,700 + 0.257% for every \$1 in excess of \$500,000 |
|---|---|

The fees are set as per the *Planning and Development (Local Government Planning Fees) Regulations 2009*.

The appropriate fee has been paid. A further application fee will be required once a building licence has been applied for.

STRATEGIC IMPLICATIONS

Theme 1: Social

VISION

- To deliver a quality of life to our residents that is based upon sound environmentally sustainable principles and is socially productive & growing

OBJECTIVES

- To support the delivery of programs and initiatives that foster community spirit and harmony
- To ensure that our community is accessible for people with disabilities, their families and carers (Woodanilling Disability Access Inclusion Plan 2010)

STRATEGIES

- By supporting community projects that have direct benefit to the well-being of our community – example Woody on Display
- Disability Access and Inclusion Plan (DAIP) – Advocate to local businesses and tourist venues the requirements for, and benefits flowing from, the provision of accessible venues

CONSULTATION/COMMUNICATION

The proposal has been advertised in accordance with Part 9, clause 9.4.3 of the Scheme. This was by means of a letter to adjoining landowners advertising the proposal and a sign on site with the documents relating to the proposal being made available at the front counter for inspection for a period of 14 days.

Only one submission was received and was generally supportive of the proposal however did raise some concerns. This submission can be summarised in the following manner:

| Comment | Response |
|---|---|
| In general I am supportive of the proposal as I would like the business to be successful as it provides value to the area. | Noted. |
| Existing Septic tank leaches into my land. Proposal talks about upgrading of septic system but no details have been supplied. | Noted - A septic application would be required as part of the formal Building Licence application. An advice note would form part of any Development Approval and the Environmental Health Officer would address this matter at time of approval. |
| There is no buffer zone between the operations of the farm and accommodation. Possible conflict between two land uses. | Noted. The Planning Scheme at Part 5 - 5.15 requires Council consider the impact on the proposed land use and also adjoining land uses. In this instance it would be appropriate to condition the approval with the provision of a landscaping and implementation plan. |
| Farming operations such as chemical and fertiliser applications, machinery noise and dust may impact on patrons of the units. | Noted – As above appropriate conditions can be required to mitigate these issues. |

| | |
|---|---|
| There may be an impact on my farming business such as trespass, litter and disturbance to lambing ewes by vehicles, light, noise and pets. | Noted – As above appropriate conditions can be required to mitigate these issues. |
| The boundary fence needs replacing and I intend to discuss this with the owners however I may need to create a buffer zone on my property by planting trees and shrubs. | Noted – As above, a landscaping and implementation plan would be a condition of any approval to establish a buffer on the subject land. |

RISK MANAGEMENT

The risk to this item is considered medium however the setbacks should be considered and required screening to reduce the concerns of the neighbouring landholders.

| Consequence | Insignificant | Minor | Moderate | Major | Extreme |
|----------------|---------------|--------|----------|--------|---------|
| Likelihood | | | | | |
| Almost Certain | Medium | High | High | Severe | Severe |
| Likely | Low | Medium | High | High | Severe |
| Possible | Low | Medium | Medium | High | High |
| Unlikely | Low | Low | Medium | Medium | High |
| Rare | Low | Low | Low | Low | Medium |

| Risk Rating | Action |
|-------------|---|
| LOW | Monitor for continuous improvement. |
| MEDIUM | Comply with risk reduction measures to keep risk as low as reasonably practical. |
| HIGH | Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable. |
| SEVERE | Unacceptable. Risk reduction measures must be implemented before |

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION

That Council:

1. Approves the development application as contained in **ATTACHMENT 8.2.1** for 24 Motel units at 18495 (Lot 5) Albany Highway Beaufort River (Shell Roadhouse) subject to the following conditions and noting the advice notes:

Conditions:

- a) The development being generally in accordance with the plans date stamped 27th July 2022;
- b) The rear setback being increased to 15m to allow for the provision of a minimum 3m landscape screening between the site and the adjoining farmland;
- c) A Landscaping and implementation plan being submitted to Council and being maintained to the satisfaction of Council. The landscape plan is to incorporate a 3m wide vegetated screening buffer along the full extent of the northern boundary (side) and a distance of 60m along the eastern boundary (rear);
- d) All lighting to be low spill and directional onto the site to minimise possible disturbance to adjoining stock;
- e) The car parking being constructed, drained, sealed and line marked to the satisfaction of Council;

- f) A stormwater management plan being submitted detailing the management of stormwater and retention onsite;*
- g) The maximum stay being 3 consecutive months in any one year;*
- h) All signage being approved by Council prior to erection (see advice note below); and*
- i) No animals (domestic or other) being permitted within or adjacent the accommodation units.*

Advice notes:

- A certified Building Licence will be required for the 24 units;*
 - Consultation with Council's Consultant Environmental Health Officer is required in relation to water quality and effluent disposal requirements for occupancy of all units (34);*
 - Consultation with Main Roads is required for any proposed signage at the site 'prior' to submission of signage plans to Council for approval; and*
 - The restriction of animals is in response to submissions to the proposal.*
2. *Authorises the Chief Executive Officer to approve all landscaping, management plans and signage required to be submitted in relation to the Development Approval.*

APPLICATION FOR PLANNING APPROVAL

Planning and Development (Local Planning Schemes) Regulations 2015
Application for Development Approval

| | | |
|--|------------------------------------|---|
| OWNER DETAILS | | |
| Name: BUFORT PTY LTD | | |
| ABN (if applicable): | | |
| Address: LEVEL 23 360 COLLINS ST MELBOURNE VIC 3000 | | |
| Work No: | Home: | Mobile: 0423 840111 |
| Email: chris@aksara.com.au | | |
| Contact person for correspondence: Chris Cornelius | | |
| Signature: <i>Chris Cornelius</i> | | Date: 04-07-22 |
| Signature: | | Date: |
| The signature of the owner(s) is required on all applications. This application will not proceed without that signature. For the purposes of signing this application an owner includes the persons referred to in the Planning and Development (Local Planning Schemes) Regulations 2015 Schedule 2 clause 62(2). | | |
| APPLICANT DETAILS (IF DIFFERENT FROM OWNER) | | |
| Name: Aksara Pty Ltd | | |
| Address: LEVEL 23 360 COLLINS ST MELBOURNE VIC 3000 | | |
| Work No: | Home No: | Mobile: 0423 840111 |
| Email: chris@aksara.com.au | | |
| Contact person for correspondence: juan@aksara.com.au chris@aksara.com.au | | |
| The information and plans provided with this application may be made available by the local government for public viewing in connection with the application. | | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| Signature: <i>Chris Cornelius</i> | | Date: 04-07-22 |
| PROPERTY DETAILS | | |
| Lot No: 5 | House/Street No: 18495 | Location No: |
| Diagram or Plan No: 60607 | Certificate of Title Vol. No: 1642 | Folio: 166 |
| Title encumbrances (e.g. easements, restrictive covenants): | | |
| Street name: Albany Hwy | | Suburb: Beaufort River WA 6394 |
| Nearest street intersection: | | |



| | |
|--|---|
| PROPOSED DEVELOPMENT | |
| Nature of development: | <input checked="" type="checkbox"/> Works <input type="checkbox"/> Use <input type="checkbox"/> Works and Use |
| Is an exemption from development claimed for part of the development? | |
| <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Works <input type="checkbox"/> Use | |
| Description of proposed works and/or land use: | Extension of existing Accommodation premises |
| Description of exemption claimed (if relevant): | |
| Nature of any existing buildings and/or land use: | Accommodation premises, Restaurant, Tavern, convenience store and Service Station |
| Approximate cost of proposed development: | \$900,000 |
| Estimated time of completion: | November 2023 |

| | |
|--------------------------------|----------------|
| OFFICE USE ONLY | |
| Acceptance Officer's initials: | Date received: |
| Local government reference No: | |

GENERAL INFORMATION & CHECKLIST

The Shire of Woodanilling Town Planning Scheme No. 1 requires appropriate information to accompany every application for planning approval. This checklist sets out the minimum required information for an application to be considered complete.

All applications should include enough information to enable Shire staff to ensure compliance with TPS1 and Local Planning Policies. Variations to R-Codes will require performance criteria to be addressed.

If the proposal is required to be advertised or notified in accordance with TPS 1, the application will attract an additional fee. You will be advised of this requirement and invoiced in accordance with the Shire's Fees and Charges prior to any advertising taking place.

ALL APPLICATIONS SHALL BE ACCOMPANIED BY:

- Application form fully completed and signed by all landowners where applicable.
- Cover letter providing details of proposed development (as described above).
- Planning Fee - due on lodgement – please contact 08 9823 1506 for advice regarding fees payable
- Copy of current Certificate of Title.





DETAILED SITE PLAN - (PREFERRED SCALE OF NOT LESS THAN 1:500) INCLUDING:

- Lot boundaries, dimensions & street frontages
- Dimensions of building envelope (where applicable)
- Proposed development (include setback details) and existing structures and/or structures to be removed
- Contours, existing and proposed levels, finished floor levels
- Existing vegetation, proposed landscaping areas and proposed clearing
- Easements, rights of carriageway, sewer/drainage lines, power poles, manholes and footpaths on site or in verge
- On-site effluent disposal system (if applicable)
- Existing/proposed parking, access ways and crossovers
- Fencing / Screen walls (location, height, materials)
- Scale, lot/street number(s), address, owner's name, drawn by, date drawn, north arrow

ELEVATIONS INCLUDING:

- Proposed structures all elevations (additions to include existing structures) showing natural ground level and dimensions.
- External finishes (including schedule of colours and materials)

FLOOR PLANS (2 COPIES) INCLUDING

- Total Floor Area, Proposed Floor Area of Use(s)
- Sanitary facilities, Entry/Exits, Internal Walls

The Shire may within 21 days of receipt of the application request additional information or justification where it is considered necessary to enable an informed assessment of the proposal. Where further information is required you will have 21 days to provide the information requested, or alternatively you can withdraw your application, upon which the minimum fee or 25% of the total application fee, whichever is the greater, will be retained and the remainder refunded. Failure to withdraw the application or to provide additional information within the 21 day timeframe will result in the application being REFUSED.

Any queries regarding your application please contact the Shire of Woodanilling on (08) 9823 1506.

PLEASE NOTE: THIS IS DEVELOPMENT CONSENT ONLY

A separate application for Building Licence may be required. Please enquire at the Shire Office.

Any Application not meeting minimum information requirements will not be accepted.



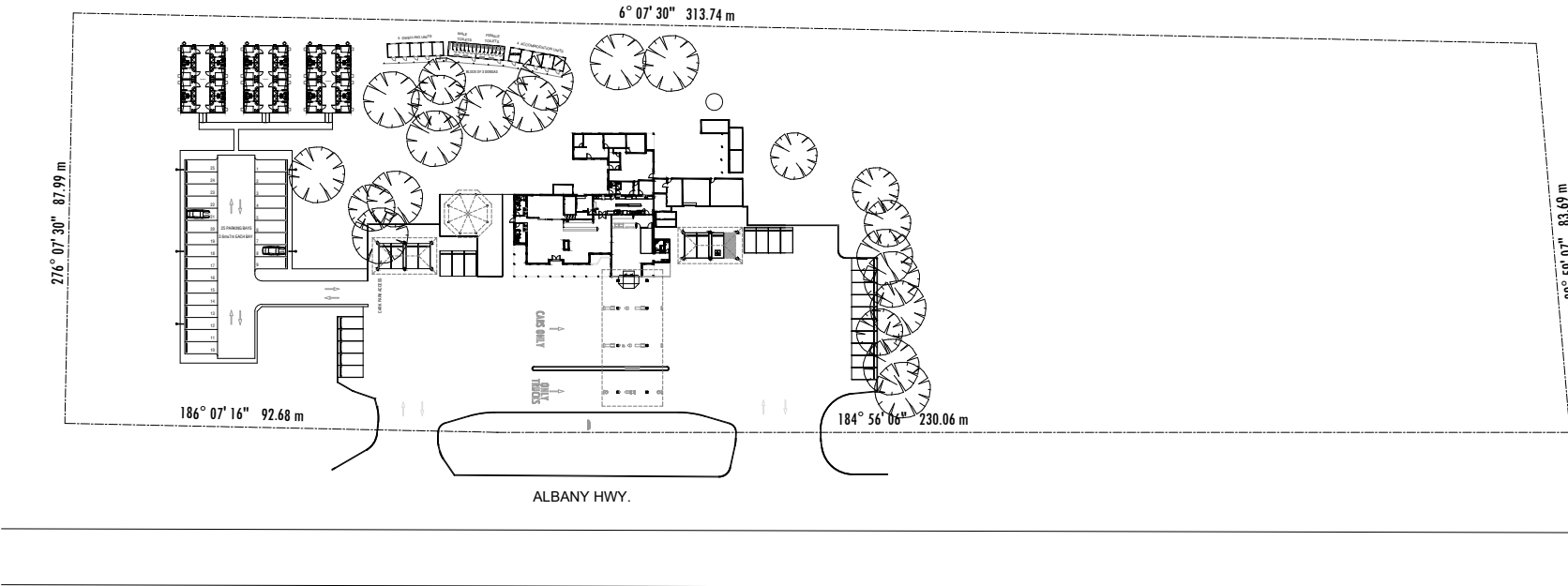
BEAUFORT RIVER SERVICE STATION

18495 Albany Hwy. WA 6394

SUBJECT SITE



PHOTO MAP



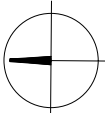
SITE PLAN SCALE 1:1500

| DRAWING SCHEDULE | | |
|------------------|---|----------|
| CODE | CONTENT | REVISION |
| P-00 | COVER SHEET AND DRAWINGS SCHEDULE | Rev- A |
| P-01 | PROPOSED SITE PLAN | Rev- A |
| P-02 | PROPOSED ACCOMMODATION UNITS DETAIL | Rev- A |
| P-03 | PROPOSED ON-SITE EFFLUENT DISPOSAL SYSTEM | Rev- A |

ISSUE FOR PLANNING PERMIT

Level 23 360 Collins st.
Melbourne VIC 3000
Australia

E: info@aksara.com.au
ACN 141 232 877



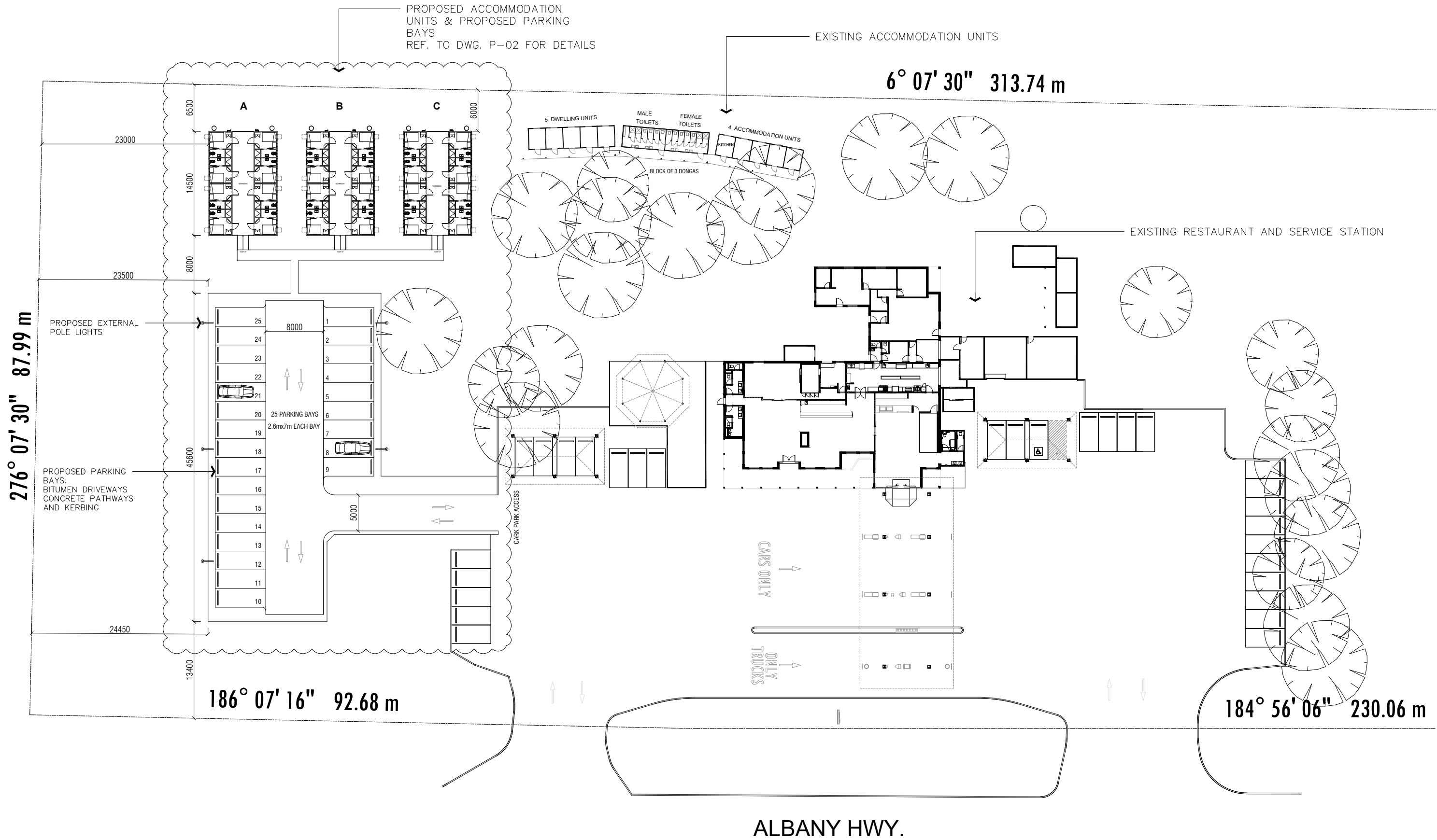
PROJECT:
BEAUFORT RIVER SERVICE STATION
18495 Albany Hwy, WA 6394

| | |
|---------------|------------|
| AMMENDMENT | |
| DATE | 12/07/2022 |
| DRAWING TITLE | COVER PAGE |
| SCALE | N/A |

SPECIAL COMMENTS

NOT FOR CONSTRUCTION

| | | | |
|------------------------------------|--------------------------|----|-----------------------|
| AMMENDMENT | DATE | BY | DRAWING No. |
| PLANNING PERMIT PLANNING PERMIT | 04/07/2022 12/07/2022 | | P-00 Rev- A |

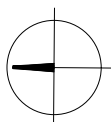


PROPOSED SITE PLAN

ISSUE FOR PLANNING PERMIT

Level 23 360 Collins st.
Melbourne VIC 3000
Australia

E: info@aksara.com.au
ACN 141 232 877



PROJECT:

BEAUFORT RIVER SERVICE STATION
18495 Albany Hwy, WA 6394

AMMENDMENT

DATE

12/07/2022

DRAWING TITLE

PROPOSED SITE PLAN

SCALE

1 : 500 @ A3

SPECIAL COMMENTS

NOT FOR CONSTRUCTION

AMMENDMENT

PLANNING PERMIT
PLANNING PERMIT

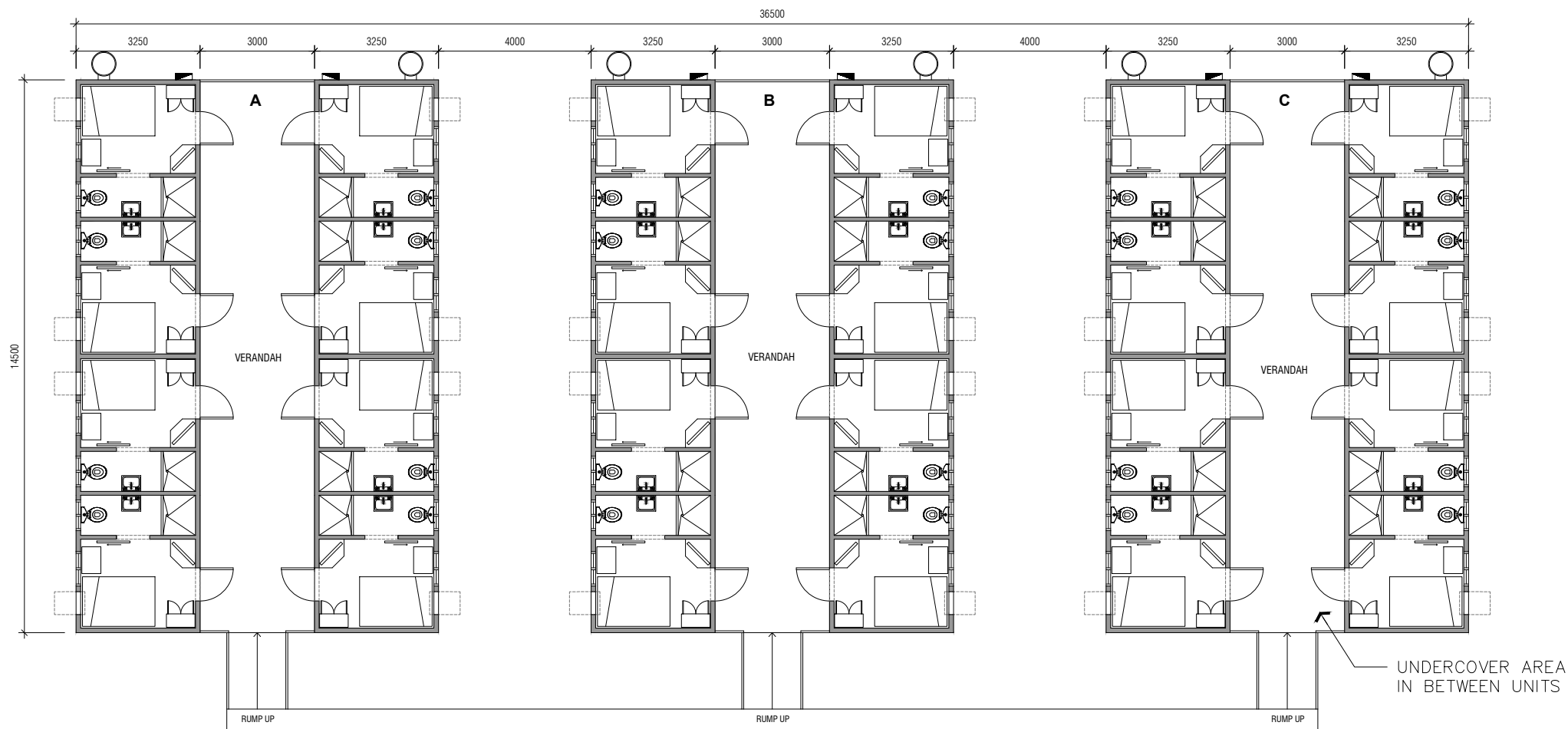
DATE

04/07/2022
12/07/2022

BY

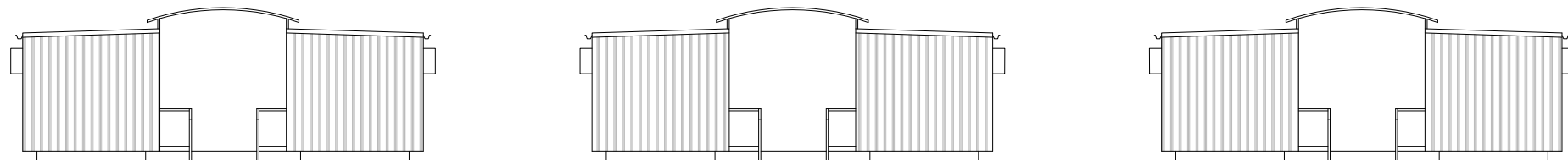
DRAWING No.

P-01
Rev- A

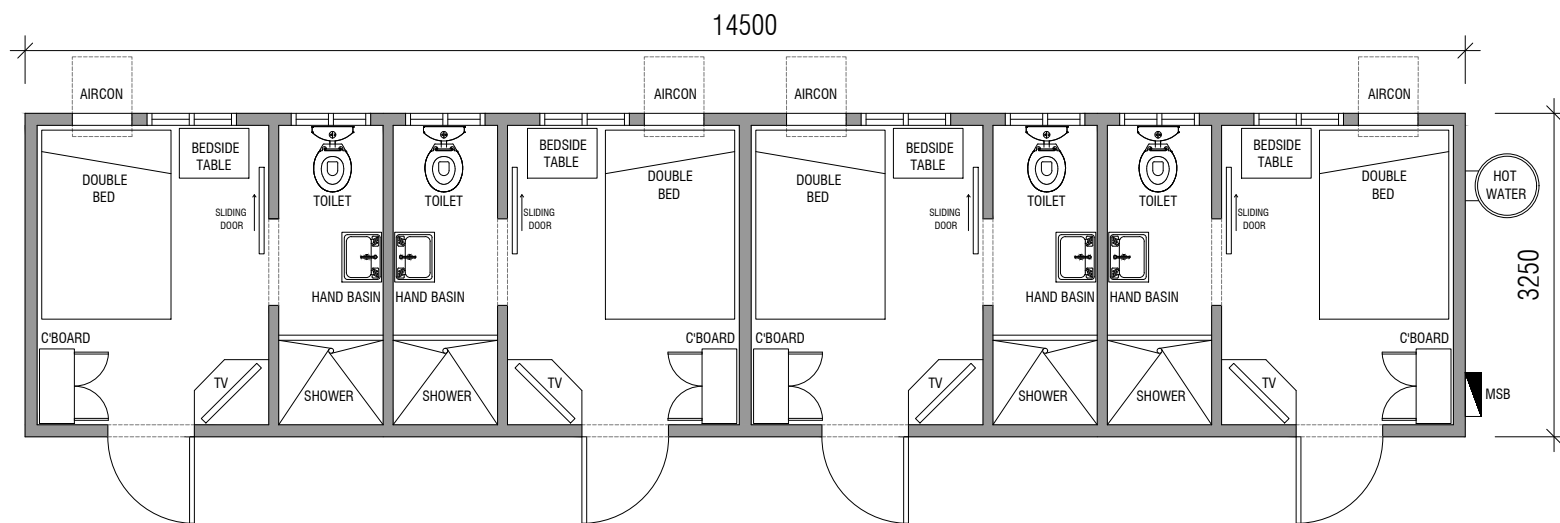


PROPOSED BLOCK OF 6 x 4 - ACCOMMODATION UNITS FLOOR PLAN SCALE 1:150

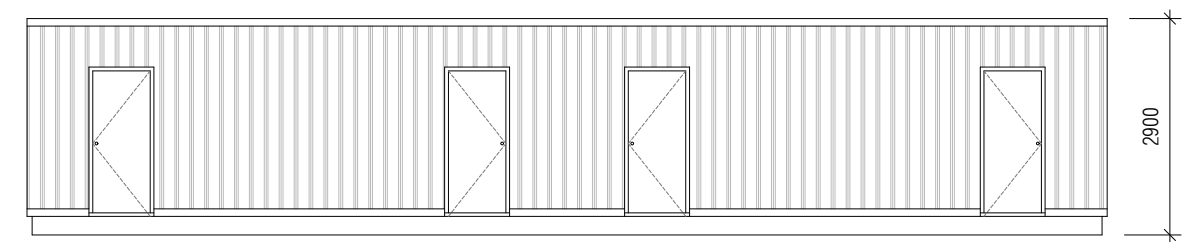
| STANDARD FINISHES |
|---|
| Exterior: Trimdeck® roof cladding (Surfmist) CCS Mesa cladding to exterior walls (Merino) R1.5 glasswool batts (ceiling), R2.0 glasswool batts (walls) |
| Interior: Pre-finished polyester plywood linings to ceilings (Mirage Pearl) Pre-finished polyester plywood linings to walls (White Smoke) Seamless Armstrong vinyl to bedrooms (Neutral Grey), Non slip vinyl floor coverings to bathrooms (Sand Grey) |



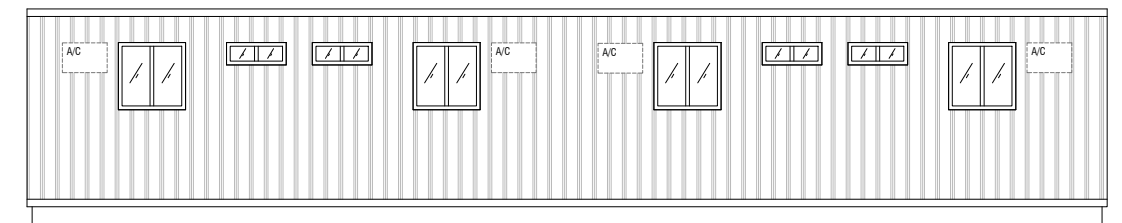
PROPOSED ACCOMMODATION UNITS - WEST ELEVATION SCALE 1:150



4 - ACCOMMODATION UNIT DETAILED FLOOR PLAN SCALE 1:75



4 - UNIT FRONT ELEVATION SCALE 1:100

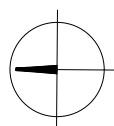


4 UNIT REAR ELEVATION SCALE 1:100

ISSUE FOR PLANNING PERMIT

Level 23 360 Collins st.
Melbourne VIC 3000
Australia

E: info@aksara.com.au
ACN 141 232 877

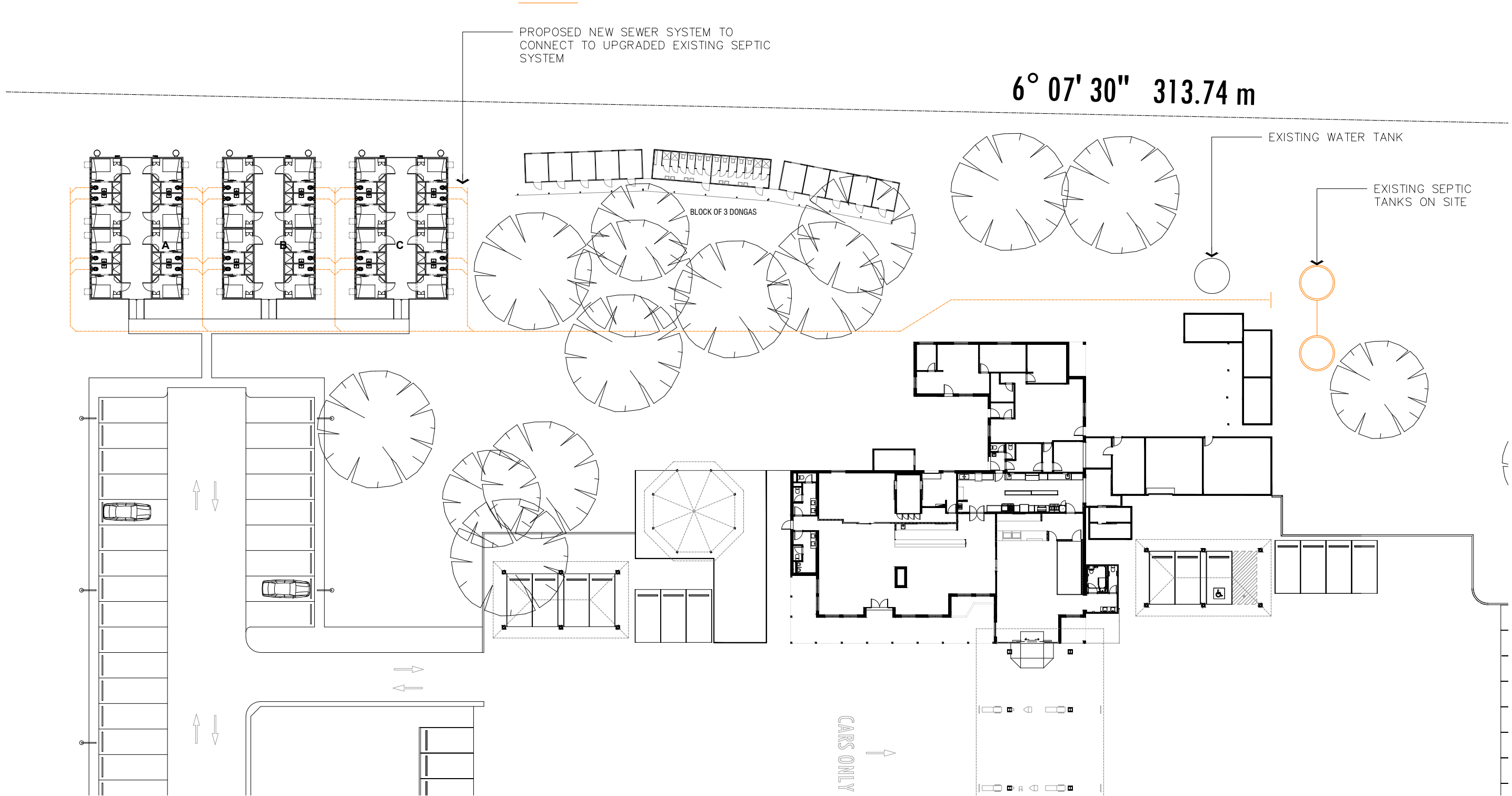


PROJECT:
BEAUFORT RIVER SERVICE STATION
18495 Albany Hwy, WA 6394

| | |
|---------------|------------------------|
| AMMENDMENT | |
| DATE | 12/07/2022 |
| DRAWING TITLE | PROPOSED UNITS DETAILS |
| SCALE | AS SHOWN @ A3 |

SPECIAL COMMENTS
NOT FOR CONSTRUCTION

| | | | |
|-----------------|------------|----|-------------|
| AMMENDMENT | DATE | BY | DRAWING No. |
| PLANNING PERMIT | 04/07/2022 | | P-02 |
| PLANNING PERMIT | 12/07/2022 | | Rev- A |

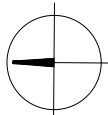


PROPOSED CONNECTION TO EXISTING ON-SITE EFFLUENT DISPOSAL SYSTEM

ISSUE FOR PLANNING PERMIT

Level 23 360 Collins st.
Melbourne VIC 3000
Australia

E: info@aksara.com.au
ACN 141 232 877



PROJECT:
BEAUFORT RIVER SERVICE STATION
18495 Albany Hwy, WA 6394

| | |
|---------------|--------------------------|
| AMMENDMENT | |
| DATE | 12/07/2022 |
| DRAWING TITLE | PROPOSED DISPOSAL SYSTEM |
| SCALE | N/A |

SPECIAL COMMENTS

NOT FOR CONSTRUCTION

| | | | |
|------------------------------------|--------------------------|----|-----------------------|
| AMMENDMENT | DATE | BY | DRAWING No. |
| PLANNING PERMIT PLANNING PERMIT | 04/07/2022 12/07/2022 | | P-03 Rev- A |

aksara.

Suite 308/838 Collins St
Docklands VIC 3008
Australia
T: +61 (03) 9081 1650
E: info@aksara.com.au
ACN 141 232 877

27 July 2022

Shire of Woodanilling.
PO Box 99
WOODANILLING WA 6316

Dear Town Planner

REF: PLANNING PERMIT APPLICATION.

PROPOSAL: Extension of existing Accommodation premises

ADDRESS OF LAND: 18495 Albany Hwy. BAEUFORT RIVER WA 6394
PLAN OF SUBDIVISION: 60607

PROPOSED WORKS DESCRIPTION

The proposed work is to extend the existing accommodation premises by installing additional blocks of self-contained accommodation units and axillary areas.

The accommodation premises will be upgraded to have 24 additional accommodation units distributed in 6 blocks of 4 units each. The unit itself contains sanitary services to be connected to exiting sewer and hydraulic systems. Upgrading of existing septic system is also proposed.

We trust that based on the proposed works this application should be considered by Council on its merits and approval be granted.

Please find enclosed the required documentation and Planning Permit Application on the subject site.

Yours Faithful

Chris Cornelius

Chris Cornelius,
Aksara Pty Ltd

9. ELECTED MEMBERS' MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

10. MOTIONS WITHOUT NOTICE BY PERMISSION OF THE COUNCIL

| |
|--|
| 10.1.COUNCILLORS AND /OR OFFICERS |
|--|

11. CLOSURE OF MEETING