



SHIRE OF WOODANILLING



SPECIAL MEETING OF COUNCIL Unconfirmed Minutes 30th August 2022

Purpose:

The order of business includes:

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

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

CONTENTS

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS	2
1.1. <i>DISCLOSURE OF INTEREST AFFECTING IMPARTIALITY</i>	2
2. RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE (PREVIOUSLY APPROVED)	3
3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE	3
4. PUBLIC QUESTION TIME	3
5. PETITIONS / DEPUTATIONS / PRESENTATIONS	3
6. APPLICATIONS FOR LEAVE OF ABSENCE	3
7. ANNOUNCEMENTS BY SHIRE PRESIDENT AND/OR DEPUTY PRESIDENT WITHOUT DISCUSSION	3
8. REPORTS OF OFFICERS	4
8.1. <i>ADOPTION 2022/2023 ANNUAL BUDGET</i>	4
8.2 - <i>AMENDED MOTEL ACCOMMODATION UNITS – LOT 5, 18495 ALBANY HIGHWAY, BEAUFORT RIVER</i>	13
9. ELECTED MEMBERS' MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN	22
10. MOTIONS WITHOUT NOTICE BY PERMISSION OF THE COUNCIL	22
10.1. <i>COUNCILLORS AND /OR OFFICERS</i>	22
11. CLOSURE OF MEETING	22

SPECIAL MEETING OF COUNCIL MINUTES

Minutes of the Special Council Meeting of the Shire of Woodanilling held on Tuesday 30 August 2022 in the Council Chambers, 3316 Robinson Road, Woodanilling.

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

Deputy Shire President, Cr Thomson opened the meeting at 5.00pm. Cr Thomson welcomed staff and Councillors.

Cr Thomson has received advice that Cr Jefferies and Cr Douglas are seeking permission for approval to participate the Special Council Meeting via telephone as per email advice. (Addresses provided and as per Regulation 14A (Local Government (Administration) Regulations 1996, Cr Jefferies and Cr Douglas are at a suitable place).

COUNCIL RESOLUTION SCM01/08/2022

Moved Cr Peter Morrell

Seconded Cr Tim Brown

That Cr Jefferies and Cr Douglas be permitted to participate in the Special Council Meeting via telephone as per email advice and are at a suitable place.

CARRIED 4/0

Cr Jefferies entered the meeting by phone at 5.03pm.

Cr Douglas entered the meeting by phone at 5.10pm.

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".

Nil Interests Declared for the items.

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

Present:

Cr S Jefferies	Shire President	Phone In 5.03pm
Cr HR Thomson	Deputy Shire President - Chair	

Cr P Morrell		
Cr D Douglas		Phone In 5.10pm
Cr T Brown		
Cr B Smith		

Officers:

Kellie Bartley	Chief Executive Officer
Sue Dowson	Deputy CEO
Gillian French	Special Projects Officer
Jennifer Dowling	Planning Officer

Apologies:

Nil

Observers:

Nil

3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil to report.

4. PUBLIC QUESTION TIME

Nil to report.

5. PETITIONS / DEPUTATIONS / PRESENTATIONS

Nil to report.

6. APPLICATIONS FOR LEAVE OF ABSENCE

Nil to report.

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

Nil from Shire President and Deputy Shire President.

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 are 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

COUNCIL RESOLUTION PART A SCM 02/08/2022

Moved Cr Morrell

Seconded Cr Jefferies

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

CARRIED BY AN ABSOLUTE MAJORITY

PART B

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.

COUNCIL RESOLUTION PART B SCM03/08/2022

Moved Cr Morrell

Seconded Cr Smith

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:

Rate 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)	
1 st half instalment due date	19 October 2022
2 nd and final half instalment due date	20 February 2023
Option 3 (Four Instalments)	
1 st quarterly instalment due date	19 October 2022
2 nd quarterly instalment due date	19 December 2022
3 rd quarterly instalment due date	20 February 2023
4 th 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 changes 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.

CARRIED BY AN ABSOLUTE MAJORITY

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

COUNCIL RESOLUTION PART C SCM04/08/2022

Moved Cr Morrell

Seconded Cr Smith

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

CARRIED BY AN ABSOLUTE MAJORITY

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.

COUNCIL RESOLUTION PART D SCM05/08/2022

Moved Cr Smith

Seconded Cr Morrell

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.

CARRIED BY AN ABSOLUTE MAJORITY

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% or \$10,000, whichever is greater.

COUNCIL RESOLUTION PART E SCM06/08/2022

Moved Cr Smith

Seconded Cr Morrell

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% or \$10,000, whichever is greater.

CARRIED 6/0

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.

COUNCIL RESOLUTION PART F SCM07/08/2022

Moved Cr Smith

Seconded Cr Jefferies

- 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.

CARRIED 6/0

Shire President thanked the efforts of the CEO and Staff in the budget preparation of the 2022/2023 Annual Budget. Recognising the work both Kellie & Cath have achieved for a positive outcome for the Shire moving forward.

**2022-
2023**

Annual Budget

**Shire of
Woodanilling**

SHIRE OF WOODANILLING
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2023
LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	2
Statement of Cash Flows	3
Rate Setting Statement	4
Index of Notes to the Budget	5

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

Note 1	Basis of Preparation	6
Note 2	Rates	9
Note 3	Net Current Assets	12
Note 4	Reconciliation of cash	14
Note 5	Fixed Assets	15
Note 6	Asset Depreciation	17
Note 7	Reserves	19
Note 8	Revenue Recognition	20
Note 9	Program Information	21
Note 10	Other Information	22
Note 11	Elected Members Remuneration	23
Note 12	Fees and Charges	24

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



Council Policy 107 – Significant Accounting Policies

1. Objective

To provide policy direction for the management of accounts and financial reporting for the Shire that is clear, transparent, consistent, and complies with statutory obligations and requisite Australian Accounting Standards.

The purpose of this policy is to summarise the significant accounting policies that form part of the notes that accompany the Shire of Woodanilling's statutory budgets and financial statements, describing the key policies being followed by the financial and assess management services.

The Policy summary is mandated by the application accounting framework (such as AASB and/or LG Act). These frameworks require an entity to disclose its most important or significant accounting policies, the appropriateness of those policies, and how they impact the reported financial position of the entity.

2. Scope

This policy applies to the Shire's accounting practices.

3. Definitions

Australian Accounting Standards Board (AASB)	Australian Accounting Standards
General Accepted Accounting Principles (GAAP)	Is the framework of Accounting Standards, Rules and Procedures defined by the Professional Accounting Industry.
International Financial Reporting Standards	Are a set of International Accounting Standards stating how particular types of transactions and other events should be reported in financial statements.
Asset	A resource controlled by a local government as a result of past events and from which future economic benefits are expected to flow to the local government.
Non-Current Assets	Land, buildings, plant and equipment, and furniture and equipment purchased over the capitalisation threshold values.
Infrastructure Assets	Roads, Footpaths, drainage, crossovers, car parks, street lights, parks and ovals purchased over the capitalisation threshold.
Capitalisation Threshold	The minimum threshold amount for the recognition of a non-current asset and infrastructure asset to be taken up onto the asset register.
Asset Register	A record of asset information considered worthy of separate identification.

4. Policy Statement

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 cash flows 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 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.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, and other short term highly liquid investments 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.

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.

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.

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

4.2 Fixed Assets

4.2.1 Land Under Roads

Council does not recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16 (a)(i) prohibits local governments from recognising such land as an asset.

LAST REVIEWED	JUNE 2020
LEGAL (PARENT)	AASB 1051; LGA
LEGAL (SUBSIDIARY)	FINANCIAL MAN. REG. 16 AND 4 (2)
CHIEF EXECUTIVE INSTRUCTION	NIL

4.2.2 Depreciation of Non-Current Assets

Depreciation is recognised on a straight line basis, using the following rates:

BUILDINGS	30 TO 50 YEARS
FURNITURE AND EQUIPMENT	4 TO 10 YEARS
PLANT AND EQUIPMENT	5 TO 15 YEARS
SEALED ROADS AND STREETS	
FORMATION	NOT DEPRECIATED
PAVEMENT	70 YEARS
SEAL	
BITUMINOUS SEALS	15-25 YEARS
ASPHALT	15-25 YEARS
SURFACES GRAVEL ROADS	
FORMATION	NOT DEPRECIATED
PAVEMENT	50 YEARS
GRAVEL SHEETING	10-15 YEARS
FORMED ROADS	
FORMATION	NOT DEPRECIATED
PAVEMENT	50 YEARS
FOOT PATHS — SLAB	20 YEARS
SEWERAGE PIPING	100 YEARS



WATER SUPPLY PIPING & DRAINAGE SYSTEMS
BRIDGES

75 YEARS
60 TO 90 YEARS

4.2.3 Capitalisation Threshold

Capitalisation of Thresholds for Non Current Assets are:

Land	\$5,000
Buildings	\$5,000
Plant and Equipment	\$5,000
Furniture and Equipment	\$5,000
Infrastructure (all classes)	\$5,000
Bridges	\$5,000

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.

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.

4.1 Reporting of Material Variances for Monthly Financial Statements

Material variances of +/- 10% and +/- \$10,000 from the budget figure shall be reported by way of a supporting note to the 'Monthly Statement of Financial Activity'.

INITIAL ADOPTED	APRIL 2009
LAST REVIEWED	16 JUNE 2020
LEGAL (PARENT)	
LEGAL (SUBSIDIARY)	FINANCIAL MAN. REG. 34
CHIEF EXECUTIVE INSTRUCTION	NIL



References

Name Of Policy		Council Policy 107 - Significant Accounting Policies		
Previous Policy		Significant Accounting Policies		
Next Review Date		Annually		
Related Documents		<u>Acts/Regulations</u> <i>Australian Accounting Standards</i> <i>Local Government Act 1995</i> <i>Local Government (Financial Management) Regulations 1996</i> <u>Plans/Strategies</u> Nil <u>Policies</u> Nil <u>Delegations</u> Nil <u>Work Procedures</u> Nil		
Date Of Adoption And Resolution Number		29.06.2021		
Review Dates And Resolution Numbers				
History:				
Version:	Title No.	OCM Date Res No.	Synopsis	Details
1	Significant Accounting Policies	29.06.2021 – OCM ITEM 10.7	Added in 10% variance	Reviewed And Adopted By Council 29 June 2021
2	Council Policy 107 – Significant Accounting Policies	30.08.2022 – SCM	Full review of policy with major updates	Reviewed, amended and adopted by Council 30.08.2022

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

Shire Officer, the Town Planner advised that there is an amended agenda item and was provided to the Elected Members via email and hard copy given. Details are below in GREEN.

COUNCIL RESOLUTION SCM08/08/2022

Moved Cr Brown **Seconded Cr Smith**

That the Deputy Shire President, Cr Thomson, requested in accordance with the *Local Government Act 1995*, and relevant regulations to suspend the meeting to allow for discussion on the matter prior to the voting on this item.

CARRIED 6/0

The meeting was suspended at 5.17pm

COUNCIL RESOLUTION SCM09/08/2022

Moved Cr Brown **Seconded Cr Smith**

The Deputy Shire President, Cr Thomson, requested in accordance with the *Local Government Act 1995* and relevant regulations to resume with the meeting in the formal capacity.

CARRIED 6/0

The meeting resumed at 5.49pm.

8.2 - AMENDED 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 34 self-contained motel units (ten pre-existing) 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 did not include the retention of the existing approved accommodation units (from a land use perspective) 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 enquiries 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/ensuite 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~~ submissions that ~~were~~ 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.

~~Although~~ 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.

At the time of writing this report only one submission had been received and was generally supportive of the proposal however did raise some concerns. A further submission was received after the closing date (25th August 2022) and has now been included in the table below. These submissions 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 will address this matter at time of application.
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 Management 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 mitigated with the provision of a Landscaping and Implementation Management Plan.
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 mitigated with the provision of a Landscaping and Implementation Management Plan.
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 appropriate conditions can be mitigated with the provision of a Landscaping and Implementation Management Plan.
LATE SUBMISSION	
What is the current management of surface, black and grey water? Is the current waste water scheme adequate?	Noted - The applicant proposes an upgrade to the wastewater disposal at the site. This will be in consultation with Council's consultant Environmental Health Officer. A condition of approval is the submission of a Stormwater Management Plan detailing control and management of stormwater and surface water.
With the current proposal what is the proposed management of the surface, grey and black water?	Noted – As above.
Surface water coming from the west side of Albany Highway to the south west of the developer's property may compromise the waste water system at the site.	Noted – As above. Effluent disposal upgrades will address any possible compromise of wastewater treatment at the site.
Has the Shire requested an onsite meeting with Shire Engineers, Main Roads engineers the	The onsite management of stormwater will be addressed via the stormwater

developers and adjoining landowners to look at the drainage of water coming from the overall site and under the highway?	management plan required as a condition of approval. For water runoff from Albany Highway impacting on adjacent land contact Main Roads Great Southern direct.
There is nothing stating how many units they plan to develop.	There are 34 motel units as per this proposal. The consultation letter was accompanied by plans of the proposed development and details of the proposal were available at the front counter of the Shire offices for inspection.

Note: Amended summary of submissions as of the 29th August 2022. Additional comments are noted and have been addressed by the original Officer recommendation.

RISK MANAGEMENT

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

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Extreme
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 and take additional measures to ensure risk is as low as reasonably achievable
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

Simple Majority

OFFICER'S RECOMMENDATION

That Council:

1. Approves the development application as contained in **ATTACHMENT 8.2.1** for 34 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) A modified site plan being submitted to show 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 Management Plan being submitted, approved and ~~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 and approved 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);
- i) No animals (domestic or other) being permitted within or adjacent the accommodation units; and
- j) In accordance with State Planning Policy 3.7, a Fire Management Plan and Emergency Evacuation Plan is to be submitted and approved by the Shire.

Advice notes:

- A certified Building Licence will be required for the 34 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.

COUNCIL RESOLUTION SCM10/08/2022

Moved Cr Morrell

Seconded Cr Brown

That Council:

1. Approves the development application as contained in **ATTACHNMENT 8.2.1** for 34 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) A modified site plant being submitted to show 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 Management Plan being submitted, approved and 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 and approved 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);
 - i) No animals (domestic or other) being permitted within or adjacent the accommodation units; and
 - j) In accordance with State Planning Policy 3.7, a Fire Management Plan and Emergency Evacuation Plan is to be submitted and approved by the Shire.

Advice notes:

- A certified Building Licence will be required for the 34 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 management plans and signage required to be submitted in relation to the Development Approval.

MOTION LOST

Cr Douglas moved an alternative recommendation by removing condition 2 from the recommendation, to enable Council to make the final decision.

ALTERNATIVE COUNCIL RECOMMENDATION

That Council:

1. Approves the development application as contained in **ATTACHNMENT 8.2.1** for 34 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) A modified site plant being submitted to show 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 Management Plan being submitted, approved and 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 and approved 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);
- i) No animals (domestic or other) being permitted within or adjacent the accommodation units; and
- j) In accordance with State Planning Policy 3.7, a Fire Management Plan and Emergency Evacuation Plan is to be submitted and approved by the Council.

Advice notes:

- A certified Building Licence will be required for the 34 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.

ALTERNATIVE COUNCIL RESOLUTION SCM11/08/2022

Moved Cr Douglas

Seconded Cr Smith

That Council:

1. Approves the development application as contained in **ATTACHMENT 8.2.1** for 34 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) A modified site plant being submitted to show 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 Management Plan being submitted, approved and 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 and approved 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);
- i) No animals (domestic or other) being permitted within or adjacent the accommodation units; and
- j) In accordance with State Planning Policy 3.7, a Fire Management Plan and Emergency Evacuation Plan is to be submitted and approved by the Council.

Advice notes:

- A certified Building Licence will be required for the 34 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.

CARRIED 6/0

REASON: Full Council has decided that the provisions of the requirements for the application and approval process will be brought back to Council for consideration.

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.



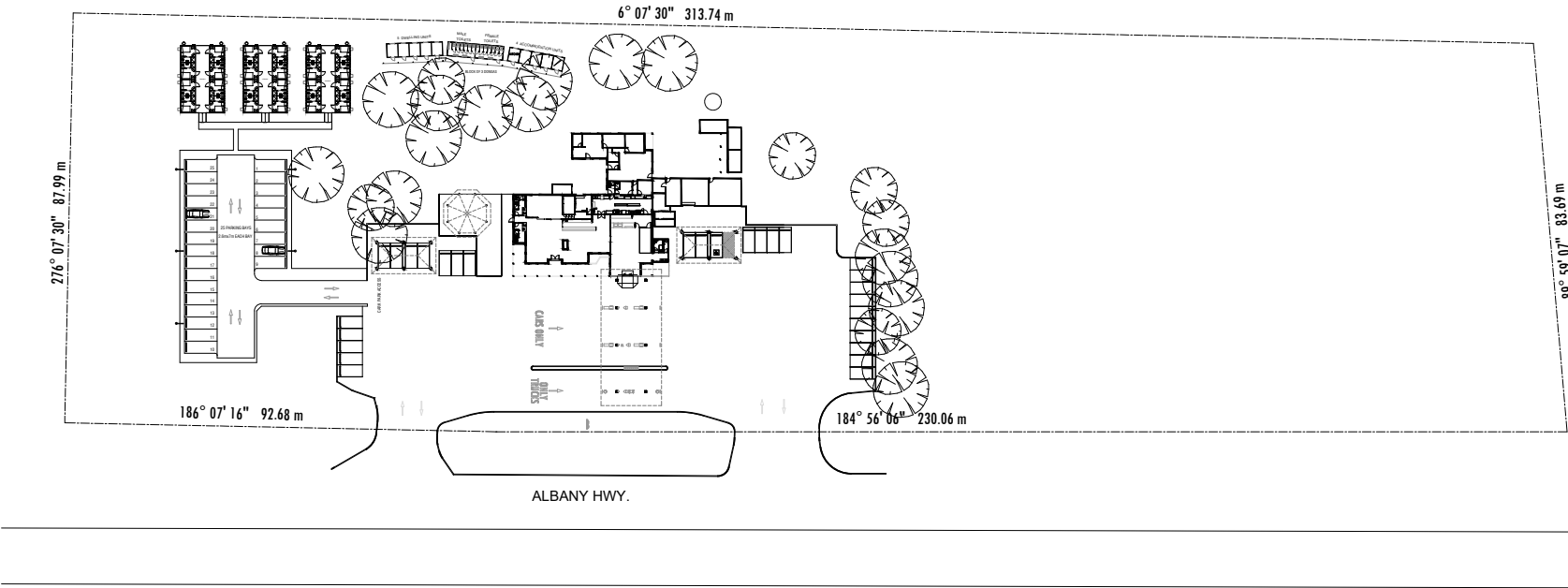
BEAUFORT RIVER SERVICE STATION

18495 Albany Hwy. WA 6394

SUBJECT SITE



PHOTO MAP



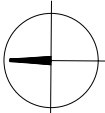
SITE PLAN SCALE 1:1500

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



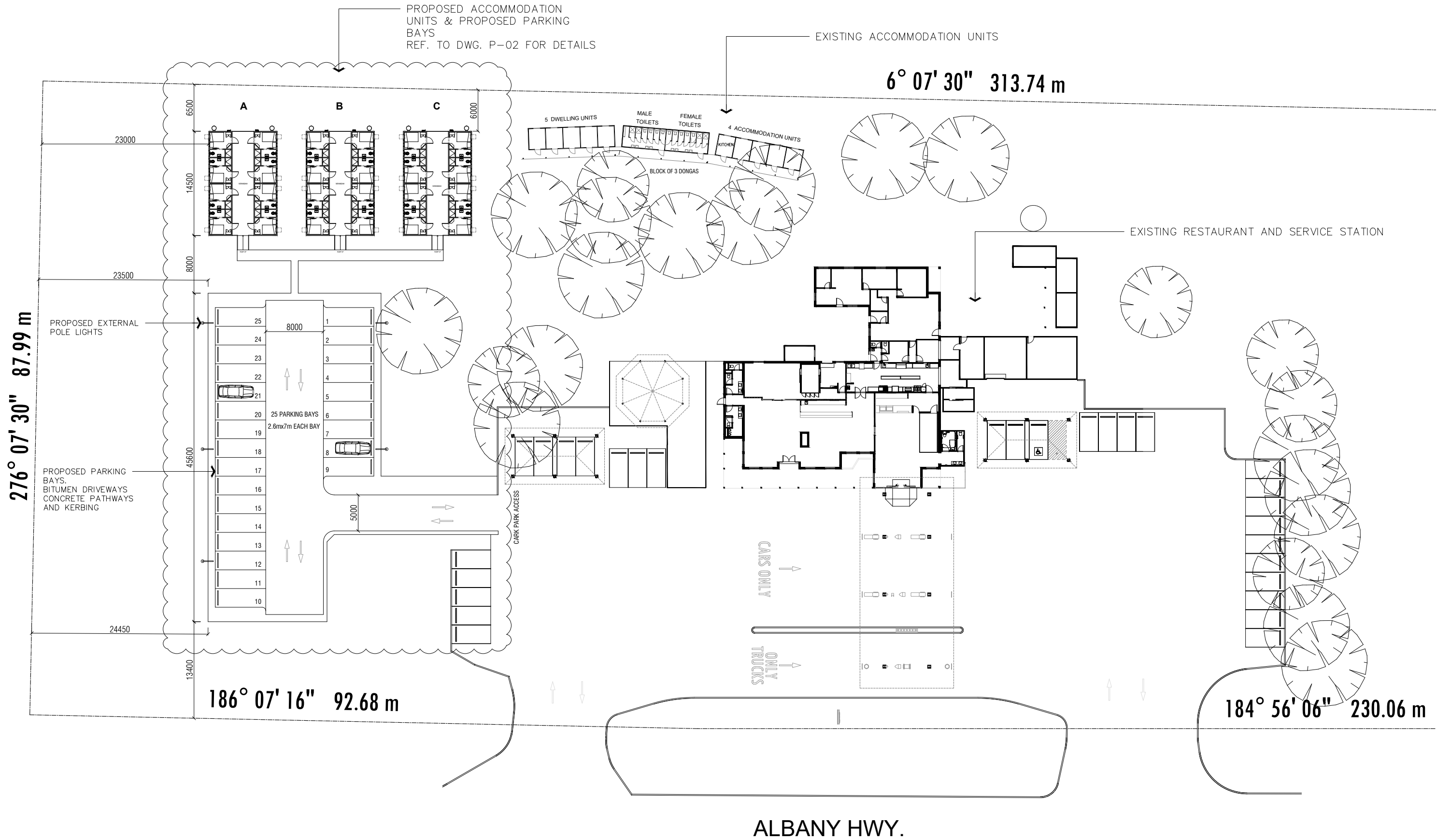
PROJECT:
BEAUFORT RIVER SERVICE STATION
18495 Albany Hwy, WA 6394

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

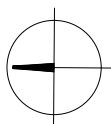


PROPOSED SITE PLAN

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

DRAWING TITLE

SCALE

12/07/2022

PROPOSED SITE PLAN

1 : 500 @ A3

SPECIAL COMMENTS

NOT FOR CONSTRUCTION

AMMENDMENT

PLANNING PERMIT
PLANNING PERMIT

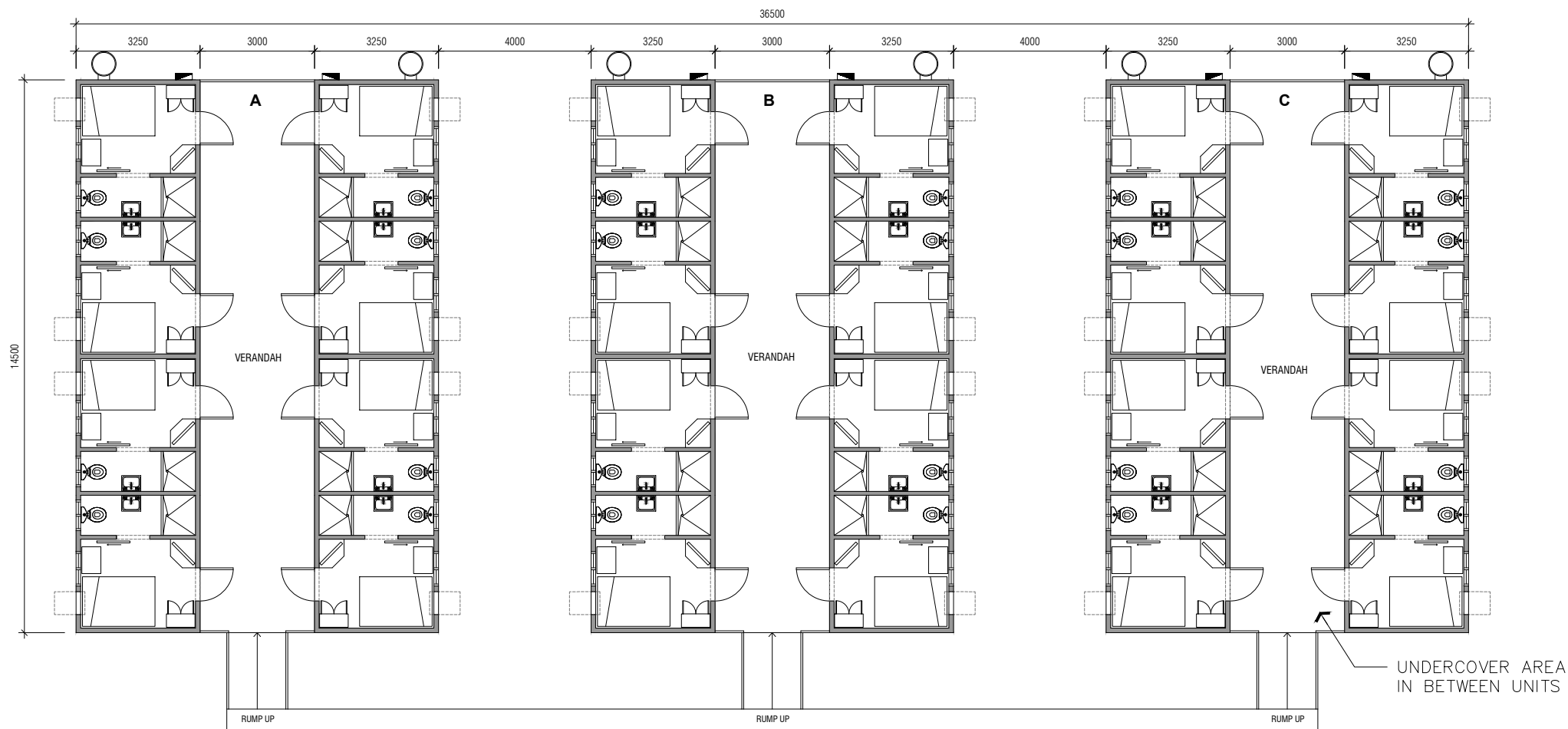
DATE

04/07/2022
12/07/2022

BY

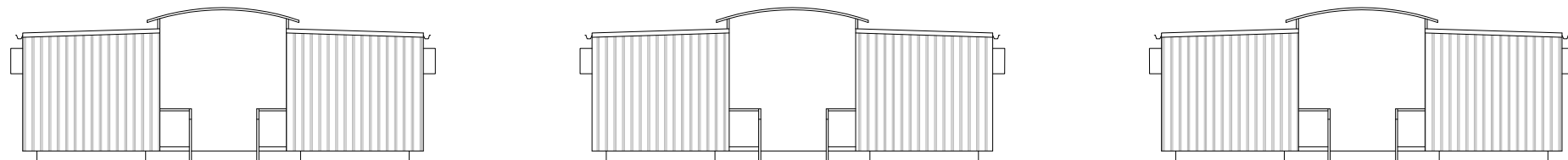
DRAWING No.

P-01
Rev- A

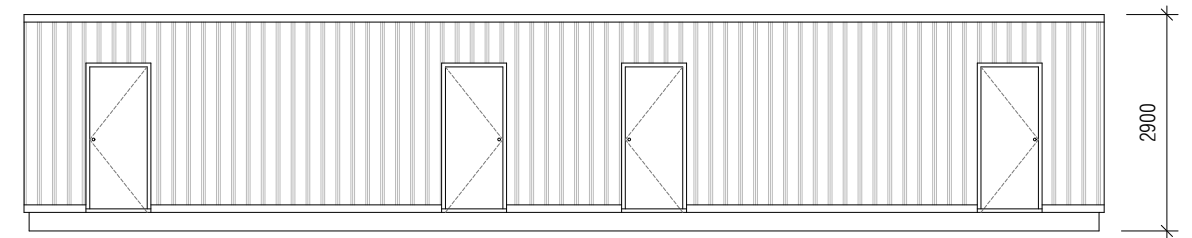


PROPOSED BLOCK OF 6 x 4 - ACCOMMODATION UNITS FLOOR PLAN SCALE 1:150

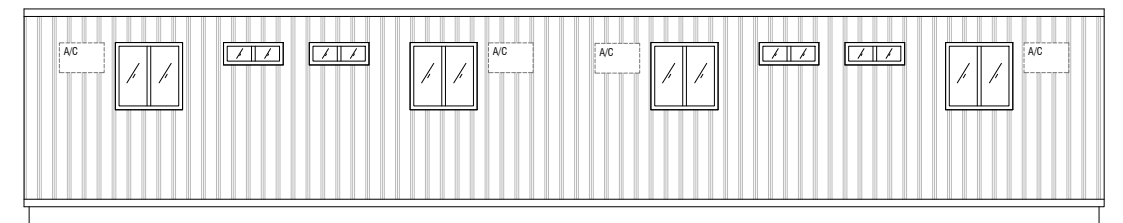
STANDARD FINISHES
Exterior: Trimdeck® roof cladding (Surfmist) CCS Mesa cladding to exterior walls (Merino) R1.5 glasswool batts (ceiling), R2.0 glasswool batts (walls)
Interior: Pre-finished polyester plywood linings to ceilings (Mirage Pearl) Pre-finished polyester plywood linings to walls (White Smoke)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



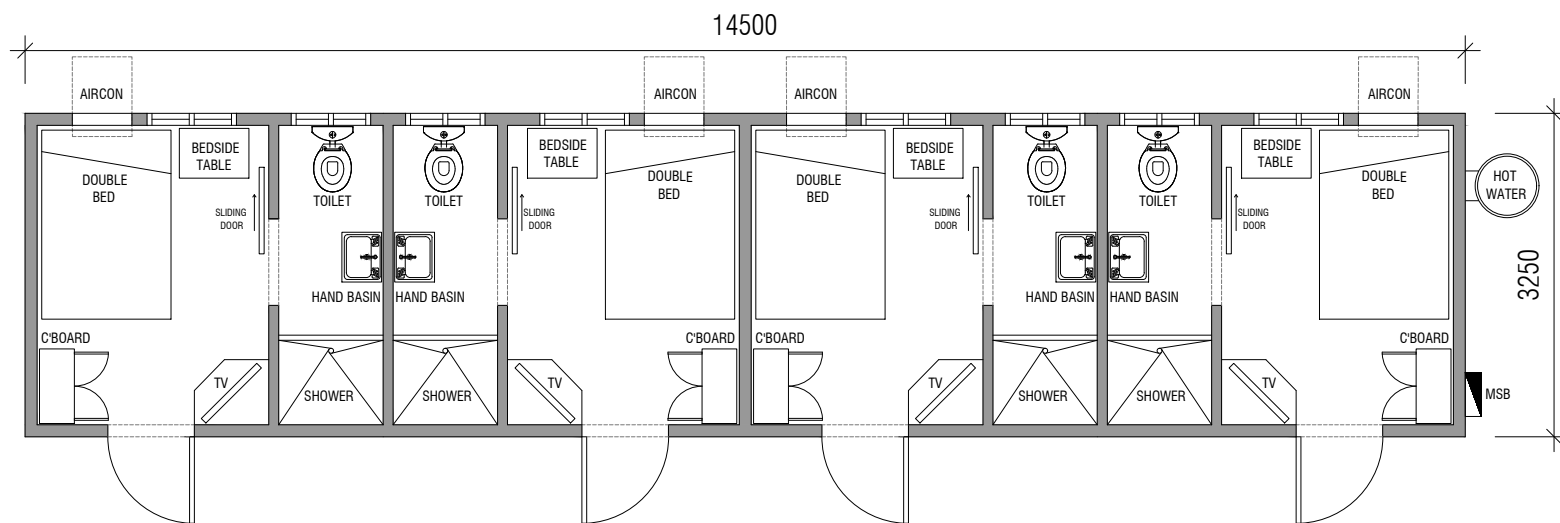
PROPOSED ACCOMMODATION UNITS - WEST ELEVATION SCALE 1:150



4 - UNIT FRONT ELEVATION SCALE 1:100



4 UNIT REAR ELEVATION SCALE 1:100

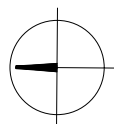


4 - ACCOMMODATION UNIT DETAILED FLOOR PLAN SCALE 1:75

ISSUE FOR PLANNING PERMIT

Level 23 360 Collins st.
Melbourne VIC 3000
Australia

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

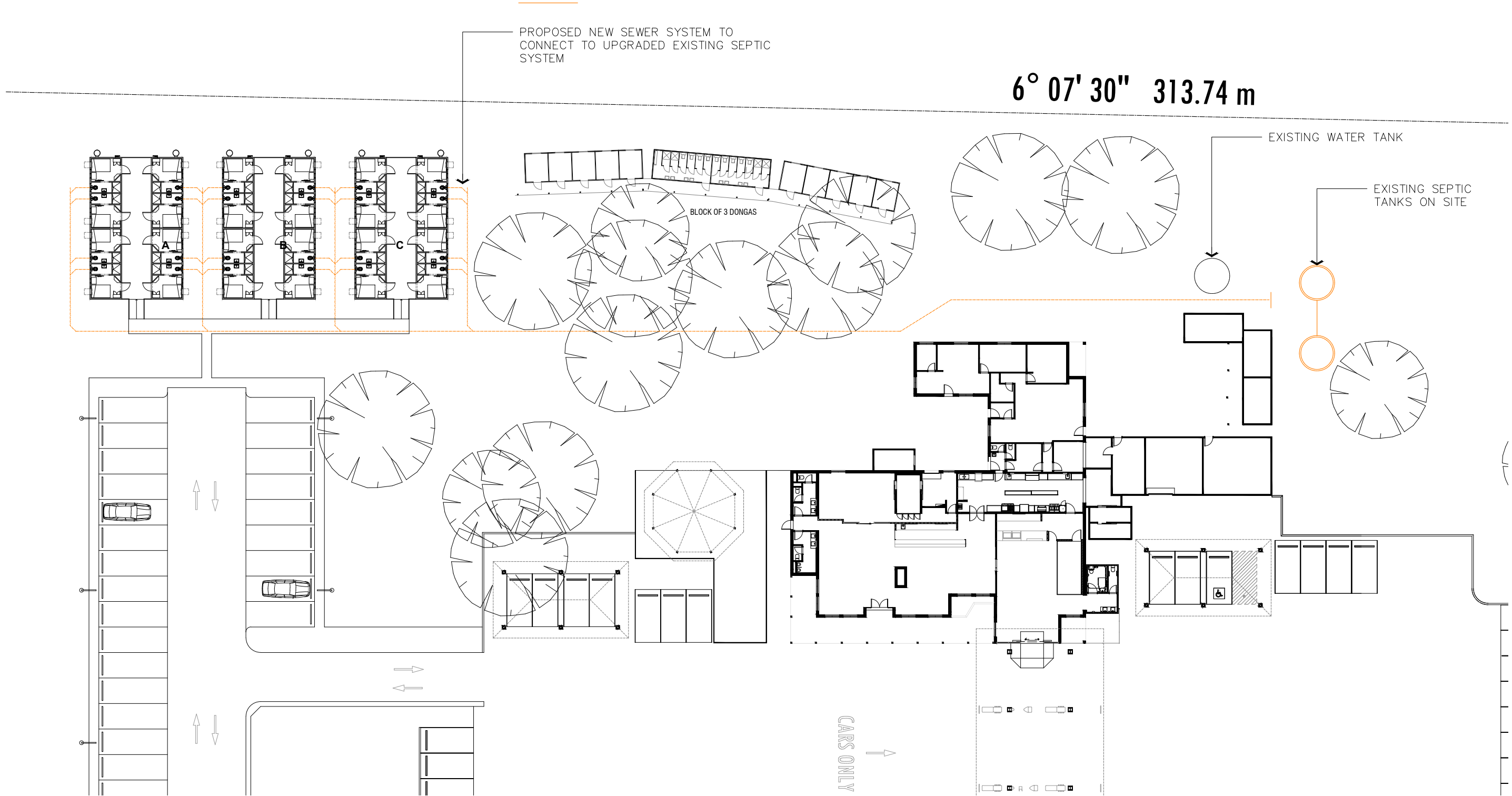


PROJECT:
BEAUFORT RIVER SERVICE STATION
18495 Albany Hwy, WA 6394

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

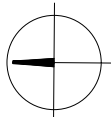


PROPOSED CONNECTION TO EXISTING ON-SITE EFFLUENT DISPOSAL SYSTEM

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



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

Nil to report.

10. MOTIONS WITHOUT NOTICE BY PERMISSION OF THE COUNCIL

10.1.COUNCILLORS AND /OR OFFICERS

Deputy Shire President wished Cr Douglas all the best with his upcoming procedure and thanked Councillors and staff for attending tonight.

11. CLOSURE OF MEETING

Meeting closed at 6.05pm.

I certify that these minutes were confirmed at the Special Council Meeting held on the

.....Presiding Member – Councillor Thomson

..... Date