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Council Minutes

Shire of Pingelly

Ordinary Council Meeting

20 March 2024

Pingelly, positive by nature. Let's grow together!

Risk Framework

Consequence Rating

Impact	Health	Financial	Service Interruption	Compliance	Reputational	Property	Environment
Insignificant	Negligible injuries	Less than \$2,000	No material service interruption	No noticeable regulatory / statutory impact	Low impact, single complaint, low profile or 'no news' item	Inconsequential or no damage	Contained, reversible impact managed on site response
Minor	First aid injuries	\$2,001 - \$10,000	Short term temporary interruption – backlog cleared < 1 day	Some temporary non-compliance	Low impact, a small number of complaints	Localised damage rectified by routine internal procedures	Contained, reversible impact managed by internal response
Moderate	Medical type injuries <5 days	\$10,001 - \$50,000	Medium term temporary interruption – backlog cleared by additional resources < 1 week	Short term non-compliance but with significant regulatory requirements imposed	Public embarrassment, moderate impact, low or moderate news profile	Localised damage requiring external resources to rectify	Contained, reversible impact managed by external agencies
Major	Lost time injury >5 days	\$50,001 - \$200,000	Prolonged interruption of services – additional resources; performance affected < 1 month	Non-compliance results in termination of services or imposed penalties	Public embarrassment, high impact, high news profile, third party actions	Significant damage requiring internal & external resources to rectify	Uncontained, reversible impact managed by a coordinated response from external agencies
Catastrophic	Fatality, permanent disability	More than \$200,000	Indeterminate prolonged interruption – non-performance > 1 month	Non-compliance results in litigation, criminal charges or significant damages	Public embarrassment, very high multiple impacts, high widespread multiple news profile, third party actions	Extensive damage requiring prolonged period of restitution. Complete loss of property	Uncontained, irreversible impact

Likelihood Rating

	Description
Almost Certain	The event is expected to occur in most circumstances > once per year > 90% chance of occurring
Likely	The event will probably occur in most circumstances At least once per year 60% - 90% chance of occurring
Possible	The event should occur at some time At least once in 3 years 40% - 60% chance of occurring
Unlikely	The event could occur at some time At least once in 3 years 10% - 40% chance of occurring
Rare	The event may only occur in exceptional circumstances Less than once in 15 years < 10% chance of occurring

Risk Matrix

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Catastrophic
Almost Certain	M (5)	H (10)	H (15)	E (20)	E (25)
Likely	L (4)	M (8)	H (12)	H (16)	E (20)
Possible	L (3)	M (6)	M (9)	H (12)	H (15)
Unlikely	L (2)	L (4)	M (6)	M (8)	H (10)
Rare	L (1)	L (2)	L (4)	L (4)	M (5)

Risk Acceptance Criteria

	Description	Criteria	Responsibility
Low (L)	Acceptable	Acceptable with adequate controls, managed by routine procedures and subject to annual monitoring	Staff Member
Moderate (M)	Monitor	Acceptable with adequate controls, managed by specific procedures, subject to semi-annual monitoring	Senior Manager
High (H)	Urgent action	Acceptable with effective controls, managed by senior management, subject to monthly monitoring	Senior Manager
Extreme (E)	Unacceptable	Only acceptable with excellent controls and all treatment plans to be explored and implemented where possible, managed by the CEO and subject to continuous monitoring	CEO

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1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

The Chairman declared the meeting open at 2.00pm.

2. ACKNOWLEDGEMENT OF COUNTRY

We acknowledge the Willman Noongar people of this area and recognise their continuing connection to land, waters and community. We pay respect to Elders past, present and emerging.

3. ANNOUNCEMENTS BY THE PRESIDING MEMBER

Please turn your mobile phones to silent, any calls are to be taken outside of the Chambers. Thank you.

Special mention to Angela Trethewey, the newest Elected Member to the Shire of Pingelly Council. Welcome.

4. RECORD OF ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE

Members Present

Cr P Wood	Deputy President
Cr C Cheney	
Cr B Hotham	
Cr P Narducci	
Cr K Singh	
Cr A Trethewey	

Staff in Attendance

Mr A Dover	Chief Executive Officer
Mr M Hudson	Executive Manager Works
Ms Z Macdonald	Executive Manager Corporate Services
Mrs S Nyssen	Governance and Executive Officer

Members of the Public

Nil

President Cr McBurney has been granted leave of absence for the 20 March 2024 Ordinary Council Meeting

5. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

6. PUBLIC QUESTION TIME

Please see Public Question Time Information on page 3.

7. APPLICATIONS FOR LEAVE OF ABSENCE

Nil

8. DISCLOSURES OF INTEREST

Cr Bryan Hotham	14.1	Impartial
Cr Angela Trethewey	14.1	Impartial

9. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

9.1 Ordinary Meeting – 21 February 2024

Statutory Environment:

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

Voting Requirements:

Simple Majority

Recommendation and Council Decision:

13400 Moved: Cr Hotham Seconded: Cr Cheney

That the Minutes of the Ordinary Meeting of the Council of the Shire of Pingelly held in the Council Chambers on 21 February 2024 be confirmed.

CARRIED 6/0

For: Deputy Wood, Cr's Cheney, Hotham, Narducci, Singh, Trethewey

Against: Nil

10. PETITIONS / DEPUTATIONS / PRESENTATIONS / SUBMISSIONS

Nil

11. ITEMS BOUGHT FORWARD DUE TO PERSONS ATTENDING

Nil

12. REPORTS OF COMMITTEES

12.1 Reports of Committees of Council

- | | |
|------------------------------------|---|
| • Audit & Risk Committee | Full Council |
| • Bush Fire Advisory Committee | Member – Cr Narducci
Deputy – Cr Hotham |
| • CEO Performance Review Committee | Member – Shire President
Member – Deputy President
Member – Cr Cheney
Member – Cr Hotham |

12.2 Reports of Council Delegates on External Committee

- | | |
|---|---|
| • Central Country Zone of WALGA | Delegate – Shire President
Delegate – Deputy President |
| • Hotham-Dale Regional Road Sub-Group | Delegate – Shire President
Deputy – Deputy President |
| • Pingelly Recreation & Cultural Centre Board | Member – Shire President
Deputy – Deputy President |
| • Development Assessment Panel | Delegate – Shire President
Delegate – Cr Narducci
Deputy – Cr Hotham
Deputy – Cr Singh |
| • Pingelly Tourism Group | Delegate – Cr Singh
Deputy – Cr Narducci |
| • Shires of Pingelly and Wandering Joint Local Emergency Management Committee | Delegate – Deputy President
Deputy – Cr Cheney |
| • Pingelly Youth Network | Delegate – Cr Narducci
Delegate – Cr Cheney
Deputy – Shire President |
| • Pingelly Early Years Network | Delegate – Shire President |
| • Pingelly Community Wellbeing Plan Working Group | Delegate – Shire President
Deputy – Cr Narducci |
| • Pingelly Museum and Historical Group | Delegate – Cr Hotham
Deputy – Cr Singh |

13. REPORTS FROM COUNCILLORS

13.1 Cr Jackie McBurney (President)

FEBRUARY

21st Audit and Risk Committee Meeting

21st Ordinary Council Meeting for February 2024

28th President, Deputy and CEO Regular Meeting

MARCH

Personal Leave

13.2 Memorials

The Chairman to ask Councillors if there are any memorials or commemorations to be noted in the minutes.

- Mr Ray Marshall has passed on. Ray was a Councillor between 2007 – 2017 and member of a number of other community groups including the Pingelly Museum and Heritage Group and East Pingelly Bushfire Brigade. Condolences to the family.

14 OFFICE OF THE CHIEF EXECUTIVE OFFICER

14.1 Council Policy 7.11 Town Hall Usage

File Reference:	ADM0714
Location:	Not Applicable
Applicant:	Not Applicable
Author:	Chief Executive Officer
Disclosure of Interest:	Nil
Attachments:	Council Policy 3.11 Town Hall Usage
Previous Reference:	Motion Numbers 12895, 12906

Summary

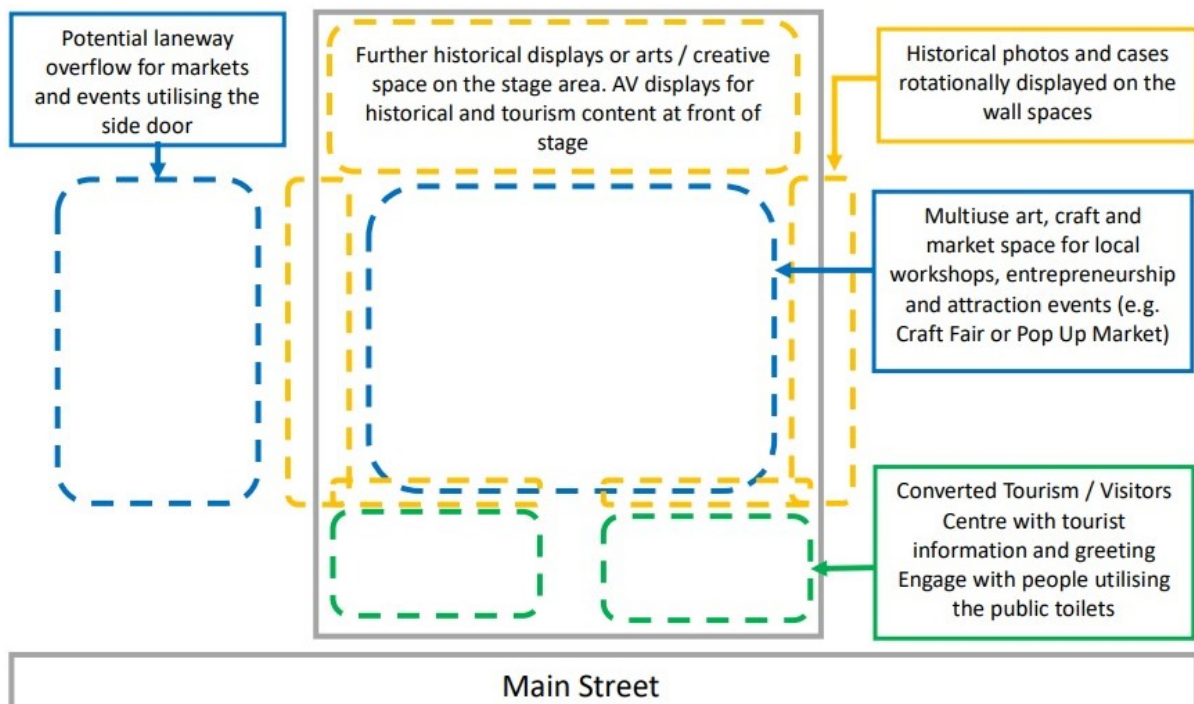
For Council to consider a Council policy to guide the multi-use of the Town Hall.

Background

In 2020, the Shire conducted community workshops to identify potential future uses for the Town Hall. The following uses were discussed:

- Undertake community based historical projects to capture and display the Town's diverse history on the wall spaces and potentially the stage area utilising photos, physical displays and audio-visual displays. Regularly rotate the displays to provide variety and ongoing dialogue for residents, visitors and tourists. Initial displays were suggested as including the Higgins War Photos, selected historical records, aboriginal culture/history and an agricultural display.
- A flexible space in the central hall space, focused on rotations of art and craft, workshops, additional historical displays, community pop up markets and stalls, and tourism or community events.
- Incorporate a Tourism / Visitors Centre within the Town Hall.

It was agreed that these uses could coexist. They are shown in the below diagram.



Arising from these workshops, a Town Hall Reference Group (THRG) was established in October 2020 to progress this project. The primary purpose and objective of the THRG is:

- Provide guidance on the development of the Town Hall in accordance with the community led direction

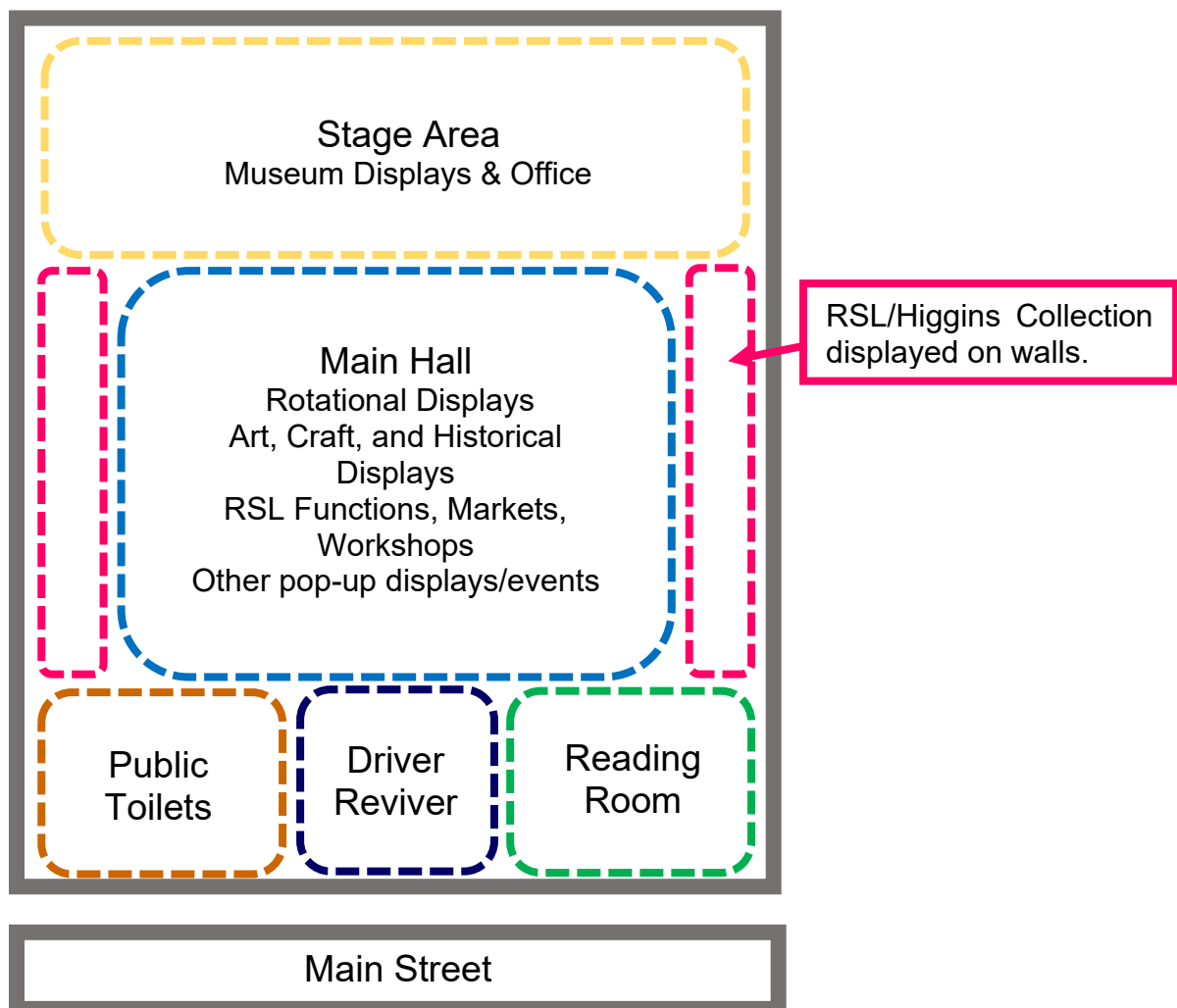
- Be involved in the revitalisation of the Town Hall through the initial planning, design and prioritisation
- Develop a collaborative and supporting environment for visitors, groups and volunteers in order to maximise the facility
- Identify funding opportunities for projects that align with the Town Hall future direction
- Have input into the ongoing operations of the facility.

The Town Hall Reference Group has now concluded its work and has been wound up. There are a number of defined actions remaining yet to be completed. These are:

- Install wheelchair lift to stage;
- Obtain fittings (fridge, microwave and coffee machine);
- Install TV, fireplace and glass panel door to Reading Room;
- Install WIFI extender;
- Electrical safety works for the rear office;
- Ensure locks are keyed alike;
- Display RSL/Higgins Collection on the main hall walls; and
- Create a Town Hall Usage policy.

Comment

Now that the work of the Town Hall Reference Group has concluded, one of the final recommendations of this Group is for the Shire to adopt a Town Hall Usage policy which sets out the envisaged future use of the various sections of the Town Hall. This policy will then avoid conflict between users and establish a framework for how each section of the building will be managed. This document has been drafted in accordance with the vision of the Town Hall Reference Group. This is an evolution of the 2020 community consultation as below:



Consultation

Consultation was conducted with the Town Hall Reference Group and with the community as a whole in 2020.

Statutory Environment

Nil

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

This is business as usual.

Risk Framework

Risk:	Disputes between various users of the Town Hall, perhaps resulting in the loss of volunteers.		
Consequence Theme:	Reputational	Impact:	Minor
Consequence:	Low impact, a small number of complaints		
Likelihood Rating:	Unlikely	Risk Matrix:	Low (4)
Action Plan:	Implement a policy that provides guidance on the usage of the Town Hall.		

Voting Requirements:

Simple Majority

Officer's Recommendation and Council Decision:

13401 Moved: Cr Narducci Seconded: Cr Hotham

That Council

- 1. Thank the members of the Town Hall Working Group for their contribution to the future of the Town Hall; and**
- 2. Adopt Council Policy 3.11 Use of the Town Hall.**

CARRIED 6/0

For: Deputy Wood, Cr's Cheney, Hotham, Narducci, Singh, Trethewey

Against: Nil

3.11 Council Policy

Town Hall Usage



1. PURPOSE

- 1.1 The purpose of this policy is to guide the multi-use of the Town Hall and minimise any disagreement between the various users of the building.

2. SCOPE

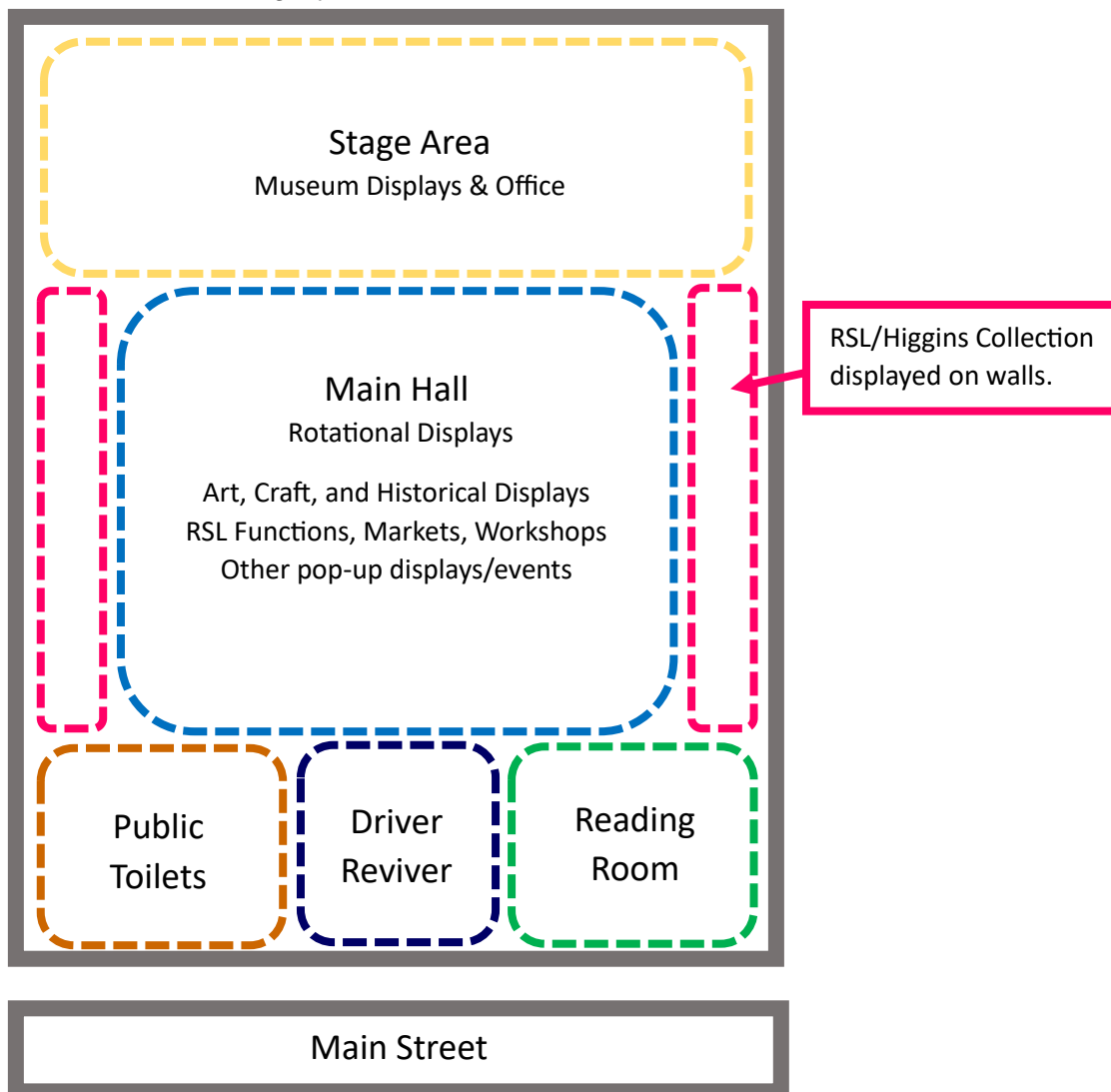
- 2.1 This Policy is applicable to the Shire of Pingelly and its operations.

3. DEFINITIONS

N/A

4. POLICY STATEMENT

- 4.1 The below diagram is a key to indicate the usage and names of the different sections within the Pingelly Town Hall.



Public Toilets

- 4.2 This section is generally available to the public during daylight hours, with the exception of Christmas Day. The Shire is responsible for opening, closing and cleaning the Public Toilets.

Driver Reviver

- 4.3 This section is open to the public whenever the Public Toilets are open. Free coffee, tea, milk, and sugar are available. The Shire is responsible for opening, closing, cleaning, and restocking the Driver Reviver facility.

Reading Room

- 4.4 This section is to be utilised as a relaxing communal space for visitors, meetings, and community groups.
- 4.5 It is envisaged that this room will be used by community groups operating as a driver reviver location, selling high quality coffee in a relaxing environment as a fundraising initiative.
- 4.6 Community groups and individuals must book the use of the Reading Room with the Shire. The key is available at the Shire office.
- 4.7 There is no fee for community groups to provide driver reviver services.
- 4.8 Community groups or others holding meetings in this room will be charged a fee as per the Shire of Pingelly adopted Fees and Charges. This may be waived at the discretion of the CEO.
- 4.9 All users of this section must ensure that they leave the room clean and tidy, and replace any consumables used including tea, coffee, stationary etc.
- 4.10 All users of this section must report any damage or maintenance issues to the Shire as soon as possible.
- 4.11 Items, including furniture, brochures, or reading materials must not be permanently added or removed from this room without the prior approval of the CEO.

Main Hall

- 4.12 This section is for the rotational displays, such as art exhibits, historical exhibitions, workshops/markets and other pop-up events. These displays may remain in situ for an extended period of time as required. This section operates separately from the stage area, and may have different opening times and arrangements.
- 4.13 If this section is used by a community group or others (e.g. artist as an art gallery), the Shire will enter into a usage agreement with the group or individual with regard to the duration of agreement, any costs associated with the use, uncleaning, opening, closing and any other relevant matter.
- 4.14 Access through the main hall to the stage will be retained at all times for the purpose of viewing the Shire's Museum Collection, unless otherwise agreed.
- 4.15 The RSL/Higgins Collection of commemorative frames is to be displayed and retained on the side and rear walls of the main hall unless another more suitable location is found.

Stage & Rear Office

- 4.16 This section is to house the Shire's Museum Collection, with management delegated to a community organisation in accordance with *Council Policy 7.11 Pingelly Museum Management*.
- 4.17 This community organisation is responsible for cleaning, opening, closing and minor repair/upgrades as required with the express approval of the CEO and under supervision by Shire staff.

Undercroft

- 4.18 This section (not shown on the map) underneath the stage and rear office is designated for storage of the Shire's Museum Collection. This area is closed to the public.
- 4.19 The community organisation delegated in accordance with *Council Policy 7.11 Pingelly*

Museum Management is responsible for cleaning, and minor repair/upgrades as required with the express approval of the CEO and under supervision by Shire staff.

General Provisions

- 4.20 Repairs, replacements, modifications or upgrades must not be undertaken without the prior approval of the CEO and under supervision by Shire staff.
- 4.21 All major work will be carried out by the Shire.
- 4.22 The building will be keyed alike, accessible with the Shire's masterkey. No alternative or additional locks may be placed on any access points.

5 RELATED DOCUMENTATION / LEGISLATION

- 5.1 *Council Policy 3.1 Community Use of Council Buildings*
- 5.2 *Council Policy 7.11 Pingelly Museum Management*
- 5.3 *Shire of Pingelly Fees and Charges*

6 REVIEW DETAILS

Review Frequency	Bi-Annually
Council Adoption	

14.2 Local Government Act Reform – Standardised Meeting Procedures

File Reference: ADM0088
Location: Not Applicable
Applicant: Not Applicable
Author: Chief Executive Officer
Disclosure of Interest: Nil
Attachments: Local Government Reform Consultation Paper on Standardised Meeting Procedures.
Previous Reference: Nil

Summary

For Council to establish its position on the proposed Standardised Meeting Procedures and to provide a submission to the Department of Local Government, Sport and Cultural Industries, to WALGA and Local Government Professionals.

Background

The State Government is implementing a number of reforms to the *Local Government Act 1995* (the Act) and associated Regulations. Standardising council and committee procedures is part of these reforms with the aim of making it easier and simpler for people to participate in and observe Council meetings.

Currently, it is usual practice for local governments to have Stand Order Local Laws in place to govern the conduct of Council meetings. However, this approach means that there can be variation in how members of the public can engage with Council meetings. To this end, an amendment to the Act was amended in May 2023 to include section 5.33A *Regulations about meetings of councils, committees or electors*.

Comment

The Department of Local Government, Sport and Cultural Industries have released a Discussion Paper (attached).

Overall, these regulations further shift the balance of self governance away from Local Government and introduces additional red tape. It is considered that any benefits of standardisation and transparency are minor in comparison to the burden of proposed additional requirements.

The below table sets out the recommended response to the question in the Consultation Paper.

Please note that the survey questions are a variety of positive and negative questions. The Yes/No answers in bold denotes disagreement with the proposed action.

Q#	Survey Question	Y/N	Officer Comment
1	Is it suitable to allow for a special council meeting to be convened with less than 24 hours' notice if an absolute majority of council members call the meeting?	Yes	
2	Are there any circumstances where meetings must start earlier than 8 am or later than 8 pm?	No	There is no need for regulations on this matter. It is not clear what issue is being addressed by this clause.
3	Is the proposed order of business suitable?	No	Inclusion of 'Items brought forward due to persons attending' prior to 'reports from committees and the CEO'.
4	Are the proposed requirements for urgent business suitable?	No	There is absolutely no need to inform DLGSC of urgent business.

5	Are the proposed requirements for when a quorum is not present or lost suitable?	Yes	
6	Is 11 pm an appropriate time for when a meeting must be adjourned?	No	There is no need for regulations on this matter. It is not clear what issue is being addressed by this clause.
7	Is the existing minimum allocation of 15 minutes for public question time sufficient?	Yes	As this may be expanded by the Presiding Member and is currently the case.
8	Is 2 minutes enough time for a member of the public to ask a question?	Yes	
9	Should any other standard requirements for public question time be established?	Yes	<p>1. Questions should be provided in writing at least 30 minutes prior to the meeting. Questions without notice should be recorded and automatically taken on notice. This will ensure accurate responses and support a safe working environment for staff.</p> <p>2. People asking a question must be in attendance at the meeting. Alternatively, the person may write to the Council in the usual manner.</p>
10	Should a personal representative be able to ask a question on behalf of another person?	No	<p>There is no requirement for a person asking a question to have an interest in the matter. Therefore, the question can be asked by the person available to ask it.</p> <p>Asking a question on behalf of another brings another layer of complication and red tape regarding the consent of the person being represented.</p>
11	Should the Regulations specify that a request to make a presentation must relate to an item on the agenda for the relevant meeting.	Yes	
12	Is 48 hours of notice sufficient to administer an application from a member of the public to present to a meeting?	No	This should be included in the agenda, therefore the 1 calendar week notice should be required, aligning with the requirement for Councillors to provide written notice of a motion.
13	Should a standard time limit be set for public presentations?	Yes	
14	Would 5 minutes be a suitable time limit for public presentations?	Yes	Discussion paper proposes 5 minutes plus questions. This can be extended by resolution.
15	Do the proposed regulations provide an effective system for managing petitions?	Yes	

16	Do these measures provide a suitable framework to maintain order in meetings?	No	These requirements are already in place under the <i>Local Government (Model Code of Conduct) Regulations 2021</i> .
17	Is a period of 1 calendar week an appropriate notice period for motions?	Yes	
18	Are these proposals for motions suitable?	Yes	
19	Do you support these rules for formal debate on a motion or amendment?	Yes	
20	Is 5 minutes a suitable maximum speaking time during debate?	Yes	
21	Is a general principle against speaking twice on the same motion suitable?	Yes	
22	Should the new standardised provisions include a maximum time limit for the “questions from council members” agenda item?	No	There is no need for regulations in this regard. This can be dealt with by Council Policy.
23	Is 1 day of notice for a question from a council member sufficient?	No	There is no need for regulations in this regard.
24	Is it appropriate for the presiding member to consider whether to allow a member to ask clarifying questions during debate?	Yes	
25	Should any of these procedural motions not be included?	No	
26	Are any additional procedural motions needed?	Yes	A motion to suspend standing orders at any point in a meeting. This is required for the smooth operation of the Council.
27	Are there any circumstances where a person should be able to adversely reflect on another council member, an employee or a decision of the local government?	No	The regulations that ‘a person, including a member, cannot reflect adversely on the <u>character</u> of members, employees or other persons’ is very narrow. This should be broadened to include all disparaging remarks.
28	Is 1 day sufficient notice for a proposed correction to the minutes?	Yes	
29	Has the change to enable electronic meetings to occur outside of emergency situations been helpful?	No	This is unavailable to the Shire of Pingelly due to the unavailability of reliable internet services.
30	Has the ability for individual members to attend meetings electronically been beneficial?	No	This has not been used.
31	Do you think any changes to electronic meetings or electronic attendance are required?	Yes	Any number of Councillors should be able to attend electronically.

32	Are any other modifications needed for committee meetings?	Yes	<p>The flexibility to add/remove items from the order of business.</p> <p>In addition, the requirement for a committee to report to Council is a duplication as the minutes of each Committee meeting are available to Council.</p>
33	Should parts of the proposed standard apply at electors' meetings?	Yes	<p>The section in relation to Public Question Time should be included in a modified form.</p> <p>In addition, the inclusion general questions (not just questions which relate to the agenda) within Public Question Time makes an electors meeting redundant and adds unnecessary red tape.</p>
34	Do you have any other comments or suggestions for the proposed new Regulations?	Yes	<ol style="list-style-type: none"> 1. Enshrining the Standard Meeting Procedures within regulations is excessive. A more suitable vehicle such as amending section 5.33A of the Act to allow for Ministerial Directions, Orders or Standards instead of Regulations should be investigated. This mechanism would allow for plain English reading and interpretation. In addition, they would allow for easy revision as required. 2. The stated purpose of standardising the meeting procedures is to provide consistency for the members of the public. Many of the suggested changes do not relate to this purpose

Consultation

Nil.

Statutory Environment

5.33A. Regulations about meetings of councils, committees or electors

- (1) *Regulations may make provision in relation to meetings of councils, committees or electors.*
- (2) *Without limiting subsection (1), regulations made for the purposes of that subsection may make provision in relation to any of the following —*

- (a) *the matters to be dealt with at meetings;*
 - (b) *the procedure to be followed at, or in respect of, meetings;*
 - (c) *the holding of meetings by telephone, video conference or other electronic means;*
 - (d) *methods of voting at meetings;*
 - (e) *the circumstances and manner in which a decision made at a meeting may be revoked or changed (which may differ from the manner in which the decision was made);*
 - (f) *the content and confirmation of minutes of meetings;*
 - (g) *(g) the keeping and preserving of documents that relate to meetings;*
 - (h) *(h) the publication or otherwise making available for inspection by the public (including in advance of meetings) of documents that relate to meetings;*
 - (i) *(i) the giving of public notice of the date and agenda for meetings;*
 - (j) *(j) the giving of directions, by the person presiding at a meeting, to a council or committee member or to any other person;*
 - (k) *(k) the exclusion from a meeting of a council or committee member or any other person —*
 - (i) *who fails to comply with a direction given by the person presiding at the meeting; or*
 - (ii) *whose conduct at the meeting is offensive or disruptive or otherwise not conducive to the proper conduct of the meeting;*
 - (l) *the steps to be taken if a council or committee member, or any other person, to leave a meeting after having been excluded as referred to in paragraph (k).*
- (3) *If regulations made for the purposes of subsection (1) provide for meetings to be held by telephone, video conference or other electronic means, regulations may modify the application of this Act in relation to those meetings to the extent necessary or convenient to facilitate the holding of those meetings in that way.*
- (4) *In subsection (2)(g) and (h), references to documents that relate to meetings include (without limitation) the following —*
- (l) *minutes of meetings (confirmed or unconfirmed);*
 - (m) *notice papers or agendas for meetings;*
 - (n) *reports or other documents that are tabled, produced or presented at meetings;*
 - (o) *reports or other documents that are intended to be tabled, produced or presented at meetings.*
- (5) *Regulations made for the purposes of subsection (1) may, in relation to a member of the public who raises a question at a meeting under section 5.24, make provision about how the member is to be referred to in a document that is made available for inspection under section 5.94(n) or (p) or is published under section 5.96A(1)(f) or (h).*
- (6) *Regulations made for the purposes of subsection (1) may prescribe model provisions that must or may be adopted by a local government.*

Policy Implications

Nil

Financial Implications

It is anticipated that the additional regulations will have a cumulative financial impact.

Strategic Implications

This is business as usual.

Risk Framework

Risk:	There is a risk of additional burden and cost on ratepayers as a consequence of the new regulations. This regulation is in addition to more than 700 pages within the Local Government Act and associated regulations.		
Consequence Theme:	Financial	Impact:	Minor
Consequence:	\$2,001 - \$10,000		
Likelihood Rating:	Likely	Risk Matrix:	Medium (8)
Action Plan:	Advocate for a reduction in red tape.		

Voting Requirements:

Simple Majority

Officer's Recommendation and Council Decision:

13402 **Moved: Cr Narducci** **Seconded: Cr Hotham**

That Council

1. Adopt Table 1 in the body of this report as its response to the Local Government Reform Consultation Paper on Standardised Meeting Procedures; and
2. Provide a submission to the Department of Local Government, Sport and Cultural Industries, to WALGA and Local Government Professionals.

CARRIED 6/0

For: Deputy Wood, Cr's Cheney, Hotham, Narducci, Singh, Trethewey
Against: Nil



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

Local Government Reform

Consultation Paper

Standardised Meeting Procedures

February 2024



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Privacy statement

Submissions will be treated as public documents unless explicitly requested otherwise.

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

Even if your submission is treated as confidential, it may still be required to be disclosed in accordance with the requirements of the [Freedom of Information Act 1992](#) (WA) or any other applicable written law.

The Department of Local Government, Sport and Cultural Industries reserves the right to redact any content that could be regarded as racially vilifying, derogatory or defamatory to an individual or an organisation.

Introduction

The State Government is implementing a number of reforms to the [Local Government Act 1995](#) (the Act) to improve transparency and accountability in local government in Western Australia and deliver benefits to ratepayers and residents.

Standardising council and committee procedures is part of these reforms. Establishing a consistent approach to all local government council and committee meetings will make it easier and simpler for people to participate in and observe council meetings, wherever they are held.

Establishing one standard is expected to simplify and improve training for council members and local government staff. It can also strengthen the enforcement of breaches of meeting procedures (for instance, if a person repeatedly and unreasonably disrupts a meeting).

Currently, it is usual practice for local governments to have local laws and policies in place to govern the conduct of council meetings. However, this approach means that there can be variation in how members of the public can engage with council meetings.

The [Local Government Amendment Act 2023](#) inserts section 5.33A, to allow standardised meeting procedures for all local governments to be made in the form of Regulations or model provisions.

The State Government intends under section 5.33A to make Regulations that apply to all local governments and an order of the Governor under section 3.17 of the Act to repeal all existing local government meetings procedures, standing orders or council meeting local laws.

It is intended that the new standard meeting procedures (also known as “standing orders”) apply to all council and committee meetings held by local governments. It is also intended that Regulations will contain consistent rules for how meetings are held.

It is envisaged that relevant elements of Parts 2 and 3 of the [Local Government \(Administration\) Regulations 1996](#) (the Regulations) would be incorporated into the new standardised meeting procedures.

The Department of Local Government, Sport and Cultural Industries (DLGSC) will also develop reference materials for council members, local government staff and communities to assist in ensuring consistency throughout the sector.

Note: Unless otherwise specified in this paper, the word **meeting** refers to both a council or a committee meeting and the word **member** refers to both a council and a committee member.

Consultation process

You may choose to answer all or some of the questions in the consultation paper, and/or provide a submission that raises related matters not included in this consultation paper.

The DLGSC invites local governments, council members, Chief Executive Officers (CEOs), local government employees, groups and associations, and members of the community to consider the proposals and provide feedback.

Our preferred method for providing a submission is our [online feedback form](#).

Specific questions have been targeted to certain meeting procedure topics to better understand the variety of existing approaches currently used by the sector. The DLGSC is interested in learning more about how existing approaches work well in practice; and how reforms can be structured to improve transparency and public involvement, simplify the way meetings are conducted, and promote uniformity throughout the sector.

Although it is preferred that the feedback form is used to guide responses, general submissions and suggestions on any relevant topic can be provided via email to actreview@dlgsc.wa.gov.au

Part 1: General meeting process

1. Calling meetings

The calling of council meetings is outlined in sections 5.5 to 5.7 of the Act, and in existing regulations 12 to 14. Amendments are proposed to add new requirements for the oversight of special council meetings that are held at short notice and prevent any meeting from being held at an unreasonable time of day. It is important that special meetings are only convened in appropriate circumstances. Regulations are proposed to require:

- a minimum of 24 hours' notice to convene a special council meeting
- that notice to convene a special council meeting may be done with less than 24 hours' notice if an absolute majority of council members call the meeting
- that a meeting cannot commence any earlier than 8 am or later than 8 pm.

1. Is it suitable to allow for a special council meeting to be convened with less than 24 hours' notice if an absolute majority of council members call the meeting? Yes / No

(a) If no, please provide a suggested alternative.

2. Are there any circumstances where meetings must start earlier than 8 am or later than 8 pm? Yes / No

(a) If yes, please provide examples and the suggested alternative.

2. Agendas and order of business

It is proposed to broadly retain existing requirements for local governments to publish meeting agendas.

It is proposed that the general order of meetings be outlined in the Regulations for consistency across the local government sector. However, a council or committee may decide to consider business in a different order, provided that the other requirements of the Regulations (such as public question time being held before any decisions are made) are still met.

Regulations are proposed to outline the following order of business:

- opening (local governments will still be able to continue their own practices for opening meetings, such as making acknowledgements, prayers, opening statements, etc.)
- recording attendance
- public question time (see section 6)
- public presentations and petitions (see sections 7 and 8)
- members' question time (see section 12)
- confirmation of previous minutes (see section 15)
- reports from committees and the CEO
- motions from members
- urgent business
- matters for which the meeting may be closed
- closure.

3. Is the proposed order of business suitable? Yes / No

(a) If no, please provide a suggested alternative.

3. Urgent business

Currently, individual local governments' meeting local laws and policies may vary in how urgent business is raised at a meeting. Existing local laws and policies provide various procedures for urgent business to be considered at a council meeting. Broadly, these procedures seek to limit the use of urgent business to only the most exceptional circumstances.

Regulations are proposed to allow the CEO to introduce an item without notice in cases of urgency if:

- an absolute majority of the council resolve to hear the matter at the meeting, and
- the item is clearly marked as urgent business.

It is proposed that DLGSC must be notified each time this occurs, within 7 calendar days, to ensure this process is only used in exceptional circumstances.

Urgent business may only be heard after public question time (see section 6).

4. Are the proposed requirements for urgent business suitable? Yes / No

(a) If no, please provide a suggested alternative.

4. Quorum

Existing regulation 8 addresses the process for when there isn't a quorum at a meeting.

Amendments are proposed to provide for the following where a quorum is lost or not present:

- if no quorum is present within 30 minutes of the time set for the meeting, the meeting lapses
- where quorum is lost during a meeting:
 - the meeting proceeds to the next item of business if it is due to members leaving because of a financial or proximity interest
 - the meeting is adjourned for 15 minutes for any other reason and if quorum cannot be reformed, the meeting is closed
- where quorum is lost, the names of the members then present are to be recorded in the minutes.

5. Are the proposed requirements for when a quorum is not present or lost suitable? Yes / No

(a) If no, please explain why and the suggested alternative, if any.

5. Adjourning a meeting

Currently, individual local governments' meeting local laws or policies may contain processes for adjourning a meeting. It is intended to adopt similar rules, while also addressing concerns regarding meetings of council that run late. Regulations are proposed to provide that:

- council may decide to adjourn a meeting to another day, time and place to resume from the point it adjourned
- a presiding member may adjourn a meeting for 15 minutes to regain order of a meeting that has been disrupted
- if a meeting is adjourned for a second time due to disruption, a presiding member must adjourn the meeting to another day, time or place (not on the same day), with notice being published on the local government's website.

It is also proposed that if a meeting is continuing and it reaches 10:45 pm:

- the council or committee may decide to either extend the meeting for a further 15 minutes to allow for any remaining business to be concluded or determine to adjourn the meeting

- if any business remains at 11 pm, the meeting must adjourn to a day and time which is at least 10 hours later to deal with any outstanding agenda items and a notice must be published on the local government's website listing when the meeting will resume.

6. Is 11 pm an appropriate time for when a meeting must be adjourned? Yes / No

(a) If no, what is the suggested alternative?

Part 2: Public participation

6. Public question time

Currently, the Act and Regulations require that public question time is to be made available at every council meeting and certain committee meetings.

Regulation 6 requires that at least 15 minutes is to be made available for public questions at those meetings. However, question time may be extended if there are further questions; the time may also be used for other business if there are no further questions.

Regulation 7 also provides that question time must be held before substantive decisions are made at that meeting.

Currently, the practice at many local governments is that a person who wishes to ask a question attends the meeting (either physically in-person or by electronic means) to ask their question. However, it is proposed that regulations allow for a personal representative of a person to ask a question. This provides an alternative avenue for someone who may be unable to attend a meeting to have their question raised.

Currently, individual local governments meeting local laws and policies may contain processes for members of the public to raise questions. Some requirements, such as rules requiring a person to lodge a question in writing before a meeting, may prevent a person who is not familiar with those requirements from being able to ask a question.

New standardised requirements are proposed to expand the existing Regulations to require that:

- a member of the public only needs to provide their name and suburb/locality (and not any other information) before asking a question
- a person is not required to lodge a question in writing in advance of a meeting (although a person may choose to do so, for instance if they have a very specific or technical question)
- a local government may still require a person, or their personal representative, to attend a meeting to ask a question lodged in writing in advance of the meeting for it to be addressed at that meeting
- questions must not take more than 2 minutes to ask, including a relevant preamble, unless the presiding member grants an extension of time
- if other people are waiting to ask questions, the presiding member will seek to provide equal opportunity for people to ask questions (for instance, by moving to the next person waiting after someone has asked 3 questions, and returning to the first person if time allows)
- any questions are to be answered by the presiding member, or a relevant member (nominated by the presiding member), the CEO, or an employee nominated by the CEO
- if a question, or a question of a similar nature, was asked and answered in the previous 6 months, the presiding member may direct the member of the public to the minutes of the meeting that contains the question and answer
- no debate of a question or answer is to take place
- questions may be taken on notice by the person who is answering the question
- when a question is taken on notice, a response is to be given to the member of the public in writing and a copy of the answer is to be included in the agenda of the next ordinary meeting
- the presiding member may reject questions that contain offensive language or reflect adversely on others but must provide opportunities for the question to be rephrased.

- 7. Is the existing minimum allocation of 15 minutes for public question time sufficient? Yes / No**
(a) If no, what minimum time limit do you suggest?
- 8. Is 2 minutes enough time for a member of the public to ask a question? Yes / No**
(a) If no, what time limit or other method of allocating questions do you suggest?
- 9. Should any other standard requirements for public question time be established? Yes / No**
(a) If yes, please provide details.
- 10. Should a personal representative be able to ask a question on behalf of another person? Yes / No**
(a) If no, please provide your reasons.

7. Presentations at council

Local governments commonly allow for presentations (also known as deputations) to be made to inform council decisions. Councils may set a policy for whether they hear presentations at council meetings and/or committee meetings, or at other meetings, and the circumstances in which a presentation may be heard.

It is proposed that local governments will continue to have discretion to choose whether and when to hear presentations.

To allow for a decision to be made in advance of the meeting, it is proposed that either the presiding member or CEO will make the decision on whether a presentation is heard at a meeting, based on any policy established by the council.

Accordingly, it is proposed that a council may establish a policy that determines:

- the types of meetings at which presentations may be heard
- whether the responsibility for making decisions on presentation requests sits with either the presiding member or CEO
- any other matters to guide the presiding member or CEO's decision making towards requests.

New Regulations are also proposed to:

- allow a person, or group of people, to lodge a request in accordance with the council's policy to provide a presentation at least 48 hours before the meeting
- require the presiding member or CEO to decide and provide a response to the person requesting the presentation by 12 noon the day of the meeting
- provide that if the presiding member or CEO refuses an application, they are to provide their reasons to the applicant and advise of the refusal at the meeting
- limit presentations to 5 minutes (not including questions) unless there is a resolution to extend the time limit
- allow council and committee members to ask questions of presenters.

- 11. Should the Regulations specify that a request to make a presentation must relate to an item on the agenda for the relevant meeting? Yes / No**
(a) If no, please provide reasons.
- 12. Is 48 hours of notice sufficient to administer an application from a member of the public to present to a meeting? Yes / No**
(a) If no, please provide reasons and suggest an alternative.

13. Should a standard time limit be set for public presentations? Yes / No

(a) If no, please provide reasons.

14. Would 5 minutes be a suitable time limit for public presentations? Yes / No

(a) If no, please provide reasons and suggest an alternative.

8. Petitions

Many local governments have a tradition of accepting petitions, mirroring the practice of Parliament.

Regulations are proposed to:

- enable any person to petition a local government by lodging a petition to the council on any matter, including petitions which may be critical of actions or decisions of the local government
- require the lead petitioner to provide their contact details
- require any person signing a petition to state their suburb/town, and declare whether they are residents and/or electors of the district
- require the petitioner to tally the number of signatories
- limit rejection of a petition to only when it is not in the prescribed form
- require that the council is to consider each petition and must determine how it is to respond, such as by seeking a report from the CEO
- allow local governments to establish an electronic petitioning system if they wish
- require all petitions received and outcomes from petitions to be summarised in a report to the annual meeting of electors.

15. Do the proposed regulations provide an effective system for managing petitions? Yes / No

(a) If no, please provide reasons and suggested alternatives.

Part 3: Conduct of debate

9. Orderly conduct of meetings

New Regulations are proposed to create a duty for all people present at a meeting to:

- ensure that the business of the meeting is attended to efficiently and without delay
- conduct themselves courteously at all times
- allow opinions to be heard within the requirements of the meetings procedures.

It is also proposed that the Regulations:

- allow members to raise points of order to bring the presiding member's attention to a departure from procedure
- provide that it is a minor breach for a presiding member to preside in a manner which is unreasonable or contravenes the requirements of the Act or Regulations
- empower the presiding member to call a person to order and:
 - should a member not comply with a third call to order, the presiding member may direct them to speak no further (but they may continue to cast their vote) for the remainder of the meeting, with failure to adhere to the direction being a minor breach

- if any other person does not comply with one call to order, the presiding member may direct them to leave the meeting, with failure to do so being an offence
- provide that a council may vote to rescind a direction made by a presiding member for a member to not speak further during a meeting
- provide that a member who has had a direction made against them to not speak further cannot move or second a motion that attempts to rescind the decision.

**16. Do these measures provide a suitable framework to maintain order in meetings?
Yes / No**

(a) If no, what are the suggested changes?

10. Motions and amendments

Existing meeting procedures address many matters relating to the processes of decision making. This includes motions and amendments (including foreshadowed and alternate motions), notices of motion by members, reasons for changes to the CEO's recommended motion, passing motions "en bloc", and how voting occurs. The existing system of motions (including foreshadowed, amendment, alternate and revocation motions) are proposed to be broadly maintained.

Council members may raise motions that are not part of the agenda of a meeting to recommend a proposal for consideration. For instance, a motion might propose a new policy or decision.

Local governments commonly require notice of a motion to be provided in advance of a council meeting. This is to allow council members time to review the motion and for the CEO and administration to provide advice needed to assist council members with making a decision on a motion.

Providing notice to other council members, the CEO and administration can support a more fulsome consideration of the motion.

Regulations are proposed to require council members to provide written notice of motions at least 1 calendar week before the council meeting commences. This would generally allow those motions to be included in the meeting agenda, which must be published 72 hours before the commencement of the meeting.

It is proposed that council members will still be able to move amendments and alternative motions during debate on agenda items without providing written notice in advance of the meeting. This provides for members to be able to consider all options and suggestions for an item included in the agenda of a meeting.

It is proposed that reasons for notices of motion, amendments and other decisions that are changed at a meeting would still be required.

17. Is a period of 1 calendar week an appropriate notice period for motions? Yes / No

(a) If no, what is your suggested alternative?

18. Are these proposals for motions suitable? Yes / No

(a) If no, please provide reasons.

11. Debate on a motion

The practice of motions being moved and seconded and debate alternating between speakers for and against the motion is used in meeting procedures statewide.

Some local governments have a further requirement where if a motion is not opposed, no debate occurs, and the motion is recorded as passing unanimously.

Regulations are proposed to provide for the following rules for formal debate on a motion or amendment:

- any motion must be seconded before it may be debated (or carried without debate)
- a motion is carried without debate if no member is opposed to the motion

- if a member is opposed, the mover and seconder may speak and are followed by alternating speakers against and for the motion, with a final right of reply for the mover
- speeches must be relevant to the motion under debate and no member must speak twice – except for the mover's right of reply, or if the council decides to allow further debate
- no member can speak for longer than 5 minutes without the approval of the meeting.

19. Do you support these rules for formal debate on a motion or amendment? Yes / No

(a) If no, what is your suggested alternative?

20. Is 5 minutes a suitable maximum speaking time during debate? Yes / No

(a) If no, what should be the default maximum speaking time?

21. Is a general principle against speaking twice on the same motion suitable? Yes / No

(a) If no, please provide reasons.

12. Questions by members

The current practices for members asking formal questions at meetings varies throughout the sector. Some local governments have a “questions from council members” period; other local governments allow members to place questions on notice for future meetings.

Regulations are proposed to provide that:

- council members can ask the CEO questions related to any item on an agenda by providing the question in writing by 12 noon the day before the meeting
- council member questions are to be answered during the “questions from council members” agenda item
- council members must seek permission from the presiding member to ask the CEO clarifying questions during debate.

22. Should the new standardised provisions include a maximum time limit for the “questions from council members” agenda item? Yes / No

(a) If no, please provide details.

23. Is 1 day of notice for a question from a council member sufficient? Yes / No

(a) If no, what is your suggested alternative and why?

24. Is it appropriate for the presiding member to consider whether to allow a member to ask clarifying questions during debate? Yes / No

(a) If no, what is your suggested alternative and why?

13. Procedural motions

Various procedural motions are provided for in each local governments' meeting procedures. They help with managing a meeting effectively and democratically.

Regulations are proposed to provide for the following procedural motions to be put without debate:

- a motion to vary the order of business (e.g. to move a report in the order of business so it is considered earlier)
- a motion to adjourn debate to another time
- a motion to adjourn the meeting
- a motion to put the question (close debate)

- a motion to extend a member's speaking time
- a motion to extend public question time
- a motion to extend the time for a public presentation
- a motion to refer a motion to a committee or for the CEO to provide a new or updated report to a future meeting
- a motion of dissent in the presiding member's ruling (for example, to overturn the presiding member's direction that a member does not speak further)
- a motion to close a meeting to the public in accordance with the Act.

25. Should any of these procedural motions not be included? Yes / No

(a) If yes, please identify which motions and why they should not be included.

26. Are any additional procedural motions needed? Yes / No

(a) If yes, please provide suggestions and explain why.

14. Adverse reflection

In addition to aspects of the model code of conduct, existing meeting procedures seek to prevent inappropriate language and adverse reflections from occurring at meetings.

Regulations are proposed to provide that:

- a person, including a member, cannot reflect adversely on the character of members, employees or other persons – if they do so they must withdraw their remark
- members cannot adversely reflect on the decisions of the council, except in making a motion to revoke or change a decision
- failure to withdraw adverse reflection is to be dealt with as disorderly conduct (including as a potential minor breach)
- a member who is concerned about a remark that may be an adverse reflection may raise a point of order with the presiding member.

27. Are there any circumstances where a person should be able to adversely reflect on another council member, an employee or a decision of the local government? Yes / No

(a) If yes, please provide more information to explain the circumstances.

Part 4: Other matters

15. Meeting minutes and confirmation

Existing meeting procedures provide for the method of confirmation of the minutes. It is proposed to amend the Regulations to provide a clear process for correcting minutes by:

- allowing a member who identifies errors with unconfirmed minutes to provide a CEO with any proposed corrections by 12 noon the day before a meeting at which the minutes are to be confirmed
- requiring any proposed corrections to the minutes to be presented to council for a decision with a recommendation from the CEO
- Requiring DLGSC to be notified if a local government fails to adopt or defers confirmation of the minutes of a meeting.

28. Is 1 day sufficient notice for a proposed correction to the minutes? Yes / No

(a) If no, how much notice should be required and why?

16. Electronic meetings and attendance

In 2020, Regulations were introduced in response to the COVID-19 pandemic to enable councils to hold meetings electronically and for council members to attend using electronic means. This allowed councils to continue making critical decisions during the pandemic. The use of videoconferencing and the adoption of livestreaming has also encouraged public access and participation in local government.

On 9 November 2022, the [Local Government \(Administration\) Amendment Regulations 2022](#) took effect, meaning local governments could conduct council and committee meetings electronically outside of emergency situations and that council and committee members could attend in-person meetings using electronic means, such as videoconferencing.

The State Government committed to a public consultation process to gain feedback on the effect of these changes following 12 months of operation.

29. Has the change to enable electronic meetings to occur outside of emergency situations been helpful? Yes / No / Unsure or unable to comment

(a) If no, please explain why.

30. Has the ability for individual members to attend meetings electronically been beneficial? Yes / No / Unsure or unable to comment

(a) If no, please explain why.

31. Do you think any changes to electronic meetings or electronic attendance are required? Yes / No / Unsure or unable to comment

(a) If yes, please provide details of the changes and explain why they are needed.

17. Council committees

Sections 5.8 to 5.18 of the Act provide for the establishment of committees that may assist with decision-making. Section 7.1A provides for the establishment of an audit committee. The standardised meeting procedures will only apply to those committees established under sections 5.8 and 7.1A.

It is proposed that provisions for committees be similar to requirements for council meetings. Committees may need to provide a more flexible meeting environment, in terms of time limitations and procedure, to facilitate the consideration of issues in detail. This is reflected in meeting procedures across the State.

Regulations are proposed to provide that:

- a committee meeting is to be called when requested by the presiding member of the committee, the mayor or president, or a third of the committee's members
- certain meeting procedures such as the order of debate, speaking twice and time limits do not apply to a committee
- a committee is answerable to the council and must provide at least 1 report to council on its activities each year.

32. Are any other modifications needed for committee meetings? Yes / No

(a) If yes, please provide details of the modifications and explain why.

18. Meetings of electors

The Act establishes that the mayor or president is to preside at electors' meetings, and any resolutions passed by an electors' meeting are considered at a following council meeting.

As electors' meetings are quite different to council meetings, comment is sought about whether parts of the proposed standard should apply for electors' meetings.

33. Should parts of the proposed standard apply at electors' meetings? Yes / No

(a) If yes, please explain what may be required.

19. Any other matters

Feedback is welcome on any other element of local government meetings for consideration in the further development of the new Regulations.

34. Do you have any other comments or suggestions for the proposed new Regulations?

(a) If yes, please explain what may be required.

Appendix: Example timeline for an ordinary council meeting

For this example, the local government holds its ordinary council meetings on the second Tuesday of every month. March 2024 has been used as an example.

Day/time	Task	Requirements
Tue 5 March 6 pm	Deadline for council members to provide written notice of motions.	<ul style="list-style-type: none"> Council members must provide written notice of motions at least 1 calendar week before the day of an ordinary council meeting.
Sat 9 March 6 pm	Deadline for publishing ordinary council meeting agenda. In practice, the local government publishes the agenda prior to close of business Friday.	<ul style="list-style-type: none"> An ordinary council meeting agenda must be published at least 72 hours before the commencement of a meeting.
Sun 10 March 6 pm	Deadline for member of the public to lodge a request to present on an agenda item.	<ul style="list-style-type: none"> A person or group of people can lodge a request with the CEO to provide a presentation on an agenda item but must do so at least 48 hours before the meeting.
Mon 11 March 12 noon	Deadline for council members to provide written notice of questions that will be asked about agenda items at the ordinary council meeting.	<ul style="list-style-type: none"> Council members must submit questions about agenda items to the CEO in writing by 12 noon the day before the meeting.
Tue 12 March 12 noon	Presiding member or CEO (in accordance with policy) to decide whether members of the public can present on agenda items and provide a response to people making requests.	<ul style="list-style-type: none"> The presiding member or CEO must decide and provide a response to a person requesting to make a presentation on an agenda item by 12 noon the day of the meeting. If an application is refused, the presiding member or CEO must provide their reasons and advise of the refusal at the meeting.
Tue 12 March 6 pm	Ordinary council meeting.	<ul style="list-style-type: none"> Meeting must finish by 11 pm.
Wed 13 March 9 am	Adjourned meeting can begin if scheduled meeting was adjourned due to reaching 11 pm.	<ul style="list-style-type: none"> If a meeting needs to be adjourned because it reaches 11 pm, the meeting to deal with outstanding items must be at least 10 hours after the original meeting was adjourned.
Tue 19 March 6 pm	Deadline for notifying DLGSC of any urgent business considered at the ordinary council meeting.	<ul style="list-style-type: none"> The DLGSC must be notified within 7 calendar days each time urgent business is considered at an ordinary council meeting.
Sat 6 April 6 pm	Responses to questions on notice included in agenda for next ordinary council meeting.	<ul style="list-style-type: none"> When a question is taken on notice, a response is to be given to members of the public in writing and the answer is to be included in the agenda of the next ordinary council meeting. An ordinary council meeting agenda must be published at least 72 hours before the commencement of a meeting.
Mon 8 April 12 noon	Deadline for council members dissatisfied with unconfirmed minutes to provide the CEO with corrected wording.	<ul style="list-style-type: none"> A council member dissatisfied with unconfirmed minutes can provide a CEO with corrected wording by 12 noon the day before a meeting at which the minutes are to be confirmed.
Tue 9 April 6 pm	Ordinary council meeting	<ul style="list-style-type: none"> Meeting must finish by 11 pm.

15. DIRECTORATE OF CORPORATE AND COMMUNITY SERVICES

15.1 Monthly Statement of Financial Activity – February 2024

File Reference: ADM0075
Location: Not Applicable
Applicant: Not Applicable
Author: Executive Manager Corporate Services
Disclosure of Interest: Nil
Attachments: Monthly Statement of Financial Activity for the period 1 February 2024 to 29 February 2024.
Previous Reference: Nil

Summary

In Accordance with the *Local Government Act 1995* Section 5.25 (1) and *Local Government (Financial Management) Regulations 1996*, Monthly Financial Statements are required to be presented to Council, in order to ensure that income and expenditure is in keeping with budget forecasts.

The Monthly Statement of Financial Activity for the month of February 2024 is attached for Council consideration and adoption. This report now incorporates new Australian Accounting Standards Board (AASB) requirements effective from 1 July 2019. AASB 15 Revenue from Contracts with Customers (IFRS 15), AASB 1058 Income for Not-for Profit Entities, AASB 16 Lease replaces AASB 117 (IFRS 16).

Background

In order to prepare the monthly statements, the following reconciliations have been completed and verified:

- Reconciliation of assets, payroll and taxation services;
- Reconciliation of all shire's bank accounts, including term deposits;
- Reconciliation of rates, including outstanding debtors;
- Reconciliation of sundry creditors and debtors;

Comment

The Monthly Financial report has been prepared in accordance with statutory requirements and provides council with their financial position as at 29 February 2024.

Consultation

Nil

Statutory Environment

Local Government Act 1995;

Local Government (Financial Management) Regulations 1996

Section 34: Financial Reports to be prepared

(1) A local government is to prepare each month a statement of financial activity reporting on the sources and applications of funds, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail -

- (a) Annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1) (b) or (c);
- (b) Budget estimates to the end of the month to which the statement relates;
- (c) Actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;
- (d) Material variances between the comparable amounts referred to in paragraphs (b) and (c); and
- (e) The net current assets at the end of the month to which the statement relates.

- (2) Each statement of financial activity is to be accompanied by documents containing -
 - (a) An explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets;
 - (b) An explanation of each of the material variances referred to in sub regulation (1) (d); and
 - (c) Such other supporting information as is considered relevant by the local government.
- (3) The information in a statement of financial activity may be shown -
 - (a) According to nature and type classification;
 - (b) By program; or
 - (c) By business unit.
- (4) A statement of financial activity, and the accompanying documents referred to in sub regulation (2), is to be -
 - (a) Presented to the council -
 - (i) At the next ordinary meeting of the council following the end of the month to which the statement relates; or
 - (ii) if the statement is not prepared in time to present it to the meeting referred to in subparagraph (i), to the next ordinary meeting of the council after that meeting; and
 - (b) Recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with AAS 5, to be used in statements of financial activity for reporting material variances.

Policy Implications

There are no policy implications.

Financial Implications

The report and Officer recommendation is consistent with Council's adopted Budget 2023/24.

The Shire is currently awaiting confirmation of the insurance claim for the PRACC power board replacement due to water damage.

Settlement on 27 Parade Street, Pingelly has been delayed and an extension granted to 14 March 2024, due to the requirement to remove the Caveat on the Certificate of Title.

Operating expenditure currently exceeding budget as at 29 February 2024 includes:

Christmas Village

The budget of \$26,625 was overspent by \$27,064. This was comprised of materials and contracts (purchases) of \$14,182, labour of \$19,538 overheads of \$19,538. While the budget is overspent, the majority of this overspend is wages and overhead allocations which are non-cash. The material and contract portion of this budget is underspent by \$3,657, having a positive impact on cash movement.

FAM Festival

The budget (excluding sponsorship) of \$11,000 was overspent by \$22,890. There was an unexpected expense of traffic management to support the Main Street Closure. Similar to the Christmas Village, the majority of this overspend is wages and overhead allocations which are non-cash. Income from sponsorship commitments has not been added to the expenditure budget but will be included during the Budget Review from this budget, however, it served to partially offset the overspend.

Strategic Implications

Business as usual.

Risk Framework

Risk:	Failure to monitor the Shire's ongoing financial performance would increase the risk of a negative impact on the Shire's financial position. As the monthly report is a legislative requirement, non-compliance may result in a qualified audit.		
Consequence Theme:	Reputational / Compliance	Impact:	Minor
Consequence:	Low impact, a small number of complaints. Some temporary non-compliance		
Likelihood Rating:	Unlikely	Risk Matrix:	Low (4)
Action Plan:	Risk is acceptable with adequate controls, managed by routine procedures and subject to annual monitoring.		

Voting Requirements:

Simple Majority

Officer's Recommendation and Council Decision:

13403 Moved: Cr Singh Seconded: Cr Hotham

That with respect to the Monthly Statement of Financial Activity for the month ending 29 February 2024 be accepted and material variances be noted.

CARRIED 6/0

For: Deputy Wood, Cr's Cheney, Hotham, Narducci, Singh, Trethewey
Against: Nil



SHIRE OF PINGELLY
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD TO 29 FEBRUARY 2024

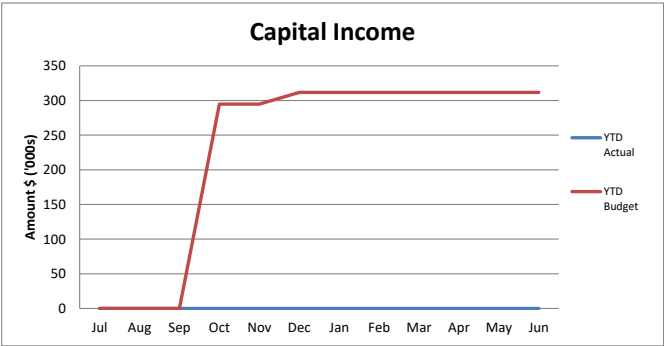
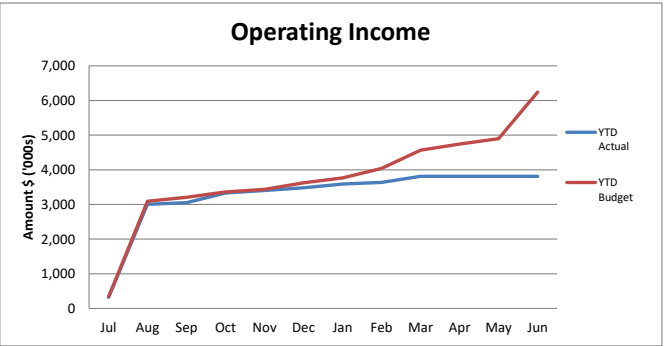
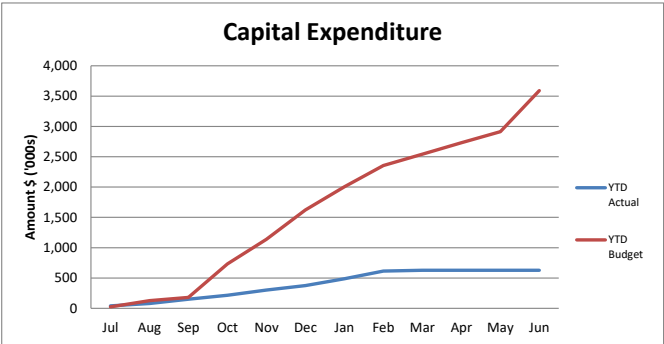
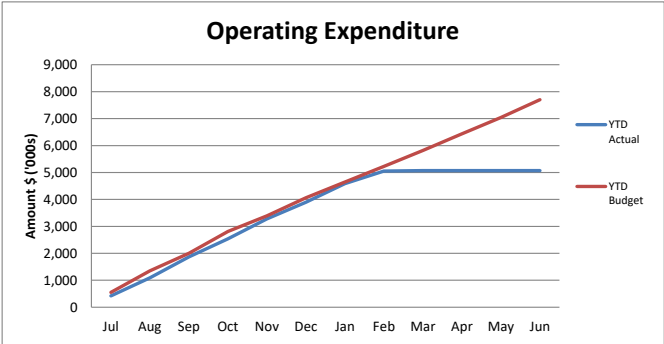
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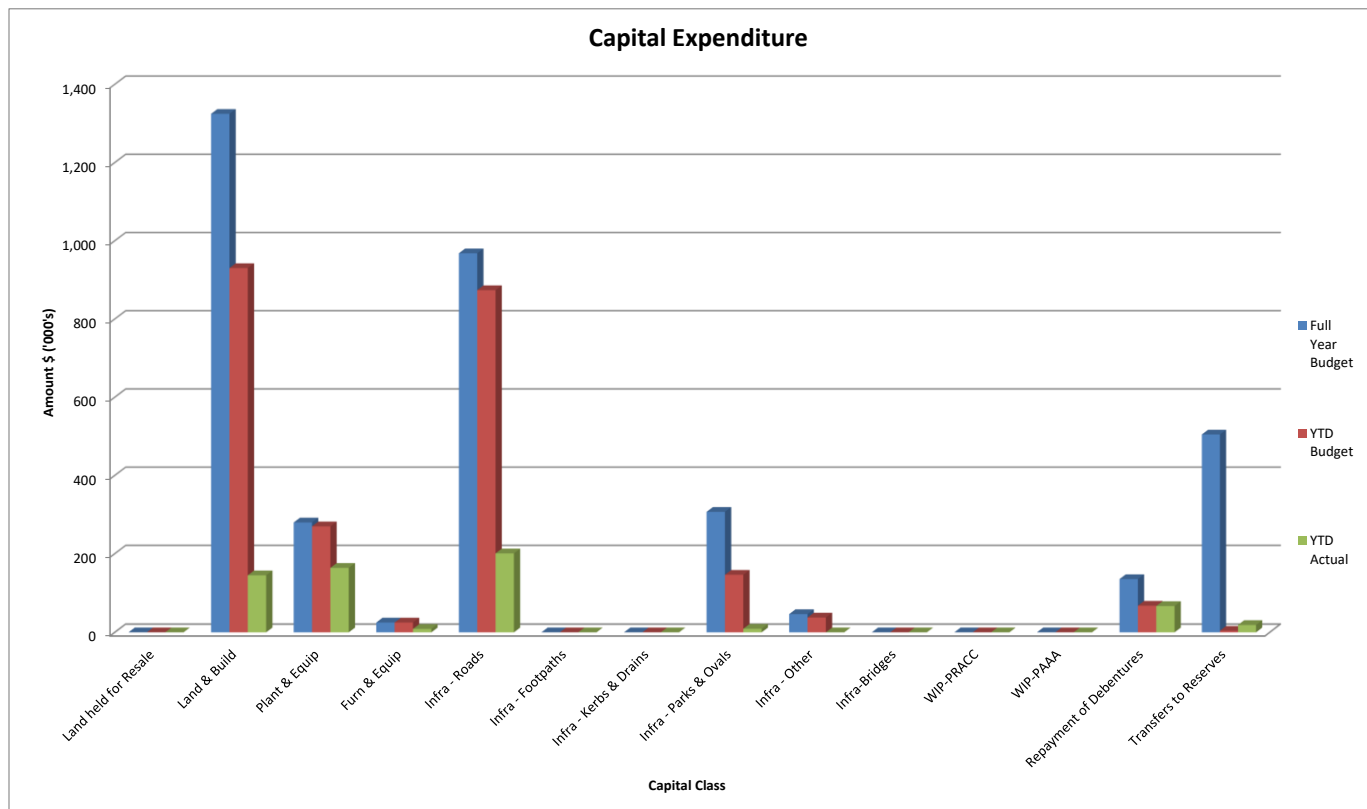
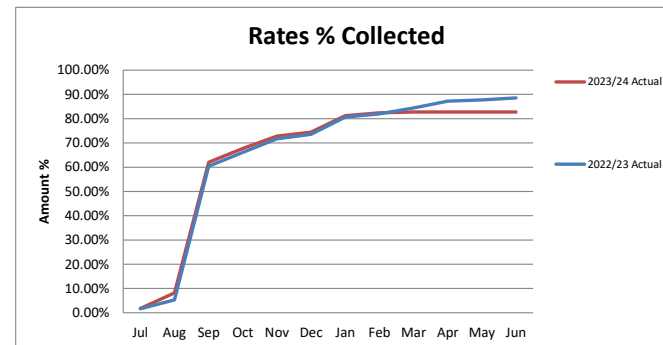
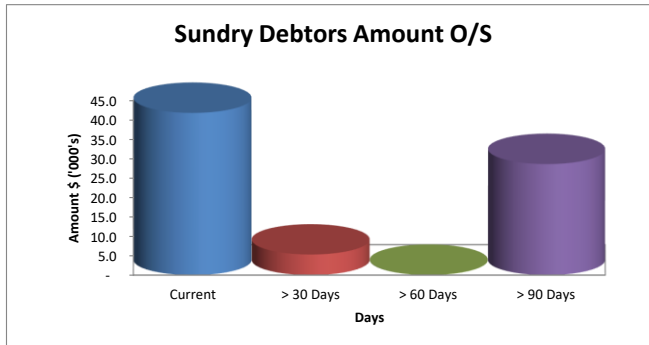
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Income and Expenditure Graphs to 29 February 2024



This is adjusted in line with accounting standards to capital grants expenditure
To date no transfers have been made from reserves

Other Graphs to 29 February 2024



SHIRE OF PINGELLY

STATEMENT OF FINANCIAL ACTIVITY BY NATURE

FOR THE PERIOD TO 29 FEBRUARY 2024

	NOTE	2023/24 Adopted Budget \$	February 2023 YTD Budget \$	February 2023 Actual \$	Variances Actuals to Budget \$	Variances Actual Budget to Y-T-D %	
OPERATING ACTIVITIES							
Revenue from operating activities							
Rates		2,446,730	2,446,730	2,436,948	(9,782)	0%	
Grants, subsidies and contributions		619,746	379,152	400,295	21,143	6%	
Fees and charges		427,668	328,282	339,471	11,189	3%	
Interest revenue		48,997	33,799	58,342	24,543	73%	▲
Other revenue		89,221	48,585	132,956	84,371	174%	▲
Profit on asset disposal		2,000	2,000	0	0	100%	
		3,634,362	3,238,548	3,368,012	131,464	4%	
Expenditure from operating activities							
Employee costs		(2,149,081)	(1,451,502)	(1,324,707)	126,795	9%	
Materials & Contracts		(2,028,784)	(1,357,089)	(1,144,597)	212,492	16%	▼
Utility charges		(166,838)	(111,096)	(119,808)	(8,712)	-8%	
Insurance charges		(231,841)	(231,810)	(232,437)	(627)	0%	
Finance costs		(89,641)	(47,187)	(61,012)	(13,825)	-29%	▲
Depreciation		(2,933,590)	(1,955,696)	(2,133,215)	(177,519)	-9%	
Other Expenditure		(93,111)	(62,782)	(39,577)	23,205	37%	▼
Loss on Asset Disposal		(9,300)	(7,964)	0	0	100%	
		(7,702,186)	(5,225,126)	(5,055,353)	161,809	-3%	
Operating activities excluded from budget							
(Profit)/Loss on Asset Disposals	2	7,300	5,964	0	(5,964)	100%	
Adjustments in Fixed Assets		0	0	0	0	0%	
Add back Depreciation		2,933,590	1,955,696	2,133,215	177,519	-9%	
		2,940,890	1,961,660	2,133,215	171,555	9%	
Amount attributable to operating activities		(1,126,934)	(24,918)	445,875	470,793	1889%	▼
INVESTING ACTIVITIES							
Inflows from investing activities							
Capital grants, subsidies and contributions		2,606,381	801,549	267,373	(534,176)	67%	▼
Proceeds from Disposal of Assets	2	42,000	42,000	0	(42,000)	-100%	▼
Proceeds from financial assets at amortised cost - self supporting loans		21,230	10,615	10,446	(169)	-2%	
		2,669,611	854,164	277,820	243,523	-67%	
Outflows from investing activities							
Purchase Land Held for Resale	1	0	0	0	0	0%	
Purchase of Land and Buildings	1	(1,324,477)	(930,111)	(145,029)	785,082	84%	▼
Purchase of Furniture & Equipment	1	(25,000)	(25,000)	(8,719)	16,281	65%	▼
Purchase of Right of Use Asset - Furniture & Equipment	1	0	0	0	0	0%	
Purchase of Right of Use Asset - Plant & Equipment	1	0	0	0	0	0%	
Purchase of Right of Use Asset - Buildings	1	0	0	0	0	0%	
Purchase of Plant & Equipment	1	(279,691)	(269,691)	(163,952)	105,739	39%	▼
Purchase of WIP - PP & E	1	0	0	0	0	0%	
Purchase of Infrastructure Assets - Roads	1	(967,970)	(873,661)	(200,667)	672,994	77%	▼
Purchase of Infrastructure Assets - Footpaths	1	0	0	0	0	0%	
Purchase of Infrastructure Assets - Kerbs & Drains	1	0	0	0	0	0%	
Purchase of Infrastructure Assets - Parks & Ovals	1	(306,899)	(146,333)	(9,071)	137,262	94%	▼
Purchase of Infrastructure Assets - Bridges	1	0	0	0	0	0%	
Purchase of Infrastructure Assets - Other	1	(46,293)	(37,716)	0	37,716	100%	▼
		(2,950,330)	(2,282,512)	(527,438)	1,755,074	-77%	▼
Amount attributable to investing activities		(280,719)	(1,428,348)	(249,618)	1,178,730	-83%	▼
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfers from Restricted Asset (Reserves)	4	269,691	269,691	0	(269,691)	-100%	▼
		269,691	269,691	0	(269,691)	-100%	▼
Outflows from financing activities							
Repayment of Borrowings	3	(135,336)	(67,668)	(66,905)	763	1%	
Payments for principal portion of lease liabilities	3	(98,891)	(68,671)	(67,604)	1,067	-2%	
Transfers to Restricted Assets (Reserves)	4	(504,638)	(4,000)	(18,716)	(14,716)	-368%	▲
		(738,865)	(140,339)	(153,225)	(12,886)	-9%	
Amount attributable to financing activities		(469,174)	129,352	(153,225)	(282,577)	218%	▲
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	5	1,876,827	1,876,827	1,832,480	(44,347)	2%	
Amount attributable to operating activities		(1,126,934)	(24,918)	445,875	470,793	1889%	▼
Amount attributable to investing activities		(280,719)	(1,428,348)	(249,618)	1,178,730	-83%	▼
Amount attributable to financing activities		(469,174)	129,352	(153,225)	(282,577)	218%	▲
Surplus or deficit at the end of the financial year	5	(0)	552,913	1,875,512	1,322,599	-239%	▼

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

1. Please note that the rates were raised in August but this schedule is not date sensitive

Material Variances Symbol

Above Budget Expectations

Below Budget Expectations

Greater than 10% and \$5,000

Less than 10% and \$5,000

▲

▼

SHIRE OF PINGELLY
FOR THE PERIOD TO 29 FEBRUARY 2024
Report on Significant variances greater than 10% and \$10,000

Purpose

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date.
The material variance adopted by Council for the current year is an Actual Variance exceeding 10% and a value greater than \$10,000.
Items in bold are additions not previously included in reporting

NATURE AND TYPE VARIATIONS

REPORTABLE OPERATING REVENUE VARIATIONS

Interest Earnings		24,543	73% ▲
Term Deposit Interest on investments including reserves	20,938		
Interest relating to rates debtors	3,535		
Other Revenue		84,371	174% ▲
Other culture revenue AASB 115 Australia Day Grant	12,000		
Reimbursements of Legal Fees	13,569		
Sundry Income - Rates Incentive Sponsors	2,300		
Insurance Claims	13,437		
Reimbursement Workers Comp	7,757		
Reimbursement Somerset Alliance Profile timing	11,380		
Sponsorship FAM Festival	4,709		
Party on the Oval Funding	5,500		
Tidy Towns Award Funding	4,091		
Heritage Survey Funding	9,119		
Capital Grants (Non Operating)		(534,176)	67% ▼
Timing of grants relating to DFES Fireshed, LRCI 3, LRCI 4, Town Hall (Election Promise), WSNF.			

REPORTABLE OPERATING EXPENSE VARIATIONS

Materials and Contracts		212,492	16% ▼
Debt Collection (Recoverable)	(15,569)		
Computer and office equipment (Timing of profiling of licensing)	(17,078)		
Council Plans and Strategies	30,967		
Minor plant and equipment	6,658		
Printing & Stationery	(7,633)		
Valuation Expense - External Infrastructure valuation for 30 June 2023- Budget Review	6,099		
Insurance Claims reimbursable to be adjusted at Budget Review	(35,043)		
Consultants	17,383		
SES ESL Expenditure (timing of receipt of invoices)	6,297		
BFB ESL Expenditure	21,647		
CESM costs (timing of receipt of invoices)	2,060		
Bush Fire Mitigation	145,759		
Conferences	5,382		
Councillor Training	4,693		
Election Expenses - February 2024	6,420		
Subscriptions	2,113		
Refuse Site collection and Tip Site maintenance	24,332		
PRACC Building maintenance/operations Circuit Failure - Insurance Claim to be reimbursed 20K, profile 80K subsidy	(9,747)		
Swimming Pool Contract Management Expense - Timing	(16,897)		
Swimming Pool maintenance	(16,582)		
Celebrations	(24,165)		
Area Promotion	33,506		
Rural Road, Town Road maintenance & bridges	(7,771)		
Job Training	9,453		
PWVO non cash	49,308		
Finance Costs		(13,825)	-29% ▲
Budgeted Interest Expenses are phased monthly, this will be adjusted in the Budget Review Process			
Other Expenditure		23,205	37% ▼
Job training, community grants program and sitting fees behind budget profiling.			

REPORTABLE CAPITAL EXPENDITURE VARIATIONS

Purchase of Land & Buildings		785,082	84% ▼
Building Capex - Admin Building	26,000		
Building capex - Fire Shed West Pingelly	384,093		
Building capex - Fire Shed East Pingelly	370,998		
Building capex - Caravan Park Improvements	35,000		
Building Capex - Childcare centre	(18,813)		
Building Capex - Town Hall Election Promise	(12,196)		
Purchase of Furniture & Equipment		16,281	65% ▼
The CCTV for the Pocket Park was purchased and installed.	16,281		
Purchase of Plant & Equipment		105,739	39% ▼
Replacement vehicles, PRACC Generator and mower decks awaiting delivery.			
Purchase of Road Infrastructure Assets		672,994	77% ▼
Roads program Somerset	17,471		
Roads program Yenellin	136,112		
Roads Program Wickepin Pingelly	448,699		
Roads Program North Bannister Pingelly Road - Funding not yet received	70,713		
Purchase of Infrastructure Assets - Parks & Ovals		137,262	94% ▼
Pingelly Pocket Park	(3,071)		
The Community Water Supply budget profiling.	33,295		
Parks capex - Youth Park	107,038		
Purchase of Infrastructure Assets - Other		37,716	100% ▼
The signage and streetscape has not yet commenced.	25,716		
Standpipe swipe card upgrade not yet commenced.	12,000		

REPORTABLE CAPITAL REVENUE VARIATIONS

Transfers to Restricted Assets (Reserves)		(14,716)	-368% ▲
Interest was transferred at the TDA maturity, with the remainder to occur at the end of the financial year			
Transfers from Restricted Assets (Reserves)		(269,691)	-100% ▼
Transfers to occur at the end of the financial year, profile timing to be adjusted at Budget Review			
Proceeds from Disposal of Assets		(42,000)	-100% ▼
Budgeted proceeds from the sale of plant behind budget, no disposals have been undertaken.			

SHIRE OF PINGELLY
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD TO 29 FEBRUARY 2024

		2023/24 Adopted Budget \$	2023/24 YTD Budget \$	February 2023 YTD Actual \$
1. ACQUISITION OF ASSETS				
The following assets have been acquired during the period under review:				
<u>By Program</u>				
Governance				
<u>Administration</u>				
Furniture And Equipment	CCTV	25,000	25,000	8,719
Building Purchase Level 3 - Schedule 4		65,000	26,000	-
EMCS Vehicle		46,872	46,872	-
Law, Order & Public Safety				
<u>Fire Prevention</u>				
Plant Purchase - Weather Stations X 3		15,000	15,000	14,197
West Pingelly Fire Shed		765,814	425,450	41,357
East Pingelly Fire Shed 50%		371,000	370,998	-
Education & Welfare				
<u>Education</u>				
Building Purchase - Education Schedule 8		55,194	55,194	74,007
Recreation and Culture				
<u>Public Halls & Civic Centres</u>				
Town Hall - State Election Promise		17,469	17,469	29,665
<u>Swimming Areas & Beaches</u>				
Youth Precinct		267,597	107,038	-
Capex - Infra Parks & Ovals		33,302	33,295	-
Pingelly Pocket Park - Expenditure		6,000	6,000	9,071
Pracc Generator		30,000	30,000	-
Transport				
<u>Construction - Roads, Bridges, Depots</u>				
Roads Construction				
Somerset Street		50,000	49,998	32,527
Yenellin Road		154,355	154,345	18,233
Capex - Rrg Wickopin Pingelly Slk 7.9-9.0		598,615	598,605	149,906
Capex - Rrg North Bannister Pingelly Road		165,000	70,713	-
<u>Road Plant Purchases</u>				
High Pressure Cleaner Jet Rodder		12,000	12,000	11,364
Himac Open Front Slasher for Skid Steer Loader		0	0	11,640
Capex - Skip Trailers		15,000	10,000	-
Squirrell Ewp		10,000	10,000	-
Parks and Gardens Kubota Mower		15,000	10,000	-
UHI Loader Tip		70,000	70,000	49,991
Capex - Isuzu Dmax 3L Auto Diesel Crew Cab 4 X 2		33,182	33,182	36,283
Forestry Mulching Head		32,637	32,637	40,477
Economic Services				
<u>Tourism & Area Promotion</u>				
Caravan Park Improvements		50,000	35,000	-
Signage & Streetscape		34,293	25,716	-
<u>Other Economic Services</u>				
Public Standpipe Upgrade		12,000	12,000	-
		<u>2,950,330</u>	<u>2,282,512</u>	<u>527,438</u>

By Class

Buildings	1,324,477	930,111	145,029
Furniture & Equipment	25,000	25,000	8,719
Plant & Equipment	279,691	269,691	163,952
Infrastructure - Roads	967,970	873,661	200,667
Infrastructure - Parks & Ovals	306,899	146,333	9,071
Infrastructure - Other	46,293	37,716	-
	<u>2,950,330</u>	<u>2,282,512</u>	<u>527,438</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD TO 29 FEBRUARY 2024

2. DISPOSALS OF ASSETS

The following assets have been disposed of during the period under review:

Asset No		Written Down Value		Sale Proceeds		Profit(Loss)	
		2023/24	February 2023	2023/24	February 2023	2023/24	February 2023
		Budget \$	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$
<u>By Program</u>							
PM4	Governance PM4 Mazda CX5	29,000	0	25,000	0	(4,000)	0
PSM01	Transport Building Services Ute	10,000	0	12,000	0	2,000	0
PT20	Case Loader Tip	10,300	0	5,000	0	(5,300)	0
		49,300	0	42,000	0	(7,300)	0

Asset No		Written Down Value		Sale Proceeds		Profit(Loss)	
		2023/24	February 2023	2023/24	February 2023	2023/24	February 2023
		Budget \$	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$
<u>By Class of Asset</u>							
PSM01	Plant & Equipment Building Services Ute	10,000	0	12,000	0	2,000	0
PT20	Case Loader Tip	10,300	0	5,000	0	(5,300)	0
PM4	PM4 Mazda CX5	29,000	0	25,000	0	(4,000)	0
		49,300	0	42,000	0	(7,300)	0

Summary

Profit on Asset Disposals
Loss on Asset Disposals

2023/24	February 2023
Adopted Budget \$	Actual \$
2,000	0
(9,300)	0
(7,300)	0

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD TO 29 FEBRUARY 2024

3. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-23	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		2023/24 Budget \$	2023/24 Actual \$	2023/24 Budget \$	2023/24 Actual \$	2023/24 Budget \$	2023/24 Actual \$	2023/24 Budget \$	2023/24 Actual \$
Education & Welfare									
Loan 120 - SSL Pingelly Cottage Homes *	93,669	0	0	21,230	10,446	72,439	83,223	5,722	3,957
Recreation & Culture									
Loan 123 - Recreation and Cultural Centre	1,739,758	0	0	114,106	56,459	1,625,652	1,683,299	72,055	48,498
	1,833,427	0	0	135,336	66,905	1,698,091	1,766,522	77,777	52,455

(*) Self supporting loan financed by payments from third parties.

All other loan repayments were financed by general purpose revenue.

3. INFORMATION ON LEASES

(b) Lease Repayments

Particulars	Principal 1-Jul-23	New Lease		Lease Principal Repayments		Lease Principal Outstanding		Lease Interest Repayments	
		2023/24 Budget \$	2023/24 Actual \$	2023/24 Budget \$	2023/24 Actual \$	2023/24 Budget \$	2023/24 Actual \$	2023/24 Budget \$	2023/24 Actual \$
Administration									
Photocopier Lease	13,005	0	0	3,421	1,424	9,584	11,581	587	246
Solar System-Admin Office	5,492	0	0	3,612	2,690	1,880	2,802	225	187
Server Lease	24,010	0	0	9,242	6,888	14,768	17,122	1,045	828
CCTV Server Lease	12,330	0	0	4,216	3,138	8,114	9,192	643	506
Grader Lease	170,834	0	0	62,421	41,386	108,414	129,448	4,400	3,161
Loader Lease	71,356	0	0	15,979	12,078	55,377	59,278	4,964	3,629
	297,027	0	0	98,891	67,604	198,137	229,423	11,864	8,557

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD TO 29 FEBRUARY 2024

	2023/24 Adopted Budget \$	February 2023 Actual \$
4. RESERVES		
Cash Backed Reserves		
(a) Leave Reserve		
Opening Balance	198,012	198,012
Amount Set Aside / Transfer to Reserve	275	3,875
Amount Used / Transfer from Reserve	0	0
	<u>198,287</u>	<u>201,887</u>
(b) Plant Reserve		
Opening Balance	165,988	165,988
Amount Set Aside / Transfer to Reserve	329,054	3,248
Amount Used / Transfer from Reserve	(269,691)	0
	<u>225,351</u>	<u>169,236</u>
(c) Building and Recreation Reserve		
Opening Balance	378,019	378,019
Amount Set Aside / Transfer to Reserve	56,077	7,397
Amount Used / Transfer from Reserve	0	0
	<u>434,096</u>	<u>385,416</u>
(d) Electronic Equipment Reserve		
Opening Balance	53,094	53,094
Amount Set Aside / Transfer to Reserve	24,663	1,039
Amount Used / Transfer from Reserve	0	0
	<u>77,757</u>	<u>54,133</u>
(e) Community Bus Reserve		
Opening Balance	64,342	64,342
Amount Set Aside / Transfer to Reserve	50,328	1,259
Amount Used / Transfer from Reserve	0	0
	<u>114,670</u>	<u>65,601</u>
(f) Swimming Pool Reserve		
Opening Balance	38,345	38,345
Amount Set Aside / Transfer to Reserve	40,247	750
Amount Used / Transfer from Reserve	0	0
	<u>78,592</u>	<u>39,095</u>
(g) Refuse Site Rehab/Closure Reserve		
Opening Balance	16,369	16,369
Amount Set Aside / Transfer to Reserve	1,122	320
Amount Used / Transfer from Reserve	0	0
	<u>17,491</u>	<u>16,689</u>
(h) Tutanning Nature Reserve		
Opening Balance	2,013	2,013
Amount Set Aside / Transfer to Reserve	1,682	39
Amount Used / Transfer from Reserve	0	0
	<u>3,695</u>	<u>2,053</u>
(i) Wheatbelt Secondary Freight Network Reserve		
Opening Balance	40,329	40,329
Amount Set Aside / Transfer to Reserve	1,190	789
Amount Used / Transfer from Reserve	0	0
	<u>41,519</u>	<u>41,118</u>
Total Cash Backed Reserves	<u><u>1,191,458</u></u>	<u><u>975,228</u></u>

All of the above reserve accounts are to be supported by money held in financial institutions.

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD TO 29 FEBRUARY 2024

	2023/24 Adopted Budget \$	February 2023 Actual \$
4. RESERVES (Continued)		
Cash Backed Reserves (Continued)		
Summary of Transfers To Cash Backed Reserves		
Transfers to Reserves		
Leave Reserve	275	3,875
Plant Reserve	329,054	3,248
Building and Recreation Reserve	56,077	7,397
Electronic Equipment Reserve	24,663	1,039
Community Bus Reserve	50,328	1,259
Swimming Pool Reserve	40,247	750
Refuse Site Rehab/Closure Reserve	1,122	320
Tutanning Nature Reserve	1,682	39
Wheatbelt Secondary Freight Network Reserve	1,190	789
	504,638	18,716
Transfers from Reserves		
Leave Reserve	0	0
Plant Reserve	(269,691)	0
Building Reserve	0	0
Electronic Equipment Reserve	0	0
Community Bus Reserve	0	0
Swimming Pool Reserve	0	0
Refuse Site Rehab/Closure Reserve	0	0
Tutanning Nature Reserve	0	0
Wheatbelt Secondary Freight Network Reserve	0	0
	(269,691)	0
Total Transfer to/(from) Reserves	234,947	18,716

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

Leave Reserve

- to be used to fund annual and long service leave requirements.

Plant Reserve

- to be used for the purchase of major plant.

Building and Recreation Reserve

- to be used to fund the renovation/purchase of Shire of Pingelly buildings and Recreation Infrastructure.

Electronic Equipment Reserve

- to be used to fund the purchase of administration computer system equipment.

Community Bus Reserve

- to be used to fund the change-over of the community bus.

Swimming Pool Reserve

- to be used to fund the upgrading of the swimming pool complex

Joint Venture Housing Reserve

- to be used for the future maintenance of the Joint Venture units

Refuse Site Rehab/Closure Reserve

- to be used to facilitate the rehabilitation/closure of the town refuse site.

Tutanning Nature Reserve

- to be used for the operations, improvements and promotion of the Tutanning Nature Reserve

Wheatbelt Secondary Freight Network Reserve

- to be used for the Shire of Pingelly's contribution for Infrastructure renewal for future Wheatbelt Secondary Freight network capital renewal

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD TO 29 FEBRUARY 2024

	2022/23 June Actual \$	February 2023 Actual \$
5. NET CURRENT ASSETS		
Composition of Estimated Net Current Asset Position		
CURRENT ASSETS		
Cash - Unrestricted	2,141,062	1,450,713
Cash - Restricted Unspent Grants		646,148
Cash - Restricted Unspent Loans	0	(0)
Cash - Restricted Bonds & Deposits	14,787	23,227
Cash - Restricted Reserves	956,511	975,228
Rates Outstanding	262,584	463,516
Sundry Debtors	191,891	91,292
Provision for Doubtful Debts	(768)	(768)
Gst Receivable	51,643	31,339
Loans - clubs/institutions	21,230	10,784
Accrued Income/Payments In Advance	52,534	44,272
Investments	5,000	5,000
Inventories	2,105	27,282
	<u>3,698,580</u>	<u>3,768,033</u>
LESS: CURRENT LIABILITIES		
Payables and Provisions (Budget Purposes Only)	0	-
Sundry Creditors	(206,646)	(147,082)
Accrued Interest On Loans	(232)	(13,035)
Accrued Salaries & Wages	(51,400)	-
Bonds & Deposits Held	(14,787)	(23,075)
Income In Advance	*	(31,589)
Gst Payable	(14,764)	(6,241)
Performance Obligation Liability	(453,504)	(614,559)
Prepaid Rates Liability	(46,325)	(24,556)
Current Lease Liability	(98,891)	(31,287)
Accrued Expenses	(12,499)	(2,050)
PAYG Liability	(29,468)	(74,851)
Other Payables	(7,808)	35,529
Current Employee Benefits Provision	(352,434)	(352,434)
Current Loan Liability	(135,336)	(68,431)
	<u>(1,470,019)</u>	<u>(1,353,661)</u>
NET CURRENT ASSET POSITION	2,228,561	2,414,372
Less: Cash - Reserves - Restricted	(956,511)	(975,228)
Less: Current Loans - Clubs / Institutions	(21,230)	(10,784)
Less: Investments	(5,000)	(5,000)
Add Back : Component of Leave Liability not Required to be Funded	352,434	352,434
Add Back : Current Loan Liability	135,336	68,431
Add Back : Current Lease Liability	98,891	31,287
Adjustment for Trust Transactions Within Muni	0	152
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u>1,832,480</u>	<u>1,875,512</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD TO 29 FEBRUARY 2024

6. RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2023/24 Rate Revenue \$	2023/24 Interim Rates \$	2023/24 Back Rates \$	2023/24 Total Revenue \$	2023/24 Adopted Budget \$
General Rate								
GRV - Residential	0.14090	321	3,661,944	515,968	(4,140)	9	511,837	515,968
GRV - Rural Residential	0.14090	65	807,924	113,836	(3,818)	(76)	109,942	113,836
GRV - Commercial/Industrial	0.14090	28	396,080	55,808	(1,172)	0	54,636	55,808
GRV - Townsites	0.14090	13	155,480	21,907	67	0	21,974	21,907
UV - Broadacre Rural	0.007294	238	214,707,000	1,566,073	(652)	0	1,565,421	1,566,073
Non Rateable								
Sub-Totals		665	219,728,428	2,273,592	(9,715)	(66)	2,263,810	2,273,592
Minimum Rates	Minimum \$							
GRV - Residential	1043	61	82,646	63,623	0	0	63,623	63,623
GRV - Rural Residential	1043	23	55,170	23,989	0	0	23,989	23,989
GRV - Commercial/Industrial	1043	13	55,980	13,559	0	0	13,559	13,559
GRV - Townsites	1043	7	15,685	7,301	0	0	7,301	7,301
UV - Broadacre Rural	1043	62	5,573,662	64,666	0	0	64,666	64,666
Sub-Totals		166	5,783,143	173,138	0	0	173,138	173,138
Ex Gratia Rates							2,436,948	2,446,730
Movement in Excess Rates							0	0
Total Amount of General Rates							2,436,948	2,446,730
Specified Area Rates							0	0
Ex Gratia Rates							0	0
Total Rates							2,436,948	2,446,730

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

The general rates detailed above for the 2023/24 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 bearing 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 the Local Government services/facilities.

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD TO 29 FEBRUARY 2024

7. OPERATING STATEMENT

	February 2023 Actual \$	2023/24 August Ytd Budget \$	2023/24 Adopted Budget \$	2022/23 Actual \$
OPERATING REVENUES				
Governance	50,708	71,680	95,260	62,186
General Purpose Funding	2,587,235	2,537,399	2,569,697	4,463,526
Law, Order, Public Safety	270,612	238,193	1,584,093	846,854
Health	2,189	1,784	2,694	2,682
Education and Welfare	18,586	63,502	68,925	64,781
Community Amenities	225,175	229,222	242,730	229,919
Recreation and Culture	76,425	170,132	350,509	367,969
Transport	323,444	594,313	1,123,765	1,435,597
Economic Services	50,776	119,317	136,843	82,071
Other Property and Services	30,236	14,555	66,227	49,534
TOTAL OPERATING REVENUE	3,635,386	4,040,097	6,240,743	7,605,118
		-		
OPERATING EXPENSES		-		
Governance	333,623	478,723	678,281	507,321
General Purpose Funding	172,171	154,784	240,620	234,827
Law, Order, Public Safety	308,194	420,604	696,320	383,215
Health	141,302	134,547	201,126	182,203
Education and Welfare	78,291	75,470	110,229	110,174
Community Amenities	258,586	293,404	439,224	389,612
Recreation & Culture	1,266,984	1,105,654	1,631,589	1,538,031
Transport	2,195,382	2,198,108	3,231,052	2,712,209
Economic Services	290,731	312,410	467,466	436,531
Other Property and Services	10,088	51,422	6,279	19,021
TOTAL OPERATING EXPENSE	5,055,353	5,225,126	7,702,186	6,513,144
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS	(1,419,967)	(1,185,029)	(1,461,443)	1,091,973

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD TO 29 FEBRUARY 2024

8. STATEMENT OF FINANCIAL POSITION

	February 2023 Actual \$	2022/23 Actual \$
CURRENT ASSETS		
Cash and Cash Equivalents	3,072,089	3,097,573
Investments Current	5,000	5,000
Trade and Other Receivables	640,435	579,114
Inventories	27,282	2,105
Restricted Cash - Bonds & Deposits	23,227	14,787
TOTAL CURRENT ASSETS	3,768,033	3,698,580
NON-CURRENT ASSETS		
Other Receivables	137,555	137,555
Inventories	0	0
Property, Plant and Equipment	23,834,943	23,960,962
Infrastructure	86,724,871	88,204,630
Investments Non Current	61,117	61,117
TOTAL NON-CURRENT ASSETS	110,758,486	112,364,264
TOTAL ASSETS	114,526,519	116,062,844
CURRENT LIABILITIES		
Trade and Other Payables	909,721	967,462
Long Term Borrowings	68,431	135,336
Provisions	352,434	352,434
Bonds & Deposits Liability	23,075	14,787
TOTAL CURRENT LIABILITIES	1,353,661	1,470,019
NON-CURRENT LIABILITIES		
Trade and Other Payables	198,421	198,421
Long Term Borrowings	1,698,091	1,698,091
Provisions	35,785	35,785
TOTAL NON-CURRENT LIABILITIES	1,932,296	1,932,296
TOTAL LIABILITIES	3,285,957	3,402,315
NET ASSETS	111,240,561	112,660,528
EQUITY		
Retained Surplus	32,095,391	33,574,403
Reserves - Cash Backed	975,228	916,182
Revaluation Surplus	78,169,943	78,169,943
TOTAL EQUITY	111,240,561	112,660,528

<p style="text-align: center;">SHIRE OF PINGELLY RESTRICTED CASH RECONCILIATION 29 February 2024</p>

9. Restricted Grants/Funds Received	Projects	GL/Job Account	Total Restricted Funds	Year to date expenditure year to 30 June 2022	Actual Expenditure current year 2023/24	Restricted Funds Remaining
PRACC Lighting, Drainage & Landscaping (LRCI 3)	Recreation & Culture	LP001	67,500	67,500		-
Sulkies and Buggies (LRCI 3)	Recreation & Culture	11ES	54,000	54,000		-
Signage Streetscape Upgrades (LRCI 3)	Tourism	SS001	36,000	5,707		30,293
Caravan Park Improvements (LRCI 3)	Tourism	BU046	45,000			45,000
Wickepin Pingelly Seal (LRCI 3)	Transport	RRG05	117,000	117,000		-
Somerset Street upgrade (LRCI 3)	Transport	CC89	57,030	-	32,527	24,502
CCTV Upgrade (LRCI 3 variation)	Governance	OF001	18,750			18,750
Admin Upgrade (LRCI 3 variation)	Governance	AD01	41,396			41,396
Youth Precinct, Memorial Park & Pump Track (LRCI 4)	Recreation & Culture	IP008	160,557			160,557
Yenellin Road (LRCI 4)	Transport	CB42	92,615		18,233	74,382
Roads to Recovery Cfdw plus 22/23 receipt	Transport	RRG05	166,461	137,132		29,329
DFES West Pingelly Fireshed	Law Order & Public Safety	0596	231,707		41,356	190,351
Heritage Survey & Listing (Dept Planning)	Recreation & Culture	135C	20,000	4,559	9,119	6,322
Regional Childcare attraction and retention grant	Other Economic Services	CG027	18,250			18,250
Pingelly Youth Strategy	Other Economic Services	CG009	10,000	4,766		5,234
Live & Local Music	Recreation & Culture	CG022	13,000	13,000		-
Seniors Weeks	Other Communitites	0805	1,000			1,000.00
Tutanning Walk Trails	Department of Communities	113440.03	5,000		5,000	-
Australia Day	National Australia Day Council	EV001	12,000		12,000	-
Naidoc Week	National Indigenous Australians					
	Agency	EV006	1,000		217	783
Sub Total						646,148
Total Restricted Grant Funds						646,148
Available Cash		GL/Job Account	Interest Rate			Balance
Municipal Bank	Muni Fund Bank	0111	0			49,488.87
Municipal Bank	Muni Fund Interest Bearing A/C	0111	1.45%			1,037,678.28
Municipal Bank - TDA	Muni Fund Bank TDA	0111				1,009,143.84
Municipal Bank	Till Float SES	0112				50.00
Municipal Bank	Till Float	0113				200.00
Municipal Bank	Petty Cash on hand	0114				300.00
Total Cash						2,096,860.99
Less Restricted Cash						(646,147.77)
Total Unrestricted Cash						1,450,713.22

15.2 Accounts Paid by Authority – February 2024

File Reference:	ADM0066
Location:	Not Applicable
Applicant:	Not Applicable
Author:	Finance Officer
Disclosure of Interest:	Nil
Attachments:	List of Accounts for February 2024
Previous Reference:	Nil

Summary

Council is requested to receive the list of accounts paid by authority for the month of February 2024.

Background

In accordance with *Local Government (Financial Management) Regulations 1996 Clause 13*

(1) schedules of all payments made through Council's bank accounts are presented to the Committee and to Council.

Comment

Unless otherwise identified, all payments have been made in accordance with Council's adopted 2023/2024 Budget.

Consultation

Nil

Statutory Environment

Regulation 12 of the *Local Government (Financial Management) Regulations* provides that:

- (1) A payment may only be made from the municipal fund or the trust fund —
 - (a) if the local government has delegated to the CEO the exercise of its power to make payments from those funds — by the CEO; or
 - (b) otherwise, if the payment is authorised in advance by a resolution of the council.
- (2) The council must not authorise a payment from those funds until a list prepared under regulation 13(2) containing details of the accounts to be paid has been presented to the council.

Regulation 13 of the *Local Government (Financial Management) Regulations* provides that:

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

Policy Implications

There are no policy implications arising from this amendment.

Financial Implications

There are no known financial implications upon either the Council's current budget or long-term financial plan.

Strategic Implications

Business as usual.

Risk Framework

Risk:	Failure to monitor the Shire's ongoing financial performance would increase the risk of a negative impact on the Shire's financial position. As the monthly report is a legislative requirement, non-compliance may result in a qualified audit.		
Consequence Theme:	Reputational / Compliance	Impact:	Minor
Consequence:	Low impact, a small number of complaints. Some temporary non-compliance		
Likelihood Rating:	Unlikely	Risk Matrix:	Low (4)
Action Plan:	Risk is acceptable with adequate controls, managed by routine procedures and subject to annual monitoring.		

Voting Requirements:

Simple Majority

Officer's Recommendation and Council Decision:

13404

Moved: Cr Singh

Seconded: Cr Trethewey

That Council receive the Accounts for Payments for February 2024 as authorised under delegated authority and in accordance with the Local Government (Financial Management) Regulations 1996:

To 29 February 2024:

Municipal Account	\$280,176.24
Trust Licensing Account	\$563.10

CARRIED 6/0

For: Deputy Wood, Cr's Cheney, Hotham, Narducci, Singh, Trethewey

Against: Nil

SHIRE OF PINGELLY

ACCOUNTS PAID PRESENTED FOR ENDORSEMENT FEBRUARY 2024

EFT NUMBER	DATE	CREDITOR	INVOICE DESCRIPTION	BANK CODE	INVOICE AMOUNT	TOTAL
EFT10821	01/02/2024	TELSTRA	TELEPHONE & INTERNET CHARGES - 11/01/2024 TO 10/02/2024	1		797.59
INV K090949921-6	18/01/2024	TELSTRA	ADMIN CHARGES INCLUDING INTERNET SERVICE FOR 4 SHIRE STREET & 17 ELIOT STREET		797.59	
EFT10822	01/02/2024	H RUSHTON & CO	CONSUMABLES	1		120.99
INV 116468	18/10/2023	H RUSHTON & CO	20L AD BLUE - HIRE MACHINE		63.00	
INV 117120	13/12/2023	H RUSHTON & CO	SUPER GLUE - SKID STEER PL9		6.85	
INV 117130	14/12/2023	H RUSHTON & CO	SMALL 7 PIN TRAILER PLUG - SMALL PLANT		25.30	
INV 117159	18/12/2023	H RUSHTON & CO	AIR FITTINGS - SPRAY GUN PG001		25.84	
EFT10823	01/02/2024	SULLIVAN LOGISTICS PTY LTD	FREIGHT CHARGES	1		231.78
INV 55728	21/12/2023	SULLIVAN LOGISTICS PTY LTD	17/12/2023 FROM MCINTOSH & SON, 17/12/2023 FROM UNITED FASTENERS		113.67	
INV 56345	11/01/2024	SULLIVAN LOGISTICS PTY LTD	24/12/2023 FROM SOURCE MY PARTS, 19/12/2023 FROM SOURCE MY PARTS		118.11	
EFT10824	01/02/2024	TUDOR HOUSE	CONSUMABLES	1		483.00
INV 8164	22/01/2024	TUDOR HOUSE	1 X AUSTRALIAN NATIONAL FLAG, 1 X ABORIGINAL FLAG PLUS POSTAGE		483.00	
EFT10825	01/02/2024	PINGELLY VOLUNTEER SES UNIT	SES REIMBURSEMENT	1		11,116.96
INV IN000356	15/01/2024	PINGELLY VOLUNTEER SES UNIT	28/11/2023 PINGELLY HOTEL - 15 CHICKEN BACON WRAP, 15 FISH & CHIPS - INCIDENT 649217 DATTENING RESERVE, 28/11/2023 PINGELLY HOTEL - 30 CLUB LEMON - INCIDENT 649217 DATTENING RESERVE, 23/11/2023 6 SEASONS CAFE - 18 SANDWICHES & 12 ROLLS - INCIDENT 649217 DATTENING RESERVE, 24/11/2023 6 SEASONS CAFE - 40 DINNERS - INCIDENT 649217 DATTENING RESERVE		1,715.10	

INV IN000355	15/01/2024	PINGELLY VOLUNTEER SES UNIT	21/07/2023 DEPARTMENT OF TRANSPORT - LEARNERS PERMIT COMPUTER THEORY TEST - PAUL SMITH, 21/07/2023 DEPARTMENT OF TRANSPORT - LEARNERS PERMIT - PAUL SMITH, 30/06/2023 GREAT SOUTHERN FUELS - 21.76L ULSD, 19/07/2023 SYNERGY - POWER USAGE & SERVICE CHARGES FOR JUNE 2023, 18/07/2023 TELSTRA - ACCOUNT CHARGES FOR JULY 2023, 18/07/2023 TELSTRA - ACCOUNT CHARGES FOR JULY 2023, 05/08/2023 ANACONDA GROUP - 4X GARMIN HANDHELD GPS UNITS, 15/08/2023 MADDINGTON MOWERS & SAWS - 4X CHAINSAW FILES, 31/07/2023 LOGICAL DEVELOPMENTS - LOGO UPDATE FOR INVOICES, 29/07/2023 PINGELLY IGA - 10X BREAD ROLLS, TRADITIONAL MAYONNAISE, LETTUCE TOMATOES - CHAINSAW TRAINING 29/07/2023, 29/07/2023 PINGELLY QUALITY MEATS - 8X PORTERHOUSE STEAK - CHAINSAW TRAINING 29/07/2023, 31/07/2023 FULLPOWER ELECTRICS - INSPECT & REPAIR REMOTE IN STORAGE SHED, 03/08/2023 NARROGIN PACKAGING & MOTORCYCLES & ACCESSORIES - 1X CARTON INTERLEAVE TOWEL FOR TOILETS, 18/08/2023 TELSTRA - ACCOUNT CHARGES FOR AUGUST, 17/09/2023 OFFICEWORKS - BINDING MACHINE, 25X CLEAR COVERS, 25X LEATHERGRAIN COVERS - FOR MANUALS, 19/09/2023 BUNNINGS - HEAVY DUTY ARLEC POWER BLOCK, 31/08/2023 GREAT SOUTHERN FUELS - 48.72L ULSD, 01/09/2023 PIVOTEL - SATELITE PHONE MONTHLY CHARGE, 15/09/2023 SYNERGY - POWER USAGE & SERRVICE CHARGES AUGUST 2023, 17/09/2023 6 SEASONS CAFE - 8X TOASTED SANDWICHES FOR TRAINING, 18/09/2023 TELSTRA - ACCOUNT CHARGES FOR SEPTEMBER 2023, 01/08/2023 KERRY KEYS - 20X AA BATTERIES FOR GPS, 30/06/2023 BROOKTON TYRE SERVICE - AIR PREASSURE GAUGE, 30/06/2023 BROOKTON TYRE SERVICE - NEW DECAL ON HILUX, LMD ORANGE MAGNETS, LMD APPLICATION, 30/06/2023 BROOKTON TYRE SERVICE - DECALS ON NEW RCR TENDER, LMD APPLICATION/INSTALL, LMD STICKERS & DECALS, STICKER MATERIAL, 28/08/2023 KERRY KEYS - REIMBURSEMENT FOR TRAINING CATERING 22/08/202, 18/10/2023 TELSTRA - ACCOUNT CHARGES FOR OCTOBER 2023, 22/09/2023 PIVOTEL - SERVICE REPAYMENT SATALITE PHONE YEARLY FEE, 30/09/2023 FULLPOWER ELECTRICS - INSTALLATION OF SWITCH IN PLACE OF SENSOR IN STORE ROOM, 04/10/2023 PINGELLY COMMUNITY RESOURCE CENTRE - PRINTING OF 43X A4 DUPLEX BLACK & WHITE PAGES & BIND 6X TRAINING BOOKLETS, 06/10/2023 PINGELLY GARAGE - 20LT FUCHS TRUCKWASH, 24/10/2023 JIM'S PEST CONTROL - INTERNAL & EXTERNAL TREATMENTS FOR SPIDERS, FLIES AND MOSQUITOES, 29/11/2023 NARROGIN PACKAGING & MOTORCYCLES & ACCESSORIES - DISPOSABLE KNIVES, FORKS & TEASPOONS, 29/11/2023 REPCO - SILICONE SPRAY, 16/09/2023 PINGELLY IGA - 2L FULL CREAM MILK, 31/10/2023 GREAT SOUTHERN FUELS - 28.46L ULTIMATE ULP 98, 27/10/2023 OFFICEWORKS - KENJI 5M HDMI CABLE, JB E/GLIDE STAPLE REMOVER, 18/11/2023 TELSTRA - ACCOUNT CHARGES FOR		9,401.86	
			NOVEMBER 2023, 15/11/2023 SYNERGY - POWER USAGE & SERVICE CHARGES OCTOBER 2023, 30/11/2023 PINGELLY IGA - 6X 200ML FULL CREAM MILK, 02/11/2023 PINGELLY IGA - 225GM COMMUNITY CO OIL SPRAY, 2L FOUNTAIN TOMATO SAUCE FOR TRAINING, 02/11/2023 PINGELLY IGA - VILEDA MOP REFILL, 06/12/2023 MOVAT TRUST - SOFTWARE ANNUAL FEE, SIGN IN LOG, 18/12/2023 TELSTRA - ACCOUNT CHARGES FOR DECEMBER 2023, 13/12/2023 SECURITY & KEY DISTRIBUTORS - 5X BILOCK KEYS FOR UNIT, 15/12/2023 SUN HING CHINESE RESTAURANT - FOOD WHEN PU NEW LIGHTING TOWER, 04/12/2023 DEPARTMENT OF TRANSPORT - PLATE CHANGE ON LIGHTING TOWER, 04/12/2023 DEPARTMENT OF TRANSPORT - PLATE CHANGE ON LIGHTING TOWER, 04/12/2023 DEPARTMENT OF TRANSPORT - PLATE CHANGE ON NEW LIGHTING TOWER			
EFT10827	01/02/2024	SIGMA CHEMICALS	SWIMMING POOL CHEMICALS	1		638.00
INV 178801/01	13/12/2023	SIGMA CHEMICALS	PHOTOMETER DPD 1 BOX 250 TABS AP011, PHOTOMETER DPD 3 BOX 250 TABS AP031, PHOTOMETER PHENOL RED BOX 250 TABS AP130, PHOTOMETER CYANURIC BOX 250 TABS AP087, PHOTOMETER CALCICOL BOX 250 TAB 1 & 2 AP252, PHOTOMETER ALKAPHOT BOX 250 TABS AP188		638.00	
EFT10828	01/02/2024	ST JOHN AMBULANCE AUSTRALIA (WA) INC.	REFUND - BCITF LEVY	1		76.00
INV 24012024	24/01/2024	ST JOHN AMBULANCE AUSTRALIA (WA) INC.	DOUBLE PAYMENT OF BCITF LEVY, LEVY PAID TO BOTH THE SHIRE AND CONSTRUCTION TRAINING FUND		76.00	
EFT10829	01/02/2024	CONSTRUCTION TRAINING FUND	BCITF COLLECTIONS	1		437.69
INV 205699	05/12/2023	CONSTRUCTION TRAINING FUND	PROJECT NUMBER 8.23/24 YEALERING PINGELLY ROAD		437.69	
EFT10830	01/02/2024	AUSTRALIA POST	POSTAGE	1		258.58
INV 1012949698	03/01/2024	AUSTRALIA POST	DECEMBER 2023		258.58	

EFT10831	01/02/2024	GREAT SOUTHERN FUEL SUPPLIES	FUEL CARD CHARGES - DECEMBER 2024	1		1,813.07
INV 31122023	31/12/2023	GREAT SOUTHERN FUEL SUPPLIES	356.90L - 0PN, 140.95L - PN01, 88.46L - PN761, 65.66L - DEPOT P100, 314.95L - FIRE TRUCK		1,813.07	
EFT10832	01/02/2024	BEST OFFICE SYSTEMS	COPIER MAINTENANCE	1		60.50
INV 626158	04/01/2024	BEST OFFICE SYSTEMS	TRAVEL CHARGES TO CHECK FAULT WITH BUSH FIRE PRINTER		60.50	
EFT10833	01/02/2024	OFFICEWORKS LTD	CONSUMABLES	1		691.29
INV 611873161	10/01/2024	OFFICEWORKS LTD	2X TOILET PAPER DISPENSERS - PIONEER PARK		245.95	
INV 612100380	18/01/2024	OFFICEWORKS LTD	GRAPHITE PENCILS X 1 PACK, POST IT STICKY NOTES X 2, ENERGIZER MAX AA BATTERIES, BIC CRISTAL ORIGINAL BALLPOINT PENS - 1 PACK 50 BLACK, A4 COPY PAPER X 5 CARTONS, ENERGIZER MAX PLUS 9V BATTERIES 12 PACK X 2 PACKS, FREIGHT		445.34	
EFT10834	01/02/2024	AMD CHARTERED ACCOUNTANTS	DEFERRED PENSIONERS	1		605.00
INV 2054	21/12/2023	AMD CHARTERED ACCOUNTANTS	AUDIT AND ACQUITTAL 2022 2023 REPORT OAG		605.00	
EFT10835	01/02/2024	MCINTOSH & SON WA	PARTS FOR PLANT	1		22.84
INV 1872732	11/12/2023	MCINTOSH & SON WA	O RING - CASE SKID STEER PL9		13.09	
INV 1873538	13/12/2023	MCINTOSH & SON WA	O RING - CASE SKID STEER PL9		9.75	
EFT10836	01/02/2024	NARROGIN AUTO ELECTRICS	AUTO ELECTRICAL MAINTENANCE	1		1,882.80
INV 266732	07/12/2023	NARROGIN AUTO ELECTRICS	FIT NEW AIR CONDITIONING - KOMATSU BACKHOE PBH3		1,882.80	
EFT10837	01/02/2024	BROOKTON PLUMBING	PLUMBING SERVICES	1		250.00
INV 7099	01/01/2024	BROOKTON PLUMBING	ANNUAL BACKFLOW DEVICE TESTING - MEMORIAL PARK		250.00	
EFT10838	01/02/2024	GREAT SOUTHERN WASTE DISPOSAL	WASTE & RECYCLING COLLECTION INCLUDING SITE MANAGEMENT	1		14,516.56
INV 2813	04/01/2024	GREAT SOUTHERN WASTE DISPOSAL	DOMESTIC REFUSE COLLECTION 29/11/2023 - 27/12/2023, DOMESTIC RECYCLING COLLECTION 5 & 19 DECEMBER 2023, REFUSE SITE LABOUR 30/10/2023 - 25/12/2023, REFUSE SITE MACHINE HOURS 27/11/2023 - 25/12/2023, BULK WASTE & RECYCLING COLLECTION 11/12/2023		14,516.56	
EFT10839	01/02/2024	PINGELLY GP UNITY TRUST	PRE EMPLOYMENT MEDICAL	1		165.00
INV 76975	19/01/2024	PINGELLY GP UNITY TRUST	STAFF MEMBER		165.00	
EFT10840	01/02/2024	RUBBER STAMP COMPANY PTY LTD	CONSUMABLES	1		170.80
INV 278362	15/01/2024	RUBBER STAMP COMPANY PTY LTD	EA & DATA STAMP PLUS POSTAGE		170.80	
EFT10841	01/02/2024	AMPAC DEBT RECOVERY PTY LTD	DEBT RECOVERY	1		1,408.75
INV 102816	31/12/2023	AMPAC DEBT RECOVERY PTY LTD	COSTS FOR DECEMBER 2023		1,408.75	
EFT10842	01/02/2024	NUTRIEN AG SOLUTIONS	CONSUMABLES	1		187.00

INV 910012491	07/12/2023	NUTRIEN AG SOLUTIONS	45KG GAS BOTTLE DELIVERED - 4 SHIRE STREET		187.00	
EFT10843	01/02/2024	PINGELLY BOWLING CLUB INC.	SPONSORSHIP	1		440.00
INV 27	17/12/2023	PINGELLY BOWLING CLUB INC.	AUSTRALIA DAY BOWLS 26/01/2024		440.00	
EFT10844	01/02/2024	QUICKFIT WINDSCREENS	REPAIR SERVICES	1		90.00
INV 61713	10/12/2023	QUICKFIT WINDSCREENS	REPAIRS TO SLIDING DOOR HANDLE - 4 SHIRE STREET		90.00	
EFT10845	01/02/2024	PINGELLY TYRE SERVICE	TYRE SERVICES	1		1,356.30
INV 10225	20/12/2023	PINGELLY TYRE SERVICE	1X TYRE - TRAILER P100		124.30	
INV 10331	19/01/2024	PINGELLY TYRE SERVICE	4X YOKOHAMA TYRES - MAZDA CX-5B PEMC1		1,232.00	
EFT10846	01/02/2024	PINGELLY HOTEL	CATERING SERVICES	1		2,404.97
INV 0090	28/04/2023	PINGELLY HOTEL	CATERING FOR CATALYSE MEETING 04/05/2023		275.00	
INV 0114	22/12/2023	PINGELLY HOTEL	REFRESHMENTS FOR COUNCIL KITCHEN		129.97	
INV 0115	22/12/2023	PINGELLY HOTEL	CATERING FOR TIDY TOWN MEETING 05/12/2023		2,000.00	
EFT10847	01/02/2024	MCLEODS BARRISTERS AND SOLICITORS	DRAFTING ADVICE	1		2,697.75
INV 133325	20/12/2023	MCLEODS BARRISTERS AND SOLICITORS	THE LOCAL CAT LAW 2023		2,697.75	
EFT10848	01/02/2024	DELTA AGRIBUSINESS WA PTY LTD T/A BROOKTON RURAL TRADERS	MINOR EQUIPMENT	1		170.59
INV DI25026436	20/12/2023	DELTA AGRIBUSINESS WA PTY LTD T/A BROOKTON RURAL TRADERS	ORBIT SATURN SPRINKLERS - 17 ELIOT STREET MAINTENANCE		150.39	
INV DI25026711	05/01/2024	DELTA AGRIBUSINESS WA PTY LTD T/A BROOKTON RURAL TRADERS	TAP VALVE - 7B WEBB STREET MAINTENANCE		20.20	
EFT10849	01/02/2024	PINGELLY IGA EXPRESS	ASSORTED REFRESHMENTS	1		137.22
INV 03/2584	10/11/2023	PINGELLY IGA EXPRESS	REFRESHMENTS FOR TOOLBOX MEETING		24.55	
INV 03/9923	30/11/2023	PINGELLY IGA EXPRESS	CABLE TIES - DEPOT WORKSHOP		6.12	
INV 03/7959	20/12/2023	PINGELLY IGA EXPRESS	WELFARE REFRESHMENTS - FIRE WEST PINGELLY 20/12/2023		71.79	
INV 03/7733	21/12/2023	PINGELLY IGA EXPRESS	CHRISTMAS GREETING CARDS - PARTY ON THE OVAL		34.76	
EFT10850	01/02/2024	TOLL TRANSPORT PTY LTD	FREIGHT CHARGES	1		147.17
INV 0515	19/11/2023	TOLL TRANSPORT PTY LTD	23/10/2023 FROM EAST HILLS SAWS & MOWERS, 01/11/2023 TO STATE LIBRARY, 14/11/2023 FROM WESTRAC		147.18	

INV 0518	10/12/2023	TOLL TRANSPORT PTY LTD	23/11/2023 FROM HERSEY'S SAFETY, 24/11/2023 FROM HERSEY'S SAFETY		125.09	
INV 147843	12/12/2023	TOLL TRANSPORT PTY LTD	CREDIT ON UNDELIVERED FREIGHT FROM INVOICE 0518		-125.10	
EFT10851	01/02/2024	DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY	BSL COLLECTIONS FOR DECEMBER 2023	1		301.56
INV BSLDEC2023	01/12/2023	DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY	BSL COLLECTIONS FOR DECEMBER 2023		301.56	
EFT10852	01/02/2024	SNAP MANDURAH	PRINTING SERVICES	1		421.74
INV F140-18365	19/01/2024	SNAP MANDURAH	20X PRINTED AND WIRE BOUND COPIES OF 2022/23 ANNUAL REPORT		421.74	
EFT10853	01/02/2024	OFFICE OF THE AUDITOR GENERAL	2022/2023 AUDIT	1		32,747.00
INV 1011	20/12/2023	OFFICE OF THE AUDITOR GENERAL	AUDIT 2022 2023 FINANCIAL YEAR INCLUDING INFRASTRUCTURE REVALUATION REVIEW		32,747.00	
EFT10854	01/02/2024	EDGE PLANNING & PROPERTY	PLANNING SERVICES	1		948.75
INV 2505	01/01/2024	EDGE PLANNING & PROPERTY	TOWN PLANNING SERVICES - DECEMBER 2023		948.75	
EFT10855	01/02/2024	AUTOPRO NORTHAM	PART FOR PLANT	1		147.12
INV 1109435	14/12/2023	AUTOPRO NORTHAM	1 X FLASHING LIGHT - JOHN DEERE TRACTOR PTC4		147.12	
EFT10856	01/02/2024	SOURCE MY PARTS PTY LTD	PARTS FOR PLANT	1		556.10
INV 448782	15/12/2023	SOURCE MY PARTS PTY LTD	2 X HYD FILTERS - BOMAG ROLLER PMR6		1,031.22	
INV 448981	21/12/2023	SOURCE MY PARTS PTY LTD	HYDRAULIC OIL SENSOR - BOMAG ROLLER PMR6		324.72	
INV 91347	02/01/2024	SOURCE MY PARTS PTY LTD	CREDIT ON SEAL KIT STEERING CYLINDER - BOMAG ROLLER PMR6		-799.84	
EFT10857	01/02/2024	VANGUARD PUBLISHING	ADVERTISING	1		2,024.00
INV 5282	19/12/2023	VANGUARD PUBLISHING	2024 AUSTRALIAN GOLDEN OUTBACK PLANNER		2,024.00	
EFT10858	01/02/2024	PINGELLY CENTRAL BUSH FIRE BRIGADE	HAZARD REDUCTION	1		1,402.50
INV 1101	11/01/2024	PINGELLY CENTRAL BUSH FIRE BRIGADE	VARIOUS PROPERTIES		1,402.50	
EFT10859	01/02/2024	6 SEASONS CAFE	CATERING SERVICES	1		297.00
INV 1031	26/11/2023	6 SEASONS CAFE	WELFARE CATERING - WEST PINGELLY FIRE 24/11/2023		165.00	
INV 1033	22/12/2023	6 SEASONS CAFE	WELFARE CATERING - WEST PINGELLY FIRE 21/12/2023		132.00	
EFT10860	01/02/2024	SAPIO PTY LTD	CCTV TECHNICAL SERVICES	1		1,633.50
INV SP252635	21/11/2023	SAPIO PTY LTD	CCTV REPORTED OFFLINE, VISIT TO PINGELLY TO RESTORE CAMERAS AND NETWORK		1,633.50	

EFT10861	01/02/2024	MAXIPARTS OPERATIONS P/L	CONSUMABLES	1		126.29
INV 5583103	08/01/2024	MAXIPARTS OPERATIONS P/L	WRENCH WHEEL 41MM HEX X 21MM SQUARE - ISUZU MAINTENANCE TRUCK PT19		68.84	
INV 5585008	09/01/2024	MAXIPARTS OPERATIONS P/L	2 X REAR MARKER SIGNS - HAULMARK SIDE TIPPER PT23		57.45	
EFT10862	01/02/2024	MRS SANDRA GAIT / GAITOGRAPHY	PHOTOGRAPHY SERVICES	1		600.00
INV 26012024	26/01/2024	MRS SANDRA GAIT / GAITOGRAPHY	AUSTRALIA DAY BRUNCH 2024		600.00	
EFT10863	01/02/2024	MGI CONSTRUCTIONS PTY LTD	ENGINEERING SERVICES	1		2,895.51
INV 1019	27/09/2023	MGI CONSTRUCTIONS PTY LTD	DEPOSIT FOR STEEL SHED ENGINEERING DRAWINGS - WEST PINGELLY FIRE SHED		2,895.51	
EFT10864	01/02/2024	WHEATBELT CONTRACT SERVICES	SWIMMING POOL COSTS	1		14,447.50
INV 5	20/12/2023	WHEATBELT CONTRACT SERVICES	ADDITIONAL LIFEGUARD - AUSTRALIA DAY 2024 CELEBRATIONS		1,000.00	
INV 6	20/12/2023	WHEATBELT CONTRACT SERVICES	REPLACEMENT 4 STATION IRRIGATION CONTROLLER - SWIMMING POOL		147.50	
INV 8	16/01/2024	WHEATBELT CONTRACT SERVICES	SWIMMING POOL MANAGEMENT FEE - FEBRUARY 2024		13,300.00	
EFT10865	01/02/2024	ORIGO PTY LTD	ALERT THRESHOLDS	1		511.50
INV OAS-2406-999	21/12/2023	ORIGO PTY LTD	WEATHER STATIONS X 3 REPORTING		511.50	
EFT10866	01/02/2024	MALCOLM JETTA	WELCOME TO COUNTRY	1		600.00
INV 12	30/01/2024	MALCOLM JETTA	AUSTRALIA DAY BRUNCH 2024		600.00	
EFT10867	01/02/2024	BARBARA LOUISE ROBERTS	RATES REFUND	1		370.93
INV A460	23/01/2024	BARBARA LOUISE ROBERTS	A460 - PARAGON STREET PINGELLY 6308		370.93	
EFT10868	01/02/2024	KYLIES CLEANING AND VACATE SERVICES	CLEANING SERVICES	1		962.50
INV 95	29/01/2024	KYLIES CLEANING AND VACATE SERVICES	VARIOUS LOCATIONS		962.50	
EFT10870	21/02/2024	HERSEY'S SAFETY PTY LTD	TOOLS AND CONSUMABLES	1		641.85
INV 48908	07/02/2024	HERSEY'S SAFETY PTY LTD	SHOVELS, BAGS OF RAGS, CARBY CLEANER, BREAKER BAR, DUCT TAPE, GREASE COUPLER, HEAVY DUTY ED LUBE, CONTACT CLEANER, SHOVEL, FREIGHT		641.85	
EFT10871	21/02/2024	NARROGIN BEARING SERVICE	CONSUMABLES	1		141.93
INV IN211995	26/10/2023	NARROGIN BEARING SERVICE	BEARINGS & LOKTIGHT - TRENCHER		-237.08	
INV 214539	25/01/2024	NARROGIN BEARING SERVICE	MI8FID30 TECH IMPACT DRIVER SKIN ONLY		379.01	
EFT10873	21/02/2024	MAJOR MOTORS PTY LTD	PARTS FOR PLANT	1		204.15
INV 1483524	01/02/2024	MAJOR MOTORS PTY LTD	POWER CHAMBER - ISUZU TRUCK		204.15	

EFT10874	21/02/2024	NARROGIN BETTA HOME LIVING	WHITE GOODS	1		899.00
INV 25710087970	24/01/2024	NARROGIN BETTA HOME LIVING	XD5B14PS LG QUADWASH FREESTANDING DISHWASHER ELIOT STREET		899.00	
EFT10875	21/02/2024	BEST OFFICE SYSTEMS	TONER & PRINTING CHARGES	1		330.86
INV 626095	21/12/2023	BEST OFFICE SYSTEMS	CESM COPIER - 20/11/2023-20/12/2023		132.86	
INV 626592	23/01/2024	BEST OFFICE SYSTEMS	PRINTER CARTRIDGE TK1164 FOR MECHANIC'S PRINTER		198.00	
EFT10876	21/02/2024	AUSTRALIAN TAXATION OFFICE	BAS - JANUARY 2024	1		39,618.00
INV 21022024	20/02/2024	AUSTRALIAN TAXATION OFFICE	BAS - JANUARY 2024		39,618.00	
EFT10877	21/02/2024	KEITH THE MAINTENANCE MAN PTY LTD	EQUIPMENT HIRE	1		1,463.00
INV B0943	16/01/2024	KEITH THE MAINTENANCE MAN PTY LTD	HIRE DIGGER TO DIG GRAVE AT MOORUMBINE CEMETERY		616.00	
INV B0960	13/02/2024	KEITH THE MAINTENANCE MAN PTY LTD	GRAVE DIGGING AT PINGELLY CEMETERY		616.00	
INV B0961	15/02/2024	KEITH THE MAINTENANCE MAN PTY LTD	SCAFFOLD HIRE		231.00	
EFT10878	21/02/2024	MCINTOSH & SON WA	SERVICE AND PARTS FOR PLANT	1		1,740.73
INV 1885269	08/01/2024	MCINTOSH & SON WA	TRAVEL TO SITE CHECK HYD FLOW WIRE MULCHER HEAD TO SKID STEER		1,122.00	
INV 1884986	06/02/2024	MCINTOSH & SON WA	SET OF FILTERS FOR SERVICE OBN SKID STEER		618.73	
EFT10879	21/02/2024	BROOKTON PLUMBING	PLUMBING SERVICES	1		1,597.80
INV 7104	28/01/2024	BROOKTON PLUMBING	ANNUAL BACKFLOW DEVISE TESTING - CARAVAN PARK, SHIRE DEPOT		250.00	
INV 7105	28/01/2024	BROOKTON PLUMBING	ANNUAL BACKFLOW DEVISE TESTING STANDPIPE & REPAIRS IF REQUIRED		1,347.80	
EFT10880	21/02/2024	SHIRE OF BROOKTON	REIMBURSEMENT OF CESM WAGES & ON COSTS	1		5,027.32
INV 10403	30/01/2024	SHIRE OF BROOKTON	OCTOBER TO DECEMBER 2023		5,027.32	
EFT10881	21/02/2024	NARROGIN PACKAGING & MOTORCYCLES, NARROGIN HIRE & RETIC	CONSUMABLES	1		65.00
INV 85703	24/01/2024	NARROGIN PACKAGING & MOTORCYCLES, NARROGIN HIRE & RETIC	PLASTIC TABLE COVER ROLLS - AUSTRALIA DAY 2024		65.00	
EFT10882	21/02/2024	WHEATBELT ELECTRICS	ELECTRICAL SERVICES	1		11,435.96
INV 4608	01/09/2023	WHEATBELT ELECTRICS	FIX ELECTRICAL PROBLEMS - DAYCARE BUILDING		8,135.10	
INV 4987	09/10/2023	WHEATBELT ELECTRICS	ELECTRICAL REPAIRS - TOWN HALL		3,300.86	
EFT10883	21/02/2024	AMPAC DEBT RECOVERY PTY LTD	DEBT RECOVERY	1		557.71

INV 103610	31/01/2024	AMPAC DEBT RECOVERY PTY LTD	COSTS FOR JANUARY 2024		557.71	
EFT10884	21/02/2024	LOCAL GOVERNMENT PROFESSIONALS	WORKSHOP REGISTRATION	1		990.00
INV 38122	06/02/2024	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA INCORPORATED	TWO DAY STAFF TRAINING - GRANT WRITING AND BUSINESS CASE WORKSHOP CDO		990.00	
EFT10885	21/02/2024	NARROGIN HARDWARE AND BUILDING SUPPLIES	CONSUMABLES	1		1,507.46
INV 115524	10/10/2023	NARROGIN HARDWARE AND BUILDING SUPPLIES	FORM PLY, TIMBER LENGTHS & TECH SCREWS		1,507.46	
EFT10886	21/02/2024	ABCO PRODUCTS	CLEANING MATERIALS	1		3,098.99
INV 922418	22/01/2024	ABCO PRODUCTS	VARIOUS SHIRE PROPERTIES		3,098.99	
EFT10887	21/02/2024	MARKETFORCE	ADVERTISING	1		612.90
INV 4064358	31/01/2024	MARKETFORCE	THE WEST AUSTRALIAN - ENROL TO VOTE 31/01/2024		612.90	
EFT10888	21/02/2024	PINGELLY TOURISM GROUP INC	WILD FLOWER DAY 2023	1		4,200.00
INV 26012024	26/01/2024	PINGELLY TOURISM GROUP INC	TUTANNING RESERVE - SEPTEMBER 2023		4,200.00	
EFT10889	21/02/2024	MATILDA AUTO PARTS	ASSORTED CONSUMABLES	1		394.90
INV 270885	09/01/2024	MATILDA AUTO PARTS	1X SET OF FILTERS - HOLDEN COLORADO PDTS01		104.50	
INV 270912	10/01/2024	MATILDA AUTO PARTS	2 X BOXES OF GREASE - DEPOT WORKSHOP		224.40	
INV 271071	17/01/2024	MATILDA AUTO PARTS	WINDOW CLEANER 5L - CASE LOADER PL8		27.50	
INV 271353	30/01/2024	MATILDA AUTO PARTS	1 X SET OF FILTERS FOR SERVICE - MITSUBISHI TRITON PC23		38.50	
EFT10890	21/02/2024	C & D CUTRI	BRIDGEWORKS - B3095 & B4882	1		4,620.00
INV 371	22/01/2024	C & D CUTRI	BRIDGE MAINTENANCE - INSTALL TIMBER PROP ON SPAN 1 STRINGER 7 BOTH ENDS, INSTALL TIMBER PROP ON PIER 1 ABUT 2 END		4,620.00	
EFT10891	21/02/2024	PINGELLY TYRE SERVICE	PART FOR PLANT	1		2,965.37
INV 10375	25/01/2024	PINGELLY TYRE SERVICE	2 X BATTERIES - CASE LOADER PL8		562.00	
INV 10414	31/01/2024	PINGELLY TYRE SERVICE	1X GRADER TYRE - MOTOR GRADER PG7, 3 X HYD HOSES FOR MULCHER		1,793.00	
INV 10415	31/01/2024	PINGELLY TYRE SERVICE	1 X 1400XR24 GRADER TYRE, 3 X HYDRAULIC HOSES - FORESTRY MULCHER PMUL2		610.37	
EFT10892	21/02/2024	SAFETY & RESCUE EQUIPMENT	HEIGHT SAFETY EQUIPMENT INSPECTIONS	1		1,984.40
INV 10974	31/01/2024	SAFETY & RESCUE EQUIPMENT	PINGELLY RECREATION & CULTURAL BUILDING, OLD ROADS BOARD BUILDING, SES HEADQUARTERS		1,984.40	
EFT10893	21/02/2024	EASTERN HILLS SAWS & MOWERS PTY LTD	CONSUMABLES	1		113.40

INV 51474 #4	01/02/2024	EASTERN HILLS SAWS & MOWERS PTY LTD	3 X AUTOCUT 25-2 MOWING HEADS		113.40	
EFT10894	21/02/2024	WA RETICULATION SUPPLIES	PARTS FOR RETICULATION	1		322.65
INV O4311	22/01/2024	WA RETICULATION SUPPLIES	H-CT-XC-OUT4 HUNTER X-CORE 4 STATION OUTDOOR - CARAVAN PARK, H-CT-XC-OUT4 HUNTER X-CORE 4 STATION OUTDOOR - RECREATION GROUNDS		322.65	
EFT10895	21/02/2024	CRAIG A THOMAS - T/A AROLAS PIES	CATERING SERVICES	1		2,500.00
INV 125	31/01/2024	CRAIG A THOMAS - T/A AROLAS PIES	AUSTRALIA DAY BRUNCH 2024 INCLUDING SUPPLY OF PAPER FOOD ITEMS		2,500.00	
EFT10896	21/02/2024	DELTA AGRIBUSINESS WA PTY LTD T/A BROOKTON RURAL TRADERS	CONSUMABLES	1		18.80
INV D125027023	22/01/2024	DELTA AGRIBUSINESS WA PTY LTD T/A BROOKTON RURAL TRADERS	PAINT ROLLER KIT, TARZAN GRIP, SASH CUTTER		18.80	
EFT10897	21/02/2024	JH COMPUTER SERVICES PTY LTD	TECHNICAL IT SERVICES	1		6,082.45
INV 001994-D01	31/01/2024	JH COMPUTER SERVICES PTY LTD	FEBRUARY 2024		6,082.45	
EFT10898	21/02/2024	DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY	BSL JANUARY 2024	1		56.65
INV JANUARY 2024	31/01/2024	DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY	BSL JANUARY 2024 1 PERMIT		56.65	
EFT10899	21/02/2024	PINGELLY SOMERSET ALLIANCE INC	WATER USAGE	1		192.10
INV 1872	30/01/2024	PINGELLY SOMERSET ALLIANCE INC	SENSORY GARDEN - 08/11/2023 TO 12/01/2024		192.10	
EFT10900	21/02/2024	EDGE PLANNING & PROPERTY	PLANNING SERVICES	1		1,024.65
INV 2487	05/02/2024	EDGE PLANNING & PROPERTY	NOVEMBER 2024		1,024.65	
EFT10901	21/02/2024	MOORDITJ YOUTH FOUNDATION ABORIGINAL	CULTURAL DANCES	1		1,000.00
INV 00039	30/01/2024	MOORDITJ YOUTH FOUNDATION ABORIGINAL	AUSTRALIA DAY 2024 AT THE PRACC		1,000.00	
EFT10902	21/02/2024	DOUGLAS EDWIN GOLDSMITH	MUSIC ENTERTAINMENT	1		300.00
INV JAN 24	31/01/2024	DOUGLAS EDWIN GOLDSMITH	AUSTRALIA DAY BRUNCH 2024		300.00	
EFT10903	21/02/2024	AMANDA ZOE MACDONALD	STARLINK REIMBURSEMENT	1		973.00
INV STARLINK REIMBURSEM	31/01/2024	AMANDA ZOE MACDONALD	JULY 2023 TO JANUARY 2024		973.00	
EFT10904	21/02/2024	EVENT DISPLAY	CONSUMABLES	1		2,801.70
INV ORD56305	09/02/2024	EVENT DISPLAY	UMBRELLAS IN SHIRE PRINT WITH LOGO		2,801.70	

EFT10905	21/02/2024	PYNC INVASIVE ANIMAL CONTROL	PEST CONTROL	1		495.00
INV 25	14/02/2024	PYNC INVASIVE ANIMAL CONTROL	INVASIVE ANIMAL CONTROL - PINGELLY REFUSE SITE		495.00	
EFT10906	21/02/2024	WANDERING HVAC	ELECTRICAL SERVICES	1		10,459.34
INV 04155	30/01/2024	WANDERING HVAC	INSTALL AIR CONDITIONER & LIGHT & SETUP COMPUTER IN NEW OFFICE AT DEPOT		2,884.65	
INV 04161	09/02/2024	WANDERING HVAC	ELECTRICAL WORK RELATING TO INSURANCE CLAIM FOR DAMAGED AIR CONDITIONING UNIT & ROLLER DOOR, ELECTRICAL WORK RELATING TO INSURANCE CLAIM FOR DAMAGED AIR CONDITIONING UNIT		7,574.69	
EFT10908	21/02/2024	NARROGIN PUMPS SOLAR & SPRAYING	PART FOR PLANT	1		532.40
INV 54675	19/12/2023	NARROGIN PUMPS SOLAR & SPRAYING	20M SUCTION HOSE - FUSO TIP TRUCK PT16		532.40	
EFT10909	21/02/2024	EDWARDS ISUZU UTE	PARTS FOR PLANT	1		151.34
INV 32115	10/01/2024	EDWARDS ISUZU UTE	1 X SET OF FILTERS - D MAX UTE		151.34	
EFT10910	21/02/2024	PINGELLY COMMUNITY CRAFT CENTRE	CARAVAN PARK TAKINGS	1		1,163.85
INV 144	05/02/2024	PINGELLY COMMUNITY CRAFT CENTRE	JANUARY 2024		1,163.85	
TOTAL						216,656.36

EFT NUMBER	DATE	CREDITOR	INVOICE DESCRIPTION	BANK CODE	INVOICE AMOUNT	TOTAL
24962	01/02/2024	WATER CORPORATION	WATER ACCOUNT CHARGES	1		25,507.59
INV WAT - NOV 23 TO JAN 24	12/01/2024	WATER CORPORATION	VARIOUS SHIRE PROPERTIES		21,541.57	
INV WAT - NOV 23 TO JAN 24	12/01/2024	WATER CORPORATION	VARIOUS SHIRE PROPERTIES		3,966.02	
24963	01/02/2024	SYNERGY	SYNERGY ACCOUNT CHARGES	1		13,961.14
INV SYN - NOV 23 TO JAN 24	23/01/2024	SYNERGY	VARIOUS SHIRE PROPERTIES		12,532.54	
INV SYN - NOV 23 TO JAN 24	23/01/2024	SYNERGY	VARIOUS SHIRE PROPERTIES		1,428.60	
24964	21/02/2024	SHIRE OF PINGELLY - PETTY CASH	PETTY CASH RECOUP - JANUARY 2024	1		75.60
INV 31012024	31/01/2024	SHIRE OF PINGELLY - PETTY CASH	31/01/2024 COLES NARROGIN - DE SOLVENT CLEANER \$6.70, 16/01/2024 DEPARTMENT OF TRANSPORT - CHANGE OF NUMBER PLATES FROM PN523 TO PN01 \$18.90, 16/01/2024 DEPARTMENT OF TRANSPORT - CHANGE OF NUMBER PLATES FROM PN01 TO PN761 \$18.90, 16/01/2024 DEPARTMENT OF TRANSPORT - CHANGE OF NUMBER PLATES FROM PN761 TO 1HQT711 \$31.10		75.60	

TOTAL						39,544.33
CREDIT CARDS	DATE	CREDITOR	INVOICE DESCRIPTION	BANK CODE	INVOICE AMOUNT	TOTAL
DD13878.1	01/02/2024	BENDIGO BANK CREDIT CARDS	CEO CREDIT CARD RECONCILIATION - JANUARY 2024	1		713.71
INV 31012024	31/01/2024	BENDIGO BANK CREDIT CARDS	18/01/2024 BP / GREAT SOUTHERN FUEL - 27.49L UNLEADED FUEL, KIA CERATO PN523 \$50.00 18/01/2024 THE HONOURABLE FLORIST - PURCHASE OF ORCHID, ADMIN \$50.00 19/01/2024 SHIRE OF PINGELLY - 12 MONTHS VEHICLE REGISTRATION RENEWAL, JPAPAS BOXTOP TRAILER PN3030 19/01/2024 SHIRE OF PINGELLY - 12 MONTHS VEHICLE REGISTRATION RENEWAL RECORDING FEE, JPAPAS BOXTOP TRAILER PN3030 24/01/2024 WESTERN POWER - CONSULTATION FEE, LARGE SCALE RELOCATION \$498.91 26/01/2024 THE REJECT SHOP - AWARD FRAMES, AUSTRALIA DAY COUNCIL AWARD NOMINEES 2023 \$85.50 30/01/2024 BENDIGO BANK - CREDIT CARD FEE \$4.00	1	713.71	
DD13879.1	01/02/2024	BENDIGO BANK CREDIT CARDS	EMCS CREDIT CARD RECONCILIATION - JANUARY 2024	1		933.47
INV 31012024	31/01/2024	BENDIGO BANK CREDIT CARDS	17/01/2024 SMS BROADCAST - TOP UP CREDITS FOR SMS SYSTEM \$666.60 18/01/2024 FOXIT SOFTWARE - PDF SUITE PRO FOR TEAMS 16/01/2024 TO 16/02/2024 \$42.80 18/01/2024 INTERNATIONAL TRANSACTION - FEE \$1.28 25/01/2024 EBAY - VELOCITY REAR NEOPRENE SEAT COVERS, HOLDEN COLORADO PN761 \$161.00 29/01/2024 SIPERCHEAP AUTO - DASHMAT, HOLDEN COLORADO PN761 \$57.79 30/01/2024 BENDIGO BANK - CREDIT CARD FEE \$4.00	1	933.47	
TOTAL						1,647.18
PAYROLL DEDUCTIONS	DATE	CREDITOR	INVOICE DESCRIPTION	BANK CODE	INVOICE AMOUNT	TOTAL
EFT10826	01/02/2024	CHILD SUPPORT AGENCY	PAYROLL DEDUCTIONS	1		334.61
EFT10869	01/02/2024	LOCAL GOVERNMENT, RACING AND CEMETERIES EMPLOYEES UNION (WA) LGRCEU	PAYROLL DEDUCTIONS	1		154.00
EFT10872	21/02/2024	CHILD SUPPORT AGENCY	PAYROLL DEDUCTIONS	1		334.61
EFT10907	21/02/2024	LOCAL GOVERNMENT, RACING AND CEMETERIES EMPLOYEES UNION (WA) LGRCEU	PAYROLL DEDUCTIONS	1		154.00
DD13889.1	13/02/2024	AWARE SUPER	PAYROLL DEDUCTIONS	1		7,462.05

DD13889.2	13/02/2024	COLONIAL FIRSTSTATE FIRSTCHOICE PERSONAL SUPER	SUPERANNUATION CONTRIBUTIONS	1		525.50
DD13889.3	13/02/2024	MLC	SUPERANNUATION CONTRIBUTIONS	1		791.28
DD13889.4	13/02/2024	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	1		261.49
DD13889.5	13/02/2024	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	1		276.54
DD13889.6	13/02/2024	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	1		367.10
DD13889.7	13/02/2024	AMP SUPER FUND	SUPERANNUATION CONTRIBUTIONS	1		522.98
DD13889.8	13/02/2024	AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	1		83.75
DD13889.9	13/02/2024	MERCER	SUPERANNUATION CONTRIBUTIONS	1		261.49
DD13900.1	27/02/2024	AWARE SUPER	PAYROLL DEDUCTIONS	1		7,718.84
DD13900.2	27/02/2024	COLONIAL FIRSTSTATE FIRSTCHOICE PERSONAL SUPER	SUPERANNUATION CONTRIBUTIONS	1		525.50
DD13900.3	27/02/2024	MLC	SUPERANNUATION CONTRIBUTIONS	1		796.33
DD13900.4	27/02/2024	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	1		261.49
DD13900.5	27/02/2024	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	1		261.49
DD13900.6	27/02/2024	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	1		367.10
DD13900.7	27/02/2024	AMP SUPER FUND	SUPERANNUATION CONTRIBUTIONS	1		522.98
DD13900.8	27/02/2024	AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	1		83.75
DD13900.9	27/02/2024	MERCER	SUPERANNUATION CONTRIBUTIONS	1		261.49
TOTAL						22,328.37
PAYROLL DEDUCTIONS	DATE	CREDITOR	INVOICE DESCRIPTION	BANK CODE	INVOICE AMOUNT	TOTAL
DD13902.1	28/02/2024	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 02/02/2024 & 16/02/2024	8		563.10
TOTAL						563.10
GRAND TOTAL						280,739.34

15.3 2023/24 Annual Budget Review

File Reference: ADM0067
Location: Not Applicable
Applicant: Not Applicable
Author: Executive Manager Corporate Services
Disclosure of Interest: Nil
Attachments: 2023/24 Budget Review
Previous Reference: Nil

Summary

To consider and adopt the Budget Review as attached for the period 1 July 2023 to 31 January 2024.

Background

In accordance with Local Government (Financial Management) Regulations, Council is required to carry out a review of its annual budget for that year by 31 March. This requirement recognises the dynamic nature of local government activities and the need to continually reassess projects competing for limited funds, to ensure that community benefit from available funding is maximised.

Comment

The mid-year review of the Shire's financial accounts as at 31 January 2024 has been conducted and areas identified that require amendments to initial budget allocations. Wherever possible, service areas seeking additional funds to what was originally approved in the budget are encouraged to generate funding or to find offsetting savings in their own areas. These amendments have been detailed in the document for Council's review. A commentary is provided where expenditure or income has a variance of more than \$5,000.

In reviewing the 2023/24 Budget and incorporating the amendments and the audited surplus for the 2022/23 financial year, the changes made to the various accounts have resulted in a remaining deficit to 30 June 2023 of \$19,707.

The budget review process has identified items requiring adjustment. The surplus carried forward was less than the end of financial year audited position. The review reduces the closing 30 June 2023 surplus by \$44,345. A copy of the 2023/24 Budget Review report is attached which details the items. Changes over \$10,000 include:

Description	Variation \$
Revenue	
Proceeds from sale of 8 Quartz and 54 Pitt Street	20,000
Interim Rates reducing revenue	(10,183)
Debt Collection Revenue	11,061
Interest on Reserves	25,000
Insurance Claims Revenue from Claims	35,043
Other Culture - Reimbursements Heritage Survey, Tree Refund PRACC Gas	21,000
Other Culture FAM Sponsorship and Tidy Towns	10,024
ESL BFB reduction to approved grant 23 24	(45,245)
Caravan Park Revenue long term bookings	11,475
Roads to Recovery CFWD	13,388
LRCI 3 Admin Building Grant Revenue variation replacing the Childcare building funding	55,194

LRCI 3 Childcare Building Revenue removed being replaced with the Admin building improvements funding	(55,194)
West Pingelly Fire shed grant reduction in budget to align with the current grant agreement and acquitted grant for 2022/2023	(20,000)
Expenses	
Purchase 27 Parade Street as per Council Resolution	(70,000)
Debt Collection Expense increase in expense - recouped	(11,061)
Insurance Claims Expense increase - reimbursable	(35,043)
Australia Day Event expense increase, offset by grant funding receipt	(12,000)
ESL BFB reduction to approved grant 23 24 expenditure	45,245
Childcare building upgrade increase in expenditure	(38,789)
Purchase of UHI Loader Savings	20,009
Purchase of an Open Front Slasher for fire mitigation	(11,640)
EMCS replacement vehicle no longer purchasing – fleet reorganisation	46,872
Depot Isuzu DMax Dual cab Ute	(42,000)
Admin salaries and wages	47,425
Rates write off 8 Quartz and 54 Pitt Street	(36,488)
Christmas Village labour and overheads increase in expense	(22,876)
FAM Festival labour and overheads increase in expense	(18,948)
Childcare Building labour and overheads increase in expense	(15,146)
PRACC building maintenance labour and overheads reduction in expense	17,769
Somerset Street labour and overheads reduction in expense	14,180

Reserves

This budget review has reduced the building reserve by \$70,000 for purchase of 27 Parade Street, and the increase in Plant Reserve of \$9,872 with savings made on plant purchases.

Summary

Overall, this budget review has identified a net deficit of \$19,707 with savings of \$24,638 that offset the reduced surplus carried forward from the financial year ending 30 June 2023 of \$44,345.

Consultation

No external consultation is required for this item.

Statutory Environment

Local Government Act 1995 Section 6.2 Municipal Budget.

Local Government (Financial Management) Regulations 1996.

Regulation 33A Review of Budget

- (1) *Between 1 January and 31 March in each year a local government is to carry out a review of its annual budget for that year.*
- (2) *Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.*
- (3) *A council is to consider a review submitted to it and is to determine whether or not to adopt the review, any parts of the review or any recommendations made in the review.*
- (4) *Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department of Local Government, Sport & Cultural Industries.*

Policy Implications

There are no policy implications.

Financial Implications

Specific financial implications are as outlined in the comment section of this report.

Strategic Implications

Business as usual.

Risk Implications

Risk:	Failure to present a detailed budget review in the prescribed form or closing date would result in non-compliance with the Local Government (Financial Management) Regulations 1996, which may result in a qualified audit.		
Consequence Theme:	Reputational / Compliance	Impact:	Minor
Consequence:	Low impact, a small number of complaints. Some temporary non-compliance		
Likelihood Rating:	Unlikely	Risk Matrix:	Low (4)
Action Plan:	Risk is acceptable with adequate controls, managed by routine procedures and subject to annual review but monthly monitoring.		

Voting Requirements

Absolute Majority

Officer's Recommendation and Council Decision:

13405 Moved: Cr Cheney Seconded: Cr Narducci

That Council adopts the 2023/24 Budget Review for the period ending 31 January 2024 as attached.

CARRIED 6/0

For: Deputy Wood, Cr's Cheney, Hotham, Narducci, Singh, Trethewey
Against: Nil

SHIRE OF PINGELLY

BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 31 JANUARY 2024

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF PINGELLY
STATEMENT OF BUDGET REVIEW
(NATURE OR TYPE)
FOR THE PERIOD ENDED 31 JANUARY 2024

	Note	Budget v Actual		Predicted		
		Adopted Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Temporary (Carryover) (d)	Year End (a)+(c)+(d)
		\$	\$	\$	\$	\$
OPERATING ACTIVITIES						
Net current assets at start of financial year surplus/(deficit)	4.5.1	1,876,827	1,832,482	(44,345)		1,832,482 ▼
Revenue from operating activities (excluding rates)						
Operating grants, subsidies and contributions	4.1.1	619,746	378,103	(33,556)		586,190 ▼
Fees and charges	4.1.2	427,668	324,684	11,915		439,583 ▲
Interest revenue	4.1.3	48,997	57,241	34,900		83,897 ▲
Other revenue	4.1.4	89,221	122,176	109,384		198,605 ▲
Profit on asset disposals	4.1.5	2,000				2,000
		1,187,632	882,204	122,643	0	1,310,275
Expenditure from operating activities						
Employee costs	4.2.1	(2,149,081)	(1,195,846)	47,425		(2,101,656) ▼
Materials and contracts	4.2.2	(2,028,784)	(1,068,214)	(103,493)		(2,132,277) ▲
Utility charges	4.2.3	(166,838)	(110,713)	(5,000)		(171,838) ▲
Depreciation on non-current assets	4.2.4	(2,933,590)	(1,886,975)	(268,749)		(3,202,339) ▲
Finance costs	4.2.5	(89,641)	(54,546)			(89,641)
Insurance expenses	4.2.6	(231,841)	(232,437)	14,750		(217,091) ▼
Other expenditure	4.2.7	(93,111)	(36,935)	(36,488)		(129,599) ▲
Loss on asset disposals	4.2.8	(9,300)	0			(9,300)
		(7,702,186)	(4,585,666)	(351,555)	0	(8,053,741)
Non-cash amounts excluded from operating activities	4.5.2	2,940,890	1,886,975	268,749	0	3,209,639 ▲
Amount attributable to operating activities		(1,696,837)	15,995	(4,508)	0	(1,701,345)
INVESTING ACTIVITIES						
Non-operating grants, subsidies and contributions	4.3.1	2,606,381	273,441	(1,881)		2,604,500 ▼
Purchase land and buildings	4.3.2	(1,324,477)	(137,633)	(74,300)		(1,398,777) ▲
Purchase plant and equipment	4.3.3	(279,691)	(127,669)	11,037		(268,654) ▼
Purchase furniture and equipment	4.3.4	(25,000)	(8,719)			(25,000)
Purchase and construction of infrastructure-roads	4.3.5	(967,970)	(118,281)			(967,970)
Purchase and construction of infrastructure-other	4.3.6	(353,192)	(9,071)			(353,192)
Proceeds from self supporting loans	4.3.7	21,230	10,446			21,230
Proceeds from disposal of assets	4.3.8	42,000				42,000
		(280,719)	(117,486)	(65,144)	0	(345,863)
Amount attributable to investing activities		(280,719)	(117,486)	(65,144)	0	(345,863)
FINANCING ACTIVITIES						
Repayment of debentures	4.4.1	(135,336)	(66,905)			(135,336)
Principal elements of finance lease payments	4.4.2	(98,891)	(62,095)			(98,891)
Transfers to cash backed reserves (restricted assets)	4.4.3	(504,638)	(18,469)	(9,872)		(514,510) ▲
Transfers from cash backed reserves (restricted assets)	4.4.4	269,691		70,000		339,691 ▲
Amount attributable to financing activities		(469,174)	(147,469)	60,128	0	(409,046)
Budget deficiency before general rates		(2,446,730)	(248,960)	(9,524)	0	(2,456,254)
Estimated amount to be raised from general rates		2,446,730	2,436,480	(10,183)		2,436,547 ▼
Closing funding surplus/(deficit)	3(d)	0	2,187,520	(19,707)	0	(19,707) ▼

1. BASIS OF PREPARATION

The budget review 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 of Pingelly to measure any vested improvements at zero cost.

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

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

The local government reporting entity

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

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.

Rounding off figures

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

2022/23 actual balances

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

Budget comparative figures

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

Judgements, estimates and assumptions

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

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

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

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



2. SUMMARY GRAPHS - BUDGET REVIEW



This information is to be read in conjunction with the accompanying financial statements and notes.

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

Operating activities excluded from 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.

	Actual - Used for			
	Budget 30 June 2023	Audited Actual 30 June 2023	Budget 30 June 2024	Actual 31 January 2024
	\$	\$	\$	\$
(a) Operating activities excluded from budgeted deficiency				
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.				
Adjustments to operating activities				
Less: Profit on asset disposals	(17,526)	(17,526)	(2,000)	0
Add: Loss on disposal of assets	24,430	24,430	9,300	0
Add: Depreciation on assets	2,681,915	2,681,915	2,933,590	1,886,975
Non-cash amounts excluded from operating activities	2,688,819	2,688,819	2,940,890	1,886,975
(b) Investing activities excluded from budgeted deficiency				
The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to investing activities				
Non cash amounts excluded from investing activities	0	0	0	0
(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.				
Adjustments to net current assets				
Less: Cash - reserve accounts	(956,511)	(956,511)	(1,191,458)	(974,980)
Less: Financial assets at amortised cost - self supporting loans	0	(21,230)	0	(10,784)
- Investments	(5,000)	(5,000)	(5,000)	(5,000)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	135,336	135,336	0	0
- Current portion of lease liabilities	98,891	98,891	98,891	105,227
- Current portion of provisions held in reserve	373,022	352,435	373,022	352,434
Total adjustments to net current assets	(354,262)	(396,079)	(724,545)	(533,103)
(d) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents	2,155,849	2,155,849	513,969	2,391,091
Financial assets	961,511	982,741	961,511	990,764
Receivables	497,170	505,351	497,170	636,904
Other current assets	51,273	52,534	51,273	44,272
Inventories	2,105	2,105	2,105	10,126
	3,667,908	3,698,580	2,026,028	4,073,157
Less: current liabilities				
Trade and other payables	(330,141)	(383,929)	(330,141)	(314,909)
Contract liabilities	(45,924)		(45,924)	(41,747)
Capital grant/contribution liability	(453,504)	(499,428)	(453,504)	(606,647)
Lease liabilities	(98,891)	(98,891)	(98,891)	(36,796)
Long term borrowings	(135,336)	(135,336)	0	0
Provisions	(373,023)	(352,435)	(373,023)	(352,435)
	(1,436,819)	(1,470,019)	(1,301,483)	(1,352,534)
Net current assets	2,231,089	2,228,561	724,545	2,720,623
Less: Total adjustments to net current assets	(354,262)	(396,079)	(724,545)	(533,103)
Closing funding surplus / (deficit)	1,876,827	1,832,482	0	2,187,520

3 COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

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.

FINANCIAL ASSETS AT AMORTISED COST

The Shire of Pingelly 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.

TRADE AND OTHER RECEIVABLES

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

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

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 of Pingelly 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.

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.

CONTRACT ASSETS

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

CONTRACT LIABILITIES

Contract liabilities represent the Shire of Pingelly's obligation to transfer goods or services to a customer for which the Shire of Pingelly has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

PROVISIONS

Provisions are recognised when the Shire of Pingelly 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.

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 of Pingelly's operational cycle. In the case of liabilities where the Shire of Pingelly 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 of Pingelly's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire of Pingelly prior to the end of the financial year that are unpaid and arise when the Shire of Pingelly becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

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 of Pingelly recognises revenue for the prepaid rates that have not been refunded.

EMPLOYEE BENEFITS

Short-Term Employee Benefits

Provision is made for the Shire of Pingelly'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 of Pingelly'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 net current funding position. Shire of Pingelly's current obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the net current funding position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire of Pingelly's obligations for long-term employee benefits where the Shire of Pingelly does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, are presented as current provisions in the net current funding position.

4. PREDICTED VARIANCES

Comments/Reason for Variance	Predicted Variance \$	
	Permanent	Temporary
4.1 OPERATING REVENUE (EXCLUDING RATES)		
4.1.1 Operating grants, subsidies and contributions		
Increase in FAGS Grant 23/24 untied	7197	
Increase in FAGS Grant 23/24 roads	4492	
ESL BFB reduction to approved grant 23 24	(45,245)	
4.1.2 Fees and charges		
Caravan Park Revenue short term bookings	8340	
Caravan Park Revenue long term bookings	11475	
Standpipe Revenue	-7900	
4.1.3 Interest revenue		
Pensioner deferred Interest -Additional Interest Received	1900	
Interest on Investments -Additional Interest received	8000	
Interest on Reserves -Additional Interest received	25000	
4.1.4 Other revenue		
Proceeds from sale of 8 Quartz and 54 Pitt Street properties with outstanding rates	20000	
Rates Incentive Prize Revenue	1600	
Reimbursements Rebates and Other Income -Bendigo Dividend and training reimbursement	1690	
Other Culture - Reimbursements - Australia Day Council Grant, Tree Refund and PRACC Gas reimbursement	21000	
Other Culture Income -Heritage Survey Grant, FAM festival sponsorship Tidy Towns State and National Award	10024	
Debt Collection Revenue	11061	
Insurance Claims Revenue from Claims	35043	
Reimbursement Pingelly Cottage Homes	8966	
4.1.5 Profit on asset disposals		
No material variance		
Predicted Variances Carried Forward	122,643	0

4. PREDICTED VARIANCES

Comments/Reason for Variance	Predicted Variance \$	
	Permanent	Temporary
Predicted Variances Brought Forward	122,643	0
4.2 OPERATING EXPENSES		
4.2.1 Employee costs		
Admin Salaries and wages, Growth Coordinator position vacant	47,425	
Xmas Village increase in Shire labour	(11,513)	
FAM Festival increase in Shire labour	(9,498)	
Childcare building increase in Shire labour	(7,592)	
PRACC building maintenance reduction in Shire labour	8,844	
Somerset Street reduction in Shire labour, contract only cost remaining	7,012	
Community shearing shed reduction in Shire labour	977	
Town Hall Building maintenance toilets reduction in Shire labour	2,258	
Caravan Park Grounds maintenance reduction in Shire labour	2,303	
Depot building maintenance reduction in Shire labour	4,356	
Depot Workshop maintenance reduction in Shire Labour	2,853	
4.2.2 Materials and contracts		
Rates Incentive Prize Expense	(2,180)	
Debt Collection Expense -Additional fees and charges generated for debt collection	(11,061)	
Postage Expense -Additional expenses	(500)	
Election Expense - No election being held	6,420	
Printing and Stationery Councillors -Business cards printing expense	(1,000)	
Other Admin Staff Expenses -Departing flowers and gifts	(500)	
Conference Expenses -Awards night expenses recouped	(2,339)	
Printing and Stationery General -Additional Printing expense	(5,000)	
Printing and Stationery General -Additional stationery expense	(2,000)	
Insurance Claims Expense Reimbursable -Bringing to account current insurance claims expenses	(35,043)	
Australia Day Event - Australia Day additional expenses grant funded	(12,000)	
CCTV Maintenance Agreement - new agreement for support cctv maintenance	(4,000)	
ESL BFB reduction to approved grant 23 24 expenditure to current agreement and 22 23 acquittal	45,245	
Childcare building upgrade finishing toilets, fencing and playground	(38,789)	
Aged Appropriate Accommodation Expense -Additional pump, reimbursed Pingelly Somerset Alliance	(5,871)	
Town Planning Costs pro rata increase in expenditure to June	(5,130)	
Youth Club Rooms water redirection and pump relocation savings	(2,000)	
Christmas Village additional material expense	(3,657)	
Caravan park Building Operations additional expense due to increased bookings	(4,500)	
Other Economic Services - Welcome to Country expensed to events	3,600	
Ramms Subscription additional charge received	(400)	
Job Training - Workplace Health Prompt safety solutions expense	(1,000)	
Engineering Vehicle Expense additional expenses pro rata	(3,300)	
Tyres increased expenses for plant tyre replacements required	(4,000)	
Refreshments/Catering to include business BBQs and community catering	(5,000)	
Community Car expenses unbudgeted	(738)	
FAM Festival additional expenses traffic maintenance offset by additional revenue	(8,750)	
4.2.3 Utility charges		
4 Shire Street building operations insufficient budget	(2,500)	
17 Eliot Street prior year bill not budgeted	(2,500)	
4.2.4 Depreciation on non-current assets		
Depreciation Admin adjustment from Fair Valuation and EOFY 22/23	19,926	
Depreciation Law and Order adjustment from Fair Valuation and EOFY 22/23	(25,312)	
Depreciation Rec and Culture adjustment from Fair Valuation and EOFY 22/23	(133,502)	
Depreciation Transport adjustment from Fair Valuation and EOFY 22/23	(91,442)	
Depreciation Other Economic Services adjustment from Fair Valuation and EOFY 22/23	(5,766)	
Depreciation Other Property and Services	(32,653)	
4.2.5 Finance costs		
No material variance		
4.2.6 Insurance expenses		
Insurance reductions and prior year discount received	14,750	

4. PREDICTED VARIANCES

Comments/Reason for Variance		Predicted Variance \$	
		Permanent	Temporary
4.2.7	Other expenditure		
	Rates Write Off 8 Quartz 54 Pitt offset by anticipated recovery on sale of the blocks	(36,488)	
4.2.8	Loss on asset disposals		
	No material variance		
	Predicted Variances Carried Forward	(228,912)	0

4. PREDICTED VARIANCES

Comments/Reason for Variance	Predicted Variance \$	
	Permanent	Temporary
Predicted Variances Brought Forward	(228,912)	0
4.3 INVESTING ACTIVITIES		
4.3.1 Non-operating grants, subsidies and contributions		
Road to Recovery CFWD EOFY 22/23	13,388	
LRCI3 Admin Building Revenue approved variation	55,194	
LRCI3 Childcare Building Revenue approved variation	(55,194)	
West Pingelly Fire shed Grant Council funded	(20,000)	
Small Grants Income -Pocket Park additional revenue	4,731	
4.3.2 Purchase land and buildings		
Purchase of 27 Parade Street -Council resolution 13315	(70,000)	
Town Hall reading room upgrade - material expense	(4,300)	
4.3.3 Purchase plant and equipment		
Loader Savings on purchase UHI Loader	20,009	
Pressure Cleaner -Jet rodder expense over budget	636	
Forestry Mulching Head and adapters - expense to fit existing plant	(7,840)	
Open Front Slasher	(11,640)	
EMCS Vehicle	46,872	
Depot Isuzu DMax Dual cab Ute	(42,000)	
Skip Trailer -Savings on skip trailer	5,000	
4.3.4 Purchase furniture and equipment		
No predicted variances		
4.3.5 Purchase and construction of infrastructure-roads		
No predicted variances		
4.3.6 Purchase and construction of infrastructure-other		
No predicted variances		
4.3.8 Proceeds from disposal of assets		
No predicted variances		
Predicted Variances Carried Forward	(294,056)	0

4. PREDICTED VARIANCES

Comments/Reason for Variance	Predicted Variance \$	
	Permanent	Temporary
Predicted Variances Brought Forward	(294,056)	0
4.4 INVESTING ACTIVITIES		
4.4.3 Transfers to cash backed reserves (restricted assets)		
Transfer to Plant Reserve	(9,872)	
4.4.4 Transfers from cash backed reserves (restricted assets)		
Transfer From Building Reserve	70,000	
Predicted Variances Carried Forward	(233,928)	0

4. PREDICTED VARIANCES

Comments/Reason for Variance	Predicted Variance \$	
	Permanent	Temporary
Predicted Variances Brought Forward	(233,928)	0
4.5 OTHER ITEMS		
4.5.1 Net current assets at start of financial year surplus/(deficit)	(44,345)	
4.5.2 Non-cash amounts excluded from operating activities		
Depreciation Admin adjustment from Fair Valuation and EOFY 22/23	(19,926)	
Depreciation Law and Order adjustment from Fair Valuation and EOFY 22/23	25,312	
Depreciation Rec and Culture adjustment from Fair Valuation and EOFY 22/23	133,502	
Depreciation Transport adjustment from Fair Valuation and EOFY 22/23	91,442	
Depreciation Other Economic Services adjustment from Fair Valuation and EOFY 22/23	5,766	
Depreciation Other Property and Services	32,653	
Estimated amount to be raised from general rates	(10,183)	
Total Predicted Variances as per Annual Budget Review	(19,707)	0

5. BUDGET AMENDMENTS

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

Pro GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
				\$	\$	\$	\$	
	Budget Adoption		Opening Surplus(Deficit)			(44,345)	(44,345)	Net Current Assets Budget 1,876,827, AFR 1,832,482
03 103170.08	Rates Write Off 8 Quartz and 54 Pitt Proceeds from sale of 8 Quartz and 54 Pitt Street	13343	Operating Expense			(36,488)	(80,833)	Rates write off per Council resolution
03 103650.29	Pitt Street		Operating Revenue		20,000		(60,833)	Auction sale of properties with outstanding rates
11 11CH	Purchase of 27 Parade Street	13315	Capital Expense			(70,000)	(130,833)	Purchase property per Council resolution
03 103200.24	Increase in FAGS Grant 23/24 untied		Operating Revenue		7,197		(123,636)	FAGS Grant Allocation 23/24
03 103210.24	Increase in FAGS Grant 23/24 roads		Operating Revenue		4,492		(119,144)	FAGS Grant Allocation 23/24
12 112320.23	Road to Recovery CFWD		Capital Revenue		13,388		(105,756)	Calc after EOFY acquittal
21 0851	Transfer From Building Reserve	13315	Capital Revenue		70,000		(35,756)	Purchase property per Council resolution
								Reduction in rates revenue through Interim rates
03 103000.21	Interim Rates		Operating Revenue			(10,183)	(45,939)	
03 103130.22	Pensioner deferred Interest		Operating Revenue		1,900		(44,039)	Additional Deferred Interest Revenue
03 103650.29	Rates Incentive Prize Revenue		Operating Revenue		1,600		(42,439)	Rates Incentive Prize
03 103480.03	Rates Incentive Prize Expense		Operating Expense			(2,180)	(44,619)	Rates Incentive Prize
								Additional fees and charges generated for debt collection
03 103180.33	Debt Collection Revenue		Operating Revenue		11,061		(33,558)	Additional fees and charges generated for debt collection
03 103420.03	Debt Collection Expense		Operating Expense			(11,061)	(44,619)	
03 103450.03	Postage Expense		Operating Expense			(500)	(45,119)	unbudgeted postage expense
03 103230.22	Interest on Investments		Operating Revenue		8,000		(37,119)	Receipt of additional grant funding
03 103250.22	Interest on Reserves		Operating Revenue		25,000		(12,119)	Increased Balance of reserve funding
03 106100.03	Election Expense		Operating Expense		6,420		(5,699)	No election to be held
04 106150.03	Printing and Stationery Councillors		Operating Expense			(1,000)	(6,699)	Business Cards printing expense
04 104470.03	Other Admin Staff Expenses		Operating Expense			(500)	(7,199)	Departing gifts and flowers
04 104050.03	Conference Expenses		Operating Expense			(2,339)	(9,538)	Awards Nights expenses
04 104210.03 Job PR001	Printing and Stationery General		Operating Expense			(5,000)	(14,538)	Printing Expense unbudgeted
04 104210.03 Job ST001	Printing and Stationery General		Operating Expense			(2,000)	(16,538)	Stationery Expense unbudgeted
04 104260.15	Workcare reduced premium		Operating Expense		5,000		(11,538)	Reduced Premium prior year
04 114500.04 Job BO041	4 Shire Street Building Operations Expense		Operating Expense			(2,500)	(14,038)	Utilities budget insufficient
								Utilities budget insufficient, prior yr bill included
04 10453B0.04 Job BO043	17 Eliot Street Building Operations Expense		Operating Expense			(2,500)	(16,538)	Bendigo Dividend and Dept Transport training reimbursement
04 104750.29	Reimbursements Rebates and Other Income		Operating Revenue		1,690		(14,848)	LRCI3 Approved variation Admin building improvements
04 104880.23	LRCI3 Admin Building Revenue		Capital Revenue		55,194		40,346	LRCI3 Approved variation Admin building improvements removing Childcare Building
08 108640.23	LRCI3 Childcare Building Revenue		Capital Revenue			(55,194)	(14,848)	Bringing to account current Insurance Claims expenses
04 104480.03	Insurance Claims Expense Reimbursable		Operating Expense			(35,043)	(49,891)	Bringing to account current Insurance Claims revenue
04 104790.33	Insurance Claims Revenue from Claims		Operating Revenue		35,043		(14,848)	Australia Day Event expense
11 111300.03 Job EV001	Australia Day Event		Operating Expense			(12,000)	(26,848)	Australia Day Council Grant Tree refund, Gas reimbursement
11 111750.29	Other Culture - Reimbursements		Operating Revenue		21,000		(5,848)	Unsupported camera maintenance
04 105350.03 Job BM055	CCTV Maintenance Agreement		Operating Expense			(4,000)	(9,848)	Heritage Survey Grant FAM Sponsorship Tidy Towns State and Nationals awards
11 1117C0.29	Other Culture Income		Operating Revenue		10,024		176	Earthworks Shire cost not Grant funded
05 105190.23	West Pingelly Fire shed Grant		Capital Revenue			(20,000)	(19,824)	Approved 23 24 operating grant
05 105200.24	ESL BFB reduction to approved grant 23 24		Operating Revenue			(45,245)	(65,069)	Approved 23 24 operating grant
05 105750.03	ESL BFB reduction to approved grant 23 24 expenditure		Operating Expense		45,245		(19,824)	Increased Balance of reserve funding
08 108330.03 PG001	Childcare building upgrade		Capital Expense			(38,789)	(58,613)	Upgrade pump for drainage
08 108450.03	Aged Appropriate Accommodation Expense		Operating Expense			(5,871)	(64,484)	Upgrade pump for drainage reimbursed
08 108630.33	Reimbursement Pingelly Cottage Homes		Operating Revenue		8,966		(55,518)	Pro rata increase in expenditure to June
10 110320.03	Town Planning Costs		Operating Expense			(5,130)	(60,648)	Water redirection and pump relocation
11 111430.03 Job BM024	Youth Club Rooms		Operating Expense			(2,000)	(62,648)	Reading Room material expense
11 111EH0.35	Town Hall reading room upgrade		Capital Expense			(4,300)	(66,948)	Pocket Park additional revenue
11 111800.23 Job GR007	Small Grants Income		Capital Revenue		4,731		(62,217)	Xmas Village additional material expense
11 111300.03 EV005	Christmas Village Materials		Operating Expense			(3,657)	(65,874)	Adjustment to capital items purchased
12 112900.35 EP009	Loader Savings		Capital Expense		20,009		(45,865)	Adjustment to capital items purchased
12 11290.35 EP008	Pressure Cleaner		Capital Expense		636		(45,229)	Adjustment to capital items purchased
12 11290.35 EP004	Forestry Mulching Head and adapters		Capital Expense			(7,840)	(53,069)	Adjustment to capital items purchased
12 11290.35 EP038	Open Front Slasher		Capital Expense			(11,640)	(64,709)	Additional Revenue Bookings
13 113290.25	Caravan Park Revenue short term bookings		Operating Revenue		8,340		(56,369)	Additional Revenue Bookings
13 113300.25	Caravan Park Revenue long term bookings		Operating Revenue		11,475		(44,894)	
								Additional Expense due to increased Bookings
13 1304B0.03	Caravan park Building Operations		Operating Expense			(4,500)	(49,394)	Charged to events
13 113980.03	Other Economic Services - Other Expense		Operating Expense		3,600		(45,794)	Reduced water revenue recoup
12 113320..25	Standpipe Revenue		Operating Revenue			(7,900)	(53,694)	Additional cost increase
14 114020.03 Job EO006	Ramms Subscription		Operating Expense			(400)	(54,094)	Discount from prior year received
14 114060.15	Workcare reduced premium		Operating Expense		9,750		(44,344)	Prompt safety solutions support
14 114080.03 JOB TB03	Job Training - Workplace Health		Operating Expense			(1,000)	(45,344)	additional vehicle expenses
14 114290.03	Engineering Vehicle Expense		Operating Expense			(3,300)	(48,644)	Increases expense ytd
14 114390.03	Tyres		Operating Expense			(4,000)	(52,644)	Insurance Community Car
07 PCOM2 - 107040.42	Community Car Insurance and repair		Operating Expense			(738)	(53,382)	Changeover of vehicles within the fleet
04 104ATE0	EMCS Vehicle		Capital Expense		46,872		(6,510)	Changeover of vehicles within the fleet
12 EP010	Depot Isuzu DMax Dual cab Ute		Capital Expense			(42,000)	(48,510)	Savings on tip trailer
12 EP018	Skip Trailer		Capital Expense		5,000		(43,510)	Reduction in plant expense to reserve
12 112660.50	Transfer to Plant Reserve		Capital Expense			(9,872)	(53,382)	Additional refreshments expense to include business BBQs and community catering
								Savings in wages Growth Coordinator position vacant
04 106180.03	Refreshments/Catering		Operating Expense			(5,000)	(58,382)	Adjustment from Fair Valuation and EOFY 22/23
04 104250.01	Admin Salaries and wages		Operating Expense		47,425		(10,957)	Adjustment from Fair Valuation and EOFY 22/23
04 104990	Depreciation Admin		Non Cash Item	(19,926)	19,926		8,969	Adjustment from Fair Valuation and EOFY 22/23
05 105990	Depreciation Law and Order		Non Cash Item	25,312		(25,312)	(16,343)	Adjustment from Fair Valuation and EOFY 22/23
11 111990	Depreciation Rec and Culture		Non Cash Item	133,502		(133,502)	(149,845)	Adjustment from Fair Valuation and EOFY 22/23
12 112990	Depreciation Transport		Non Cash Item	91,442		(91,442)	(241,287)	Adjustment from Fair Valuation and EOFY 22/23
13 113990	Depreciation Other Economic Services		Non Cash Item	5,766		(5,766)	(247,053)	Adjustment from Fair Valuation and EOFY 22/23
14 114990	Depreciation Other Property and Services		Non Cash Item	32,653		(32,653)	(279,706)	Traffic Management Plan Road closure expense
11 111300.03 EV009	revenue		Operating Expense			(8,750)	(288,456)	
111300.01 EV005	Transfer additional costs to Xmas Village Labour		Operating Expense			(11,513)	(299,969)	
111300.41 EV005	Transfer additional costs to Xmas Village Labour overh		Operating Expense			(11,363)	(311,332)	
111300.01 EV009	Transfer additional costs to FAM Festival Labour		Operating Expense			(9,498)	(320,830)	
111300.41 EV009	Transfer additional costs to FAM Festival Labour overh		Operating Expense			(9,450)	(330,280)	
108330.01PG001	Transfer additional costs to Childcare Building Labour		Capital Expense			(7,592)	(337,872)	
108330.41PG001	Transfer additional costs to Childcare Building Labour c		Capital Expense			(7,554)	(345,426)	
111000.01 BM003	Transfer additional costs from PRACC Building Maintainer		Operating Expense		8,844		(336,582)	
111000.41 BM003	Transfer additional costs from PRACC Building Maintainer		Operating Expense		8,925		(327,657)	
112010.01 CC89	Transfer additional costs from Somerset Street Labour		Capital Expense		7,012		(320,645)	
112010.41 CC89	Transfer additional costs from Somerset Street Labour		Capital Expense		7,168		(313,477)	
111010.01 BM017	Transfer additional costs from Community Shearing Sh		Operating Expense		977		(312,500)	
111010.41 BM017	Transfer additional costs from Community Shearing Sh		Operating Expense		983		(311,517)	
111020.01 BM005	Transfer additional costs from Town Hall Maintenance l		Operating Expense		2,258		(309,259)	
111020.41 BM005	Transfer additional costs from Town Hall Maintenance l		Operating Expense		1,695		(307,564)	
113040.01GM014	Transfer additional costs from Caravan Park Grounds h		Operating Expense		2,303		(305,261)	
113040.41 GM014	Transfer additional costs from Caravan Park Grounds h		Operating Expense		2,273		(302,988)	
112505.01 BM030	Transfer additional costs from Depot Building Maintena		Operating Expense		4,356		(298,632)	
112050.41 BM030	Transfer additional costs from Depot Building Maintena		Operating Expense		4,444		(294,188)	
112050.01 BM031	Transfer additional costs from Depot Workshop Mainte		Operating Expense		2,853		(291,335)	
112050.41 BM031	Transfer additional costs from Depot Workshop Mainte		Operating Expense		2,879		(288,456)	
				268,749	585,954	(874,410)	(288,456)	

16. DIRECTORATE OF WORKS

Nil

17. ELECTED MEMBERS MOTIONS WITH PREVIOUS NOTICE

Nil

18. NEW OR URGENT BUSINESS INTRODUCED BY DECISION OF THE MEETING

Nil

19. CONFIDENTIAL ITEMS

Recommendation and Council Decision:

13406 Moved: Cr Cheney Seconded: Cr Trethewey

That pursuant to Section 5.23 of the Local Government Act 1995 these items be dealt with, with the public excluded as the item deals with matters of a confidential nature.

CARRIED 6/0

For: Deputy Wood, Cr's Cheney, Hotham, Narducci, Singh, Trethewey

Against: Nil

19.1 8 Quartz Street and 54 Pitt Street Pingelly – Sale of Land Rates Debt Recovery

Voting Requirements:

Absolute Majority

Officer's Recommendation and Council Decision:

13407 Moved: Cr Narducci Seconded: Cr Hotham

That Council:

- 1. Pursuant to Section 6.64(1)(b) of the *Local Government Act 1995*, proceed to dispose of the properties being:**

- A9592 54 Pitt Street, Pingelly; and**
- A6304 8 Quartz Street, Pingelly**

due to unpaid rates and charges in arrears for three (3) or more years, and;

- 2. Recover from the proceeds of the sale by tender, the outstanding balance the outstanding rates balance will be written off.**

CARRIED 6/0

For: Deputy Wood, Cr's Cheney, Hotham, Narducci, Singh, Trethewey

Against: Nil

Recommendation and Council Decision:

13408 Moved: Cr Cheney Seconded: Cr Hotham

That the meeting be re-opened to the public.

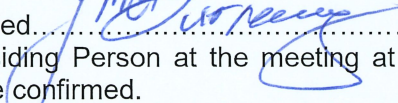
CARRIED 6/0

For: Deputy Wood, Cr's Cheney, Hotham, Narducci, Singh, Trethewey
Against: Nil

20. CLOSURE OF MEETING

The Chairman declared the meeting closed at 02.35pm.

These minutes were confirmed by Council at the
Ordinary Council Meeting held on 17 April 2024

Signed.....
Presiding Person at the meeting at which the minutes
were confirmed.