



# Agenda

Ordinary Meeting of Council  
Wednesday, 26 March 2025





# Shire of Wongan-Ballidu

## NOTICE OF AN ORDINARY COUNCIL MEETING

Dear Elected Members

I advise that the Ordinary Meeting of the Shire of Wongan-Ballidu will be held on Wednesday, 26th March 2025 commencing at 3.00pm at Council Chambers, Shire of Wongan Ballidu, Corner Quinlan Street and Elphin Crescent, Wongan Hills WA 6603

SAM DOLZADELLI  
**CHIEF EXECUTIVE OFFICER**

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### Disclaimer

The recommendations contained in the Agenda are subject to confirmation by Council. The Shire of Wongan-Ballidu warns that any person(s) who has an application lodged with Council should rely only on written confirmation of the decision made at the Council meeting. No responsibility whatsoever is implied or accepted by the Shire of Wongan-Ballidu for any act, omission, statement or intimation taking place during a Council meeting.

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## **Item 1. ACKNOWLEDGEMENT OF COUNTRY / DECLARATION OF OPENING / REMINDER OF RECORDING / ANNOUNCEMENT OF VISITORS**

Acknowledgement of Country: -

*"I'd like to begin by acknowledging the first nations people of the land on which we meet today. I would also like to pay my respects to Elders past, present and emerging."*

*"I remind you all that the meeting is being audio recorded pursuant to Regulation 14I of the Local Government (Administration) Regulations 1996 and that all audio recorded (except for when the meeting is closed to the public) will be made publicly available on the website with the minutes. When the meeting is closed to the public, those audio recordings will be kept in a secure and confidential location within the Shire's Electronic Document Records Management System."*

## **Item 2. ATTENDANCE, APOLOGIES, LEAVE OF ABSENCE PREVIOUSLY GRANTED**

## **Item 3. PUBLIC QUESTION TIME**

## **Item 4. ANNOUNCEMENTS FROM THE PRESIDING MEMBER**

## **Item 5. DEPUTATIONS / PRESENTATIONS / SUBMISSIONS / PETITIONS**

## **Item 6. APPLICATION/S FOR LEAVE OF ABSENCE**

### **6.1 LEAVE OF ABSENCE – 28 MAY 2025 ORDINARY COUNCIL MEETING**

Councillor Donnellan has submitted application for a leave of absence for the May Ordinary Council Meeting.

#### **OFFICER RECOMMENDATION:**

That the application from Councillor Brian Donnellan for a leave of absence from the 28 May 2025 Ordinary Council Meeting be accepted.

## **Item 7. CONFIRMATION OF MINUTES**

### **7.1 CONFIRMATION OF THE MINUTES OF THE ORDINARY MEETING OF COUNCIL HELD WEDNESDAY, 26 FEBRUARY 2025.**

#### **OFFICER RECOMMENDATION:**

1. That the Minutes of the Ordinary Meeting of Council held Wednesday, 26 February 2025 be CONFIRMED as a true and correct record of the proceedings.



## **Item 8. MATTERS FOR WHICH MEETING MAY BE CLOSED**

Nil

## Item 9. REPORTS OF OFFICERS AND COMMITTEES

### 9.1 GOVERNANCE

#### 9.1.1 COMPLIANCE AUDIT RETURN 2024

|                                        |                                          |
|----------------------------------------|------------------------------------------|
| <b>FILE REFERENCE:</b>                 |                                          |
| <b>REPORT DATE:</b>                    | 19 March 2025                            |
| <b>APPLICANT/PROPONENT:</b>            | N/A                                      |
| <b>OFFICER DISCLOSURE OF INTEREST:</b> | Nil                                      |
| <b>PREVIOUS MEETING REFERENCES:</b>    | Audit and Risk Committee - 18 March 2025 |
| <b>AUTHOR:</b>                         | Sam Dolzadelli - Chief Executive Officer |
| <b>ATTACHMENTS:</b>                    | 9.1.1.1 Compliance Audit Return 2024     |

#### PURPOSE OF REPORT:

The Committee is requested to review and endorse the Shire's Compliance Audit Return (CAR) 2024 for Council adoption and submission to the Department of Local Government, Sport and Cultural Industries (DLGSCI) by 31 March 2025.

#### BACKGROUND:

Under the *Local Government Act 1995* section 7.13(i) requires the local government to carry out, in the prescribed manner and in a form approved by the Minister, an audit of compliance with such statutory requirements as prescribed whether those requirements are (i) of a financial nature or not; or (ii) under this Act or another written law.

Regulation 13 of the *Local Government (Audit) Regulations 1996* details the relevant legislation sections and regulations that must be audited in the CAR.

Regulation 14 of the *Local Government (Audit) Regulations 1996* states the following:

1. A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.
2. After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.
- (3A) The local government's audit committee is to review the compliance audit return and is to report to the Council the results of that review.
3. After the audit committee has reported to the Council under sub regulation 3(A), the compliance audit return is to be –
  - a. Presented to the Council at a meeting of the Council; and
  - b. Adopted by the Council; and
  - c. Recorded in the minutes of the meeting at which it is adopted.

#### POLICY REQUIREMENTS:

N/A

## **LEGISLATIVE REQUIREMENTS:**

- *Local Government Act 1995* – Section 7.13(i)
- *Local Government (Audit) Regulations 1996* – Regulation 13 and 14

## **STRATEGIC IMPLICATIONS:**

There are no Strategic Implications relating to this item.

## **SUSTAINABILITY IMPLICATIONS:**

- **Environment**  
There are no known environmental impacts associated with this proposal.
- **Economic**  
There are no known economic impacts associated with this proposal.
- **Social**  
There are no known social implications associated with this proposal.

## **FINANCIAL IMPLICATIONS:**

Nil

## **COMMENT:**

The annual Compliance Audit Return (CAR) is required under section 7.13(i) of the local government act. The CAR is based on calendar year, and thus the period covered for this audit is from 1 January 2024 to 31 December 2024.

Regulation 13 of the *Local Government (Audit) Regulations 1996* details all of the relevant legislation that must be included in the CAR. The local government is then required to present the CAR to the audit committee and then to Council for adoption. The CAR must then be submitted to DLGSCI by 31 March 2025.

The CAR was presented to the Audit and Risk Committee meeting held 18 March 2025.

Of the ninety-five (95) questions posed by the Department, there was one (1) instance of non-compliance. This relates to the Corporate Business Plan (CBP), and the requirements under Regulation 19DA of the *Local Government (Administration) Regulations 1996*. The intent is to present an updated CBP to Council at the OCM in June 2025.

**VOTING REQUIREMENTS:** Simple Majority

**OFFICER RECOMMENDATION:**

Pursuant to the Audit and Risk Committee Recommendation on 18 March 2025:

That Council:

Adopt the Compliance Audit Return for the 2024 calendar year, and request the Chief Executive Officer to submit the return to the Department of Local Government, Sport and Cultural Industries by no later than 31 March 2025.



## Wongan-Ballidu – Compliance Audit Return

| Commercial Enterprises by Local Governments |                                  |                                                                                                                                                                                                                                                                   |          |          |
|---------------------------------------------|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| No                                          | Reference                        | Question                                                                                                                                                                                                                                                          | Response | Comments |
| 1                                           | s3.59(2)(a) F&G Regs 7,9,10      | Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2024?                                                                                                                                                 | N/A      |          |
| 2                                           | s3.59(2)(b) F&G Regs 7,8A, 8, 10 | Has the local government prepared a business plan for each major land transaction that was not exempt in 2024?                                                                                                                                                    | N/A      |          |
| 3                                           | s3.59(2)(c) F&G Regs 7,8A, 8,10  | Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2024?                                                                                                 | N/A      |          |
| 4                                           | s3.59(4)                         | Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2024? | N/A      |          |
| 5                                           | s3.59(5)                         | During 2024, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?                                                                                                                                     | N/A      |          |

| Delegation of Power/Duty |                                |                                                                                                                       |          |                                          |
|--------------------------|--------------------------------|-----------------------------------------------------------------------------------------------------------------------|----------|------------------------------------------|
| No                       | Reference                      | Question                                                                                                              | Response | Comments                                 |
| 1                        | s5.16 (1)                      | Were all delegations to committees resolved by absolute majority?                                                     | N/A      |                                          |
| 2                        | s5.16 (2)                      | Were all delegations to committees in writing?                                                                        | N/A      |                                          |
| 3                        | s5.17                          | Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?      | N/A      |                                          |
| 4                        | s5.18                          | Were all delegations to committees recorded in a register of delegations?                                             | N/A      |                                          |
| 5                        | s5.18                          | Has council reviewed delegations to its committees in the 2023/2024 financial year?                                   | N/A      |                                          |
| 6                        | s5.42(1) & s5.43 Admin Reg 18G | Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995? | Yes      | OCM 28 February 2024 - Resolution 020224 |



|           |                           |                                                                                                                                                                                                   |     |                                                                                                                                           |
|-----------|---------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-------------------------------------------------------------------------------------------------------------------------------------------|
| <b>7</b>  | s5.42(1)                  | Were all delegations to the CEO resolved by an absolute majority?                                                                                                                                 | Yes | OCM 28 February 2024 - Resolution 020224                                                                                                  |
| <b>8</b>  | s5.42(2)                  | Were all delegations to the CEO in writing?                                                                                                                                                       | Yes | OCM 28 February 2024 - Resolution 020224                                                                                                  |
| <b>9</b>  | s5.44(2)                  | Were all delegations by the CEO to any employee in writing?                                                                                                                                       | Yes |                                                                                                                                           |
| <b>10</b> | s5.16(3)(b) & s5.45(1)(b) | Were all decisions by the Council to amend or revoke a delegation made by absolute majority?                                                                                                      | Yes | Delegated Authority 03 amended - OCM 21 August 2024 - Resolution 040824                                                                   |
| <b>11</b> | s5.46(1)                  | Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?                                                                                      | Yes |                                                                                                                                           |
| <b>12</b> | s5.46(2)                  | Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2023/2024 financial year?                                                                | Yes | OCM 28 February 2024 - Resolution 020224                                                                                                  |
| <b>13</b> | s5.46(3) Admin Reg 19     | Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19? | Yes | CEO maintains register of Delegated Authority Use. This is included in elected members 'Information Bulletin' on a monthly basis as well. |

#### Disclosure of Interest

| <b>No</b> | <b>Reference</b>                  | <b>Question</b>                                                                                                                                                                                                                                                                                       | <b>Response</b> | <b>Comments</b>                                                                                                                                                    |
|-----------|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1</b>  | s5.67                             | Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter? | Yes             |                                                                                                                                                                    |
| <b>2</b>  | s5.68(2) & s5.69(5) Admin Reg 21A | Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?      | Yes             | One instance, refer OCM October 2024. Three elected members declared proximity interests, resolution 111024A carried to allow them to remain present and not vote. |
| <b>3</b>  | s5.73                             | Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?                                                                                                                                    | Yes             |                                                                                                                                                                    |
| <b>4</b>  | s5.75 Admin Reg 22, Form 2        | Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?                                                                                                                                                                                    | Yes             | Cr Brian Donnellan - Sworn in 18 September 2024, received Primary Return and acknowledged 18 October 2024.<br><br>CEO - Sam Dolzadelli - Commenced 10 June         |





|    |                                |                                                                                                                                                                                                                                                                              |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|----|--------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|    |                                |                                                                                                                                                                                                                                                                              |     | <p>2024, received Primary Return and acknowledged by Shire President 5 July 2024.</p> <p>DCEO - Melinda Lymon - Commenced 9 September 2024, received Primary Return and acknowledged 12 September 2024.</p> <p>MCCS - Kim Walsh - Commenced 7 October 2024, received Primary Return and acknowledged 14 October 2024.</p> <p>Horticulturalist - Chris Beeson - Commenced 1 July 2024, received Primary Return and acknowledged 5 July 2024.</p> <p>Refer to register.</p> |
| 5  | s5.76 Admin Reg 23, Form 3     | Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2024?                                                                                                                                                                                | Yes | Refer to register.                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 6  | s5.77                          | On receipt of a primary or annual return, did the CEO, or the Mayor/President, give written acknowledgment of having received the return?                                                                                                                                    | Yes |                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 7  | s5.88(1) & (2)(a)              | Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?                                                                                                                         | Yes |                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 8  | s5.88(1) & (2)(b) Admin Reg 28 | Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28? | Yes | See register.                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 9  | s5.88(3)                       | When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?                                                                      | Yes | See register.                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 10 | s5.88(4)                       | Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?                     | Yes |                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |



|    |                                    |                                                                                                                                                                                                                                                                                                                                                 |     |                                                                                                                                                                                                                                                                                                     |
|----|------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 11 | s5.89A(1), (2) & (3) Admin Reg 28A | Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?                                                                                            | Yes | Nil disclosures.                                                                                                                                                                                                                                                                                    |
| 12 | s5.89A(5) & (5A)                   | Did the CEO publish an up-to-date version of the gift register on the local government's website?                                                                                                                                                                                                                                               | Yes | <a href="https://www.wongan.wa.gov.au/Profiles/wongan/Assets/ClientData/Document-Centre/Governance_Documents_/Registers/Gifts_Register_Dec_2024.pdf">https://www.wongan.wa.gov.au/Profiles/wongan/Assets/ClientData/Document-Centre/Governance_Documents_/Registers/Gifts_Register_Dec_2024.pdf</a> |
| 13 | s5.89A(6)                          | When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people?                                                                                                                                 | N/A | Nil disclosures.                                                                                                                                                                                                                                                                                    |
| 14 | s5.89A(7)                          | Have copies of all records removed from the register under section 5.89A(6) of the Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?                                                                                                                | N/A | Nil disclosures.                                                                                                                                                                                                                                                                                    |
| 15 | s5.70(2) & (3)                     | Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?                                                                                              | N/A | Nil disclosures required.                                                                                                                                                                                                                                                                           |
| 16 | s5.71A & s5.71B(5)                 | Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application? | N/A | Not required due to nil disclosures required.                                                                                                                                                                                                                                                       |
| 17 | s5.71B(6) & s5.71B(7)              | Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?                                                                                                                                                             | N/A |                                                                                                                                                                                                                                                                                                     |
| 18 | s5.104(1)                          | Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members candidates that incorporates the model code of conduct?                                                                                                                                                | Yes | Updated Code of Conduct adopted OCM 24 July 2024. Resolution 040724.<br><br>See attached.                                                                                                                                                                                                           |
| 19 | s5.104(3) & (4)                    | Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995?                                                                                                                                                         | No  |                                                                                                                                                                                                                                                                                                     |



|           |                 |                                                                                                                                                                                                                                         |     |                                                                                                                                                                                                                                                                                                                   |
|-----------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>20</b> | s5.104(7)       | Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?                                                                             | Yes | <a href="https://www.wongan.wa.gov.au/Profiles/wongan/Assets/ClientData/Document-Centre/Governance_Documents_/Code_of_Conduct_-_July_2024.pdf">https://www.wongan.wa.gov.au/Profiles/wongan/Assets/ClientData/Document-Centre/Governance_Documents_/Code_of_Conduct_-_July_2024.pdf</a>                           |
| <b>21</b> | s5.51A(1) & (3) | Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website? | Yes | <a href="https://www.wongan.wa.gov.au/Profiles/wongan/Assets/ClientData/Document-Centre/Governance_Documents_/Code_of_Conduct_V4_Updated_December_2021.pdf">https://www.wongan.wa.gov.au/Profiles/wongan/Assets/ClientData/Document-Centre/Governance_Documents_/Code_of_Conduct_V4_Updated_December_2021.pdf</a> |

#### Disposal of Property

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

#### Elections

| No       | Reference               | Question                                                                                                                                                                                                                                                                                                                | Response | Comments         |
|----------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|------------------|
| <b>1</b> | Elect Regs 30G(1) & (2) | Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms | Yes      | Nil disclosures. |



|          |                         |                                                                                                                                                                                                                                                                                                                                                          |     |                                                                                                                                                                                                                                               |
|----------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|          |                         | relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?                                                                                                                                                                                                                        |     |                                                                                                                                                                                                                                               |
| <b>2</b> | Elect Regs 30G(3) & (4) | Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997? | N/A |                                                                                                                                                                                                                                               |
| <b>3</b> | Elect Regs 30G(5) & (6) | Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?                                                                                                                                           | Yes | <a href="https://www.wongan.wa.gov.au/Profiles/wongan/Assets/ClientData/Registers/Register_of_Electoral_Gifts_-_2025.pdf">https://www.wongan.wa.gov.au/Profiles/wongan/Assets/ClientData/Registers/Register_of_Electoral_Gifts_-_2025.pdf</a> |

#### Finance

| No       | Reference             | Question                                                                                                                                                                                                                                                                          | Response | Comments                                                                       |
|----------|-----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--------------------------------------------------------------------------------|
| <b>1</b> | s7.1A                 | Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995?                                                                                                              | Yes      | Members appointed by absolute majority OCM 25 October 2023. Resolution 021023. |
| <b>2</b> | s7.1B                 | Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority?                                                                                                                         | N/A      |                                                                                |
| <b>3</b> | s7.9(1)               | Was the auditor's report for the financial year ended 30 June 2024 received by the local government by 31 December 2024?                                                                                                                                                          | Yes      | Received OCM 18 December 2024. Resolution 101224.                              |
| <b>4</b> | s7.12A(3)             | Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters? | Yes      |                                                                                |
| <b>5</b> | s7.12A(4)(a) & (4)(b) | Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those                                                 | N/A      |                                                                                |



|   |                 |                                                                                                                                                                                                                          |     |  |
|---|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|--|
|   |                 | matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?                                                                                  |     |  |
| 6 | s7.12A(5)       | Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website? | N/A |  |
| 7 | Audit Reg 10(1) | Was the auditor's report for the financial year ending 30 June 2024 received by the local government within 30 days of completion of the audit?                                                                          | Yes |  |

#### Local Government Employees

| No | Reference                         | Question                                                                                                                                                                                    | Response | Comments                                                                                                |
|----|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|---------------------------------------------------------------------------------------------------------|
| 1  | s5.36(4) & s5.37(3) Admin Reg 18A | Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?                                             | Yes      | CEO role advertised in April 2024. LOGO Appointments were engaged to undertake the recruitment process. |
| 2  | Admin Reg 18E                     | Was all information provided in applications for the position of CEO true and accurate?                                                                                                     | Yes      |                                                                                                         |
| 3  | Admin Reg 18F                     | Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995? | Yes      |                                                                                                         |
| 4  | s5.37(2)                          | Did the CEO inform council of each proposal to employ or dismiss senior employee?                                                                                                           | N/A      | No senior employees.                                                                                    |
| 5  | s5.37(2)                          | Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?                                                    | N/A      |                                                                                                         |

#### Official Conduct

| No | Reference | Question                                                                      | Response | Comments                                                  |
|----|-----------|-------------------------------------------------------------------------------|----------|-----------------------------------------------------------|
| 1  | s5.120    | Has the local government designated an employee to be its complaints officer? | No       | No, CEO complaints officer by default per section 5120(2) |



|          |                 |                                                                                                                                                                                                             |     |                                                                                                                                                                                                                                                                                                                     |
|----------|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>2</b> | s5.121(1) & (2) | Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995? | Yes | Nil findings                                                                                                                                                                                                                                                                                                        |
| <b>3</b> | S5.121(2)       | Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995?                                                                                         | Yes |                                                                                                                                                                                                                                                                                                                     |
| <b>4</b> | s5.121(3)       | Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?                                                                                   | Yes | <a href="https://www.wongan.wa.gov.au/Profiles/wongan/Assets/ClientData/Document-Centre/Governance_Documents_/Registers/Register_of_Complaints_Jan_2025.pdf">https://www.wongan.wa.gov.au/Profiles/wongan/Assets/ClientData/Document-Centre/Governance_Documents_/Registers/Register_of_Complaints_Jan_2025.pdf</a> |

#### Tenders for Providing Goods and Services

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





|    |                     |                                                                                                                                                                                                                                                                                                                          |     |                                                                                                                                                                                                                                                                                                                             |
|----|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5  | F&G Reg 14(5)       | If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?                                                                                        | Yes |                                                                                                                                                                                                                                                                                                                             |
| 6  | F&G Regs 15 & 16    | Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?                                                                                                                                  | Yes |                                                                                                                                                                                                                                                                                                                             |
| 7  | F&G Reg 17          | Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website? | Yes | <a href="https://www.wongan.wa.gov.au/Profiles/wongan/Assets/ClientData/Document-Centre/Governance_Documents_/Registers/Tenders_Register_as_at_January_2025.pdf">https://www.wongan.wa.gov.au/Profiles/wongan/Assets/ClientData/Document-Centre/Governance_Documents_/Registers/Tenders_Register_as_at_January_2025.pdf</a> |
| 8  | F&G Reg 18(1)       | Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?                                                                                                                                                                            | N/A |                                                                                                                                                                                                                                                                                                                             |
| 9  | F&G Reg 18(4)       | Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?                                                                                                                         | Yes |                                                                                                                                                                                                                                                                                                                             |
| 10 | F&G Reg 19          | Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?                                                                                                                                                                                   | Yes |                                                                                                                                                                                                                                                                                                                             |
| 11 | F&G Regs 21 & 22    | Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?                                                                                                                        | N/A | Nil EOI called for.                                                                                                                                                                                                                                                                                                         |
| 12 | F&G Reg 23(1) & (2) | Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?                                                                                              | N/A |                                                                                                                                                                                                                                                                                                                             |
| 13 | F&G Reg 23(3) & (4) | Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?                                                                            | N/A |                                                                                                                                                                                                                                                                                                                             |
| 14 | F&G Reg 24          | Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?                                                                                                                     | N/A |                                                                                                                                                                                                                                                                                                                             |



|    |                                 |                                                                                                                                                                                                                                                                                                                                                     |     |  |
|----|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|--|
| 15 | F&G Regs 24AD(2) & (4) and 24AE | Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?                                                                                                                              | N/A |  |
| 16 | F&G Reg 24AD(6)                 | If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?                                                                                     | N/A |  |
| 17 | F&G Reg 24AF                    | Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application? | N/A |  |
| 18 | F&G Reg 24AG                    | Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?                                                                                                                          | N/A |  |
| 19 | F&G Reg 24AH(1)                 | Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?                                                                                                                                                | N/A |  |
| 20 | F&G Reg 24AH(3)                 | Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?                                                                                                                                     | N/A |  |
| 21 | F&G Reg 24AI                    | Did the CEO send each applicant written notice advising them of the outcome of their application?                                                                                                                                                                                                                                                   | N/A |  |
| 22 | F&G Regs 24E & 24F              | Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?                                                                                                                                              | Yes |  |

#### Integrated Planning and Reporting

| No | Reference     | Question                                                                          | Response | Comments   |
|----|---------------|-----------------------------------------------------------------------------------|----------|------------|
| 1  | Admin Reg 19C | Has the local government adopted by absolute majority a strategic community plan? | Yes      | 15/12/2021 |



|          |                         |                                                                                                                                                                                             |     |                                                                                                                                                                                              |
|----------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|          |                         | If Yes, please provide the adoption date or the date of the most recent review in the Comments section?                                                                                     |     | Due for minor review 2025.                                                                                                                                                                   |
| <b>2</b> | Admin Reg 19DA(1) & (4) | Has the local government adopted by absolute majority a corporate business plan?<br>If Yes, please provide the adoption date or the date of the most recent review in the Comments section? | Yes | 28/06/2017<br><br>CBP required to be updated and presented to Council in 2025.                                                                                                               |
| <b>3</b> | Admin Reg 19DA(2) & (3) | Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?                                                          | No  | Has not been formally reviewed and re-endorsed/adopted by Council since initial date of adoption in 2017. CBP required to be updated and presented to Council in 2025. Aiming for June 2025. |

#### Optional Questions

| No       | Reference                        | Question                                                                                                                                                                                                                                                                                                                                                                                                  | Response | Comments                                         |
|----------|----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--------------------------------------------------|
| <b>1</b> | Financial Management Reg 5(2)(c) | Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2024?<br>If yes, please provide the date of council's resolution to accept the report.                           | Yes      | 22/03/2023<br>March 2023 OCM. Resolution 060323. |
| <b>2</b> | Audit Reg 17                     | Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2024?<br>If yes, please provide date of council's resolution to accept the report. | Yes      | 22/03/2023                                       |
| <b>3</b> | s5.87C                           | Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?                                                                                                                                                          | N/A      |                                                  |



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

|          |                           |                                                                                                                                                                                                                  |     |                                                                                                                                                                                                                                                                                                                                               |
|----------|---------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>4</b> | s5.90A(2) & (5)           | Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events? | Yes | Council Policy 5.22.                                                                                                                                                                                                                                                                                                                          |
| <b>5</b> | s5.96A(1), (2), (3) & (4) | Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?                                                      | Yes |                                                                                                                                                                                                                                                                                                                                               |
| <b>6</b> | s5.128(1)                 | Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?                                                            | Yes | Council Policy 5.23.                                                                                                                                                                                                                                                                                                                          |
| <b>7</b> | s5.127                    | Did the local government prepare a report on the training completed by council members in the 2023/2024 financial year and publish it on the local government's official website by 31 July 2024?                | Yes | <a href="https://www.wongan.wa.gov.au/Profiles/wongan/Assets/ClientData/Document-Centre/Governance_Documents_/Registers/Register_of_Elected_Member_Training_Jan_2025.pdf">https://www.wongan.wa.gov.au/Profiles/wongan/Assets/ClientData/Document-Centre/Governance_Documents_/Registers/Register_of_Elected_Member_Training_Jan_2025.pdf</a> |
| <b>8</b> | s6.4(3)                   | By 30 September 2024, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2024?                                                         | No  | Extension received from Department until 18 October 2024. Letter attached.                                                                                                                                                                                                                                                                    |
| <b>9</b> | s.6.2(3)                  | When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?                                                                                             | Yes |                                                                                                                                                                                                                                                                                                                                               |

\_\_\_\_\_  
Chief Executive Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Mayor/President

\_\_\_\_\_  
Date



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

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## 9.1.2 APPOINTMENT OF PRESIDING MEMBERS FOR COUNCIL COMMITTEES AND AMENDMENTS TO COMMITTEES' TERMS OF REFERENCE

|                                        |                                                                                                                                                                             |
|----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>FILE REFERENCE:</b>                 | Council, Committees and Meetings                                                                                                                                            |
| <b>REPORT DATE:</b>                    | 19 March 2025                                                                                                                                                               |
| <b>APPLICANT/PROPONENT:</b>            | N/A                                                                                                                                                                         |
| <b>OFFICER DISCLOSURE OF INTEREST:</b> | Nil                                                                                                                                                                         |
| <b>PREVIOUS MEETING REFERENCES:</b>    | Informal Council Meeting, 26 February 2025                                                                                                                                  |
| <b>AUTHOR:</b>                         | Sam Dolzadelli - Chief Executive Officer                                                                                                                                    |
| <b>ATTACHMENTS:</b>                    | 9.1.2.1 – Amended ToR – Audit and Risk Committee<br>9.1.2.2 – Amended ToR – Health, Building and Planning Committee<br>9.1.2.3 – Amended ToR – Works and Services Committee |

### PURPOSE OF REPORT:

The report recommends that Council resolve on the appointment of Presiding Members to Council Committees as is required by legislation by no later than 1 July 2025. The report also recommends the amendments to the Terms of Reference (ToR) of the relevant Committees to reflect the legislative change in appointments of Presiding Members.

### BACKGROUND:

Under previous legislative framework, committees were empowered to elect their Presiding Member at the committee level. However, the *Local Government Amendment Act 2024* introduced changes to section 5.12 of the *Local Government Act 1995* which now requires that Council, by absolute majority, to appoint the Presiding Member for each Council Committee. The appointments must be made by Council resolution by no later than 1 July 2025.

Any current Deputy Presiding Members will remain effective until the end of 30 June 2025.

### POLICY REQUIREMENTS:

N/A

### LEGISLATIVE REQUIREMENTS:

- *Local Government Act 1995* – Section 5.12
- *Local Government Act 1995* – Transitional provisions, clauses 67 and 68.

### STRATEGIC IMPLICATIONS:

There are no Strategic Implications relating to this item.



## **SUSTAINABILITY IMPLICATIONS:**

➤ **Environment**

There are no known environmental impacts associated with this proposal.

➤ **Economic**

There are no known economic impacts associated with this proposal.

➤ **Social**

There are no known social implications associated with this proposal.

## **FINANCIAL IMPLICATIONS:**

Nil

## **COMMENT:**

It is a legislative requirement for Council by no later than 1 July 2025 to appoint the Presiding Members to Council Committees.

The following Committees require Council to appoint the Presiding Member to that Committee:

1. Audit and Risk Committee
2. Health, Building and Planning Committee
3. Works and Services Committee

The respective committees have been consulted during their most recent committee meetings to support the continuation of the current Presiding Members.

The Terms of Reference for the respective Committee's is recommended to be amended to reflect this legislative change. It is foreshadowed that a further change to the Audit and Risk Committee Terms of Reference will be recommended at a future Council meeting due to specific legislative changes to that Committee alone.

**VOTING REQUIREMENTS:**

Recommendation 1: Simple Majority

Recommendation 2: Absolute Majority

**OFFICER RECOMMENDATION:**

That Council;

1. Adopt the changes to the Terms of Reference for the following Committees (as attached to this report):
  - a. Audit and Risk Committee
  - b. Health, Building and Planning Committee
  - c. Works and Services Committee
2. Appoint, by absolute majority, the following members as Council-appointed Presiding Members for their respective committees:
  - Audit and Risk Committee: Cr M Sewell.
  - Health, Building and Planning Committee: Cr G Chambon.
  - Works and Services Committee: Cr D Coad.



## **TERMS OF REFERENCE**

of the

### **Audit and Risk Committee**

#### **1. NAME**

The name of the Committee shall be the Audit and Risk Committee, hereinafter referred to in its abbreviated form as the "ARC" or "Committee".

#### **2. INTRODUCTION**

- 2.1 The Council of the Shire of Wongan-Ballidu has established an Audit and Risk Committee pursuant to Part 7 of the *Local Government Act* 1995 (the Act).
- 2.2 The Committee is established to fulfil the requirements of Part 6 (Financial Management) and Part 7 (Audit) of the Act.
- 2.3 The Committee operates to assist Council to fulfil its corporate governance responsibilities in relation to risk management, internal controls, legislative compliance, financial reporting, and audit.
- 2.4 The Committee shall act in accordance with the provisions of the Act, the local laws and policies of the Shire of Wongan-Ballidu and these Terms of Reference.

#### **3. OBJECTIVES**

- 3.1 The objectives of the Committee are:
  - a. to monitor the annual external audit and to liaise with the local government's auditor so that Council can be satisfied with the performance of the local government in managing its financial affairs;
  - b. to ensure openness in the local government's financial reporting and to liaise with the Chief Executive Officer (or their representative) to ensure the effective and efficient management of the local government's financial accounting systems and compliance with legislation;
  - c. to facilitate:
    - i. the enhancement of the credibility and objectivity of external financial reporting;

- ii. compliance with laws and regulations as well as use of best practice guidelines relative to auditing;
  - iii. the provision of an effective means of communication between the external auditor, the Chief Executive Officer (or their representative) and the Council; and
  - iv. the effective conduct of internal audit and risk management activities
- d. to monitor the implementation of an effective and appropriate risk management system and framework

3.2 The following specific duties and responsibilities have been given to the Committee in order to facilitate the achievement of its objectives:

- a. to provide guidance and assistance to Council as to the carrying out of the functions of the local government in relation to audits;
- b. to review the audit status report which contains a collation of all audit findings and the action to be taken and the progress made to achieve the recommended action from the auditor to mitigate risk;
- c. to formally meet with the auditor in accordance with the requirements of Section 7.12A(2) of the Act on behalf of the local government;
- d. to review the compliance and audit ("CAR") and report to Council the results of that review in accordance with Audit Regulation 14(3A);
- e. to receive reports from the CEO relating to the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control, and legislative compliance and to report to Council the results of the review in accordance with Audit Regulation 16(c); and
- f. to periodically receive reports from officers relating to significant strategic risks.

#### **4. MEMBERSHIP**

- 4.1 Council will appoint three (3) elected members to the Committee.
- 4.2 Membership of the Committee will, unless determined otherwise, cease on the day of the next ordinary Council election.
- 4.3 Council will appoint new members to the Committee at the next meeting of Council following the Council election.
- 4.4 The membership of a member may be terminated in accordance with the Act.

## 5. PRESIDING MEMBER

- 5.1 The ~~Presiding Member will be appointed by Council as required under the Local Government Act 1995 section 5.12. Committee will appoint a Presiding Member and Deputy Presiding Member to conduct its business.~~
- 5.2 The appointments of ~~a the Presiding Member and~~ Deputy Presiding Member will be made at the first Committee meeting subsequent to the Council election.
- 5.3 The Presiding Member and Deputy Presiding Member appointees will cease on the day of the next Council election, or if either appointee resign from Council.

## 6. MEETINGS

- 6.1 The Committee will meet at least three (3) times per year.
- 6.2 The Committee will report to Council in accordance with clause 2.9 of *The Shire of Wongan-Ballidu Council Meeting Local Law 2010*.
- 6.3 Notice of meetings will be given to members at least five (5) days prior to each meeting, with the agenda to be provided to members not less than 72 hours prior to the meeting.
- 6.4 The Presiding Member will ensure that that detailed minutes of all meetings are kept in accordance with *Part 14 of the Shire of Wongan-Ballidu Council Meeting Local Law 2010*.
- 6.5 All members of the Committee will have one (1) vote. If the vote of the members present is equally divided, the Presiding Member will cast a second vote.
- 6.6 Where the Committee makes a recommendation to the Council, the Chief Executive Officer will ensure that the recommendation is on the agenda of the next practicable ordinary Council meeting.

## 7. QUORUM

- 7.1 The quorum for a meeting will be at least 50% of the number of offices of membership, whether vacant or not.

## 8. DELEGATED POWERS

- 8.1 Pursuant to section 5.17 of the Act, the Committee is delegated the powers to conduct the formal meeting with the Shire's external Auditor required by section 7.12A(2) on behalf of the local government.

- 8.2 The Committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated financial responsibility.
- 8.3 The Committee does not have any operational management functions and cannot involve itself in operational processes or procedures.
- 8.4 In all other matters, Committee decisions and recommendations are not binding to Council and must be endorsed by Council to take effect.

## 9. APPROVAL

|                         |             |            |                     |  |
|-------------------------|-------------|------------|---------------------|--|
| <b>Council Adoption</b> | <b>Date</b> | 22/11/2023 | <b>Resolution #</b> |  |
|-------------------------|-------------|------------|---------------------|--|





## TERMS OF REFERENCE

of the

### Health Building and Planning Committee

#### 1. NAME

The name of the Committee shall be the Health, Building and Planning Committee, hereinafter referred to in its abbreviated form as the "Committee".

#### 2. INTRODUCTION

- 2.1 The Council of the Shire of Wongan-Ballidu establishes a Health, Building and Planning Committee, pursuant to Part 5 of the *Local Government Act 1995* (the Act).
- 2.2 The Committee is established in accordance with Part 5, Subdivision 2, Committees, and their Meetings, of the Local Government Act 1995.
- 2.3 The Committee operates to assist Council to fulfil its Strategic and planning responsibilities in relation to the Health, Building and Planning Functions
- 2.4 The Committee shall act in accordance with the provisions of the Act, the local laws and policies of the Shire of Wongan-Ballidu and these Terms of Reference.

#### 3. OBJECTIVES

- 3.1 The objectives of the Committee are:
  - a. Advising Council on the development, management, and monitoring of Council's strategic management of council assets and Asset Management Plans.
  - b. Aligning Council's provision and management of assets and infrastructure to its long-term strategic objectives.
  - c. Establishing and monitoring community levels of service to justify assets and infrastructure.
  - d. Monitoring the implementation of environmental sustainability initiatives and strategies, to be a sustainable organisation and support the community to reduce its impact on the environment relating to Health, Building and Planning.

- 3.2 The following specific duties and responsibilities have been given to the Committee in order to facilitate the achievement of its objectives:
- a. Assist in the review and recommend amendments required to the Local Planning Scheme to Council.
  - b. Assist with the development, review, and recommend amendments to the Local Planning Strategy
  - c. Assist with the development, review, and recommend amendments to the Local Planning Policies
  - d. Assist with the development, review, and recommend amendments to the Shire of Wongan Ballidu Local Laws relating to development services.
  - e. Assist with the development, review, and recommend amendments to policies relating to Environmental Health.
  - f. Assist with the development, review, of the Shire of Wongan Ballidu Public Health Plan
  - g. Assist with the development, review, and recommend amendments to policy relating to Building Services (statutory).
  - h. Assist with the development, review, and recommend strategies for waste management in the Shire of Wongan Ballidu
  - i. Assist with the development, review, and recommend strategies of current waste management practices with a focus on efficiency and responsible waste management.
  - j. Assist with the development, review, and recommend policies and strategies relating to Asbestos.
  - k. Assist with the development, review, and recommend strategies for the development and maintenance of the Shires Built Assets
  - l. Assist with the development, review, and recommend amendments to funding strategies to link into the Shires 4-year Corporate Plan and LTFP
  - m. Review of the performance of tenders and tenderers as they pertain to the capital programs of the Shire.
  - n. Assist with the review of the performance of contracts and contractors who supply Shire Services
  - o. Assist with review budgets of projects to ensure financial oversight of projects undertaken.

- p. Review or recommend to Council management agreements for access to and use of Shire facilities.
- q. Develop, or review and recommend amendments to policies relating to Building Services
- r. Assist with the review of planned, programmed and unforeseen budget requirements of the capital Works Program from year to year.

#### **4. MEMBERSHIP**

- 4.1 Council will appoint three (3) elected members to the Committee.
- 4.2 Membership of the Committee will, unless determined otherwise, cease on the day of the next ordinary Council election.
- 4.3 Council will appoint new members to the Committee at the next meeting of Council following the Council election.
- 4.4 The membership of a member maybe terminated in accordance with the Act.

#### **5. PRESIDING MEMBER**

- 5.1 The ~~Presiding Member will be appointed by Council as required under the Local Government Act 1995 section 5.12. Committee will Elect a Presiding Member and Deputy Presiding Member to conduct its business.~~
- 5.2 The appointments of ~~at the Presiding Member and~~ Deputy Presiding Member will be made at the first Committee meeting after the Council election.
- 5.3 The Presiding Member and Deputy Presiding Member appointees will cease on the day of the next Council election, or if either appointee resign from Council.

#### **6. MEETINGS**

- 6.1 The Committee will meet at least three (3) times per year.
- 6.2 The Committee will report to Council in accordance with clause 2.9 of *The Shire of Wongan-Ballidu Council Meeting Local Law 2010*.
- 6.3 Notice of meetings will be given to members at least five (5) days prior to each meeting, with the agenda to be provided to members not less than 72 hours prior to the meeting.

- 6.4 The Presiding Member will ensure that that detailed minutes of all meetings are kept in accordance with *Part 14 of the Shire of Wongan-Ballidu Council Meeting Local Law 2010*.
- 6.5 All members of the Committee will have one (1) vote. If the vote of the members present is equally divided, the Presiding Member will cast a second vote.
- 6.6 Where the Committee makes a recommendation to the Council, the Chief Executive Officer will ensure that the recommendation is on the agenda of the next practicable ordinary Council meeting.

## **7. QUORUM**

- 7.1 The quorum for a meeting will be at least 50% of the number of offices of membership, whether vacant or not.

## **8. DELEGATED POWERS**

- 8.1 The committee does not have any delegated authority to act on behalf of the local government.
- 8.2 The Committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated financial responsibility.
- 8.3 The Committee does not have any operational management functions and cannot involve itself in operational processes or procedures.
- 8.4 In all other matters, Committee decisions and recommendations are not binding to Council and must be endorsed by Council to take effect.

## **9. APPROVAL**

|                         |             |            |                     |  |
|-------------------------|-------------|------------|---------------------|--|
| <b>Council Adoption</b> | <b>Date</b> | 22/11/2023 | <b>Resolution #</b> |  |
|-------------------------|-------------|------------|---------------------|--|



## TERMS OF REFERENCE

of the

### Works and Services Committee

#### 1. NAME

The name of the Committee shall be the Works and Services Committee, hereinafter referred to in its abbreviated form as the "Committee".

#### 2. INTRODUCTION

- 2.1 The Council of the Shire of Wongan-Ballidu establishes a Works and Services Committee, pursuant to Part 5 of the *Local Government Act* 1995 (the Act).
- 2.2 The Committee is established in accordance with Part 5, Subdivision 2, Committees, and their Meetings, of the Local Government Act 1995.
- 2.3 The Committee operates to assist Council to fulfil its Strategic and planning responsibilities in relation to the Works and Services Functions
- 2.4 The Committee shall act in accordance with the provisions of the Act, the local laws and policies of the Shire of Wongan-Ballidu and these Terms of Reference.

#### 3. OBJECTIVES

- 3.1 The objectives of the Committee are:
  - a. Advising Council on the development, management, and monitoring of Council's strategic management of council assets and Asset Management Plans.
  - b. Aligning Council's provision and management of assets and infrastructure to its long-term strategic objectives.
  - c. Establishing and monitoring community levels of service to justify assets and infrastructure.
  - d. Monitoring the implementation of environmental sustainability initiatives and strategies, to be a sustainable organisation and support the community to reduce its impact on the environment relating to Works and Services.

3.2 The following specific duties and responsibilities have been given to the Committee in order to facilitate the achievement of its objectives:

- a. Assist with the monitoring, development, and implementation of Council's Strategic Asset Management Plans in accordance with Council's Asset Management Policy, including reporting on the performance of the Plans.
- b. Assist with the development of strategies and opportunities to further develop transport and integration of transport needs of the Community.
- c. Assist with the development, review, and recommend implementation of Council's policies relating to this Committee's Terms of Reference.
- d. Assist with the Development of Strategic plans for the Shire's Road network.
- e. Assist with the preparation of long-term financial plans to fund works on the Shire's Road network.
- f. Assist with the preparation of the Shire's Own capital works programs and plant replacement plans.
- g. Assist with advice and preparation and creation of 4-5-year work grant programs as required by Roads to Recovery, Blackspot program, and Regional Road grants (MRWA) and Wheatbelt Secondary Freight Network.
- h. Assist with the assessment of the performance of the Shire works program.
- i. Assist with the review of the performance of contracts and contractors who supply Shire procurement.
- j. Assist with the review of the performance of tenders and tenderers as they pertain to the capital programs of the Shire.
- k. Assist with the review of budget performance of the Works program and any required budget adjustments.
- l. Assist with the review planned, programmed and unforeseen budget requirements of the capital Works Program from year to year.

#### 4. MEMBERSHIP

- 4.1 Council will appoint three (3) elected members to the Committee.
- 4.2 Membership of the Committee will, unless determined otherwise, cease on the day of the next ordinary Council election.
- 4.3 Council will appoint new members to the Committee at the next meeting of Council following the Council election.
- 4.4 The membership of a member may be terminated in accordance with the Act.

#### 5. PRESIDING MEMBER

- 5.1 The ~~Presiding Member will be appointed by Council as required under the Local Government Act 1995 section 5.12. Committee will Elect a Presiding Member and Deputy Presiding Member to conduct its business.~~
- 5.2 The appointments of ~~the Presiding Member and~~ Deputy Presiding Member will be made at the first Committee meeting after the Council election.
- 5.3 The Presiding Member and Deputy Presiding Member appointees will cease on the day of the next Council election, or if either appointee resign from Council.

#### 6. MEETINGS

- 6.1 The Committee will meet at least three (3) times per year.
- 6.2 The Committee will report to Council in accordance with clause 2.9 of *The Shire of Wongan-Ballidu Council Meeting Local Law 2010*.
- 6.3 Notice of meetings will be given to members at least five (5) days prior to each meeting, with the agenda to be provided to members not less than 72 hours prior to the meeting.
- 6.4 The Presiding Member will ensure that that detailed minutes of all meetings are kept in accordance with *Part 14 of the Shire of Wongan-Ballidu Council Meeting Local Law 2010*.
- 6.5 All members of the Committee will have one (1) vote. If the vote of the members present is equally divided, the Presiding Member will cast a second vote.

- 6.6 Where the Committee makes a recommendation to the Council, the Chief Executive Officer will ensure that the recommendation is on the agenda of the next practicable ordinary Council meeting.

## **7. QUORUM**

- 7.1 The quorum for a meeting will be at least 50% of the number of offices of membership, whether vacant or not.

## **8. DELEGATED POWERS**

- 8.1 The committee does not have any delegated authority to act on behalf of the local government.
- 8.2 The Committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated financial responsibility.
- 8.3 The Committee does not have any operational management functions and cannot involve itself in operational processes or procedures.
- 8.4 In all other matters, Committee decisions and recommendations are not binding to Council and must be endorsed by Council to take effect.

## **9. APPROVAL**

|                         |             |            |                     |  |
|-------------------------|-------------|------------|---------------------|--|
| <b>Council Adoption</b> | <b>Date</b> | 22/11/2023 | <b>Resolution #</b> |  |
|-------------------------|-------------|------------|---------------------|--|



## 9.2 ADMINISTRATION & FINANCIAL SERVICES

### 9.2.1 LIST OF PAYMENTS FOR FEBRUARY 2025

|                                        |                                                |
|----------------------------------------|------------------------------------------------|
| <b>FILE REFERENCE:</b>                 | F1.4                                           |
| <b>REPORT DATE:</b>                    | 20 March 2025                                  |
| <b>APPLICANT/PROPONENT:</b>            | N/A                                            |
| <b>OFFICER DISCLOSURE OF INTEREST:</b> | Nil                                            |
| <b>PREVIOUS MEETING REFERENCES:</b>    | Nil                                            |
| <b>AUTHOR:</b>                         | Rachael Waters – Finance Officer               |
| <b>REVIEWER:</b>                       | Melinda Lymon – Deputy Chief Executive Officer |
| <b>ATTACHMENTS:</b>                    | 9.2.1.1 List of Payments for February 2025     |

#### PURPOSE OF REPORT:

For Council to receive the accounts paid for 1 February 2025 to 28 February 2025, as submitted.

#### BACKGROUND:

This information is provided to the Council on a monthly basis in accordance with provisions of the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*.

#### COMMENT:

The *Local Government (Financial Management) Regulations 1996* requires a list of accounts paid by the CEO and a list of payments made by employees via purchasing cards to be presented to Council and recorded in the minutes.

#### POLICY REQUIREMENTS:

There are no known policy requirements related to this item.

#### LEGISLATIVE REQUIREMENTS:

Regulations 13 and 13A of the *Local Government (Financial Management) Regulations 1996* are applicable to this agenda item and attached reports.

#### **Regulation 13 – Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.**

- (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; and

- (b) the amount of the payment; and
  - (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; and
    - (ii) the amount of the payment; and
    - (iii) sufficient information to identify the transaction; and
  - (b) the date of the meeting of the council to which the list is to be presented.
- (3) A list prepared under subregulation (1) or (2) is to be —
- (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
  - (b) recorded in the minutes of that meeting.

### **Regulation 13A – Payments by employees via purchasing cards**

- (1) If a local government has authorised an employee to use a credit, debit or other purchasing card, a list of payments made using the card must be prepared each month showing the following for each payment made since the last such list was prepared —
- (a) the payee’s name;
  - (b) the amount of the payment;
  - (c) the date of the payment;
  - (d) sufficient information to identify the payment.
- (2) A list prepared under subregulation (1) must 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.

### **STRATEGIC IMPLICATIONS:**

There are no strategic implications in relation to this item.

### **SUSTAINABILITY IMPLICATIONS:**

#### **➤ Environment**

There are no known environmental impacts associated with this proposal.

➤ **Economic**

There are no known economic impacts associated with this proposal.

➤ **Social**

There are no known social implications associated with this proposal.

**FINANCIAL IMPLICATIONS:**

All payments are made within the confines of Councils adopted budget.

**VOTING REQUIREMENTS:** Simple Majority

**ABSOLUTE MAJORITY REQUIRED:** No

**OFFICER RECOMMENDATION:**

That Council, in accordance with Regulation 13 and 13A of the *Local Government (Financial Management) Regulations 1996*, receives the list of payments for the month ended 28 February 2025 totalling \$650,075.23 (Refer to Attachment). This includes payments made under delegated authority and payments made using purchasing cards by authorised employees.

## LIST OF PAYMENTS TO COUNCIL 1ST FEBRUARY 2025 TO 28TH FEBRUARY 2025

Attachment 9.2.1.1

| Payment / Invoice                                         | Date     | Description                                                                            | Amount           |
|-----------------------------------------------------------|----------|----------------------------------------------------------------------------------------|------------------|
| <b>EFT Payment - EFT00069</b>                             |          |                                                                                        |                  |
| <b>113 - BORAL CONSTRUCTION MATERIALS GROUP LIMITED</b>   |          |                                                                                        |                  |
| AWWPS00427                                                | 07/02/25 | 10mm Final Seal Manmanning Road                                                        | 24,068.00        |
| AWWPS00427                                                | 07/02/25 | Rise & Fall - January 2025 & Variation to Bar C170 Bitumen                             | 1,335.58         |
| <b>Total 113</b>                                          |          |                                                                                        | <b>25,403.58</b> |
| <b>124 - MOORA GLASS SERVICE</b>                          |          |                                                                                        |                  |
| 5623                                                      | 07/02/25 | Remove and supply & fit roller blinds to the whole house. 30 Wandoo Cres, Wongan Hills | 5,918.00         |
| <b>Total 124</b>                                          |          |                                                                                        | <b>5,918.00</b>  |
| <b>1244 - TKB MECHANICAL</b>                              |          |                                                                                        |                  |
| 14052                                                     | 07/02/25 | WB010 - 15,000km Service & Wheel Alignment for MWS Vehicle                             | 679.46           |
| 14665                                                     | 07/02/25 | Insurance Claim - WB002 Hilux - Supply & Fit Windscreen                                | 1,050.00         |
| <b>Total 1244</b>                                         |          |                                                                                        | <b>1,729.46</b>  |
| <b>1249 - DUN DIRECT PTY LTD</b>                          |          |                                                                                        |                  |
| Dec-24                                                    | 07/02/25 | Fuel Supply for December, also includes refreshments for BFB                           | 3,736.22         |
| <b>Total 1249</b>                                         |          |                                                                                        | <b>3,736.22</b>  |
| <b>131 - IXOM OPERATIONS PTY LTD</b>                      |          |                                                                                        |                  |
| 6919233                                                   | 07/02/25 | 2 x CL2-70 Cylinders for Wongan Hills Ovals                                            | 1,212.20         |
| <b>Total 131</b>                                          |          |                                                                                        | <b>1,212.20</b>  |
| <b>1419 - GREAT SOUTHERN FUEL SUPPLIES</b>                |          |                                                                                        |                  |
| 98914-099603                                              | 07/02/25 | Fuel Purchased for WB086 Works Supervisor 22/1/25                                      | 112.51           |
| <b>Total 1419</b>                                         |          |                                                                                        | <b>112.51</b>    |
| <b>1438 - T-QUIP</b>                                      |          |                                                                                        |                  |
| 136027#5                                                  | 07/02/25 | Vac Bag for sundry plant                                                               | 468.40           |
| <b>Total 1438</b>                                         |          |                                                                                        | <b>468.40</b>    |
| <b>144 - THE POINT DOCTOR</b>                             |          |                                                                                        |                  |
| 2584                                                      | 07/02/25 | Repairs to Aluminium Tank - Mack Truck                                                 | 440.00           |
| <b>Total 144</b>                                          |          |                                                                                        | <b>440.00</b>    |
| <b>15 - LANDGATE</b>                                      |          |                                                                                        |                  |
| 1450443                                                   | 07/02/25 | Copy of Transfer of Land Act Document                                                  | 31.60            |
| <b>Total 15</b>                                           |          |                                                                                        | <b>31.60</b>     |
| <b>1580 - INTEGRATED ICT - A MARKET CREATIONS COMPANY</b> |          |                                                                                        |                  |
| 36304                                                     | 07/02/25 | January Billing - Office 365 for Medical Centre                                        | 159.72           |
| <b>Total 1580</b>                                         |          |                                                                                        | <b>159.72</b>    |
| <b>1645 - FEGAN BUILDING SURVEYING</b>                    |          |                                                                                        |                  |
| 1181                                                      | 07/02/25 | Building Surveying for Lot 460 Wongan Road (Patio)                                     | 544.50           |
| 1190                                                      | 07/02/25 | Building Surveying for Kalguddering East Road                                          | 330.00           |
| <b>Total 1645</b>                                         |          |                                                                                        | <b>874.50</b>    |
| <b>1667 - BLACKWELL PLUMBING &amp; GAS PTY LTD</b>        |          |                                                                                        |                  |
| 31844                                                     | 07/02/25 | Dam Maint - Elctro fusion welding & Butt Welding, parts, labour & travel               | 4,499.00         |
| <b>Total 1667</b>                                         |          |                                                                                        | <b>4,499.00</b>  |
| <b>1850 - RICOH FINANCE</b>                               |          |                                                                                        |                  |
| 655165                                                    | 07/02/25 | Folding Machine Lease for Administration 08/11/24 to 07/12/24                          | 649.17           |
| <b>Total 1850</b>                                         |          |                                                                                        | <b>649.17</b>    |
| <b>2064 - TRACTUS AUSTRALIA</b>                           |          |                                                                                        |                  |
| 2012916                                                   | 07/02/25 | Supply & fit new tyres for Water Tanker                                                | 786.00           |
| <b>Total 2064</b>                                         |          |                                                                                        | <b>786.00</b>    |
| <b>2092 - ITR PACIFIC PTY LTD</b>                         |          |                                                                                        |                  |
| 748755                                                    | 07/02/25 | Supply retainer std, pin lock, adapter, tip long unik                                  | 85.03            |
| <b>Total 2092</b>                                         |          |                                                                                        | <b>4085.03</b>   |
| <b>2125 - HAYCOM TECHNOLOGY PTY LTD</b>                   |          |                                                                                        |                  |

## LIST OF PAYMENTS TO COUNCIL 1ST FEBRUARY 2025 TO 28TH FEBRUARY 2025

| Payment / Invoice                                                | Date     | Description                                                                         | Amount           |
|------------------------------------------------------------------|----------|-------------------------------------------------------------------------------------|------------------|
| 68284                                                            | 07/02/25 | Medical Centre IT Services for January 2025                                         | 862.40           |
| <b>Total 2125</b>                                                |          |                                                                                     | <b>862.40</b>    |
| <b>2166 - NEXUS COMMUNICATIONS SYSTEMS</b>                       |          |                                                                                     |                  |
| 3125                                                             | 07/02/25 | Monitoring of the CRC Building                                                      | 152.46           |
| <b>Total 2166</b>                                                |          |                                                                                     | <b>152.46</b>    |
| <b>2183 - BALLIDU HERITAGE CENTRE</b>                            |          |                                                                                     |                  |
| 31                                                               | 07/02/25 | Cleaning of Alpha & Bunyip Park January 2025                                        | 325.00           |
| <b>Total 2183</b>                                                |          |                                                                                     | <b>325.00</b>    |
| <b>2195 - HERSEY'S SAFETY PTY LTD</b>                            |          |                                                                                     |                  |
| 3630                                                             | 07/02/25 | Supply various materials                                                            | 1,815.91         |
| <b>Total 2195</b>                                                |          |                                                                                     | <b>1,815.91</b>  |
| <b>2221 - WALKERS DIESEL SERVICES</b>                            |          |                                                                                     |                  |
| 3570                                                             | 07/02/25 | Make two hydraulic hoses for Twin Axle Dolly                                        | 1,046.67         |
| <b>Total 2221</b>                                                |          |                                                                                     | <b>1,046.67</b>  |
| <b>2226 - OPEN SYSTEMS TECHNOLOGY PTY LTD T/AS COUNCIL FIRST</b> |          |                                                                                     |                  |
| SI008879                                                         | 07/02/25 | STP Transactions for December 2024                                                  | 55.00            |
| <b>Total 2226</b>                                                |          |                                                                                     | <b>55.00</b>     |
| <b>2310 - MJB INDUSTRIES PTY LTD</b>                             |          |                                                                                     |                  |
| 00014779                                                         | 07/02/25 | Supply materials for Wongan Road                                                    | 30,536.00        |
| <b>Total 2310</b>                                                |          |                                                                                     | <b>30,536.00</b> |
| <b>232 - COAD COMMUNICATIONS</b>                                 |          |                                                                                     |                  |
| 230                                                              | 07/02/25 | Excavate, install and backfill & compaction 'track rolled'                          | 6,450.16         |
| <b>Total 232</b>                                                 |          |                                                                                     | <b>6,450.16</b>  |
| <b>2343 - RING CENTRAL AUSTRALIA</b>                             |          |                                                                                     |                  |
| CD_001018992                                                     | 07/02/25 | Telephone account at Wongan Hills Medical Centre Billing Period 26/1/25 to 25/02/25 | 390.37           |
| CD_001020294                                                     | 07/02/25 | Administration & CRC Phone Account Billing Period 27/1/2025 26/2/2025               | 1,013.16         |
| <b>Total 2343</b>                                                |          |                                                                                     | <b>1,403.53</b>  |
| <b>2348 - ARROWES ROADING SAFETY PTY LTD</b>                     |          |                                                                                     |                  |
| 00020349                                                         | 07/02/25 | 4 x ESTOP - HRC ANTENNA 931-1076-ND Freight Included                                | 305.80           |
| <b>Total 2348</b>                                                |          |                                                                                     | <b>305.80</b>    |
| <b>242 - SYNERGY</b>                                             |          |                                                                                     |                  |
| 2042314476                                                       | 07/02/25 | Electricity consumption & service charge for Railways                               | 276.21           |
| 2066311311                                                       | 07/02/25 | Electricity supply charge for Ninan St Wongan Hills                                 | 71.32            |
| 2030324494                                                       | 07/02/25 | Electricity consumption & supply charge for Depot                                   | 449.77           |
| 2002393201                                                       | 07/02/25 | Electricity consumption & service charge for Town Centre Gardens                    | 175.27           |
| 2098232384                                                       | 07/02/25 | Consumption & Supply charge for 11 Wandoo Crescent Wongan Hills                     | 114.07           |
| 2018340844                                                       | 07/02/25 | Electricity consumption & supply charge for King St Cadoux                          | 136.11           |
| 2094268903                                                       | 07/02/25 | Electricity consumption & supply charge for Alpha Park Ballidu                      | 173.71           |
| 2014344176                                                       | 07/02/25 | Electricity consumption & service charge for CRC Building                           | 128.54           |
| 2046321529                                                       | 07/02/25 | Electricity consumption & supply charge for Community Gardens                       | 209.44           |
| 2046321534                                                       | 07/02/25 | Electricity consumption & service charge for Wongan Hills Airport                   | 158.49           |
| 2030326407                                                       | 07/02/25 | Electricity consumption & supply charge for Museum                                  | 298.12           |
| 2050324921                                                       | 07/02/25 | Electricity consumption & supply charge for Wongan Hills Old Tennis Club Facility   | 138.67           |
| 2090278321                                                       | 07/02/25 | Electricity consumption & supply charge for U3/20 Stickland St Wongan Hills         | 71.64            |
| 2042317790                                                       | 07/02/25 | Electricity consumption & supply charge for 7 Wandoo Crescent Wongan Hills          | 403.25           |

## LIST OF PAYMENTS TO COUNCIL 1ST FEBRUARY 2025 TO 28TH FEBRUARY 2025

| Payment / Invoice                                         | Date     | Description                                                                                        | Amount           |
|-----------------------------------------------------------|----------|----------------------------------------------------------------------------------------------------|------------------|
| 2002395437                                                | 07/02/25 | Electricity supply charge for Quinlan St Gardens Wongan Hills                                      | 70.19            |
| 2082302309                                                | 07/02/25 | Electricity consumption & supply charge for TV Transmission Tower                                  | 1,403.34         |
| 2090279733                                                | 07/02/25 | Electricity consumption & supply charges for 27C Quinlan St Wongan Hills                           | 79.35            |
| 2006356513                                                | 07/02/25 | Electricity consumption & supply charges for 31B Quinlan St Wongan Hills                           | 87.88            |
| 2050326586                                                | 07/02/25 | Electricity consumption & supply charge for Community Park                                         | 735.33           |
| 2026337042                                                | 07/02/25 | Electricity consumption & supply charge for Civic Centre                                           | 792.66           |
| 2002396747                                                | 07/02/25 | Street Lighting Billing Period 25/11/24 to 24/12/24                                                | 4,581.84         |
| 1001281624                                                | 07/02/25 | Electricity Consumption Charge & account establishment for 27D Quinlan St Wongan Hills             | 31.37            |
| 2070314219                                                | 07/02/25 | Electricity consumption, supply & Account Establishment charge for U2/20 Stickland St Wongan Hills | 47.11            |
| 2014355534                                                | 07/02/25 | Consumption & Supply charge for Swimming Pool                                                      | 1,367.80         |
| 3014355535                                                | 07/02/25 | Electricity consumption & supply charge for Wongan Hills Sports Complex                            | 3,240.99         |
| 2014355536                                                | 07/02/25 | Electricity consumption & supply charge for CRC Building                                           | 530.94           |
| 2026345545                                                | 07/02/25 | Electricity consumption & supply charge for Medical Centre                                         | 284.06           |
| <b>Total 242</b>                                          |          |                                                                                                    | <b>16,057.47</b> |
| <b>2485 - AIRWELL GROUP PTY LTD</b>                       |          |                                                                                                    |                  |
| 69289                                                     | 07/02/25 | SOLAR PANEL - 2W Freight Included                                                                  | 176.37           |
| <b>Total 2485</b>                                         |          |                                                                                                    | <b>176.37</b>    |
| <b>2522 - SHIRE OF VICTORIA PLAINS</b>                    |          |                                                                                                    |                  |
| PPSIN00058                                                | 07/02/25 | Shared Costs with SOVP - 2nd Qty                                                                   | 9,954.70         |
| <b>Total 2522</b>                                         |          |                                                                                                    | <b>9,954.70</b>  |
| <b>2529 - LINKUP PTY LTD</b>                              |          |                                                                                                    |                  |
| DQ-365                                                    | 07/02/25 | 203.5T Crusher Dust Incl freight                                                                   | 7,510.17         |
| <b>Total 2529</b>                                         |          |                                                                                                    | <b>7,510.17</b>  |
| <b>2541 - MILAYNA GIEDRAITIS</b>                          |          |                                                                                                    |                  |
| UNIFORM                                                   | 07/02/25 | Uniform Reimbursement as per attached invoice                                                      | 68.41            |
| <b>Total 2541</b>                                         |          |                                                                                                    | <b>68.41</b>     |
| <b>26 - BOEKEMAN NOMINEES PTY LTD</b>                     |          |                                                                                                    |                  |
| 411710                                                    | 07/02/25 | Toyota Hilux Single Cab (Grader)                                                                   | 34,458.50        |
| <b>Total 26</b>                                           |          |                                                                                                    | <b>34,458.50</b> |
| <b>431 - DRAGER AUSTRALIA PTY LTD</b>                     |          |                                                                                                    |                  |
| 3904286746                                                | 07/02/25 | DS PSS 90 Series                                                                                   | 410.30           |
| <b>Total 431</b>                                          |          |                                                                                                    | <b>410.30</b>    |
| <b>460 - WONGAN HILLS HARDWARE</b>                        |          |                                                                                                    |                  |
| Dec-24                                                    | 07/02/25 | Building Account for December 2024                                                                 | 417.02           |
| Dec-24                                                    | 07/02/25 | Works account for December 2024                                                                    | 1,896.19         |
| <b>Total 460</b>                                          |          |                                                                                                    | <b>2,313.21</b>  |
| <b>486 - ABBOTT AUTO ELECTRICS T/AS S &amp; TJ ABBOTT</b> |          |                                                                                                    |                  |
| 6421                                                      | 07/02/25 | Supply Alternator for Grader PG17 Incl Freight                                                     | 3,022.80         |
| <b>Total 486</b>                                          |          |                                                                                                    | <b>3,022.80</b>  |
| <b>5 - IOU SOCIAL CLUB</b>                                |          |                                                                                                    |                  |
| PJ0062                                                    | 04/02/25 | FORTNIGHT 2025-16 - From Payroll                                                                   | 250.00           |
| <b>Total 5</b>                                            |          |                                                                                                    | <b>250.00</b>    |
| <b>52 - JASON SIGNMAKERS</b>                              |          |                                                                                                    |                  |
| 43657                                                     | 07/02/25 | 150mm high rural number plate                                                                      | 52.12            |
| <b>Total 52</b>                                           |          |                                                                                                    | <b>52.12</b>     |
| <b>58 - NUTRIEN AG SOLUTIONS LIMITED</b>                  |          |                                                                                                    |                  |

## LIST OF PAYMENTS TO COUNCIL 1ST FEBRUARY 2025 TO 28TH FEBRUARY 2025

| Payment / Invoice                                          | Date     | Description                                                                                          | Amount            |
|------------------------------------------------------------|----------|------------------------------------------------------------------------------------------------------|-------------------|
| 911980957                                                  | 07/02/25 | Supply 20L ECO Wet for Ovals & valve for Dam                                                         | 1,007.82          |
| 912080798                                                  | 07/02/25 | Supply WARA GALV Fence Dropper 117cm for Dam Maintenance                                             | 477.18            |
| <b>Total 58</b>                                            |          |                                                                                                      | <b>1,485.00</b>   |
| <b>641 - TEAM GLOBAL EXPRESS PTY LTD</b>                   |          |                                                                                                      |                   |
| 0572-S358840                                               | 07/02/25 | Freight Charge for Water Testing & parts ex Westrac, T Quip & Toners from RBC Rural                  | 160.45            |
| 0570-S358840                                               | 07/02/25 | Freight Charge for Water Testing (Ovals)                                                             | 40.14             |
| <b>Total 641</b>                                           |          |                                                                                                      | <b>200.59</b>     |
| <b>75 - WALLIS COMPUTER SOLUTIONS</b>                      |          |                                                                                                      |                   |
| 28249                                                      | 06/02/25 | Adobe Pro Subscription for staff member                                                              | 671.94            |
| <b>Total 75</b>                                            |          |                                                                                                      | <b>671.94</b>     |
| <b>762 - BULLIVANTS HANDLING SAFETY</b>                    |          |                                                                                                      |                   |
| 401450321                                                  | 07/02/25 | WCLE-050-STD-RIG 5Tonne lifting eye, freight Incl                                                    | 681.03            |
| <b>Total 762</b>                                           |          |                                                                                                      | <b>681.03</b>     |
| <b>79 - WESTRAC EQUIPMENT PTY LTD</b>                      |          |                                                                                                      |                   |
| PI0523629                                                  | 07/02/25 | Supply Oil Test Kit, Stripe-wear, extender for Cat Grader                                            | 740.28            |
| <b>Total 79</b>                                            |          |                                                                                                      | <b>740.28</b>     |
| <b>Total EFT00069</b>                                      |          |                                                                                                      | <b>167,111.21</b> |
| <b>EFT Payment - EFT00070</b>                              |          |                                                                                                      |                   |
| <b>288 - AVON CONCRETE</b>                                 |          |                                                                                                      |                   |
| 2076                                                       | 10/02/25 | 2nd Installment - Install 495M HDPE & Install 10x Sump structures                                    | 51,092.89         |
| <b>Total 288</b>                                           |          |                                                                                                      | <b>51,092.89</b>  |
| <b>Total EFT00070</b>                                      |          |                                                                                                      | <b>51,092.89</b>  |
| <b>EFT Payment - EFT00071</b>                              |          |                                                                                                      |                   |
| <b>1061 - PUBLIC TRANSPORT AUTHORITY OF WA</b>             |          |                                                                                                      |                   |
| Jan-25                                                     | 14/02/25 | TransWA January 2025                                                                                 | 158.14            |
| <b>Total 1061</b>                                          |          |                                                                                                      | <b>158.14</b>     |
| <b>1248 - TERPKOS ENGINEERING PTY LTD</b>                  |          |                                                                                                      |                   |
| TE22781                                                    | 14/02/25 | Inspection of wall at Wongan Hills Sports Pavilion                                                   | 1,100.00          |
| <b>Total 1248</b>                                          |          |                                                                                                      | <b>1,100.00</b>   |
| <b>1249 - DUN DIRECT PTY LTD</b>                           |          |                                                                                                      |                   |
| Jan-25                                                     | 14/02/25 | Fuel Supply for January 2025                                                                         | 19,013.00         |
| <b>Total 1249</b>                                          |          |                                                                                                      | <b>19,013.00</b>  |
| <b>1269 - SA &amp; VM MACNAMARA</b>                        |          |                                                                                                      |                   |
| 0030                                                       | 14/02/25 | Gravel Reimbursment for January 2025                                                                 | 5,847.60          |
| <b>Total 1269</b>                                          |          |                                                                                                      | <b>5,847.60</b>   |
| <b>1278 - DEPARTMENT OF COMMERCE - BUILDING COMMISSION</b> |          |                                                                                                      |                   |
| Jan-25                                                     | 14/02/25 | BSL for January 2025                                                                                 | 609.97            |
| <b>Total 1278</b>                                          |          |                                                                                                      | <b>609.97</b>     |
| <b>1299 - COERCO</b>                                       |          |                                                                                                      |                   |
| 122907                                                     | 14/02/25 | 3,200L poly septic tank with internal baffle & leach drain - 8M (includes geocloth) - 37 large plate | 3,052.50          |
| <b>Total 1299</b>                                          |          |                                                                                                      | <b>3,052.50</b>   |
| <b>131 - IXOM OPERATIONS PTY LTD</b>                       |          |                                                                                                      |                   |
| 6920090                                                    | 14/02/25 | Parks/Gardens & Pool - Service fee for cylinders                                                     | 429.66            |
| <b>Total 131</b>                                           |          |                                                                                                      | <b>429.66</b>     |
| <b>162 - DALLIMORE NOMINEES PTY LTD</b>                    |          |                                                                                                      |                   |
| 9304                                                       | 14/02/25 | 27c Quinlan Street - uplift & remove existing flooring and replace with vinyl                        | 8,343.00          |
| <b>Total 162</b>                                           |          |                                                                                                      | <b>8,343.00</b>   |
| <b>1667 - BLACKWELL PLUMBING &amp; GAS PTY LTD</b>         |          |                                                                                                      |                   |
| 32044                                                      | 14/02/25 | New gate valve fitted to Clarke Road standpipe                                                       | 4548.00           |
| 32061                                                      | 14/02/25 | 8 Ellis St - investigation to blockage - usage of drain snake, pipe clearing & travel cost           | 1,267.90          |

## LIST OF PAYMENTS TO COUNCIL 1ST FEBRUARY 2025 TO 28TH FEBRUARY 2025

| Payment / Invoice                                    | Date     | Description                                                                                         | Amount           |
|------------------------------------------------------|----------|-----------------------------------------------------------------------------------------------------|------------------|
| <b>Total 1667</b>                                    |          |                                                                                                     | <b>1,915.90</b>  |
| <b>1682 - TOPP DOGG</b>                              |          |                                                                                                     |                  |
| 2071                                                 | 14/02/25 | 1 x Staff Uniform Allowance (Staff Paid \$4.60 11/2/25)                                             | 504.60           |
| <b>Total 1682</b>                                    |          |                                                                                                     | <b>504.60</b>    |
| <b>2040 - AC HEALTHCARE PTY LTD</b>                  |          |                                                                                                     |                  |
| Feb-25                                               | 14/02/25 | Payment for February 2025                                                                           | 21,083.33        |
| <b>Total 2040</b>                                    |          |                                                                                                     | <b>21,083.33</b> |
| <b>2044 - DRAEGER AUSTRALIA PTY LTD</b>              |          |                                                                                                     |                  |
| 3904286751                                           | 14/02/25 | Swimming Pool - BA Cylinder Refill Only                                                             | 50.05            |
| <b>Total 2044</b>                                    |          |                                                                                                     | <b>50.05</b>     |
| <b>2064 - TRACTUS AUSTRALIA</b>                      |          |                                                                                                     |                  |
| 2012978                                              | 14/02/25 | Supply 1 x new tyre, strip, fit & disposal for drop deck trailer                                    | 422.00           |
| <b>Total 2064</b>                                    |          |                                                                                                     | <b>422.00</b>    |
| <b>2291 - MAXIPARTS OPERATIONS PTY LTD</b>           |          |                                                                                                     |                  |
| 309557                                               | 14/02/25 | Supply Trailer Plug, socket & deflector                                                             | 155.19           |
| <b>Total 2291</b>                                    |          |                                                                                                     | <b>155.19</b>    |
| <b>2300 - SEEK LIMITED</b>                           |          |                                                                                                     |                  |
| 701012326                                            | 14/02/25 | Plant Operator Advertisement                                                                        | 379.50           |
| 701015817                                            | 14/02/25 | Works Administration Advertisement                                                                  | 423.50           |
| <b>Total 2300</b>                                    |          |                                                                                                     | <b>803.00</b>    |
| <b>232 - COAD COMMUNICATIONS</b>                     |          |                                                                                                     |                  |
| 229                                                  | 14/02/25 | Customer Service ReStructure - Cable repairs & rewiring for services australia desk                 | 382.80           |
| <b>Total 232</b>                                     |          |                                                                                                     | <b>382.80</b>    |
| <b>234 - SHIRE OF WONGAN-BALLIDU</b>                 |          |                                                                                                     |                  |
| PPSIN00343                                           | 14/02/25 | Waiver of fees under Delegated Authority (DA03) Tidy Towns Building Permit B679 Lot 460 Wongan Road | 716.15           |
| <b>Total 234</b>                                     |          |                                                                                                     | <b>716.15</b>    |
| <b>242 - SYNERGY</b>                                 |          |                                                                                                     |                  |
| 2070318067                                           | 14/02/25 | Street Lighting Billing Period 25/12/24 to 24/01/25                                                 | 4,734.58         |
| <b>Total 242</b>                                     |          |                                                                                                     | <b>4,734.58</b>  |
| <b>2443 - MARLEE'S MORISH MORSELS</b>                |          |                                                                                                     |                  |
| 0086                                                 | 14/02/25 | Australia Day Cupcake Boxes Incl Delivery                                                           | 560.00           |
| <b>Total 2443</b>                                    |          |                                                                                                     | <b>560.00</b>    |
| <b>2458 - RURAL RANGER SERVICES</b>                  |          |                                                                                                     |                  |
| 88                                                   | 14/02/25 | Ranger Services from 29/1/25 to 6/2/25                                                              | 2,033.35         |
| <b>Total 2458</b>                                    |          |                                                                                                     | <b>2,033.35</b>  |
| <b>2463 - MODULARIS PTY LTD</b>                      |          |                                                                                                     |                  |
| 6414                                                 | 14/02/25 | Progress Payment - Completion of wall and roof framing                                              | 92,397.00        |
| <b>Total 2463</b>                                    |          |                                                                                                     | <b>92,397.00</b> |
| <b>2491 - ALLOY &amp; STAINLESS PRODUCTS PTY LTD</b> |          |                                                                                                     |                  |
| IN056567                                             | 14/02/25 | Supply Blade Dixon & Husqvarna 42" & 61" Decks, G5 Gator 696-900 for Sundry Plant                   | 152.75           |
| <b>Total 2491</b>                                    |          |                                                                                                     | <b>152.75</b>    |
| <b>2505 - BW JAMES TRANSPORT PTY LTD</b>             |          |                                                                                                     |                  |
| J209588                                              | 14/02/25 | Freight charge for 2 x full cylinders via Ixom (Parks & Gardens Maint)                              | 138.13           |
| <b>Total 2505</b>                                    |          |                                                                                                     | <b>138.13</b>    |
| <b>2510 - WELDING SOLUTIONS WA PTY LTD</b>           |          |                                                                                                     |                  |
| SI-00000954                                          | 14/02/25 | Supply Parts for Cadoux Fire Truck                                                                  | 417.71           |
| <b>Total 2510</b>                                    |          |                                                                                                     | <b>417.71</b>    |
| <b>2535 - SUPAGAS PTY LTD</b>                        |          |                                                                                                     |                  |
| C641140-12-2024                                      | 14/02/25 | Annual Charge for Sports Complex, 2B Patterson & 27C&D Quinlan St                                   | 44<br>1,961.94   |



**LIST OF PAYMENTS TO COUNCIL 1ST FEBRUARY 2025 TO 28TH FEBRUARY 2025**

| Payment / Invoice                                    | Date     | Description                                                                                        | Amount            |
|------------------------------------------------------|----------|----------------------------------------------------------------------------------------------------|-------------------|
| <b>Total 2535</b>                                    |          |                                                                                                    | <b>1,961.94</b>   |
| <b>2548 - CAMERON GAUCI</b>                          |          |                                                                                                    |                   |
| DOT                                                  | 14/02/25 | Refund Customer for an 'Drivers Licence Application' that was processed in receipting but not DOT. | 22.90             |
| <b>Total 2548</b>                                    |          |                                                                                                    | <b>22.90</b>      |
| <b>2550 - SARAH WALLIS</b>                           |          |                                                                                                    |                   |
| GRATUITY                                             | 14/02/25 | Gratuity Payment                                                                                   | 27.00             |
| <b>Total 2550</b>                                    |          |                                                                                                    | <b>27.00</b>      |
| <b>26 - BOEKEMAN NOMINEES PTY LTD</b>                |          |                                                                                                    |                   |
| 412466                                               | 14/02/25 | Supply Fuel Hose for PSP3                                                                          | 27.57             |
| <b>Total 26</b>                                      |          |                                                                                                    | <b>27.57</b>      |
| <b>352 - ADVANCED AUTOLOGIC PTY LTD</b>              |          |                                                                                                    |                   |
| 110194                                               | 14/02/25 | Supply Grease, Blue Horizon & Free It for various plant                                            | 1,893.00          |
| <b>Total 352</b>                                     |          |                                                                                                    | <b>1,893.00</b>   |
| <b>39 - WONGAN HILLS IGA PLUS LIQUOR</b>             |          |                                                                                                    |                   |
| Jan-25                                               | 14/02/25 | Administration Supplies for January                                                                | 54.79             |
| Jan-25                                               | 14/02/25 | CRC Supplies for January 2025                                                                      | 486.61            |
| Jan-25                                               | 14/02/25 | Cleaning Supplies for Swimming Pool Complex                                                        | 49.37             |
| Jan-25                                               | 14/02/25 | Supply Chux Magic Eraser for 31B Quinlan St Wongan Hills                                           | 5.75              |
| Jan-25                                               | 14/02/25 | Depot Kitchen Supplies for January 2025                                                            | 103.98            |
| <b>Total 39</b>                                      |          |                                                                                                    | <b>700.50</b>     |
| <b>58 - NUTRIEN AG SOLUTIONS LIMITED</b>             |          |                                                                                                    |                   |
| 911976092                                            | 14/02/25 | Supply Parts for Railway Dam                                                                       | 268.13            |
| <b>Total 58</b>                                      |          |                                                                                                    | <b>268.13</b>     |
| <b>61 - MCINTOSH &amp; SON</b>                       |          |                                                                                                    |                   |
| 1997588                                              | 14/02/25 | Supply 2 x needle bearing for Mack Truck Incl Freight                                              | 115.80            |
| 1997749                                              | 14/02/25 | Supply Hydraulic Hose for Mower                                                                    | 139.61            |
| <b>Total 61</b>                                      |          |                                                                                                    | <b>255.41</b>     |
| <b>64 - OFFICEWORKS BUSINESS DIRECT</b>              |          |                                                                                                    |                   |
| 619265253                                            | 14/02/25 | Officeworks Order for CRC Administration                                                           | 369.51            |
| <b>Total 64</b>                                      |          |                                                                                                    | <b>369.51</b>     |
| <b>641 - TEAM GLOBAL EXPRESS PTY LTD</b>             |          |                                                                                                    |                   |
| 0569-S358840                                         | 14/02/25 | Freight Charge - Water Samples to Path West (Pool)                                                 | 40.14             |
| 0573-S358840                                         | 14/02/25 | Freight Charge - State Library & Path West                                                         | 84.45             |
| <b>Total 641</b>                                     |          |                                                                                                    | <b>124.59</b>     |
| <b>654 - ROYAL LIFE SAVING (WA BRANCH)</b>           |          |                                                                                                    |                   |
| 2832                                                 | 14/02/25 | Swimming Certificates                                                                              | 54.45             |
| <b>Total 654</b>                                     |          |                                                                                                    | <b>54.45</b>      |
| <b>743 - WESTERN AUSTRALIAN ELECTORAL COMMISSION</b> |          |                                                                                                    |                   |
| 3738                                                 | 14/02/25 | Local Government Extraordinary Election                                                            | 4,973.10          |
| <b>Total 743</b>                                     |          |                                                                                                    | <b>4,973.10</b>   |
| <b>75 - WALLIS COMPUTER SOLUTIONS</b>                |          |                                                                                                    |                   |
| 28415                                                | 14/02/25 | CRC - Support with 'Services Australia' Computer                                                   | 1,168.20          |
| <b>Total 75</b>                                      |          |                                                                                                    | <b>1,168.20</b>   |
| <b>79 - WESTRAC EQUIPMENT PTY LTD</b>                |          |                                                                                                    |                   |
| PI0592163                                            | 14/02/25 | Supply Belts, Filters & Ballstud for Graders & Rollers                                             | 539.68            |
| PI0602500                                            | 14/02/25 | Supply Fitters, spacers, seal, bearings, washer, nut, bolts, RH & LH tooth for Sundry Plant PSP3   | 987.46            |
| <b>Total 79</b>                                      |          |                                                                                                    | <b>1,527.14</b>   |
| <b>Total EFT00071</b>                                |          |                                                                                                    | <b>178,393.85</b> |

EFT Payment

EFT Payment - EFT00072

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1022 - WONGAN HILLS ANGLICAN CHURCH

**LIST OF PAYMENTS TO COUNCIL 1ST FEBRUARY 2025 TO 28TH FEBRUARY 2025**

| Payment / Invoice                                  | Date     | Description                                                                         | Amount           |
|----------------------------------------------------|----------|-------------------------------------------------------------------------------------|------------------|
| 202501                                             | 21/02/25 | Catering for Wheatbelt Medical Immersion Program                                    | 270.00           |
|                                                    |          | <b>Total 1022</b>                                                                   | <b>270.00</b>    |
| <b>131 - IXOM OPERATIONS PTY LTD</b>               |          |                                                                                     |                  |
| 6924596                                            | 21/02/25 | Supply 2 x Chlorine Gas Cylinders to WH Swimming Pool                               | 1,212.20         |
|                                                    |          | <b>Total 131</b>                                                                    | <b>1,212.20</b>  |
| <b>1667 - BLACKWELL PLUMBING &amp; GAS PTY LTD</b> |          |                                                                                     |                  |
| 32106                                              | 21/02/25 | 7 Wandoo - Installation of new gas hotplate                                         | 735.00           |
|                                                    |          | <b>Total 1667</b>                                                                   | <b>735.00</b>    |
| <b>1823 - CR MANDY STEPHENSON</b>                  |          |                                                                                     |                  |
| Oct-Dec 24                                         | 21/02/25 | Meetings attended from October 2024 to December 2024, Electronic Allowance included | 4,437.00         |
|                                                    |          | <b>Total 1823</b>                                                                   | <b>4,437.00</b>  |
| <b>1825 - CR SUE STARCEVICH</b>                    |          |                                                                                     |                  |
| Oct-Dec 24                                         | 21/02/25 | Meetings attended from October 2024 to December 2024, Electronic Allowance included | 1,125.00         |
|                                                    |          | <b>Total 1825</b>                                                                   | <b>1,125.00</b>  |
| <b>1826 - CR STUART BOEKEMAN</b>                   |          |                                                                                     |                  |
| Oct-Dec 24                                         | 21/02/25 | Meetings attended from October 2024 to December 2024, Electronic Allowance included | 2,027.50         |
|                                                    |          | <b>Total 1826</b>                                                                   | <b>2,027.50</b>  |
| <b>1850 - RICOH FINANCE</b>                        |          |                                                                                     |                  |
| 659012                                             | 21/02/25 | Folding Machine Lease for Administration 08/11/24 to 07/12/24                       | 237.60           |
|                                                    |          | <b>Total 1850</b>                                                                   | <b>237.60</b>    |
| <b>2040 - AC HEALTHCARE PTY LTD</b>                |          |                                                                                     |                  |
| 125490                                             | 21/02/25 | Pre Employment 1 x Staff                                                            | 265.00           |
|                                                    |          | <b>Total 2040</b>                                                                   | <b>265.00</b>    |
| <b>2064 - TRACTUS AUSTRALIA</b>                    |          |                                                                                     |                  |
| 2013052                                            | 21/02/25 | GRADER: Supply, strip & fit 2 new tyres.                                            | 4,194.00         |
|                                                    |          | <b>Total 2064</b>                                                                   | <b>4,194.00</b>  |
| <b>2100 - CR DWIGHT COAD</b>                       |          |                                                                                     |                  |
| Oct-Dec 24                                         | 21/02/25 | Meetings attended from October 2024 to December 2024, Incl Electronic Allowance     | 1,187.50         |
|                                                    |          | <b>Total 2100</b>                                                                   | <b>1,187.50</b>  |
| <b>2120 - CORSIGN WA</b>                           |          |                                                                                     |                  |
| 00092550                                           | 21/02/25 | Signs for Water Tank & Bowling Club                                                 | 413.60           |
|                                                    |          | <b>Total 2120</b>                                                                   | <b>413.60</b>    |
| <b>22 - AVON WASTE</b>                             |          |                                                                                     |                  |
| 67398                                              | 21/02/25 | Sports Ground, Skip Bin Hire, 1st, 15th & 29th January 2025                         | 466.11           |
| 67398                                              | 21/02/25 | Domestic, Commerical & Recycling for Wongan Hills & Ballidu - December              | 15,180.62        |
|                                                    |          | <b>Total 22</b>                                                                     | <b>15,646.73</b> |
| <b>2203 - DONNA DONNELLY</b>                       |          |                                                                                     |                  |
| 2                                                  | 21/02/25 | 27C QUINLAN ST: Cleaning                                                            | 240.00           |
|                                                    |          | <b>Total 2203</b>                                                                   | <b>240.00</b>    |
| <b>2226 - COUNCIL FIRST</b>                        |          |                                                                                     |                  |
| SI008908                                           | 21/02/25 | Office 365 Charges for February 2025                                                | 1,678.07         |
| SI008833                                           | 21/02/25 | Professional Services for November 2024                                             | 5,945.50         |
| SI008844                                           | 21/02/25 | Professional Services for December 2024                                             | 7,625.75         |
|                                                    |          | <b>Total 2226</b>                                                                   | <b>15,249.32</b> |
| <b>2419 - CR GEOFFREY CHAMBON</b>                  |          |                                                                                     |                  |
| Oct-Dec 24                                         | 21/02/25 | Meetings attended from October 2024 to December 2024, Electronic Allowance included | 1,312.50         |
|                                                    |          | <b>Total 2419</b>                                                                   | <b>1,312.50</b>  |
| <b>242 - SYNERGY</b>                               |          |                                                                                     |                  |
| 2010368491                                         | 21/02/25 | Consumption & Supply charge for Medical Centre                                      | 520.61           |

**LIST OF PAYMENTS TO COUNCIL 1ST FEBRUARY 2025 TO 28TH FEBRUARY 2025**

| Payment / Invoice                               | Date     | Description                                                                         | Amount           |
|-------------------------------------------------|----------|-------------------------------------------------------------------------------------|------------------|
| 2058340434                                      | 21/02/25 | Consumption & supply charge for Wongan Hills Sports Complex                         | 6,016.89         |
| 2058340435                                      | 21/02/25 | Consumption & Supply charge for CRC Building                                        | 1,124.78         |
| 2058340433                                      | 21/02/25 | Consumption & Supply charge for Swimming Pool                                       | 2,793.63         |
| <b>Total 242</b>                                |          |                                                                                     | <b>10,455.91</b> |
| <b>2420 - CR MATTHEW SEWELL</b>                 |          |                                                                                     |                  |
| Oct-Dec 24                                      | 21/02/25 | Meetings attended from October 2024 to December 2024, Electronic Allowance included | 1,312.50         |
| <b>Total 2420</b>                               |          |                                                                                     | <b>1,312.50</b>  |
| <b>2503 - CR BRIAN DONNELLAN</b>                |          |                                                                                     |                  |
| Oct-Dec 24                                      | 21/02/25 | Meetings attended from October 2024 to December 2024                                | 1,312.50         |
| <b>Total 2503</b>                               |          |                                                                                     | <b>1,312.50</b>  |
| <b>414 - AVON MIDLAND COUNTRY ZONE OF WALGA</b> |          |                                                                                     |                  |
| 399                                             | 21/02/25 | Membership Subscription 2024/2025                                                   | 2,420.00         |
| <b>Total 414</b>                                |          |                                                                                     | <b>2,420.00</b>  |
| <b>460 - WONGAN HILLS HARDWARE</b>              |          |                                                                                     |                  |
| Jan-25                                          | 21/02/25 | Building Account for January 2025                                                   | 883.03           |
| <b>Total 460</b>                                |          |                                                                                     | <b>883.03</b>    |
| <b>486 - ABBOTT AUTO ELECTRICS</b>              |          |                                                                                     |                  |
| 6424                                            | 21/02/25 | GRADER: Check AC operation, order replacement, Remove & Replace                     | 2,125.75         |
| <b>Total 486</b>                                |          |                                                                                     | <b>2,125.75</b>  |
| <b>5 - IOU SOCIAL CLUB</b>                      |          |                                                                                     |                  |
| PJ0063                                          | 18/02/25 | FORTNIGHT 2025-17 - From Payroll                                                    | 240.00           |
| <b>Total 5</b>                                  |          |                                                                                     | <b>240.00</b>    |
| <b>64 - OFFICEWORKS BUSINESS DIRECT</b>         |          |                                                                                     |                  |
| 620002697                                       | 21/02/25 | Office Supplies for Administation                                                   | 228.13           |
| 620030582                                       | 21/02/25 | Office Supplies for CRC Administation                                               | 384.24           |
| <b>Total 64</b>                                 |          |                                                                                     | <b>612.37</b>    |
| <b>975 - WONGAN MAIL SERVICE</b>                |          |                                                                                     |                  |
| 0242                                            | 21/02/25 | Admin & CRC Postage Charges for January 2025                                        | 929.73           |
| <b>Total 975</b>                                |          |                                                                                     | <b>929.73</b>    |
| <b>Total EFT00072</b>                           |          |                                                                                     | <b>68,844.74</b> |
| <b>EFT Payment - EFT00073</b>                   |          |                                                                                     |                  |
| <b>1396 - TEAM DIGITAL</b>                      |          |                                                                                     |                  |
| 76335                                           | 27/02/25 | Large Format Printer Replacement Toner - Orange Incl Freight                        | 464.37           |
| <b>Total 1396</b>                               |          |                                                                                     | <b>464.37</b>    |
| <b>1524 - Georgie Sadler</b>                    |          |                                                                                     |                  |
| 100                                             | 27/02/25 | Entertainment/Live Music - Thank a Volunteer Day Event – 23/02/2025 - Grant Funded  | 300.00           |
| <b>Total 1524</b>                               |          |                                                                                     | <b>300.00</b>    |
| <b>1584 - NEWINS FAMILY TRUST</b>               |          |                                                                                     |                  |
| 44                                              | 27/02/25 | Managing of the Wongan Hills Refuse Site for February 2025                          | 7,791.63         |
| <b>Total 1584</b>                               |          |                                                                                     | <b>7,791.63</b>  |
| <b>1740 - THE RURAL EDIT</b>                    |          |                                                                                     |                  |
| 000103                                          | 27/02/25 | Photographer – Road Safety Campaign – Grant Funded                                  | 1,200.00         |
| <b>Total 1740</b>                               |          |                                                                                     | <b>1,200.00</b>  |
| <b>1850 - RICOH FINANCE</b>                     |          |                                                                                     |                  |
| 662063                                          | 27/02/25 | Folding Machine Lease for Administration 08/11/24 to 07/12/24                       | 649.17           |
| <b>Total 1850</b>                               |          |                                                                                     | <b>649.17</b>    |
| <b>200 - LOCAL GOVERNMENT PROFESSIONALS</b>     |          |                                                                                     | <b>47</b>        |

## LIST OF PAYMENTS TO COUNCIL 1ST FEBRUARY 2025 TO 28TH FEBRUARY 2025

| Payment / Invoice                                       | Date     | Description                                                                             | Amount           |
|---------------------------------------------------------|----------|-----------------------------------------------------------------------------------------|------------------|
| 42127                                                   | 27/02/25 | LG Professional Fiance Conference - 1 x Staff - 19/3/25 - 20/3/25                       | 1,590.00         |
|                                                         |          | <b>Total 200</b>                                                                        | <b>1,590.00</b>  |
| <b>2129 - Absolute Office Comforts</b>                  |          |                                                                                         |                  |
| S110209                                                 | 27/02/25 | Reconfiguration of the CRC front counter and shelving                                   | 13,068.00        |
|                                                         |          | <b>Total 2129</b>                                                                       | <b>13,068.00</b> |
| <b>2226 - COUNCIL FIRST</b>                             |          |                                                                                         |                  |
| SI008915                                                | 27/02/25 | Office 365 Charges for March 2025                                                       | 2,022.58         |
| SI008926                                                | 27/02/25 | STP Transactions for January 2025                                                       | 55.00            |
|                                                         |          | <b>Total 2226</b>                                                                       | <b>2,077.58</b>  |
| <b>2458 - RURAL RANGER SERVICES</b>                     |          |                                                                                         |                  |
| 92                                                      | 27/02/25 | Ranger Services from 17/2/25 to 19/02/25                                                | 2,108.70         |
| 95                                                      | 27/02/25 | Ranger Services from 10/2/25 to 13/02/25                                                | 917.95           |
|                                                         |          | <b>Total 2458</b>                                                                       | <b>3,026.65</b>  |
| <b>2540 - EXELNETWORK PTY LTD</b>                       |          |                                                                                         |                  |
| 188566-1                                                | 27/02/25 | Sports Pavillion - 12mm tags numbered 1-100 (qty: 100)                                  | 360.25           |
|                                                         |          | <b>Total 2540</b>                                                                       | <b>360.25</b>    |
| <b>2543 - AR&amp;CA HUMPHREY</b>                        |          |                                                                                         |                  |
|                                                         | 27/02/25 | Correction A972 Refund                                                                  | 482.20           |
|                                                         |          | <b>Total 2543</b>                                                                       | <b>482.20</b>    |
| <b>2545 - THE FIRE TRUCK BY LORENZO</b>                 |          |                                                                                         |                  |
| 3072                                                    | 27/02/25 | Pizza Truck - Catering for Road Safety Emergency Services Event – 4.4.25 – Grant Funded | 2,250.00         |
|                                                         |          | <b>Total 2545</b>                                                                       | <b>2,250.00</b>  |
| <b>2549 - P&amp;J TRANSPORT PTY LTD</b>                 |          |                                                                                         |                  |
| 7815                                                    | 27/02/25 | Shields Cres - Soak well and lids delivery from Dalcon Dalwallinu                       | 440.00           |
|                                                         |          | <b>Total 2549</b>                                                                       | <b>440.00</b>    |
| <b>2552 - WB FAMILY MEATS</b>                           |          |                                                                                         |                  |
| 000006                                                  | 27/02/25 | Catering – Thank a Volunteer Day Event – Grant Funded                                   | 438.60           |
|                                                         |          | <b>Total 2552</b>                                                                       | <b>438.60</b>    |
| <b>2554 - SAFE ROADS WA</b>                             |          |                                                                                         |                  |
| 432                                                     | 27/02/25 | MANMANNING ROAD: Remove asphalt, cement stabilise base course 2% by weight and reseal   | 20,304.90        |
|                                                         |          | <b>Total 2554</b>                                                                       | <b>20,304.90</b> |
| <b>275 - SHIRE OF MOORA</b>                             |          |                                                                                         |                  |
| 30257                                                   | 27/02/25 | Grease trap pumpout for Civic Centre & CRC                                              | 1,053.50         |
|                                                         |          | <b>Total 275</b>                                                                        | <b>1,053.50</b>  |
| <b>429 - RBC RURAL</b>                                  |          |                                                                                         |                  |
| 33812                                                   | 27/02/25 | CRC Meterplan Charge - February 2025                                                    | 1,831.59         |
| 33797                                                   | 27/02/25 | Meter Reading Charges for Administration Photocopier February 2025                      | 365.86           |
|                                                         |          | <b>Total 429</b>                                                                        | <b>2,197.45</b>  |
| <b>45 - DEPARTMENT OF FIRE &amp; EMERGENCY SERVICES</b> |          |                                                                                         |                  |
| 158908                                                  | 27/02/25 | 2024/25 ESL Quarter 3 Payment                                                           | 31,651.96        |
|                                                         |          | <b>Total 45</b>                                                                         | <b>31,651.96</b> |
| <b>460 - WONGAN HILLS HARDWARE</b>                      |          |                                                                                         |                  |
| Jan-24                                                  | 27/02/25 | Works Account for January 2025                                                          | 4,879.18         |
|                                                         |          | <b>Total 460</b>                                                                        | <b>4,879.18</b>  |
| <b>641 - TEAM GLOBAL EXPRESS PTY LTD</b>                |          |                                                                                         |                  |
| 0574 - S358840                                          | 27/02/25 | Freight ex Finishing WA & Draeger                                                       | 146.49           |
| 0574 - S358840                                          | 27/02/25 | Freight Ex Westrac                                                                      | 4869.24          |
|                                                         |          | <b>Total 641</b>                                                                        | <b>215.73</b>    |

## LIST OF PAYMENTS TO COUNCIL 1ST FEBRUARY 2025 TO 28TH FEBRUARY 2025

| Payment / Invoice                                         | Date     | Description                                                                  | Amount            |
|-----------------------------------------------------------|----------|------------------------------------------------------------------------------|-------------------|
| <b>716 - N-COM PTY LTD</b>                                |          |                                                                              |                   |
| 3201                                                      | 27/02/25 | TV Tower: 6-monthly maintenance visit (quote: Q2713-01)                      | 5,065.50          |
|                                                           |          | <b>Total 716</b>                                                             | <b>5,065.50</b>   |
|                                                           |          | <b>Total EFT00073</b>                                                        | <b>99,506.67</b>  |
|                                                           |          | <b>Grand Total - EFT Payment</b>                                             | <b>564,949.36</b> |
| <b>Other - DD00017</b>                                    |          |                                                                              |                   |
| <b>16 - WESTNET PTY LTD</b>                               |          |                                                                              |                   |
| 143037050                                                 | 03/02/25 | Admin, Depot & CRC Internet Billing from 01/2/25 to 01/3/25                  | 454.95            |
|                                                           |          | <b>Total DD00017</b>                                                         | <b>454.95</b>     |
| <b>Other - DD00018</b>                                    |          |                                                                              |                   |
| <b>2502 - SWOOP BUSINESS</b>                              |          |                                                                              |                   |
| 6176282                                                   | 13/02/25 | Internet for Sports Pavilion billing period 11/2/25 to 10/3/25               | 89.00             |
|                                                           |          | <b>Total DD00018</b>                                                         | <b>89.00</b>      |
| <b>Other - DD00019</b>                                    |          |                                                                              |                   |
| <b>2189 - TELETRAC NAVMAN</b>                             |          |                                                                              |                   |
| 93228594                                                  | 20/02/25 | Monthly Satellite Services for February 2025                                 | 2,478.08          |
|                                                           |          | <b>Total DD00019</b>                                                         | <b>2,478.08</b>   |
| <b>Other - DD00020</b>                                    |          |                                                                              |                   |
| <b>90 - TELSTRA CORPORATION LIMITED</b>                   |          |                                                                              |                   |
| 4456931163                                                | 21/02/25 | Telephone Account for SMS Line - Direct Debit 21/2/25                        | 480.58            |
|                                                           |          | <b>Total DD00020</b>                                                         | <b>480.58</b>     |
| <b>Other - DD00021</b>                                    |          |                                                                              |                   |
| <b>90 - TELSTRA CORPORATION LIMITED</b>                   |          |                                                                              |                   |
| 5349504000                                                | 11/02/25 | Administration Phone Account for February 2025                               | 2,765.05          |
|                                                           |          | <b>Total DD00021</b>                                                         | <b>2,765.05</b>   |
| <b>Other</b>                                              |          |                                                                              |                   |
| <b>Other - DD00022</b>                                    |          |                                                                              |                   |
| <b>1040 - DEPARTMENT OF TRANSPORT</b>                     |          |                                                                              |                   |
| DOT FEB 2025                                              | 28/02/25 | DOT Payments for February 2025                                               | 74,770.75         |
|                                                           |          | <b>Total DD00022</b>                                                         | <b>74,770.75</b>  |
| <b>Other - DD00023</b>                                    |          |                                                                              |                   |
| <b>2426 - DEPARTMENT OF COMMERCE - HOUSING BONDS ONLY</b> |          |                                                                              |                   |
| 8763/25                                                   | 12/02/25 | BOND: Adam Skippings, U2/20 Stickland St Wongan Hills (Direct Debit 12/2/25) | 556.00            |
|                                                           |          | <b>Total DD00023</b>                                                         | <b>556.00</b>     |
| <b>Other - DD00024</b>                                    |          |                                                                              |                   |
| <b>2426 - DEPARTMENT OF COMMERCE - HOUSING BONDS ONLY</b> |          |                                                                              |                   |
| 10665/25                                                  | 19/02/25 | BOND: Manaia Christie, 27C Quinland St Wongan Hills (Direct Debit 19/2/25)   | 976.00            |
|                                                           |          | <b>Total DD00024</b>                                                         | <b>976.00</b>     |
| <b>Other - CC00003</b>                                    |          |                                                                              |                   |
| <b>2223 - WESTPAC BANKING CORPORATION</b>                 |          |                                                                              |                   |
|                                                           |          | <b>CEO Credit Card 03/01/25 to 03/02/25</b>                                  |                   |
| Fellow App                                                | 4/01/25  | Subscription fee                                                             | 11.96             |
| Adobe Pro                                                 | 9/01/25  | CRC Monthly subscription                                                     | 351.96            |
| Australia Post                                            | 23/01/25 | Christmas Lights Competition Vouchers                                        | 454.75            |
| Vici Swim                                                 | 27/01/25 | 1 x Medium Pool Play Mat                                                     | 320.00            |
|                                                           |          | <b>Total Debited</b>                                                         | <b>1,138.67</b>   |
|                                                           |          |                                                                              | 49                |
|                                                           |          | <b>DCEO Credit Card 03/01/25 to 03/02/25</b>                                 |                   |

**LIST OF PAYMENTS TO COUNCIL 1ST FEBRUARY 2025 TO 28TH FEBRUARY 2025**

| <b>Payment / Invoice</b>                     | <b>Date</b> | <b>Description</b>                                                                                   | <b>Amount</b>    |
|----------------------------------------------|-------------|------------------------------------------------------------------------------------------------------|------------------|
| Office Works                                 | 2/01/25     | Keyboard rest for DCEO Office                                                                        | 29.00            |
| Office Works                                 | 22/01/25    | 2025 Year Planner for DCEO Office                                                                    | 32.95            |
|                                              |             | <b>Total Debited</b>                                                                                 | <b>61.95</b>     |
| <b>MCCS Credit Card 03/01/25 to 03/02/25</b> |             |                                                                                                      |                  |
| Harvey Norman                                | 9/01/25     | Dyson V11 advanced stick vacuum for CRC Function Room                                                | 697.00           |
| Bookings.com                                 | 14/01/25    | Accommodation for Community Engagement Officer to attend Training                                    | 205.00           |
| Vista Print                                  | 15/01/25    | Pull up banner for Shire, Postage Included                                                           | 144.98           |
|                                              |             | <b>Total Debited</b>                                                                                 | <b>1,046.98</b>  |
| <b>MRS Credit Card 03/01/25 to 03/02/25</b>  |             |                                                                                                      |                  |
| Bunnings                                     | 19/01/25    | Letterbox post mount & house numbers for Shields Crescent, Stickland Units. Paint for Community Park | 173.78           |
| Bunnings                                     | 23/01/25    | House numbers s/steel                                                                                | 40.60            |
| Bunnings                                     | 24/01/25    | Letterbox post mount & house numbers for Shields Crescent                                            | 93.48            |
|                                              |             | <b>Total Debited</b>                                                                                 | <b>307.86</b>    |
|                                              |             | <b>Total CC00002</b>                                                                                 | <b>2,555.46</b>  |
|                                              |             | <b>Grand Total - Direct Debits</b>                                                                   | <b>85,125.87</b> |

|                              |                   |
|------------------------------|-------------------|
| <b>EFT Payment</b>           | <b>564,949.36</b> |
| <b>Other - Direct Debits</b> | <b>85,125.87</b>  |
| <b>Total</b>                 | <b>650,075.23</b> |
| <b>Recoverable</b>           | <b>7,823.49</b>   |

## 9.2.2 FINANCIAL REPORTS FOR JANUARY 2025

|                                        |                                                |
|----------------------------------------|------------------------------------------------|
| <b>FILE REFERENCE:</b>                 | Financial Management - Reporting               |
| <b>REPORT DATE:</b>                    | 19 March 2025                                  |
| <b>APPLICANT/PROPONENT:</b>            | N/A                                            |
| <b>OFFICER DISCLOSURE OF INTEREST:</b> | Nil                                            |
| <b>PREVIOUS MEETING REFERENCES:</b>    | Nil                                            |
| <b>AUTHOR:</b>                         | Melinda Lymon – Deputy Chief Executive Officer |
| <b>ATTACHMENTS:</b>                    | 9.2.2.1 - Financial Reports                    |

### PURPOSE OF REPORT:

The purpose of this report is to present to Council the Monthly Financial Report (containing the Statement of Financial Activity by Nature) for the month ended 31 January 2025. The Capital Works report has been incorporated into this.

### BACKGROUND:

Under section 6.4(1) of the *Local Government Act 1995*, a local government is required to prepare an annual financial report for the proceeding financial year and such other financial reports as are prescribed. Part 4 of the *Local Government (Financial Management) Regulations 1996* prescribes the minimum contents of the Monthly Financial Report.

Below is the prescribed contents of the Monthly Financial Report.

### Regulation 34 - Statement of Financial Activity

- (1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for the previous month (relevant month) in the following detail:
  - (a) annual budget estimates; and
  - (b) budget estimates to the end of the relevant month (YTD Budget); and
  - (c) actual amounts of expenditure, revenue and income to the end of the relevant month (YTD Actual); and
  - (d) material variances between the comparable amounts (YTD Actual – YTD Budget); and
  - (e) the net current assets at the end of the relevant month and a note containing a summary explaining the composition of net current assets.
- (2) Each statement of financial activity is to be accompanied by documents containing –
  - (a) (removed)
  - (b) an explanation of each of the material variances referred to in subregulation (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 must be shown according to nature classification.
- (4) A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be –
  - (a) Presented at an ordinary meeting of the council within 2 months after the end of the relevant month; 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 the AAS, to be used in statements of financial activity for reporting material variances.

### **Regulation 35 – Statement of Financial Position**

- (1) A local government must prepare each month a statement of financial position showing the financial position of the local government as at the last day of the previous month (the **previous month**) and –
  - (a) The financial position of the local government as at the last day of the previous financial year; or
  - (b) If the previous month is June, the financial position of the local government as at the last day of the financial year before the previous financial year.
- (2) A statement of financial position must be –
  - (a) Presented at an ordinary meeting of the council within 2 months after the end of the previous month; and
  - (b) Recorded in the minutes of the meeting at which it is presented.

### **POLICY REQUIREMENTS:**

Council Policy 4.1 – Accounting

### **LEGISLATIVE REQUIREMENTS:**

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

### **STRATEGIC IMPLICATIONS:**

There are no Strategic Implications relating to this item.

### **SUSTAINABILITY IMPLICATIONS:**

- **Environment**  
There are no known environmental impacts associated with this proposal.
- **Economic**  
There are no known economic impacts associated with this proposal.



➤ **Social**

There are no known social implications associated with this proposal.

**FINANCIAL IMPLICATIONS:**

Material variances are disclosed in the Statement of Financial Activity.

As part of the adopted 2024/25 Budget, Council adopted the following thresholds as levels of material variances for financial reporting.

In accordance with regulation 34 (5) of the *Local Government (Financial Management) Regulations 1996*, and AASB Practice Statement 2 – Making Material Judgements, the level to be used in statements of financial activity in 2024/25 for reporting material variances shall be:

- (a) 10% of the amended budget; or
- (b) \$10,000 of the amended budget,

whichever is greater. In addition, that the material variance limit be applied to total revenue and expenditure for each nature classification and capital income and expenditure in the Statement of Financial Activity.

The financial reports for the period ending 31 January 2025 are attached to the Council Agenda.

**COMMENT:**

This report presents the Statement of Financial Activity by nature for the period ended 31 January 2025.

The following is a summary of the headline numbers from the attached report, and explanations for variances is provided in note 1 of the report.

|                                  | <b>Original Budget</b><br>\$ | <b>YTD Budget</b><br>\$ | <b>YTD Actuals –<br/>January 2025</b><br>\$ |
|----------------------------------|------------------------------|-------------------------|---------------------------------------------|
| <b>Opening Surplus</b>           | <b>3,065,879</b>             | <b>3,065,879</b>        | <b>3,088,391</b>                            |
| Cash Operating Revenue           | 5,644,479                    | 5,112,118               | 5,145,415                                   |
| Profit on asset disposals        | 51,388                       | 30,000                  | 28,018                                      |
| Cash Operating Expenditure       | -5,508,141                   | -3,297,486              | -3,169,460                                  |
| Depreciation                     | -8,484,522                   | -4,949,305              | -37,041                                     |
| Loss on asset disposals          | -32,984                      | -19,241                 | -151,543                                    |
| Capital Expenditure              | -9,808,214                   | -3,087,420              | -3,099,546                                  |
| Capital Income                   | 5,219,244                    | 650,000                 | 668,543                                     |
| Financing Activities             | 1,386,753                    | -148,441                | -143,187                                    |
| Non-cash items (excluded)        | 8,466,118                    | 4,938,545               | 161,566                                     |
| <b>Closing Surplus/(Deficit)</b> | <b>0</b>                     | <b>2,294,649</b>        | <b>2,490,156</b>                            |

**Rates**

Rates notices were issued 26 August 2024, with a due date for payment in full or first instalment of 30 September 2024, the third instalment was due on 3 February 2025. As at 31 January 2025, the gross amount of rates, ESL and rubbish charges outstanding (including arrears, legal charges, instalments and interest) was \$797,836 and of this amount \$47,369 is made up of deferred pensioner rates.

In the 2024/25 year, there has been 302 ratepayers elect to pay their rates by instalment, which is an increase in the number of ratepayers taking this option. There were 202 ratepayers on instalments in 2023/24.

### **Capital Works**

As at 31 January 2025 the Shire has incurred \$3,099,546 in actual expenditure on capital works projects against an adopted budget of \$9,808,214 representing 31.49% of the budgeted works.

### **Depreciation**

Depreciation for January 2025 has not yet been processed in the accounting system as the asset additions and disposals are being processed following the transition to the new ERP.

### **Closing surplus actual vs estimate**

The closing surplus that has been included in the 2024/25 annual budget is \$3,065,879 versus the brought forward surplus shown in the January 2025 financial reports of \$3,088,391. The EOFY accounting entries have now been finalised and the actual closing position for 30 June 2024 is \$3,088,391.

**VOTING REQUIREMENTS:** Simple Majority.

**ABSOLUTE MAJORITY REQUIRED:** No.

### **OFFICER RECOMMENDATION:**

That Council:

1. Receives the Monthly Financial Report (containing the Statement of Financial Activity by nature classification) and Statement of Financial Position for the month ended 31 January 2025, as presented as attachment 1 to this report.
2. Notes the unrestricted municipal surplus of \$2,490,156 for the month ended 31 January 2025.



**SHIRE OF WONGAN-BALLIDU**

**MONTHLY FINANCIAL REPORT**

**31/01/2025**

**CONTENTS**

- 01) Statement of Financial Activity
- 02) Statement of Financial Position
- 03) Variance Reporting
- 04) Net Current Assets
- 05) Asset Disposals
- 06) Loans
- 07) Reserves
- 08) Capital Works Program

| SHIRE OF WONGAN-BALLIDU<br>STATEMENT OF FINANCIAL ACTIVITY BY NATURE FOR 31 JANUARY 2025               |                                 |                             |                    |                                                                                          |              |                  |                  |
|--------------------------------------------------------------------------------------------------------|---------------------------------|-----------------------------|--------------------|------------------------------------------------------------------------------------------|--------------|------------------|------------------|
|                                                                                                        | Adopted<br>Budget 2024-<br>2025 | Current Budget<br>2024-2025 | YTD Budget         | YTD Actual                                                                               | Variance (%) | Variance (\$)    | Variance<br>Flag |
| <b>Opening Funding Surplus/(Deficit)</b>                                                               | <b>3,065,879</b>                | <b>3,065,879</b>            | <b>3,065,879</b>   | <b>3,088,391</b>                                                                         |              |                  |                  |
| <b>INCOME</b>                                                                                          |                                 |                             |                    |                                                                                          |              |                  |                  |
| Rates                                                                                                  | 3,565,703                       | 3,565,703                   | 3,565,703          | 3,581,596                                                                                | (0.4%)       | 15,893           | ✓                |
| Operating grants, subsidies and contributions                                                          | 971,699                         | 971,699                     | 700,000            | 667,414                                                                                  | 4.7%         | (32,586)         | ✓                |
| Fees and charges                                                                                       | 711,377                         | 711,377                     | 575,000            | 589,496                                                                                  | (2.5%)       | 14,496           | ✓                |
| Other Revenue                                                                                          | 204,700                         | 204,700                     | 160,000            | 180,160                                                                                  | (12.6%)      | 20,160           | ×                |
| Interest                                                                                               | 191,000                         | 191,000                     | 111,415            | 126,749                                                                                  | (13.8%)      | 15,334           | ×                |
| Profit on Asset Disposals                                                                              | 51,388                          | 51,388                      | 30,000             | 27,018                                                                                   | 9.9%         | (2,982)          | ✓                |
| <b>a: TOTAL INCOME</b>                                                                                 | <b>5,695,867</b>                | <b>5,695,867</b>            | <b>5,142,118</b>   | <b>5,172,433</b>                                                                         |              | <b>30,315</b>    |                  |
| <b>OPERATING EXPENSES</b>                                                                              |                                 |                             |                    |                                                                                          |              |                  |                  |
| Employee Costs                                                                                         | (2,813,607)                     | (2,813,607)                 | (1,641,271)        | (1,567,407)                                                                              | 4.5%         | 73,864           | ✓                |
| Materials & Contracts                                                                                  | (1,577,128)                     | (1,502,563)                 | (876,495)          | (768,964)                                                                                | 12.3%        | 107,531          | ✓                |
| Utility charges                                                                                        | (398,106)                       | (398,106)                   | (232,229)          | (256,542)                                                                                | (10.5%)      | (24,313)         | ×                |
| Interest                                                                                               | (41,000)                        | (41,000)                    | (30,000)           | (32,668)                                                                                 | (8.9%)       | (2,668)          | ✓                |
| Insurance                                                                                              | (292,363)                       | (292,363)                   | (292,363)          | (301,305)                                                                                | (3.1%)       | (8,942)          | ✓                |
| Other General                                                                                          | (385,937)                       | (385,937)                   | (225,130)          | (242,575)                                                                                | (7.7%)       | (17,445)         | ✓                |
| Loss on Asset Disposals                                                                                | (32,984)                        | (32,984)                    | (19,241)           | (151,543)                                                                                | (687.6%)     | (132,302)        | ×                |
| Depreciation                                                                                           | (8,484,522)                     | (8,484,522)                 | (4,949,305)        | (37,041)                                                                                 | 99.3%        | 4,912,263        | ×                |
| <b>b: TOTAL OPERATING EXPENSES</b>                                                                     | <b>(14,025,647)</b>             | <b>(13,951,082)</b>         | <b>(8,266,032)</b> | <b>(3,358,044)</b>                                                                       |              | <b>4,907,988</b> |                  |
| <b>Operating activities excluded from budget</b>                                                       |                                 |                             |                    |                                                                                          |              |                  |                  |
| Add back Depreciation                                                                                  | 8,484,522                       | 8,484,522                   | 4,949,305          | 37,041                                                                                   |              |                  |                  |
| Adjust (Profit)/Loss on Asset Disposal                                                                 | (18,404)                        | (18,404)                    | (10,759)           | 124,525                                                                                  |              |                  |                  |
|                                                                                                        | <b>8,466,118</b>                | <b>8,466,118</b>            | <b>4,938,545</b>   | <b>161,566</b>                                                                           |              |                  |                  |
| <b>Amount attributable to operating activities</b>                                                     | <b>136,338</b>                  | <b>210,903</b>              | <b>1,814,631</b>   | <b>1,975,955</b>                                                                         |              |                  |                  |
| <b>INVESTING ACTIVITIES</b>                                                                            |                                 |                             |                    |                                                                                          |              |                  |                  |
| Non-Operating grants, subsidies and contributions                                                      | 4,678,244                       | 5,043,688                   | 300,000            | 205,162                                                                                  | 31.6%        | (94,838)         | ×                |
| Proceeds from disposal of motor vehicles and P&E                                                       | 541,000                         | 541,000                     | 350,000            | 463,381                                                                                  | (32.4%)      | 113,381          | ×                |
| <b>TOTAL CAPITAL INCOME</b>                                                                            | <b>5,219,244</b>                | <b>5,584,688</b>            | <b>650,000</b>     | <b>668,543</b>                                                                           |              | <b>18,543</b>    |                  |
| Capex - Land & Buildings                                                                               | (3,031,947)                     | (3,193,536)                 | (278,749)          | (265,317)                                                                                | 4.8%         | 13,432           | ✓                |
| Capex - Furniture & Equipment                                                                          | (84,195)                        | (84,195)                    | (84,195)           | (80,340)                                                                                 | 4.6%         | 3,855            | ✓                |
| Capex - Motor Vehicles                                                                                 | (444,213)                       | (444,213)                   | (139,000)          | (125,882)                                                                                | 9.4%         | 13,118           | ✓                |
| Capex - Plant                                                                                          | (980,000)                       | (980,000)                   | (560,000)          | (535,222)                                                                                | 4.4%         | 24,778           | ✓                |
| Capex - Infrastructure - Roads                                                                         | (4,698,877)                     | (4,801,507)                 | (1,700,000)        | (1,735,905)                                                                              | (2.1%)       | (35,905)         | ✓                |
| Capex - Infrastructure - Footpaths                                                                     | (65,047)                        | (155,047)                   | 0                  | (1,039)                                                                                  | 0.0%         | (1,039)          | ×                |
| Capex - Infrastructure - Other                                                                         | (503,935)                       | (623,935)                   | (325,476)          | (355,841)                                                                                | (9.3%)       | (30,365)         | ✓                |
| <b>TOTAL CAPITAL EXPENDITURE</b>                                                                       | <b>(9,808,214)</b>              | <b>(10,282,433)</b>         | <b>(3,087,420)</b> | <b>(3,099,546)</b>                                                                       |              | <b>(12,126)</b>  |                  |
| <b>Amount attributable to investing activities</b>                                                     | <b>(4,588,970)</b>              | <b>(4,697,745)</b>          | <b>(2,437,420)</b> | <b>(2,431,003)</b>                                                                       |              |                  |                  |
| <b>FINANCING ACTIVITIES</b>                                                                            |                                 |                             |                    |                                                                                          |              |                  |                  |
| Transfer from reserves                                                                                 | 1,192,800                       | 1,192,800                   | 0                  | 0                                                                                        | 0.0%         | 0                | ✓                |
| Transfer to reserves                                                                                   | (1,209,165)                     | (1,209,165)                 | (100,000)          | (93,784)                                                                                 | 6.2%         | 6,216            | ✓                |
| Lease liabilities principal repayments                                                                 | (8,882)                         | (8,882)                     | (4,441)            | (4,463)                                                                                  | (0.5%)       | (22)             | ✓                |
| Proceeds on new borrowings                                                                             | 1,500,000                       | 1,500,000                   | 0                  | 0                                                                                        | 0.0%         | 0                | ✓                |
| Loan principal repayment                                                                               | (106,400)                       | (106,400)                   | (53,200)           | (54,213)                                                                                 | (1.9%)       | (1,013)          | ✓                |
| SSL Principal Reimbursements                                                                           | 18,400                          | 18,400                      | 9,200              | 9,273                                                                                    | (0.8%)       | 73               | ✓                |
| <b>Amount attributable to financing activities</b>                                                     | <b>1,386,753</b>                | <b>1,386,753</b>            | <b>(148,441)</b>   | <b>(143,187)</b>                                                                         |              | <b>5,254</b>     |                  |
| <b>CLOSING SURPLUS / (DEFICIT)</b>                                                                     | <b>0</b>                        | <b>(34,210)</b>             | <b>2,294,649</b>   | <b>2,490,156</b>                                                                         |              |                  |                  |
| ** This sheet illustrates the variance analysis.<br>For variance explanation refer to applicable note. |                                 |                             | <b>Key</b>         | Within budget tolerance of 10% and \$10,000<br>Over budget tolerance of 10% and \$10,000 |              | ✓<br>×           |                  |

**SHIRE OF WONGAN-BALLIDU**  
**STATEMENT OF FINANCIAL POSITION**  
**31/01/2025**

|                                      | 31 January 2025    | 2024               |
|--------------------------------------|--------------------|--------------------|
| <b>CURRENT ASSETS</b>                |                    |                    |
| Cash and cash equivalents            | 8,026,003          | 6,707,644          |
| Trade and other receivables          | 1,478,266          | 387,496            |
| Other financial assets               | 8,982              | 18,255             |
| Inventories                          | 117,121            | 23,064             |
| Contract assets                      | 17,058             | 452,858            |
| Other assets                         | 65,893             | 65,893             |
| <b>TOTAL CURRENT ASSETS</b>          | <b>9,713,323</b>   | <b>7,655,210</b>   |
| <b>NON-CURRENT ASSETS</b>            |                    |                    |
| Trade and other receivables          | 49,708             | 47,369             |
| Other financial assets               | 275,335            | 275,335            |
| Inventories                          | 15,236             | 15,236             |
| Property, plant and equipment        | 34,565,885         | 33,949,883         |
| Infrastructure                       | 220,989,343        | 218,913,848        |
| Right-of-use assets                  | 27,023             | 27,023             |
| <b>TOTAL NON-CURRENT ASSETS</b>      | <b>255,922,530</b> | <b>253,228,694</b> |
| <b>TOTAL ASSETS</b>                  | <b>265,635,853</b> | <b>260,883,904</b> |
| <b>CURRENT LIABILITIES</b>           |                    |                    |
| Trade and other payables             | 1,183,544          | 641,091            |
| Other liabilities                    | 2,157,134          | 157,917            |
| Lease liabilities                    | 3,953              | 9,006              |
| Borrowings                           | 51,616             | 105,829            |
| Employee related provisions          | 421,274            | 391,106            |
| <b>TOTAL CURRENT LIABILITIES</b>     | <b>3,817,520</b>   | <b>1,304,949</b>   |
| <b>NON-CURRENT LIABILITIES</b>       |                    |                    |
| Lease liabilities                    | 17,827             | 17,827             |
| Borrowings                           | 1,702,274          | 1,702,274          |
| Employee related provisions          | 35,000             | 35,000             |
| <b>TOTAL NON-CURRENT LIABILITIES</b> | <b>1,755,101</b>   | <b>1,755,101</b>   |
| <b>TOTAL LIABILITIES</b>             | <b>5,572,621</b>   | <b>3,060,050</b>   |
| <b>NET ASSETS</b>                    | <b>260,063,233</b> | <b>257,823,854</b> |
| <b>EQUITY</b>                        |                    |                    |
| Retained surplus                     | 66,976,267         | 64,817,475         |
| Reserve accounts                     | 3,494,076          | 3,400,292          |
| Revaluation surplus                  | 189,592,890        | 189,606,087        |
| <b>TOTAL EQUITY</b>                  | <b>260,063,233</b> | <b>257,823,854</b> |

| Shire of Wongan-Ballidu<br>Variance Report 31 January 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                               |                  |                                                   |                                                                                                                       |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|------------------|---------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|
| <p>The Local Government (Financial Management) Regulations 1996 require that financial statements are presented monthly to council. Council has adopted 10% or \$10,000, whichever is greater, as its threshold for line items on the Statement of Financial Activity by nature shown on page 1. This report uses a traffic light system to flag those items that are within tolerance and others that fall out of the range. Variances are calculated using a comparison of year to date actual against year to date budget. It needs also to be noted that the early months of the financial year are a period when variance percentages are volatile and extremely sensitive to small movements in actual income and expenditure.</p> |                               |                  |                                                   |                                                                                                                       |
| Code                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Variance Actual to YTD Budget | Variance reason  | Report Section                                    | Comments                                                                                                              |
| <b>Operating Income</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |                  |                                                   |                                                                                                                       |
| ✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 15,893                        | Within Threshold | Rates                                             | Within Council variance reporting threshold.                                                                          |
| ✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | (32,586)                      | Within Threshold | Operating grants, subsidies and contributions     | Within Council variance reporting threshold.                                                                          |
| ✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 14,496                        | Within Threshold | Fees and charges                                  | Within Council variance reporting threshold.                                                                          |
| ✗                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 20,160                        | Permanent        | Other Revenue                                     | Favourable - Insurance reimbursements which are not budgeted for.                                                     |
| ✗                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 15,334                        | Within Threshold | Interest                                          | Favourable - Additional Interest Income.                                                                              |
| ✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | (2,982)                       | Within Threshold | Profit on Asset Disposals                         | Within Council variance reporting threshold.                                                                          |
| <b>Operating Expenditure</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |                  |                                                   |                                                                                                                       |
| ✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 73,864                        | Within Threshold | Employee Costs                                    | Within Council variance reporting threshold.                                                                          |
| ✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 107,531                       | Within Threshold | Materials & Contracts                             | Within Council variance reporting threshold.                                                                          |
| ✗                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | (24,313)                      | Permanent        | Utility charges                                   | Timing of bi-monthly utility bills and allocation of recoverable standpipe charges to be reviewed with budget review. |
| ✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | (2,668)                       | Within Threshold | Interest                                          | Within Council variance reporting threshold.                                                                          |
| ✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | (8,942)                       | Within Threshold | Insurance                                         | Within Council variance reporting threshold.                                                                          |
| ✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | (17,445)                      | Within Threshold | Other General                                     | Within Council variance reporting threshold.                                                                          |
| ✗                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | (132,302)                     | Permanent        | Loss on Asset Disposals                           | Favourable - Non-cash.                                                                                                |
| ✗                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 4,912,263                     | Timing           | Depreciation                                      | Depreciation not processed in new finance system as finalising configuration.                                         |
| <b>Investing</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                               |                  |                                                   |                                                                                                                       |
| ✗                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | (94,838)                      | Timing           | Non-Operating grants, subsidies and contributions | Funding claims to be finalised.                                                                                       |
| ✗                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 113,381                       | Within Threshold | Proceeds from disposal of motor vehicles and P&E  | Within Council variance reporting threshold.                                                                          |
| ✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 13,432                        | Within Threshold | Capex - Land & Buildings                          | See Capital Works Report.                                                                                             |
| ✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 3,855                         | Within Threshold | Capex - Furniture & Equipment                     | See Capital Works Report.                                                                                             |
| ✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 13,118                        | Within Threshold | Capex - Motor Vehicles                            | See Capital Works Report.                                                                                             |
| ✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 24,778                        | Within Threshold | Capex - Plant                                     | See Capital Works Report.                                                                                             |
| ✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | (35,905)                      | Within Threshold | Capex - Infrastructure - Roads                    | See Capital Works Report.                                                                                             |
| ✗                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | (1,039)                       | Timing           | Capex - Infrastructure - Footpaths                | See Capital Works Report.                                                                                             |
| ✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | (30,365)                      | Within Threshold | Capex - Infrastructure - Other                    | See Capital Works Report.                                                                                             |
| <b>Financing</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                               |                  |                                                   |                                                                                                                       |
| ✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 0                             | Within Threshold | Transfer from reserves                            | Within Council variance reporting threshold.                                                                          |
| ✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 6,216                         | Within Threshold | Transfer to reserves                              | Within Council variance reporting threshold.                                                                          |
| ✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | (22)                          | Within Threshold | Lease liabilities principal repayments            | Within Council variance reporting threshold.                                                                          |
| ✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | (1,013)                       | Within Threshold | Loan principal repayment                          | Within Council variance reporting threshold.                                                                          |
| ✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 73                            | Within Threshold | SSL Principal Reimbursements                      | Within Council variance reporting threshold.                                                                          |

**SHIRE OF WONGAN-BALLIDU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 2025**

**NET CURRENT ASSETS**

|                                                                       | Positive=Surplus (Negative=Deficit) |                           |                        |
|-----------------------------------------------------------------------|-------------------------------------|---------------------------|------------------------|
|                                                                       | <b>Budget</b>                       | <b>Actual</b>             | <b>Current</b>         |
|                                                                       | <b>Last Years Closing</b>           | <b>Last Years Closing</b> | <b>31 January 2025</b> |
|                                                                       | <b>30 June 2024</b>                 | <b>30 June 2024</b>       |                        |
|                                                                       | \$                                  |                           | \$                     |
| <b>Current Assets</b>                                                 |                                     |                           |                        |
| Cash Unrestricted                                                     | 3,310,259                           | 3,307,354                 | 4,531,928              |
| Cash Restricted - Reserves                                            | 3,400,292                           | 3,400,292                 | 3,494,075              |
| Receivables - Rates                                                   | 100,309                             | 91,167                    | 778,823                |
| Receivables - Other                                                   | 882,224                             | 717,245                   | 360,726                |
| Receivables - ATO                                                     | 0                                   | 97,833                    | 421,668                |
| Inventories                                                           | 10,000                              | 23,064                    | 117,121                |
| Financial assets                                                      | 18,400                              | 18,255                    | 8,982                  |
|                                                                       | 7,721,484                           | 7,655,210                 | 9,713,323              |
| <b>Less: Current Liabilities</b>                                      |                                     |                           |                        |
| Payables                                                              | (798,857)                           | (641,091)                 | (925,327)              |
| Payables - ATO                                                        | 0                                   | 0                         | (258,218)              |
| Contract Liabilities - Unspent grants                                 | (136,882)                           | (157,917)                 | (2,157,133)            |
| Employee provisions                                                   | (343,016)                           | (391,106)                 | (421,274)              |
| Lease liabilities                                                     | (8,882)                             | (9,006)                   | (3,953)                |
| Long term borrowings                                                  | (106,400)                           | (105,829)                 | (51,616)               |
|                                                                       | (1,394,037)                         | (1,304,949)               | (3,817,520)            |
| <b>Net Current Assets</b>                                             | 6,327,447                           | 6,350,261                 | 5,895,803              |
| <b>Adjustments to Net Current Assets</b>                              |                                     |                           |                        |
| Less: Restricted Cash - Reserves                                      | (3,400,292)                         | (3,400,292)               | (3,494,075)            |
| Less: Current self-supporting loans receivable                        | (18,400)                            | (18,255)                  | (8,982)                |
| Add: Liabilities funded by restricted cash                            | 41,842                              | 41,842                    | 41,842                 |
| Add: Current portion of borrowings                                    | 106,400                             | 105,829                   | 51,616                 |
| Add: Current portion of lease liabilities                             | 8,882                               | 9,006                     | 3,953                  |
|                                                                       | (3,261,568)                         | (3,261,870)               | (3,405,647)            |
| <b>Net Current Assets used in the Statement of Financial Activity</b> | <b>3,065,879</b>                    | <b>3,088,391</b>          | <b>2,490,156</b>       |

**SHIRE OF WONGAN-BALLIDU**  
**ANALYSIS OF DISPOSED ASSETS AS AT 31 JANUARY 2025**

| Asset No                      | Budget Net Book Value | Current Budget Sale Proceeds | Budget (Profit) / Loss | Actual Net Book Value | Actual Sale Proceeds | Actual (Profit) / Loss |
|-------------------------------|-----------------------|------------------------------|------------------------|-----------------------|----------------------|------------------------|
| <b>By Class</b>               |                       |                              |                        |                       |                      |                        |
| <b>Land &amp; Buildings</b>   |                       |                              |                        |                       |                      |                        |
|                               | -                     | -                            | -                      |                       |                      |                        |
| <b>Land &amp; Buildings</b>   |                       |                              |                        |                       |                      |                        |
| 31 Jensen St - Vacant Land    | 0                     | 0                            | 0                      | 100,000               | 43,874               | 56,126                 |
| 26 Ninghan Rd - Vacant Land   | 0                     | 0                            | 0                      | 115,000               | 43,846               | 71,154                 |
|                               |                       | -                            |                        |                       |                      | -                      |
| <b>Motor Vehicles</b>         |                       |                              |                        |                       |                      |                        |
| Toyota Prado (Dr)             | 25,000                | 55,000                       | (30,000)               |                       |                      | -                      |
| Tesla Model Y Performance     | 82,000                | 50,000                       | 32,000                 | 77,957                | 56,509               | 21,448                 |
| Toyota Coaster Bus            | 2,500                 | 6,000                        | (3,500)                |                       |                      | -                      |
| Toyota Hilux (Town Mtce.)     | 10,880                | 12,000                       | (1,120)                |                       |                      | -                      |
| Toyota Hilux (Grader)         | 14,212                | 18,000                       | (3,788)                |                       |                      | -                      |
| <b>Plant &amp; Equipment</b>  |                       |                              |                        |                       |                      |                        |
| Mack Truck (PTK34)            | 82,000                | 85,000                       | (3,000)                | 78,630                | 92,848               | (14,218)               |
| Dual Tip Pig Trailer (PTRL23) | 15,984                | 15,000                       | 984                    | 16,031                | 13,216               | 2,815                  |
| Mack Truck (PTK35)            | 93,020                | 95,000                       | (1,980)                |                       |                      | -                      |
| CAT 12M Grader                | 195,000               | 200,000                      | (5,000)                | 198,997               | 211,797              | (12,800)               |
| Dolly Trailer (PTRL14)        | 2,000                 | 5,000                        | (3,000)                |                       |                      | -                      |
| Various obsolete equipment    |                       |                              |                        | -                     | 1,291                |                        |
| <b>TOTAL</b>                  | <b>522,596</b>        | <b>541,000</b>               | <b>(18,404)</b>        | <b>586,615</b>        | <b>463,381</b>       | <b>124,525</b>         |

| Motor Vehicle and Plant & Equipment Change Over   | Current Budget Purchase Price | Current Budget Sale | Current Change-Over Budget | Actual Purchase | Actual Sale    | Change-Over     |
|---------------------------------------------------|-------------------------------|---------------------|----------------------------|-----------------|----------------|-----------------|
| <b>Motor Vehicles</b>                             |                               |                     |                            |                 |                |                 |
| Toyota Prado (Dr)                                 | 94,000                        | 55,000              | 39,000                     |                 |                | -               |
| Tesla Model Y Performance                         | 100,000                       | 50,000              | 50,000                     |                 | 56,509         | (56,509)        |
| Toyota Coaster Bus                                | 125,213                       | 6,000               | 119,213                    |                 |                | -               |
| Toyota Hilux (Town Mtce.)                         | 40,000                        | 12,000              | 28,000                     |                 |                | -               |
| Toyota Hilux (Grader)                             | 40,000                        | 18,000              | 22,000                     |                 |                | -               |
| Toyota Hilux (BMO)                                | 45,000                        | -                   | 45,000                     | 43,877          |                | 43,877          |
|                                                   |                               |                     | -                          |                 |                | -               |
| <b>Sub-total</b>                                  | <b>444,213</b>                | <b>141,000</b>      | <b>303,213</b>             |                 | <b>56,509</b>  | <b>(12,632)</b> |
| <b>Plant &amp; Equipment</b>                      |                               |                     |                            |                 |                |                 |
| Mack Truck (PTK34) - rollover proceeds            | -                             | 85,000              | (85,000)                   |                 | 92,848         | (92,848)        |
| Dual Tip Pig Trailer (PTRL23) - rollover proceeds | -                             | 15,000              | (15,000)                   |                 | 13,216         | (13,216)        |
| Mack Truck (PTK35)                                | 330,000                       | 95,000              | 235,000                    |                 |                |                 |
| CAT 12M Grader                                    | 480,000                       | 200,000             | 280,000                    | 451,875         | 211,797        | 240,078         |
| Dolly Trailer (PTRL14)                            | 40,000                        | 5,000               | 35,000                     |                 |                | -               |
| Sundry plant and equipment                        | 40,000                        | -                   | 40,000                     |                 |                | -               |
|                                                   |                               |                     |                            |                 | 1,291          |                 |
| Various obsolete equipment                        |                               |                     |                            |                 |                |                 |
| <b>Sub-total</b>                                  | <b>890,000</b>                | <b>400,000</b>      | <b>490,000</b>             | <b>451,875</b>  | <b>319,152</b> | <b>134,014</b>  |
| <b>TOTAL</b>                                      | <b>1,334,213</b>              | <b>541,000</b>      | <b>793,213</b>             | <b>451,875</b>  | <b>375,661</b> | <b>121,382</b>  |



**SHIRE OF WONGAN - BALLIDU**  
**BORROWINGS AS AT 31 JANUARY 2025**

Existing Loans \* Denotes (SSL) Self Supporting Loan

| Loan No.                    | Particulars              | Recipient    | Maturity Date | Proposed Borrowings | Amount Borrowed  | Loan Principal Paid in Jan 25 | Accrued Int. Due | YTD Interest Paid | Loan Balance @ 30 June 2024 | Principal Repayments YTD | Loan Balance @ 31 Jan 25 |
|-----------------------------|--------------------------|--------------|---------------|---------------------|------------------|-------------------------------|------------------|-------------------|-----------------------------|--------------------------|--------------------------|
| 151A                        | Aged Persons             | Ninan House* | Oct-2032      |                     | 300,000          | -                             | -                | (3,461)           | 189,627                     | (9,614)                  | 180,013                  |
| 152                         | Co-Location Construction | Shire        | Dec-2039      |                     | 2,000,000        | (22,356)                      | -                | (16,475)          | 1,618,477                   | (44,599)                 | 1,573,878                |
| TBA                         | Volunteer BFB Fire Shed  | Shire*       | -             | 1,500,000           | -                |                               |                  |                   |                             |                          |                          |
| <b>TOTAL EXISTING LOANS</b> |                          |              |               | <b>1,500,000</b>    | <b>2,300,000</b> | <b>(22,356)</b>               | <b>-</b>         | <b>(19,936)</b>   | <b>1,808,104</b>            | <b>(54,213)</b>          | <b>1,753,891</b>         |

Shire Loan Summary  
Self Supporting Loan Summary

|           |           |          |   |          |           |          |           |
|-----------|-----------|----------|---|----------|-----------|----------|-----------|
| -         | 2,000,000 | (22,356) | - | (16,475) | 1,618,477 | (44,599) | 1,573,878 |
| 1,500,000 | 300,000   |          |   |          | 189,627   | (9,614)  | 180,013   |

Current loan liability  
Non current liability  
**Total Loan Liability**

| Loan Balance @ 31 Jan 25 | SSL              | Shire              | Total              |
|--------------------------|------------------|--------------------|--------------------|
| (84,193)                 | (18,400)         | (65,793)           | (84,193)           |
| (1,669,698)              | (161,613)        | (1,508,085)        | (1,669,698)        |
| <b>(1,753,891)</b>       | <b>(180,013)</b> | <b>(1,573,878)</b> | <b>(1,753,891)</b> |

| SHIRE OF WONGAN - BALLIDU<br>ANALYSIS OF RESERVE ACCOUNTS AS AT 31 JANUARY 2025 |                              |                              |                            |                        |                             |                  |                               |                        |                          |                  |
|---------------------------------------------------------------------------------|------------------------------|------------------------------|----------------------------|------------------------|-----------------------------|------------------|-------------------------------|------------------------|--------------------------|------------------|
|                                                                                 |                              |                              | ADOPTED FULL YEAR'S BUDGET |                        |                             |                  | ACTUAL YTD AT 31 JANUARY 2025 |                        |                          |                  |
| Reserve Description                                                             | Budget<br>Opening<br>Balance | Actual<br>Opening<br>Balance | Interest<br>Earned         | Transfer to<br>Reserve | Transfer<br>from<br>Reserve | EOY Balance      | Interest<br>Earned            | Transfer to<br>Reserve | Transfer from<br>Reserve | Actual Balance   |
| Long Service Leave Reserve                                                      | 41,842                       | 41,842                       |                            | -                      | -                           | 41,842           | -                             | -                      | -                        | 41,842           |
| Community Resource Centre Reserve                                               | 12,923                       | 12,923                       |                            | -                      | -                           | 12,923           | -                             | -                      | -                        | 12,923           |
| Depot Improvement Reserve                                                       | 10,572                       | 10,572                       |                            | 40,000                 | -                           | 50,572           | -                             | -                      | -                        | 10,572           |
| Historical Publications Reserve                                                 | 7,126                        | 7,126                        |                            | -                      | -                           | 7,126            | -                             | -                      | -                        | 7,126            |
| Housing Reserve                                                                 | 380,844                      | 380,844                      |                            | 150,000                | -                           | 530,844          | -                             | -                      | -                        | 380,844          |
| Special Projects Reserve                                                        | 1,000,818                    | 1,000,818                    |                            | -                      | (30,000)                    | 970,818          | -                             | -                      | -                        | 1,000,818        |
| Patterson Street JV Housing Reserve                                             | 64,357                       | 64,357                       |                            | 5,000                  | -                           | 69,357           | -                             | -                      | -                        | 64,357           |
| Plant Reserve                                                                   | 933,917                      | 933,917                      | 125,000                    | 754,165                | (764,800)                   | 923,282          | 93,784                        | 93,784                 | -                        | 1,027,701        |
| Quinlan Street JV Housing Reserve                                               | 64,915                       | 64,915                       |                            | 5,000                  | (15,000)                    | 54,915           | -                             | -                      | -                        | 64,915           |
| Stickland JV Housing Reserve                                                    | 68,582                       | 68,582                       |                            | 5,000                  | -                           | 73,582           | -                             | -                      | -                        | 68,582           |
| Swimming Pool Reserve                                                           | 273,188                      | 273,188                      |                            | 50,000                 | (200,000)                   | 123,188          | -                             | -                      | -                        | 273,188          |
| Waste Management Reserve                                                        | 60,366                       | 60,366                       |                            | -                      | -                           | 60,366           | -                             | -                      | -                        | 60,366           |
| Sporting Co-Location Reserve                                                    | 133,360                      | 133,360                      |                            | -                      | (30,000)                    | 103,360          | -                             | -                      | -                        | 133,360          |
| Building Asset Management Reserve                                               | 347,482                      | 347,482                      |                            | 200,000                | (153,000)                   | 394,482          | -                             | -                      | -                        | 347,482          |
| Wongan Hills Sports and Recreation Council Asset Management Reserve             | -                            | -                            |                            | -                      | -                           | -                | -                             | -                      | -                        | -                |
| Wongan Hills Childcare Services Reserve                                         | -                            | -                            |                            | -                      | -                           | -                | -                             | -                      | -                        | -                |
| <b>TOTALS</b>                                                                   | <b>3,400,292</b>             | <b>3,400,292</b>             | <b>125,000</b>             | <b>1,209,165</b>       | <b>(1,192,800)</b>          | <b>3,416,657</b> | <b>93,784</b>                 | <b>93,784</b>          | <b>-</b>                 | <b>3,494,076</b> |

## SHIRE OF WONGAN-BALLIDU - CAPITAL WORKS REPORT - 31 JANUARY 2025

| Description                                                       | Original Budget | Current Budget  | YTD Budget     | YTD Actual     | Order Value    | Total Actual   | Variance       | Indicator | Completion % | Asset Class                |
|-------------------------------------------------------------------|-----------------|-----------------|----------------|----------------|----------------|----------------|----------------|-----------|--------------|----------------------------|
| Administration Building (Buildings) - CAPEX                       | \$7,291.00      | \$7,291.00      | \$0.00         | \$0.00         | \$8,470.00     | \$8,470.00     | \$7,291.00     |           | 0%           | Land & Buildings           |
| Computer Hardware (F&E) - CAPEX                                   | \$20,000.00     | \$20,000.00     | \$20,000.00    | \$15,293.53    | \$0.00         | \$15,293.53    | \$4,706.47     |           | 76%          | Furniture & Equipment      |
| CEO Vehicle (MV) - CAPEX                                          | \$100,000.00    | \$100,000.00    | \$0.00         | \$0.00         | \$83,867.00    | \$83,867.00    | \$100,000.00   |           | 0%           | Motor Vehicles             |
| Capex - Chambers ICT Upgrade (F&E)                                | \$64,195.00     | \$64,195.00     | \$64,195.00    | \$65,046.66    | \$0.00         | \$65,046.66    | -\$851.66      |           | 101%         | Furniture & Equipment      |
| Capex - Ninan/Hinds BFB Fire Shed                                 | \$1,500,000.00  | \$1,500,000.00  | \$0.00         | \$0.00         | \$7,000.00     | \$7,000.00     | \$1,500,000.00 |           | 0%           | Land & Buildings           |
| Capex - Fire Danger Rating Signage                                | \$30,000.00     | \$30,000.00     | \$0.00         | \$0.00         | \$0.00         | \$0.00         | \$30,000.00    |           | 0%           | Infrastructure - Other     |
| Community Bus (MV) - CAPEX                                        | \$125,213.00    | \$125,213.00    | \$0.00         | \$0.00         | \$128,840.00   | \$128,840.00   | \$125,213.00   |           | 0%           | Motor Vehicles             |
| CRC Capital Expense (Buildings) - CAPEX                           | \$43,203.00     | \$43,203.00     | \$10,000.00    | \$6,173.11     | \$7,300.00     | \$13,473.11    | \$37,029.89    |           | 14%          | Land & Buildings           |
| Doctors Vehicle (MV) - CAPEX                                      | \$94,000.00     | \$94,000.00     | \$94,000.00    | \$82,004.92    | \$82,005.00    | \$164,009.92   | \$11,995.08    |           | 87%          | Motor Vehicles             |
| Capex - Medical Centre Generator                                  | \$45,000.00     | \$45,000.00     | \$0.00         | \$0.00         | \$0.00         | \$0.00         | \$45,000.00    |           | 0%           | Plant & Equipment          |
| 8 Ellis Street (Buildings) - CAPEX                                | \$6,358.00      | \$6,358.00      | \$6,358.00     | \$5,720.91     | \$0.00         | \$5,720.91     | \$637.09       |           | 90%          | Land & Buildings           |
| 16 Moore Street (Buildings) - CAPEX                               | \$20,581.00     | \$20,581.00     | \$0.00         | \$0.00         | \$0.00         | \$0.00         | \$20,581.00    |           | 0%           | Land & Buildings           |
| JV Housing - Quinlan St (Buildings) - CAPEX                       | \$14,712.00     | \$14,712.00     | \$0.00         | \$5,768.00     | \$9,306.55     | \$15,074.55    | \$8,944.00     |           | 39%          | Land & Buildings           |
| Capex - Staff Housing - Stickland St and Shields Crescent (LRCIP) | \$425,000.00    | \$425,000.00    | \$150,000.00   | \$113,162.01   | \$325,325.00   | \$438,487.01   | \$311,837.99   |           | 27%          | Land & Buildings           |
| Cemetery WH Capex (Infras Other) - CAPEX                          | \$14,500.00     | \$14,500.00     | \$0.00         | \$0.00         | \$0.00         | \$0.00         | \$14,500.00    |           | 0%           | Infrastructure - Other     |
| Community Park Toilets (Buildings) - CAPEX                        | \$10,116.00     | \$10,116.00     | \$0.00         | \$0.00         | \$0.00         | \$0.00         | \$10,116.00    |           | 0%           | Land & Buildings           |
| Railway Centre Toilets (Buildings) - CAPEX                        | \$544,750.00    | \$544,750.00    | \$0.00         | \$7,285.52     | \$0.00         | \$7,285.52     | \$537,464.48   |           | 1%           | Land & Buildings           |
| Ballidu Hall (Buildings) - CAPEX                                  | \$153,485.00    | \$153,485.00    | \$0.00         | \$0.00         | \$0.00         | \$0.00         | \$153,485.00   |           | 0%           | Land & Buildings           |
| Community Park WH (Infras Other) - CAPEX                          | \$11,570.00     | \$11,570.00     | \$0.00         | \$0.00         | \$6,570.00     | \$6,570.00     | \$11,570.00    |           | 0%           | Infrastructure - Other     |
| Federation Park (Cadoux) - Capex                                  | \$22,349.00     | \$22,349.00     | \$0.00         | \$0.00         | \$0.00         | \$0.00         | \$22,349.00    |           | 0%           | Land & Buildings           |
| WH Swimming Pool (Infrastructure Other) - CAPEX                   | \$225,476.00    | \$225,476.00    | \$225,476.00   | \$249,273.84   | \$0.00         | \$249,273.84   | -\$23,797.84   |           | 111%         | Infrastructure - Other     |
| Mocardy Dam (Infras Other) - CAPEX                                | \$177,389.00    | \$177,389.00    | \$100,000.00   | \$106,567.00   | \$49,378.00    | \$155,945.00   | \$70,822.00    |           | 60%          | Infrastructure - Other     |
| Radio & Television Tower (Buildings) - CAPEX                      | \$44,305.00     | \$44,305.00     | \$0.00         | \$0.00         | \$0.00         | \$0.00         | \$44,305.00    |           | 0%           | Land & Buildings           |
| W.H. Recreation Complex (Buildings) - CAPEX                       | \$118,381.00    | \$118,381.00    | \$30,802.00    | \$28,702.00    | \$16,364.19    | \$45,066.19    | \$89,679.00    |           | 24%          | Land & Buildings           |
| Ballidu Sports Complex (Buildings) - CAPEX                        | \$9,800.00      | \$9,800.00      | \$0.00         | \$0.00         | \$0.00         | \$0.00         | \$9,800.00     |           | 0%           | Land & Buildings           |
| Economic Stimulus Project                                         | \$30,000.00     | \$30,000.00     | \$0.00         | \$0.00         | \$0.00         | \$0.00         | \$30,000.00    |           | 0%           | Infrastructure - Other     |
| Capex - WH Pavilion Generator                                     | \$45,000.00     | \$45,000.00     | \$0.00         | \$0.00         | \$0.00         | \$0.00         | \$45,000.00    |           | 0%           | Plant & Equipment          |
| Depot Bldg. Capital (Buildings) - CAPEX                           | \$28,000.00     | \$28,000.00     | \$0.00         | \$0.00         | \$0.00         | \$0.00         | \$28,000.00    |           | 0%           | Land & Buildings           |
| Water Tank (P&E) - CAPEX                                          | \$15,000.00     | \$15,000.00     | \$0.00         | \$0.00         | \$0.00         | \$0.00         | \$15,000.00    |           | 0%           | Infrastructure - Other     |
| Trucks - CAPEX                                                    | \$330,000.00    | \$330,000.00    | \$0.00         | \$0.00         | \$329,442.00   | \$329,442.00   | \$330,000.00   |           | 0%           | Plant & Equipment          |
| Sundry Plant and Equipment (CAPEX)                                | \$40,000.00     | \$40,000.00     | \$40,000.00    | \$44,885.95    | \$0.00         | \$44,885.95    | -\$4,885.95    |           | 112%         | Plant & Equipment          |
| Patching Trailer - CAPEX                                          | \$40,000.00     | \$40,000.00     | \$40,000.00    | \$38,460.36    | \$0.00         | \$38,460.36    | \$1,539.64     |           | 96%          | Plant & Equipment          |
| Grader (P&E) - CAPEX                                              | \$480,000.00    | \$480,000.00    | \$480,000.00   | \$451,875.29   | \$0.00         | \$451,875.29   | \$28,124.71    |           | 94%          | Plant & Equipment          |
| Museum - CAPEX                                                    | \$43,500.00     | \$43,500.00     | \$0.00         | \$1,671.43     | \$0.00         | \$1,671.43     | \$41,828.57    |           | 4%           | Land & Buildings           |
| BMO - Vehicle - CAPEX                                             | \$45,000.00     | \$45,000.00     | \$45,000.00    | \$43,876.82    | \$43,877.00    | \$87,753.82    | \$1,123.18     |           | 98%          | Motor Vehicles             |
| Grader Utility (Motor Vehicles) - CAPEX                           | \$40,000.00     | \$40,000.00     | \$0.00         | \$0.00         | \$29,567.00    | \$29,567.00    | \$40,000.00    |           | 0%           | Motor Vehicles             |
| Town Maintenance Ute - CAPEX                                      | \$40,000.00     | \$40,000.00     | \$0.00         | \$0.00         | \$25,067.00    | \$25,067.00    | \$40,000.00    |           | 0%           | Motor Vehicles             |
| Lot 162 Danubin St - CAPEX                                        | \$40,116.00     | \$40,116.00     | \$0.00         | \$708.99       | \$0.00         | \$708.99       | \$39,407.01    |           | 2%           | Land & Buildings           |
| RRG Funded Capital Roadworks (Infras Roads)                       | \$1,360,111.00  | \$1,462,741.00  | \$1,200,000.00 | \$1,168,498.59 | \$246,144.00   | \$1,414,642.59 | \$294,242.41   |           | 80%          | Infrastructure - Roads     |
| R2R Funded Capital Roadworks (Infras Roads)                       | \$893,944.00    | \$893,944.00    | \$325,000.00   | \$314,477.54   | \$150,474.00   | \$464,951.54   | \$579,466.46   |           | 35%          | Infrastructure - Roads     |
| Own Funded Capital Footpaths (Infras footpaths)                   | \$65,047.00     | \$65,047.00     | \$0.00         | \$1,039.18     | \$0.00         | \$1,039.18     | \$64,007.82    |           | 2%           | Infrastructure - Footpaths |
| Own Funded Capital Roadworks (Infras Roads)                       | \$468,995.00    | \$468,995.00    | \$75,000.00    | \$122,543.02   | \$182,914.00   | \$305,457.02   | \$346,451.98   |           | 26%          | Infrastructure - Roads     |
| Wheatbelt Secondary Freight Network Roadworks (Infra Roads)       | \$1,975,827.00  | \$1,975,827.00  | \$100,000.00   | \$130,386.22   | \$49,385.00    | \$179,771.22   | \$1,845,440.78 |           | 7%           | Infrastructure - Roads     |
| LRCIP Phase 2 - WH Cemetery Toilet                                | \$0.00          | \$80,000.00     | \$0.00         | \$20,113.34    | \$0.00         | \$20,113.34    | \$59,886.66    |           | 25%          | Land & Buildings           |
| LRCIP Phase 2 - Ballidu Footpaths                                 | \$0.00          | \$90,000.00     | \$0.00         | \$0.00         | \$0.00         | \$0.00         | \$90,000.00    |           | 0%           | Infrastructure - Footpaths |
| LRCIP Phase 2 - Ballidu Hall Carpark                              | \$0.00          | \$20,000.00     | \$0.00         | \$0.00         | \$0.00         | \$0.00         | \$20,000.00    |           | 0%           | Infrastructure - Other     |
| LRCIP Phase 2 - Wongan Rd Drainage - North Entry                  | \$0.00          | \$100,000.00    | \$0.00         | \$0.00         | \$0.00         | \$0.00         | \$100,000.00   |           | 0%           | Infrastructure - Other     |
| 42 Mitchell Street Repairs (Insurance)                            | \$0.00          | \$81,589.00     | \$81,589.00    | \$76,011.65    | \$0.00         | \$76,011.65    | \$5,577.35     |           | 93%          | Land & Buildings           |
|                                                                   | \$9,808,214.00  | \$10,282,433.00 | \$3,087,420.00 | \$3,099,545.88 | \$1,781,295.74 | \$4,880,841.62 | \$7,182,887.12 |           | 30%          |                            |

| Asset Class                | Original Budget | Current Budget  | YTD Budget     | YTD Actual     | PO             | Total Actual   | Variance       | Indicator | Completion % |
|----------------------------|-----------------|-----------------|----------------|----------------|----------------|----------------|----------------|-----------|--------------|
| Land & Buildings           | \$3,031,947     | \$3,193,536     | \$278,749      | \$265,317      | \$373,766      | \$639,083      | \$2,928,219    |           | 8%           |
| Furniture & Equipment      | \$84,195        | \$84,195        | \$84,195       | \$80,340       | \$0            | \$80,340       | \$3,855        |           | 95%          |
| Motor Vehicles             | \$444,213       | \$444,213       | \$139,000      | \$125,882      | \$393,223      | \$519,105      | \$318,331      |           | 28%          |
| Plant & Equipment          | \$980,000       | \$980,000       | \$560,000      | \$535,222      | \$329,442      | \$864,664      | \$444,778      |           | 55%          |
| Infrastructure - Roads     | \$4,698,877     | \$4,801,507     | \$1,700,000    | \$1,735,905    | \$628,917      | \$2,364,822    | \$3,065,602    |           | 36%          |
| Infrastructure - Footpaths | \$65,047        | \$155,047       | \$0            | \$1,039        | \$0            | \$1,039        | \$154,008      |           | 1%           |
| Infrastructure - Other     | \$503,935       | \$623,935       | \$325,476      | \$355,841      | \$55,948       | \$411,789      | \$268,094      |           | 57%          |
|                            | \$9,808,214.00  | \$10,282,433.00 | \$3,087,420.00 | \$3,099,546.00 | \$1,781,295.74 | \$4,880,841.62 | \$7,182,887.12 |           | 30%          |

Total Actual &lt; Current Budget

No Current Budget

No YTD Actual

Total Actual &gt; Current Budget



### 9.2.3 ANNUAL BUDGET REVIEW 2024/25 FOR THE PERIOD 1 JULY 2024 TO 31 DECEMBER 2024

|                                        |                                                                                                |
|----------------------------------------|------------------------------------------------------------------------------------------------|
| <b>FILE REFERENCE:</b>                 | F1.4                                                                                           |
| <b>REPORT DATE:</b>                    | 19 March 2025                                                                                  |
| <b>APPLICANT/PROPONENT:</b>            | N/A                                                                                            |
| <b>OFFICER DISCLOSURE OF INTEREST:</b> | Nil                                                                                            |
| <b>PREVIOUS MEETING REFERENCES:</b>    | Nil                                                                                            |
| <b>AUTHOR:</b>                         | Melinda Lymon - Deputy Chief Executive Officer                                                 |
| <b>ATTACHMENTS:</b>                    | 9.2.3.1 Annual Budget Review<br>9.2.3.2 Schedule of Budget Amendments<br>9.2.3.3 Reserve Funds |

#### **PURPOSE OF REPORT:**

Council is requested to consider and adopt the Annual Budget Review as presented in attachment 1, including the Statement of Financial Activity by Nature for the period 1 July 2024 to 31 December 2024 and approve the proposed budget amendments for the year ended 30 June 2025.

#### **BACKGROUND:**

Under the *Local Government (Financial Management) Regulations 1996*, Regulation 33A requires that local governments conduct a review of its annual budget between 1 January and the last day of February in each financial year. The Budget Review must be submitted to Council on or before 31 March in that financial year. A copy of the review and determination is to be provided to the Department of Local Government, Sport and Cultural Industries (DLGSCI) within 14 days of the adoption of the review.

On 24 July 2024, Council adopted the 2024/25 Annual Budget, which was formed as a balanced budget. A balanced budget refers to the budgeted closing funding position (surplus/deficit) being nil. Throughout the financial year, Council has approved a number of budget amendments subsequent to the adoption of the original budget. These budget amendments are included in note 5 of the attached budget review.

#### **POLICY REQUIREMENTS:**

Council Policy 4.1 – Accounting

#### **LEGISLATIVE REQUIREMENTS:**

➤ *Local Government (Financial Management) Regulations 1996* – Regulation 33A

Regulation 33A (Review of Budget) of the *Local Government (Financial Management) Regulations 1996*, as amended, requires the local government to carry out a review of its annual budget between 1 January and 31 March each year as follows:

- (1) Between 1 January and the last day of February in each financial year a local government is to carry out a review of its annual budget for that year.

(2A) The review of an annual budget for a financial year must —

- (a) consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and
- (b) consider the local government's financial position as at the date of the review; and
- (c) review the outcomes for the end of that financial year that are forecast in the budget; and
- (d) including the following –
  - (i) the annual budget adopted by the local government;
  - (ii) update of each of the estimates included in the annual budget;
  - (iii) the actual amounts of expenditure, revenue and income as at the date of the review;
  - (iv) adjacent to each item in the annual budget adopted by the local government that states an amount, the estimated end-of-year amount for the item.

- (2) The review of an annual budget for a financial year must be submitted to the council on or before 31 March in that financial year.

- (3) A council is to consider a review submitted to it and is to determine\* whether or not to adopt the review, any parts of the review or any recommendations made in the review.  
\*Absolute majority required.

- (4) Within 14 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.

## STRATEGIC IMPLICATIONS:

There are no Strategic Implications relating to this item.

## SUSTAINABILITY IMPLICATIONS:

### ➤ Environment

There are no known environmental impacts associated with this proposal.

### ➤ Economic

There are no known economic impacts associated with this proposal.

➤ **Social**

There are no known social implications associated with this proposal.

**FINANCIAL IMPLICATIONS:**

Material variances are disclosed in the Statement of Financial Activity.

As part of the adopted 2024/25 Budget, Council adopted the following thresholds as levels of material variances for financial reporting.

In accordance with Regulation 34 (5) of the *Local Government (Financial Management) Regulations 1996*, and AASB 1031 Materiality, the level to be used in statements of financial activity in 2024/25 for reporting material variances shall be:

- (a) 10% of the amended budget; or
- (b) \$10,000 of the amended budget.

whichever is greater. In addition, that the material variance limit be applied to total revenue and expenditure for each Nature classification and capital income and expenditure in the Statement of Financial Activity.

**COMMENT:**

A budget review has been undertaken based on the accounts of the Shire as at 31 December 2024. This is in accordance with Regulation 33A of the *Local Government (Financial Management) Regulations 1996*.

In discussing proposed budget amendments, recommended budget amendments are categorised as either favourable, unfavourable or contra. These categories reflect the impact the budget amendment will have on the Shire's funding position (net current assets). For example, an increase in capital grant funding would be offset by increase in capital expenditure, assuming the increases are the same, there will be no impact on the Shire's funding position and thus will be a contra impact. An increase in revenue that was not originally budgeted for, or decrease in expenditure will be favourable, and the inverse will lead to an unfavourable impact.

The budget review has been undertaken at the account and job level. All accounts and jobs have had forecasts calculated and where a material variance exists, a budget amendment has been proposed. The budget review is presented by way of the Statement of Financial Activity by Nature, and a column has been added to show the forecast (new budget estimate) for 30 June 2025.

The Shires audited opening surplus for 1 July 2024 is \$3,088,391, a favourable increase from the original adopted budget surplus of \$3,065,879.

Below is a snapshot of the Statement of Financial Activity (SOFA) by Nature used in the budget review, as found in the attachment. The forecast column illustrates the proposed amended budget for 30 June 2025. The variances are all marked as permanent and not timing, because they require budget amendments and are not purely timing variances. The variances are calculated by subtracting the current budget from the forecast. As the SOFA shows, the original adopted budget was a

surplus/(deficit) of \$0 and the proposed amended budget (forecast) is also surplus of \$0 which takes into account the amendments to the 2024/25 Budget previously endorsed by Council.

SHIRE OF WONGAN-BALLIDU  
STATEMENT OF BUDGET REVIEW  
(BY NATURE)  
FOR THE PERIOD ENDED 31 DECEMBER 2024

| Note                                                            | Budget v Actual |                    |                    |                | Predicted             |                        |                  |
|-----------------------------------------------------------------|-----------------|--------------------|--------------------|----------------|-----------------------|------------------------|------------------|
|                                                                 | Adopted Budget  | Current Budget (a) | Amended YTD Budget | YTD Actual (b) | Forecast 30 June 2025 | Variance Permanent (c) | Year End (a)+(c) |
|                                                                 | \$              |                    |                    | \$             |                       | \$                     | \$               |
| <b>OPERATING ACTIVITIES</b>                                     |                 |                    |                    |                |                       |                        |                  |
| Net current assets at start of financial year surplus/(deficit) | 4.6.1           | 3,085,879          | 3,085,879          | 3,085,879      | 3,088,391             | 22,512                 | 3,088,391        |
| Revenue from operating activities (excluding rates)             |                 |                    |                    |                |                       |                        |                  |
| Specified area and ex gratia rates                              |                 | 39,776             | 39,776             | 39,776         | 39,776                | 0                      | 39,776           |
| Operating grants, subsidies and contributions                   | 4.1.2           | 971,699            | 971,699            | 650,000        | 988,199               | 16,500                 | 988,199          |
| Fees and charges                                                | 4.1.3           | 711,377            | 711,377            | 500,000        | 510,700               | 70,000                 | 781,377          |
| Interest earnings                                               | 4.1.5           | 191,000            | 191,000            | 95,500         | 120,173               | 0                      | 191,000          |
| Other revenue                                                   | 4.1.6           | 204,700            | 204,700            | 150,000        | 264,700               | 60,000                 | 264,700          |
| Profit on asset disposals                                       |                 | 51,388             | 51,388             | 8,000          | 25,930                | 0                      | 51,388           |
|                                                                 |                 | 2,169,940          | 2,169,940          | 1,443,276      | 2,316,440             | 146,500                | 2,316,440        |
| Expenditure from operating activities                           |                 |                    |                    |                |                       |                        |                  |
| Employee costs                                                  | 4.2.1           | (2,813,607)        | (2,813,607)        | (1,452,453)    | (2,813,607)           | 0                      | (2,813,607)      |
| Materials and contracts                                         | 4.2.2           | (1,577,128)        | (1,584,152)        | (657,137)      | (1,626,063)           | (41,911)               | (1,626,063)      |
| Utility charges                                                 | 4.2.3           | (398,106)          | (398,106)          | (99,333)       | (468,106)             | (70,000)               | (468,106)        |
| Depreciation on non-current assets                              | 4.2.4           | (8,484,522)        | (8,484,522)        | (4,242,261)    | 0                     | 0                      | (8,484,522)      |
| Interest expenses                                               |                 | (41,000)           | (41,000)           | (11,750)       | (41,000)              | 0                      | (41,000)         |
| Insurance expenses                                              | 4.2.6           | (292,363)          | (292,363)          | (292,363)      | (298,963)             | (6,600)                | (298,963)        |
| Other expenditure                                               | 4.2.7           | (385,937)          | (385,937)          | (190,000)      | (237,751)             | 0                      | (385,937)        |
| Loss on asset disposals                                         |                 | (32,984)           | (32,984)           | (32,984)       | (32,984)              | 0                      | (32,984)         |
|                                                                 |                 | (14,025,647)       | (14,032,671)       | (6,978,281)    | (14,151,182)          | (118,511)              | (14,151,182)     |
| Non-cash amounts excluded from operating activities             |                 | 8,466,118          | 8,466,118          | 3,546          | 8,466,118             | 0                      | 8,466,118        |
| Amount attributable to operating activities                     |                 | (323,710)          | (330,734)          | 1,798,119      | (3,368,624)           | 27,989                 | (280,233)        |
| <b>INVESTING ACTIVITIES</b>                                     |                 |                    |                    |                |                       |                        |                  |
| Non-operating grants, subsidies and contributions               | 4.3.1           | 4,678,244          | 5,043,888          | 200,000        | 206,282               | (22,500)               | 5,021,188        |
| Proceeds from disposal of assets                                |                 | 541,000            | 541,000            | 350,000        | 398,434               | 79,746                 | 620,746          |
| Purchase land and buildings                                     | 4.4.2           | (3,031,947)        | (3,111,947)        | (122,947)      | (160,693)             | (81,589)               | (3,193,536)      |
| Purchase plant and equipment                                    | 4.4.3           | (980,000)          | (980,000)          | (560,000)      | (535,222)             | 0                      | (980,000)        |
| Purchase furniture and equipment                                | 4.4.4           | (84,195)           | (84,195)           | (84,195)       | (80,340)              | 0                      | (84,195)         |
| Purchase of motor vehicles                                      | 4.4.5           | (444,213)          | (444,213)          | (139,000)      | (125,882)             | 0                      | (444,213)        |
| Purchase and construction of infrastructure - Roads             | 4.4.6           | (4,698,877)        | (4,801,507)        | (1,700,000)    | (4,801,507)           | 0                      | (4,801,507)      |
| Purchase and construction of infrastructure- Footpaths          |                 | (65,047)           | (155,047)          | 0              | (1,039)               | 0                      | (155,047)        |
| Purchase and construction of infrastructure- Other              | 4.4.8           | (503,935)          | (623,935)          | (325,476)      | (350,108)             | 0                      | (623,935)        |
|                                                                 |                 | (4,588,970)        | (4,616,156)        | (2,381,618)    | (4,640,499)           | (24,343)               | (4,640,499)      |
| Non-cash amounts excluded from investing activities             |                 |                    |                    |                |                       |                        | 0                |
| Amount attributable to investing activities                     |                 | (4,588,970)        | (4,616,156)        | (2,381,618)    | (4,640,499)           | (24,343)               | (4,640,499)      |
| <b>FINANCING ACTIVITIES</b>                                     |                 |                    |                    |                |                       |                        |                  |
| Repayment of debentures                                         |                 | (106,400)          | (106,400)          | (53,200)       | (54,213)              | 0                      | (106,400)        |
| Principal elements of finance lease payments                    |                 | (8,882)            | (8,882)            | (4,441)        | (4,463)               | 0                      | (8,882)          |
| Proceeds from new borrowings                                    |                 | 1,500,000          | 1,500,000          | 0              | 0                     | 0                      | 1,500,000        |
| Proceeds from self-supporting loans                             |                 | 18,400             | 18,400             | 9,200          | 9,273                 | 0                      | 18,400           |
| Transfers to cash backed reserves (restricted assets)           |                 | (1,209,165)        | (1,209,165)        | (13,750)       | (80,187)              | (41,948)               | (1,251,113)      |
| Transfers from cash backed reserves (restricted assets)         |                 | 1,192,800          | 1,192,800          | 0              | 0                     | 50,000                 | 1,242,800        |
| Amount attributable to financing activities                     |                 | 1,386,753          | 1,386,753          | (62,191)       | (129,590)             | 8,052                  | 1,394,805        |
| Budget deficiency before general rates                          |                 | (3,525,927)        | (3,560,137)        | (645,690)      | (646,484)             | 11,698                 | (3,525,927)      |
| Estimated amount to be raised from general rates                | 4.1.1           | 3,525,927          | 3,525,927          | 3,525,927      | 3,525,927             | 0                      | 3,525,927        |
| Closing funding surplus/(deficit)                               | 3 (c)           | 0                  | (34,210)           | 2,880,237      | 2,883,235             | 34,210                 | 0                |

The following is a summary of the budget impact of proposed budget amendments on the SOFA by Nature:

| <b>Nature or Type Item</b>                        | <b>Current Budget</b> | <b>Forecast</b> | <b>Change</b>   |
|---------------------------------------------------|-----------------------|-----------------|-----------------|
| Opening surplus                                   | \$3,065,879           | \$3,088,391     | \$22,512        |
| Operating grants, subsidies and contributions     | \$971,699             | \$988,199       | \$16,500        |
| Fees and charges                                  | \$711,377             | \$781,377       | \$70,000        |
| Other revenue                                     | \$204,700             | \$264,700       | \$60,000        |
| *Materials and contracts                          | (\$1,584,152)         | (\$1,626,063)   | (\$41,911)      |
| Utility charges                                   | (\$398,106)           | (\$468,106)     | (\$70,000)      |
| Insurance expenses                                | (\$292,363)           | (\$298,963)     | (\$6,600)       |
| Non-Operating grants, subsidies and contributions | \$5,043,688           | \$5,021,188     | (\$22,500)      |
| Proceeds from Disposal of Assets                  | \$541,000             | \$620,746       | \$79,746        |
| Capital expenditure                               | (\$10,200,844)        | (\$10,282,433)  | (\$81,589)      |
| Transfer to Cash Backed Reserves                  | (\$1,209,165)         | (\$1,251,113)   | (\$41,948)      |
| *Transfer from Cash Backed Reserves               | \$1,192,800           | \$1,242,800     | \$50,000        |
| <b>Impact on 30 June 2025 closing position</b>    |                       |                 | <b>\$34,210</b> |

\*The SOFA includes \$50,000 /(\$50,000) variance approved by Council at its 26 February 2025 Ordinary Council Meeting.

Note that non-cash items (depreciation and profit/(loss) on disposal of assets have not been included in the above table as they do not impact the Shire's funding position.

Due to the increase in the Regional Road Group funding, in which a budget amendment was approved at OCM in October 2024 with no adjustment for the shire contribution to the works, the funding position adopted in the current budget, including budget amendments for 30 June 2025 is a deficit of \$34,210. This means that the favourable overall increase to the funding position through the budget review and proposed budget amendments results in a \$0 surplus forecast at 30 June 2025.

### **Budget Amendments**

Council approval of the budget amendments included in attachment 2 is recommended. Explanations for each proposed budget amendment are included on the attachment.

The amendments proposed to the Reserve Funds are outlined in attachment 3.



**VOTING REQUIREMENTS:**

Council will be required to adopt the budget review and approve the proposed budget amendments by absolute majority. This is required under Regulation 33A of the *Local Government (Financial Management) Regulations 1996* to adopt the budget review. Absolute majority is also required under Section 6.8(b) of the *Local Government Act 1995* for authorisation of expenditure not included in the adopted annual budget.

**ABSOLUTE MAJORITY REQUIRED:** Yes

**OFFICER RECOMMENDATION:**

That Council:

3. Adopts the mid-year 2024/25 budget review as presented in attachment 1 of this report, including the Forecast Statement of Financial Activity by Nature which proposes an amended budget closing surplus of \$0 at 30 June 2025.
4. Notes the following schedule of proposed budget amendments (as included in attachment 2 to this report) resulting in no change to the Shire's original budgeted closing position and net current assets at 30 June 2025.
5. Approve the proposed budget amendments to the 2024/25 Annual Budget, as presented in attachment 2 of this report.

| Budget v Actual                                                 |                |                    |                    |                | Predicted             |                        |                  |
|-----------------------------------------------------------------|----------------|--------------------|--------------------|----------------|-----------------------|------------------------|------------------|
| Note                                                            | Adopted Budget | Current Budget (a) | Amended YTD Budget | YTD Actual (b) | Forecast 30 June 2025 | Variance Permanent (c) | Year End (a)+(c) |
|                                                                 | \$             |                    |                    | \$             |                       | \$                     | \$               |
| <b>OPERATING ACTIVITIES</b>                                     |                |                    |                    |                |                       |                        |                  |
| Net current assets at start of financial year surplus/(deficit) | 4.6.1          | 3,065,879          | 3,065,879          | 3,065,879      | 3,088,391             | 22,512                 | 3,088,391        |
| <b>Revenue from operating activities (excluding rates)</b>      |                |                    |                    |                |                       |                        |                  |
| Specified area and ex gratia rates                              |                | 39,776             | 39,776             | 39,776         | 39,776                | 0                      | 39,776           |
| Operating grants, subsidies and contributions                   | 4.1.2          | 971,699            | 971,699            | 650,000        | 666,413               | 16,500                 | 988,199          |
| Fees and charges                                                | 4.1.3          | 711,377            | 711,377            | 500,000        | 510,700               | 70,000                 | 781,377          |
| Interest earnings                                               | 4.1.5          | 191,000            | 191,000            | 95,500         | 120,173               | 0                      | 191,000          |
| Other revenue                                                   | 4.1.6          | 204,700            | 204,700            | 150,000        | 266,074               | 60,000                 | 264,700          |
| Profit on asset disposals                                       |                | 51,388             | 51,388             | 8,000          | 25,930                | 0                      | 51,388           |
|                                                                 |                | 2,169,940          | 2,169,940          | 1,443,276      | 1,629,066             | 146,500                | 2,316,440        |
| <b>Expenditure from operating activities</b>                    |                |                    |                    |                |                       |                        |                  |
| Employee costs                                                  | 4.2.1          | (2,813,607)        | (2,813,607)        | (1,452,453)    | (1,397,925)           |                        | (2,813,607)      |
| Materials and contracts                                         | 4.2.2          | (1,577,128)        | (1,584,152)        | (657,137)      | (851,461)             | (41,911)               | (1,626,063)      |
| Utility charges                                                 | 4.2.3          | (398,106)          | (398,106)          | (99,333)       | (117,695)             | (70,000)               | (468,106)        |
| Depreciation on non-current assets                              | 4.2.4          | (8,484,522)        | (8,484,522)        | (4,242,261)    | 0                     | (8,484,522)            | (8,484,522)      |
| Interest expenses                                               |                | (41,000)           | (41,000)           | (11,750)       | (26,363)              | 0                      | (41,000)         |
| Insurance expenses                                              | 4.2.6          | (292,363)          | (292,363)          | (292,363)      | (301,305)             | (6,600)                | (298,963)        |
| Other expenditure                                               | 4.2.7          | (385,937)          | (385,937)          | (190,000)      | (237,751)             | 0                      | (385,937)        |
| Loss on asset disposals                                         |                | (32,984)           | (32,984)           | (32,984)       | (29,476)              | 0                      | (32,984)         |
|                                                                 |                | (14,025,647)       | (14,032,671)       | (6,978,281)    | (2,961,976)           | (118,511)              | (14,151,182)     |
| Non-cash amounts excluded from operating activities             |                | 8,466,118          | 8,466,118          | 4,267,245      | 3,546                 | 0                      | 8,466,118        |
| <b>Amount attributable to operating activities</b>              |                | (323,710)          | (330,734)          | 1,798,119      | 1,759,027             | 27,989                 | (280,233)        |
| <b>INVESTING ACTIVITIES</b>                                     |                |                    |                    |                |                       |                        |                  |
| Non-operating grants, subsidies and contributions               | 4.3.1          | 4,678,244          | 5,043,688          | 200,000        | 206,282               | (22,500)               | 5,021,188        |
| Proceeds from disposal of assets                                |                | 541,000            | 541,000            | 350,000        | 386,434               | 79,746                 | 620,746          |
| Purchase land and buildings                                     | 4.4.2          | (3,031,947)        | (3,111,947)        | (122,947)      | (160,693)             | (3,193,536)            | (3,193,536)      |
| Purchase plant and equipment                                    | 4.4.3          | (980,000)          | (980,000)          | (560,000)      | (535,222)             | 0                      | (980,000)        |
| Purchase furniture and equipment                                | 4.4.4          | (84,195)           | (84,195)           | (84,195)       | (80,340)              | 0                      | (84,195)         |
| Purchase of motor vehicles                                      | 4.4.5          | (444,213)          | (444,213)          | (139,000)      | (125,882)             | 0                      | (444,213)        |
| Purchase and construction of infrastructure - Roads             | 4.4.6          | (4,698,877)        | (4,801,507)        | (1,700,000)    | (1,615,355)           | 0                      | (4,801,507)      |
| Purchase and construction of infrastructure- Footpaths          |                | (65,047)           | (155,047)          | 0              | (1,039)               | 0                      | (155,047)        |
| Purchase and construction of infrastructure- Other              | 4.4.8          | (503,935)          | (623,935)          | (325,476)      | (350,106)             | 0                      | (623,935)        |
|                                                                 |                | (4,588,970)        | (4,616,156)        | (2,381,618)    | (2,275,921)           | (24,343)               | (4,640,499)      |
| Non-cash amounts excluded from investing activities             |                |                    |                    |                |                       |                        | 0                |
| <b>Amount attributable to investing activities</b>              |                | (4,588,970)        | (4,616,156)        | (2,381,618)    | (2,275,921)           | (24,343)               | (4,640,499)      |
| <b>FINANCING ACTIVITIES</b>                                     |                |                    |                    |                |                       |                        |                  |
| Repayment of debentures                                         |                | (106,400)          | (106,400)          | (53,200)       | (54,213)              | 0                      | (106,400)        |
| Principal elements of finance lease payments                    |                | (8,882)            | (8,882)            | (4,441)        | (4,463)               | 0                      | (8,882)          |
| Proceeds from new borrowings                                    |                | 1,500,000          | 1,500,000          | 0              | 0                     | 0                      | 1,500,000        |
| Proceeds from self-supporting loans                             |                | 18,400             | 18,400             | 9,200          | 9,273                 | 0                      | 18,400           |
| Transfers to cash backed reserves (restricted assets)           |                | (1,209,165)        | (1,209,165)        | (13,750)       | (80,187)              | (41,948)               | (1,251,113)      |
| Transfers from cash backed reserves (restricted assets)         |                | 1,192,800          | 1,192,800          | 0              | 0                     | 50,000                 | 1,242,800        |
| <b>Amount attributable to financing activities</b>              |                | 1,386,753          | 1,386,753          | (62,191)       | (129,590)             | 8,052                  | 1,394,805        |
| <b>Budget deficiency before general rates</b>                   |                | (3,525,927)        | (3,560,137)        | (645,690)      | (646,484)             | 11,698                 | (3,525,927)      |
| <b>Estimated amount to be raised from general rates</b>         | 4.1.1          | 3,525,927          | 3,525,927          | 3,525,927      | 3,529,719             | 0                      | 3,525,927        |
| <b>Closing funding surplus/(deficit)</b>                        | 3 (c)          | 0                  | (34,210)           | 2,880,237      | 2,883,235             | 34,210                 | 0                |

1. BASIS OF PREPARATION

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

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

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

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

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

**The local government reporting entity**  
All funds through which the Shire of Wongan-Ballidu controls resources to carry on its functions have been included in the financial statements forming part of this budget review.

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

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

**2024-25 actual balances**  
Balances shown in this budget review report as YTD Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

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

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

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

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

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

## 2 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.

#### (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.

|                                                            | Actual - Used for<br>Budget 30 June<br>2024 | Audited Actual 30<br>June 2024 | Budget 30 June<br>2025 | Actual 31<br>December 2024 |
|------------------------------------------------------------|---------------------------------------------|--------------------------------|------------------------|----------------------------|
| <b>Adjustments to operating activities</b>                 |                                             |                                | \$                     | \$                         |
| Less: Profit on asset disposals                            | (24,396)                                    | (24,395)                       | (51,388)               | (25,930)                   |
| Add: Loss on asset disposals                               | 12,914                                      | 12,914                         | 32,984                 | 29,476                     |
| Add: Depreciation on non-current assets                    | 8,484,522                                   | 8,488,724                      | 8,484,522              | 0                          |
| <b>Non-cash amounts excluded from operating activities</b> | <b>8,473,040</b>                            | <b>8,477,243</b>               | <b>8,466,118</b>       | <b>3,546</b>               |

#### (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 *Financial Management Regulation 32*.

#### Adjustments to investing activities

Less: Movement in unspent non-operating grants liability

#### Non cash amounts excluded from investing activities

|  |   |   |   |   |
|--|---|---|---|---|
|  | 0 |   |   |   |
|  | 0 | 0 | 0 | 0 |

#### (b) 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: Restricted cash                                            | (3,400,292)        | (3,400,292)        | (3,416,657)        | (3,480,477)        |
| Less: Financial assets at amortised cost - self supporting loans | (18,400)           | (18,255)           | (18,400)           | (8,982)            |
| Add: Long term borrowings                                        | 106,400            | 105,829            | 106,400            | 51,617             |
| Add: Provisions - employee                                       | 41,842             | 41,842             | 41,842             | 41,842             |
| Add: Current portion of lease liabilities                        | 8,882              | 9,006              | 8,004              | 4,543              |
| Less: Movement between current and non-current provisions        |                    |                    |                    |                    |
| <b>Total adjustments to net current assets</b>                   | <b>(3,261,568)</b> | <b>(3,261,870)</b> | <b>(3,278,811)</b> | <b>(3,391,457)</b> |

#### (c) Composition of estimated net current assets

#### Current assets

|                                        |                  |                  |                  |                  |
|----------------------------------------|------------------|------------------|------------------|------------------|
| Cash and cash equivalents              | 6,710,551        | 6,707,644        | 3,797,919        | 7,955,997        |
| Cash restricted                        |                  |                  |                  | 0                |
| Cash - restricted unspent borrowings   |                  |                  |                  |                  |
| Financial assets - unrestricted        | 18,400           | 18,255           | 18,400           | 8,982            |
| Financial assets - restricted reserves | 0                | 0                | 0                | 0                |
| Receivables                            | 463,782          | 387,496          | 463,782          | 1,541,205        |
| Other current assets                   | 65,893           | 518,751          | 65,893           | 301,535          |
| Contract assets                        | 452,858          |                  |                  | 0                |
| Inventories                            | 10,000           | 23,064           | 10,000           | 117,121          |
|                                        | <b>7,721,484</b> | <b>7,655,210</b> | <b>4,355,994</b> | <b>9,924,840</b> |

#### Less: current liabilities

|                              |                    |                    |                    |                    |
|------------------------------|--------------------|--------------------|--------------------|--------------------|
| Payables                     | (798,857)          | (641,091)          | (619,763)          | (988,558)          |
| Contract liabilities         | (136,882)          | (157,917)          | 0                  | (2,157,134)        |
| Unspent non-operating grants | 0                  | 0                  | 0                  | 0                  |
| Lease liabilities            | (8,882)            | (9,006)            | (8,004)            | (4,543)            |
| Long term borrowings         | (106,400)          | (105,829)          | (106,400)          | (51,617)           |
| Provisions                   | (343,016)          | (391,106)          | (343,016)          | (448,296)          |
|                              | <b>(1,394,037)</b> | <b>(1,304,949)</b> | <b>(1,077,183)</b> | <b>(3,650,148)</b> |

#### Net current assets

|  |                  |                  |                  |                  |
|--|------------------|------------------|------------------|------------------|
|  | <b>6,327,447</b> | <b>6,350,261</b> | <b>3,278,811</b> | <b>6,274,692</b> |
|--|------------------|------------------|------------------|------------------|

#### Less: Total adjustments to net current assets

|  |                    |                    |                    |                    |
|--|--------------------|--------------------|--------------------|--------------------|
|  | <b>(3,261,568)</b> | <b>(3,261,870)</b> | <b>(3,278,811)</b> | <b>(3,391,457)</b> |
|--|--------------------|--------------------|--------------------|--------------------|

#### Closing funding surplus / (deficit)

|  |                  |                  |          |                  |
|--|------------------|------------------|----------|------------------|
|  | <b>3,065,879</b> | <b>3,088,391</b> | <b>0</b> | <b>2,883,235</b> |
|--|------------------|------------------|----------|------------------|

### 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 Wongan-Ballidu 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 goods sold and services performed in the ordinary course of business.

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

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

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

The Shire of Wongan-Ballidu 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

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

##### 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 Wongan-Ballidu's operational cycle. In the case of liabilities where the Shire of Wongan-Ballidu 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 Wongan-Ballidu'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 Wongan-Ballidu prior to the end of the financial year that are unpaid and arise when the Shire of Wongan-Ballidu becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

##### PREPAID RATES

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

##### EMPLOYEE BENEFITS

###### Short-Term Employee Benefits

Provision is made for the Shire of Wongan-Ballidu'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 Wongan-Ballidu's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current of financial trade and other payables in the statement position. Shire of Wongan-Ballidu's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

##### PROVISIONS

Provisions are recognised when the Shire of Wongan-Ballidu has a 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.

##### CONTRACT LIABILITIES

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

#### 4. PREDICTED VARIANCES

Comments/Reason for Variance

Variance \$  
Permanent Timing

#### 4.1 OPERATING REVENUE (EXCLUDING RATES)

##### 4.1.2 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

|                              |        |  |
|------------------------------|--------|--|
| Increase in CRC Event Grants | 16,500 |  |
|------------------------------|--------|--|

##### 4.1.3 FEES AND CHARGES

|                                                                             |        |  |
|-----------------------------------------------------------------------------|--------|--|
| Water standpipe charges (offset by increased water consumption expenditure) | 70,000 |  |
|-----------------------------------------------------------------------------|--------|--|

##### 4.1.6 OTHER REVENUE

|                                                               |        |  |
|---------------------------------------------------------------|--------|--|
| Increase in Workers Compensation Claims and associated income | 60,000 |  |
|---------------------------------------------------------------|--------|--|

Operating Revenue Predicted Variance 146,500 0

#### 4.2 OPERATING EXPENSES

##### 4.2.2 MATERIAL AND CONTRACTS\*

|                                                             |          |  |
|-------------------------------------------------------------|----------|--|
| Increase in costs associated with CRC Events                | (16,500) |  |
| Increase in Audit Expenses                                  | (5,000)  |  |
| Increase in Expenditure - Building and Airstrip Maintenance | (12,000) |  |
| Reduction in Costs - Insurance Works (Moved to Capital Exp) | 81,589   |  |
| Increase in Minor Equipment (Non Capital)                   | (10,000) |  |
| Increase in Telephone and Internet Charges                  | (30,000) |  |

\*Note: \$50,000 Budget amendment was endorsed at the 26 February 2025 OCM (Resolution 040225) which is included in the Statement of Budget Review as a variance.

##### 4.2.3 UTILITY CHARGES

|                                                                         |          |  |
|-------------------------------------------------------------------------|----------|--|
| Decrease due to standpipe water consumption (income increased to match) | (70,000) |  |
|-------------------------------------------------------------------------|----------|--|

##### 4.2.6 INSURANCE EXPENSES

|                                          |         |  |
|------------------------------------------|---------|--|
| Insurance on property and motor vehicles | (6,600) |  |
|------------------------------------------|---------|--|

Operating Expenditure Predicted Variance (68,511) 0

Operating Surplus Predicted Variance 77,989 0

SHIRE OF WONGAN-BALLIDU  
NOTES TO THE REVIEW OF THE ANNUAL BUDGET  
FOR THE PERIOD ENDED 31 DECEMBER 2024

4. PREDICTED VARIANCES

Comments/Reason for Variance

Variance \$  
Permanent Timing

4.3 CAPITAL REVENUE

4.3.1 NON OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Decrease in Funding - Disaster Resilience - Medical Centre Generator (22,500)

4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS

Proceeds on Sale of Land 79,746

Capital Revenue Predicted Variance 57,246 0

4.4 CAPITAL EXPENSES

4.4.2 LAND AND BUILDINGS

Non Specialised Buidlings - 42 Mitchell Street - Insurance Repairs / Upgrade (81,589)

4.4.3 PLANT AND EQUIPMENT

CAPEX - Medical Centre Generator 45,000  
CAPEX - Emergency Power Generator - CRC (45,000)

Capital Expenditure Predicted Variance (81,589) 0

4.5 FINANCING ACTIVITIES

4.5.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)

Transfer to Housing Reserve (41,948)

Financing Activities Predicted Variance (41,948)

4.6 OTHER ITEMS

4.6.1 OPENING SURPLUS

Audited opening surplus variance (favourable) 22,512

Total Predicted Variances as per Annual Budget Review

34,210 0

SHIRE OF WONGAN-BALLIDU  
NOTES TO THE BUDGET REVIEW REPORT  
FOR THE PERIOD ENDED 31 DECEMBER 2024

5. BUDGET AMENDMENTS

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

| GL Account Code                                               | Description                                                        | Council Resolution | Classification     | Increase in Available Cash | Decrease in Available Cash | Amended Budget Running Balance |
|---------------------------------------------------------------|--------------------------------------------------------------------|--------------------|--------------------|----------------------------|----------------------------|--------------------------------|
|                                                               |                                                                    |                    |                    | \$                         | \$                         | \$                             |
|                                                               | <b>Budget Adoption</b>                                             |                    |                    |                            |                            | 0                              |
| 16103                                                         | Regional Road Group (MRWA) Funding                                 | 081024             | Capital Revenue    | 68,420                     |                            | 68,420                         |
| 16203                                                         | LRCIP - Round 2 Increase in funding                                | 011224             | Capital Revenue    | 277,024                    |                            | 345,444                        |
| 16206                                                         | Non recurring Other Grants - WH Cemetery Toilet                    | 011224             | Capital Revenue    | 20,000                     |                            | 365,444                        |
| 51240                                                         | Specialised Buildings - Construction of WH Cemetery Toilet (LRCIP) | 011224             | Capital Expenses   |                            | (80,000)                   | 285,444                        |
| 53040                                                         | Furniture and Equipment - CCTV Upgrade (LRCIP)                     | 011224             | Operating Expenses |                            | (7,024)                    | 278,420                        |
| 54140                                                         | Infrastructure - Roads (RRG)                                       | 081024             | Capital Expenses   |                            | (102,630)                  | 175,790                        |
| 54540                                                         | Infrastructure - Footpaths (LRCIP)                                 | 011224             | Capital Expenses   |                            | (90,000)                   | 85,790                         |
| 56540                                                         | Infrastructure Other - Drainage (LRCIP)                            | 011224             | Capital Expenses   |                            | (120,000)                  | (34,210)                       |
| <b>Amended Budget Cash Position as per Council Resolution</b> |                                                                    |                    |                    | 365,444                    | (399,654)                  | (34,210)                       |

NOTE: Additional Amendments to original budget since budget adoption. Surplus/(Deficit)  
Endorsed by Council - Ordinary Council Meeting 26 February 2025

| GL Account Code | Description                                              | Council Resolution | Classification     | Increase in Available Cash | Decrease in Available Cash | Amended Budget Running Balance |
|-----------------|----------------------------------------------------------|--------------------|--------------------|----------------------------|----------------------------|--------------------------------|
| 22120           | Increase in Consultant Costs                             |                    | Operating Expenses |                            | (50,000)                   | (84,210)                       |
| 74070           | Special Projects Reserve - Transfer for Consultant Costs |                    | Financing Activity | 50,000                     |                            | (34,210)                       |
|                 |                                                          |                    |                    | 365,444                    | (399,654)                  | (34,210)                       |



SHIRE OF WONGAN-BALLIDU  
BUDGET REVIEW  
FOR THE PERIOD ENDED 31 DECEMBER 2024

SCHEDULE OF PROPOSED BUDGET AMENDMENTS

| Account Description                                                   | Current Budget<br>\$ | Proposed<br>Amended Budget<br>24/25<br>\$ | Variance<br>Increase / (Decrease)<br>in Funding Position<br>\$ | Comment                                                                    |
|-----------------------------------------------------------------------|----------------------|-------------------------------------------|----------------------------------------------------------------|----------------------------------------------------------------------------|
| <b>Income</b>                                                         |                      |                                           |                                                                |                                                                            |
| 11506-Standpipe Water Charges                                         | -130,000.00          | -\$ 200,000.00                            | 70,000.00                                                      | Increase due to standpipe usage (Offset by Water Consumption)              |
| 13530-CRC Adhoc Grants                                                | -3,500.00            | -\$ 20,000.00                             | 16,500.00                                                      | Increase in CRC Events Funding (Offset by CRC Event Expenditure)           |
| 14384-Reimbursements - Insurance Claims                               | -90,000.00           | -\$ 140,000.00                            | 60,000.00                                                      | Increase in Workers Compensation Claims                                    |
|                                                                       |                      |                                           |                                                                |                                                                            |
| <b>Expenditure</b>                                                    |                      |                                           |                                                                |                                                                            |
| 22130-External Audit                                                  | 40,000.00            | \$ 45,000.00                              | (5,000.00)                                                     | Additional cost for Annual Audit                                           |
| 22320-Building Maintenance                                            | 195,000.00           | \$ 162,000.00                             | 33,000.00                                                      | Pool Maintenance separated and \$7,000 for CRC Signage                     |
| 22330-Pool Maintenance                                                | 0.00                 | \$ 40,000.00                              | (40,000.00)                                                    | 40,000 from Building Maintenance Budget                                    |
| 22371-Airstrip Maintenance                                            | 1,000.00             | \$ 6,000.00                               | (5,000.00)                                                     | Additional cost including removal of fencing                               |
| 22374-Insurance Works - Buildings                                     | 81,589.00            | \$ -                                      | 81,589.00                                                      | Expense now included as Capital Expenditure                                |
| 22600-Minor Equipment (Non-capital)                                   | 38,452.00            | \$ 48,452.00                              | (10,000.00)                                                    | Allowance for change to CRC counter configuration                          |
| 22744-CRC Community Events                                            | 13,000.00            | \$ 29,500.00                              | (16,500.00)                                                    | Increase in CRC Events (Offset by CRC Event Funding )                      |
| 23530-Internet                                                        | 0.00                 | \$ 20,000.00                              | (20,000.00)                                                    | Adjustment to separate Internet from Telephone Exp                         |
| 23540-Telephone                                                       | 12,630.00            | \$ 22,630.00                              | (10,000.00)                                                    | Increase in Telephone Expenditure                                          |
| 24040-Water Consumption                                               | 209,056.00           | \$ 279,056.00                             | (70,000.00)                                                    | Increase due to standpipe usage (Offset by Standpipe Water Charges)        |
| 24350-Property Insurance                                              | 116,000.00           | \$ 119,592.22                             | (3,600.00)                                                     | Increase premiums                                                          |
| 24360-Motor Vehicle Insurance                                         | 78,805.00            | \$ 81,781.03                              | (3,000.00)                                                     | Increase premiums                                                          |
|                                                                       |                      |                                           |                                                                |                                                                            |
| <b>Capital Income</b>                                                 |                      |                                           |                                                                |                                                                            |
| 16208-Disaster Ready Fund (DRF)                                       | -45,000.00           | -\$ 22,500.00                             | (22,500.00)                                                    | Unsuccessful funding application - Medical Centre Generator                |
| Proceeds on Sale of Land                                              | 541,000.00           | \$ 620,746.00                             | 79,746.00                                                      | Proceeds from Sale of 26 Nighan Rd and 31 Jensen St                        |
|                                                                       |                      |                                           |                                                                |                                                                            |
| <b>Capital Expenditure</b>                                            |                      |                                           |                                                                |                                                                            |
| 51540-WIP - Buildings Non-Specialised                                 | 466,651.00           | \$ 548,240.00                             | (81,589.00)                                                    | Mitchell St - Insurance Repairs - Expense moved from Operating Expenditure |
| <b>TOTAL</b>                                                          |                      |                                           | <b>53,646.00</b>                                               |                                                                            |
|                                                                       |                      |                                           |                                                                |                                                                            |
| <b>Financing Activities</b>                                           |                      |                                           |                                                                |                                                                            |
| 74040 Housing Reserve                                                 | 150,000.00           | 76,158.00                                 | (41,948.00)                                                    | Balance of Sale of and Proceeds to go to Housing Reserve                   |
| <b>TOTAL</b>                                                          |                      |                                           | <b>(41,948.00)</b>                                             |                                                                            |
|                                                                       |                      |                                           |                                                                |                                                                            |
| <b>Budget Amendments previously endorsed - 26 February 2025</b>       |                      |                                           |                                                                |                                                                            |
| <b>Included in Statement of Budget Review Statement as a Variance</b> |                      |                                           |                                                                |                                                                            |
| 22120 Consultant Costs                                                |                      |                                           | (50,000.00)                                                    | Increase in Consultant Costs                                               |
| 74070 Special Projects Reserve                                        |                      |                                           | 50,000.00                                                      | Transfer from Reserve                                                      |
| <b>TOTAL</b>                                                          |                      |                                           | <b>0.00</b>                                                    |                                                                            |

SHIRE OF WONGAN-BALLIDU  
BUDGET REVIEW  
FOR THE PERIOD ENDED 31 DECEMBER 2024

RESERVE FUNDS

| Name                                | Budget<br>Opening<br>Balance<br>1 Jul 2024 | Budget<br>Transfers<br>In<br>(+) | Forecast<br>Transfers<br>In<br>(+) | Budget<br>Transfers<br>Out<br>(-) | Forecast<br>Transfers<br>Out<br>(-) | Budget<br>Closing<br>Balance | Forecast<br>Closing<br>Balance<br>30 June<br>2025 |
|-------------------------------------|--------------------------------------------|----------------------------------|------------------------------------|-----------------------------------|-------------------------------------|------------------------------|---------------------------------------------------|
|                                     | \$                                         | \$                               |                                    | \$                                |                                     | \$                           |                                                   |
| Community Resource Centre Reserve   | 12,923                                     | 0                                | 0                                  | 0                                 | 0                                   | 12,923                       | 12,923                                            |
| Depot Improvement Reserve           | 10,572                                     | 40,000                           | 40,000                             | 0                                 | 0                                   | 50,572                       | 50,572                                            |
| Historical Publications Reserve     | 7,126                                      | 0                                | 0                                  | 0                                 | 0                                   | 7,126                        | 7,126                                             |
| Housing Reserve                     | 380,844                                    | 150,000                          | 191,948                            | 0                                 | 0                                   | 530,844                      | 572,792                                           |
| Long Service Leave Reserve          | 41,842                                     | 0                                | 0                                  | 0                                 | 0                                   | 41,842                       | 41,842                                            |
| Special Projects Reserve            | 1,000,818                                  | 0                                | 0                                  | (80,000)                          | (80,000)                            | 920,818                      | 920,818                                           |
| Patterson Street JV Housing Reserve | 64,357                                     | 5,000                            | 5,000                              | 0                                 | 0                                   | 69,357                       | 69,357                                            |
| Plant Reserve                       | 933,917                                    | 754,165                          | 754,165                            | (764,800)                         | (764,800)                           | 923,282                      | 923,282                                           |
| Quinlan St JV Housing Reserve       | 64,915                                     | 5,000                            | 5,000                              | (15,000)                          | (15,000)                            | 54,915                       | 54,915                                            |
| Stickland St JV Housing Reserve     | 68,582                                     | 5,000                            | 5,000                              | 0                                 | 0                                   | 73,582                       | 73,582                                            |
| Swimming Pool Reserve               | 273,188                                    | 50,000                           | 50,000                             | (200,000)                         | (200,000)                           | 123,188                      | 123,188                                           |
| Waste Management Reserve            | 60,366                                     | 0                                | 0                                  | 0                                 | 0                                   | 60,366                       | 60,366                                            |
| Sporting Co-Location Reserve        | 133,360                                    | 0                                | 0                                  | (30,000)                          | (30,000)                            | 103,360                      | 103,360                                           |
| Building Asset Management Reserve   | 347,482                                    | 200,000                          | 200,000                            | (153,000)                         | (153,000)                           | 394,482                      | 394,482                                           |
|                                     | <b>3,400,292</b>                           | <b>1,209,165</b>                 | <b>1,251,113</b>                   | <b>(1,242,800)</b>                | <b>(1,242,800)</b>                  | <b>3,366,657</b>             | <b>3,408,605</b>                                  |

**\*\*Note - Interest earned is included in the transfers to reserve amount**

## 9.2.4 BUDGET AMENDMENT - MRWA SEAL WIDENING PRIVATE WORKS

|                                        |                                                |
|----------------------------------------|------------------------------------------------|
| <b>FILE REFERENCE:</b>                 | Finance Management/Budget                      |
| <b>REPORT DATE:</b>                    | 18 March 2025                                  |
| <b>APPLICANT/PROPONENT:</b>            | N/A                                            |
| <b>OFFICER DISCLOSURE OF INTEREST:</b> | Nil                                            |
| <b>PREVIOUS MEETING REFERENCES:</b>    | N/A                                            |
| <b>AUTHOR:</b>                         | Melinda Lymon - Deputy Chief Executive Officer |

### PURPOSE OF REPORT:

The purpose of this report is to recommend that Council amend the budget to include adequate funding and income for a private works job which has recently been requested by Main Roads WA. Income and expenditure are included in the current budget for private works, though as this job is for an amount in excess of the current budget allocations, an amendment is required.

### BACKGROUND:

The Manager Works and Services has been liaising with officers at Main Roads WA following a request for the Shire to arrange and assist to complete works on Wongan Road to prepare the road for MRWA resealing works.

These works will involve cutting the existing seal, boxing out, back filling with bitumen stabilised material, then compacting and preparation for the seal. An emulsion seal will be applied and is estimated to take nine days to complete. Main Roads WA will then complete the final seal as part of their resealing program as the road is a Main Roads WA asset.

Traffic Management will also be supplied by the contractor and is included in the price. There is capacity to complete the required works as at 31 March 2025.

### POLICY REQUIREMENTS:

Nil.

### LEGISLATIVE REQUIREMENTS:

- Section 6.8(1)(b) of the *Local Government Act 1995*

### STRATEGIC IMPLICATIONS:

There are no Strategic Implications relating to this item.

### SUSTAINABILITY IMPLICATIONS:

- **Environment**  
There are no known environmental impacts associated with this proposal.

➤ **Economic**

There are no known economic impacts associated with this proposal.

➤ **Social**

There are no known social implications associated with this proposal.

**FINANCIAL IMPLICATIONS:**

The budget amendment recommended is to increase the other expenditure budget and increase the private works income. For the surplus income, it is recommended that the funds be transferred to the Depot Reserve.

**COMMENT:**

**Budget Amendment**

Council is requested to approve the following amendments to the 2024/25 adopted Annual Budget, with explanations provided in the table below. Pursuant to section 6.8(1)(b) of the *Local Government Act 1995*, this will require an absolute majority decision of Council.

| Income/Expense/Other                                   | Description                | Adopted Budget | Proposed amended budget<br>\$ | Variance Increase/(Decrease) in funding position<br>\$ | Comment                                                                                      |
|--------------------------------------------------------|----------------------------|----------------|-------------------------------|--------------------------------------------------------|----------------------------------------------------------------------------------------------|
| Operating Expenditure – Contributions - Non-Recurring  | Contribution to MRWA Works | (\$0.00)       | (\$111,500)                   | (\$111,500)                                            | Budget allocation for expense / contribution to MRWA works.                                  |
| Transfer to reserves                                   | Transfer to Depot Reserve  | (\$40,000)     | (\$60,800)                    | (\$20,800)                                             | Surplus income from overheads and administration fees to be transferred to the Depot Reserve |
| Fees and Charges                                       | Private Works Fee Income   | \$10,000       | \$142,300                     | \$132,300                                              | Budget allocation private works income chargeable for carrying out the works.                |
| <b>Change in net current assets (funding position)</b> |                            |                |                               | <b>\$0</b>                                             |                                                                                              |

**VOTING REQUIREMENTS:** Absolute majority.

**ABSOLUTE MAJORITY REQUIRED:** Yes, required for budget amendments – s6.8(1)(b) of *Local Government Act 1995*.

**OFFICER RECOMMENDATION:**

That Council:

- Pursuant to section 6.8(1)(b) of the *Local Government Act 1995* authorises, by absolute majority, the following budget amendments to the 2024/25 adopted Annual Budget:

| Income/Expense/Other                                   | Description                | Adopted Budget | Proposed amended budget \$ | Variance Increase/(Decrease) in funding position \$ | Comment                                                                                      |
|--------------------------------------------------------|----------------------------|----------------|----------------------------|-----------------------------------------------------|----------------------------------------------------------------------------------------------|
| Operating Expenditure – Contributions - Non-Recurring  | Contribution to MRWA Works | (\$ 0.00)      | (\$111,500)                | (\$111,500)                                         | Budget allocation for expense / contribution to MRWA works.                                  |
| Transfer to reserves                                   | Transfer to Depot Reserve  | (\$40,000)     | (\$60,800)                 | (\$20,800)                                          | Surplus income from overheads and administration fees to be transferred to the Depot Reserve |
| Fees and Charges                                       | Private Works Fee Income   | \$10,000       | \$142,300                  | \$132,300                                           | Budget allocation private works income chargeable for carrying out the works.                |
| <b>Change in net current assets (funding position)</b> |                            |                |                            | <b>\$0</b>                                          |                                                                                              |

### 9.3 WORKS AND SERVICES

Nil

## 9.4 HEALTH, BUILDING AND PLANNING

Nil

## 9.5 COMMUNITY SERVICES

Nil



**Item 10. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING**

#### **Item 11. MATTERS FOR WHICH THE MEETING MAY BE CLOSED**

Nil

## Item 12. CLOSURE