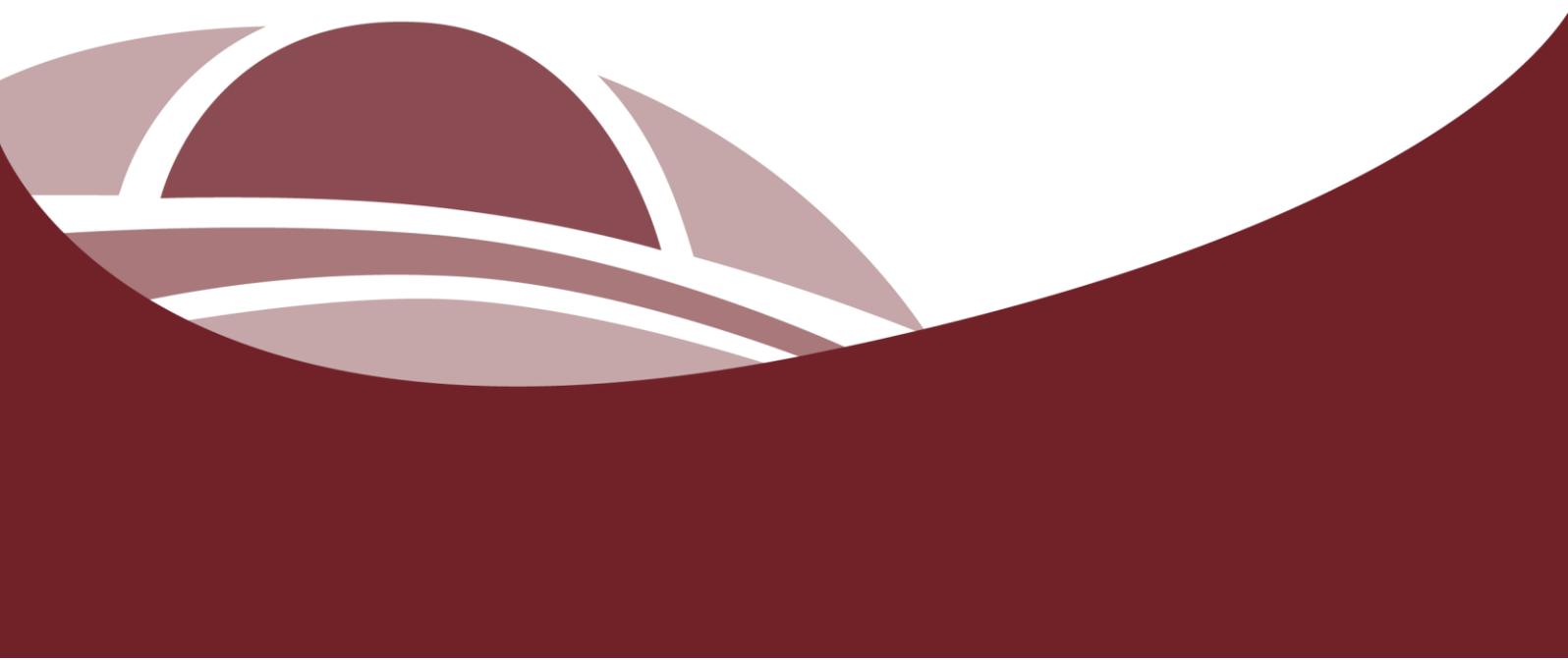




ATTACHMENTS

Ordinary Council Meeting
18 February 2025



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ATTACHMENT 7.1A
Minutes – Ordinary Council Meeting
17 December 2024



MINUTES

Ordinary Council Meeting
17 December 2024



NOTICE OF MEETING

Dear Elected Members and Members of the Public,

In accordance with the provisions of Section 5.5 of the Local Government Act, you are hereby notified that the December Ordinary Council Meeting has been convened for:

Date: Tuesday 17 December 2024

At: Shire of Narembeen Council Chambers
1 Longhurst Street, Narembeen

Commencing: 5.00pm

Rebecca McCall
Chief Executive Officer

12 December 2024

DISCLAIMER

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

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

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UNCONFIRMED

1. Official Opening and Welcome

The presiding person welcomed everyone and declared the meeting open at 5.00pm
The presiding person notified all in attendance that the meeting is being recorded.

2. Record of Attendance / Apologies / Leave of Absence

Councillors:

Cr SW Stirrat	President
Cr HA Cusack	Deputy President
Cr TW Cole	
Cr MJ Currie	
Cr HJ Bald	
Cr CD Bray	
Cr AM Hardham	

Staff:

Ms R McCall	Chief Executive Officer
Mr B Forbes	Executive Manager Corporate Services
Mr K Markham	Executive Manager Infrastructure Services
Ms K Conopo	Executive Governance Officer

Member of Public:

Apologies:

3. Public Question Time

3.1 Response to Public Question Time Attachment 3.1A

A written response was provided to Ms. Sophie Treloar outlining Councils position.

4. Disclosure of Interest

Cr Bald declared a Proximity Interest in Confidential Item 19.2.

5. Application for Leave of Absence

Cr Hardham requests a leave of absence for the February 2025 Ordinary Council Meeting

Council Resolution

That Cr Hardham's request for Leave of Absence for the February 2025 Ordinary Council Meeting be approved.

MIN 7916/24

MOTION - Moved Cr. Bray

Seconded Cr. Cole

CARRIED 7 / 0

For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie. Against: Nil

6. Deputations/ Petitions/ Presentations/ Submissions

Nil

7. Confirmation of Previous Meetings

7.1 Ordinary Council Meeting 19 November 2024 Attachment 7.1A

Voting Requirements

- Simple Majority Absolute Majority

Officer's Recommendation / Council Resolution – 7.1

That the minutes of the Shire of Narembeen Ordinary Council Meeting held on Tuesday 19 November 2024, as presented, be confirmed as a true and correct record of proceedings.

MIN 7917/24

MOTION - Moved Cr. Cusack

Seconded Cr. Cole

CARRIED 7 / 0

For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie. Against: Nil

Items 8.1 and 8.2 moved en bloc

8. Minutes of Committee Meetings to be Received

8.1 RoeROC Ordinary Meeting 21 November 2024 Attachment 8.1A

Voting Requirements

- Simple Majority Absolute Majority

Officer's Recommendation / Council Resolution – 8.1

That the minutes of the RoeROC Ordinary Meeting held on Thursday 21 November 2024, as presented, be received.

8.2 Local Emergency Management Committee Meeting 12 December 2024 Attachment 8.2A (Late)

Voting Requirements

- Simple Majority Absolute Majority

Officer's Recommendation / Council Resolution – 8.2

That the minutes of the LEMC Meeting held on Thursday 12 December 2024, as presented, be received.

MIN 7918/24

MOTION - Moved Cr. Cole

Seconded Cr. Bald

CARRIED 7 / 0

For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie. Against: Nil

**8.3 Audit and Risk Committee Meeting 17 December 2024
Attachment 8.3A (Late)**

Voting Requirements

- Simple Majority Absolute Majority

Officer's Recommendation / Council Resolution – 8.3

That the minutes of the Audit and Risk Committee Meeting held on Tuesday 17 December 2024, as presented, be received.

MIN 7919/24 **MOTION** - Moved Cr. Currie Seconded Cr. Cole

CARRIED 7 / 0

For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie. Against: Nil

9. Recommendations from Committee Meetings for Council Consideration

**9.1 Audit and Risk Committee Meeting 17 September 2024, Item 6.2
Attachment 9.1A**

Voting Requirements

- Simple Majority Absolute Majority

Officer's Recommendation / Council Resolution – 9.1

That Council endorse the recommendations of the Audit and Risk Committee, 17 September 2024.

MIN 7920/24 **MOTION** - Moved Cr. Bray Seconded Cr. Hardham

CARRIED 7 / 0

For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie. Against: Nil

**9.2 Audit and Risk Committee Meeting 17 December 2024, Item 6.2.
Attachment 8.3A (Late)**

Voting Requirements

- Simple Majority Absolute Majority

Officer's Recommendation / Council Resolution – 9.2

That Council endorse the recommendations of the Audit and Risk Committee 17 December 2024, Items 6.2.

MIN 7921/24 **MOTION** - Moved Cr. Currie Seconded Cr. Bald

CARRIED 7 / 0

For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie. Against: Nil

10. Announcements by Presiding Member without Discussion

Nil

11. Officers Reports - Office of the Chief Executive Officer

Nil

12. Officers Reports - Development and Regulatory Services

Nil

UNCONFIRMED

13. Officers Reports - Corporate Services

13.1 Compliance with Regulation 10 Attachment 13.1A

Voting Requirements

- Simple Majority Absolute Majority

Officer's Recommendation / Council Resolution – 13.1

That Council confirms the required support for the change of decision has been received in accordance with Regulation 10 of the Local Government (Administration) Regulations.

MIN 7922/24 **MOTION** - Moved Cr. Hardham Seconded Cr. Bray Seconded Cr. Cole

CARRIED 7 / 0

For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie. Against: Nil

13.2 Consideration of Change of Decision Attachment 13.2A

Voting Requirements

- Simple Majority Absolute Majority

Officer's Recommendation / Council Resolution – 13.2

That Council agrees to consider changing an earlier decision endorsed at the Ordinary Council Meeting July 2023 (MIN 7630/23) by accepting the written statement of legal and financial consequences of carrying the motion as attached, per 16.2(2) Standing Orders Local Law 2020.

MIN 7923/24 **MOTION** - Moved Cr. Cusack Seconded Cr. Bald

CARRIED 7 / 0

For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie. Against: Nil

13.3 Renewal of Joint Venture Agreements with Department of Communities

Date:	13 November 2024
Location:	N/A
Responsible Officer:	Ben Forbes, Executive Manager Corporate Services
Author:	Ben Forbes, Executive Manager Corporate Services
File Reference	LEGAL SERVICES\AGREEMENTS
Previous Meeting Reference	MIN 7630/23
Disclosure of Interest:	Nil
Attachments:	13.3A Minute Reference 7630/23

Purpose of Report

- Executive Decision
 Legislative Requirement

Summary

For Council to consider changing its previous resolution 7630/23 and instead resolving to first pursue negotiations regarding renewing the joint venture agreements that it holds with the Department of Communities (the Department) and, in the event that renewal terms that are mutually agreeable can not be reached then opting to dispose of the properties to the Department.

Background

The Shire of Narembeen is party to 3 separate joint venture agreements with the Department as follows:

Street address	Number of properties	Agreement ending
31 Currall Street, Narembeen	3	31 May 2025
33 Currall Street, Narembeen	4	15 September 2044
24 Doreen Street, Narembeen	2	10 September 2029

From prior correspondence with Shire staff when investigating disposing of the properties to the Department the advice was that the Department intends to deal with all properties simultaneously, regardless of the expiration date. At the time of writing there has been no confirmation by the Department regarding the intended approach to renewing the agreements.

Council retains a nominal and immaterial ownership stake in each property owing to the market value of the land utilised at the time of development. The equity split between Council and the Department is as follows:

Street address	Number of properties	DoC ownership %	Council ownership %
31 Currall Street	3	90.10%	9.90%
33 Currall Street	4	94.10%	5.90%
24 Doreen Street	2	83.17%	16.83%

At the May 2023 Ordinary Council Meeting it was moved by Cr Hardham and seconded by Cr Milner, by a vote of 7 to 0, to dispose of the joint venture properties to the Department under the terms of the joint venture agreement (minute reference 7630/23).

Because action was taken following the initial resolution, as defined by 16.3 of the *Shire of Narembeen Standing Orders Local Law 2020*, this resolution is accompanied by a statement of the legal and financial consequences of revoking the previous decision of Council.

Comment

Following recent deliberations by Council, the prevailing sentiment has shifted towards renewing the joint venture agreements with the Department and retaining the properties. As action has already been taken based on the previous resolution, it is required that Council 'change' the previous resolution.

It may be that through the negotiation process renewing the agreements cannot be done in a manner that align the Department's and Shire's interests. For example, Council will note the officer's recommendation caps the term of any renewal as ending on or before 31 December 2035 which has been determined based on previous discussions with Council. In the event of an impasse, it will be appropriate to further authorise the Chief Executive Officer to recommence negotiations regarding the disposal of Council's equity in the properties.

Consultation

Council – October Discussion Forum 2024
Chief Executive Officer

Statutory Implications

Local Government (Administration) Regulations 1996

Regulation 10 – Revoking or changing decisions

1. If a decision has been made at a council or a committee meeting then any motion to revoke or change the decision must be supported —
 - a. in the case where an attempt to revoke or change the decision had been made within the previous 3 months but had failed, by an absolute majority; or
 - b. in any other case, by at least 1/3 of the number of offices (whether vacant or not) of members of the council or committee, inclusive of the mover.
2. Notice of a motion to revoke or change a decision referred to in sub-regulation (1) is to be signed by members of the council or committee numbering at least 1/3 of the number of offices (whether vacant or not) of members of the council or committee, inclusive of the mover.
3. If a decision is made at a council or committee meeting, any decision to revoke or change the decision must be made by an absolute majority.
4. This regulation does not apply to the change of a decision unless the effect of the change would be that the decision would be revoked or would become substantially different.

Shire of Narembeen Standing Orders Local Law 2020

Part 16 – Revoking or Changing Decisions

16.1 Requirements to revoke or change decisions

The requirements to revoke or change a decision made at a meeting are dealt with in Regulation 10 of the Regulations.

16.2 Limitations on powers to revoke or change decisions

1. Subject to clause (2), the Council or a committee is not to consider a motion to revoke or change a decision:
 - a. Where, at the time the motion is moved or notice if given, any action has been taken under clause 16.3 to implement the decision; or
 - b. Where the decision is procedural in its form or effect.
2. The Council or a committee may consider a motion to revoke or change a decision of the kind described in subclause (1)(a) if the motion is accompanied by a written statement of the legal and financial consequences of carrying the motion.

16.3 Implementing a decision

1. In this clause:
 - a. **Authorisation** means a license, permit, approval or other means of authorising a person to do anything;
 - b. **Implement**, in relation to a decision, includes:
 - i. Communicate notice of the decision to a person affected by, or with an interest in, the decision; and
 - ii. Take any other action to give effect to the decision; and
 - c. **Valid notice of revocation motion** means a notice of motion to revoke or change a decision that complies with the requirements of the Act, Regulations and the local laws and may be considered, but has not yet been considered, but the council or a committee as the case may be.

Policy Implications

Nil

Strategic Implications

Strategic Community Plan

Strategic Priority: 4. Civic Leadership
 Objective: Well governed and efficiently managed Local Government
 Strategy: 4.2 Compliant and resourced Local Government

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Risk Implications

Risk Profiling Theme	Failure to Fulfill Statutory, Regulatory or Compliance Requirements
Risk Category	Compliance
Consequence Description	No noticeable regulatory or statutory impact
Consequence Rating	Moderate (3)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (3)
Key Controls in Place	Governance controls and review and application of appropriate legislation

Action / Treatment	Nil
Risk Rating After Treatment	Adequate

Financial Implications

The original resolution of Council noted the potential to realise Council's share of equity (estimated to be \$150,000) in the properties after incurring costs for valuations and legal fees, as required by the terms of the contracts. The timing was specified as being unknown, due to uncertainty over the length and complexity of the process.

Similarly, there are doubts over the timing of any costs to renew the contract though presumably there will be some minor legal fees incurred to review and advise on any changes to the agreements. Changing the previous decision may not allow Council to realise its share of equity in the houses and will commit Council to ongoing costs associated with the management and maintenance of the properties whilst receiving the rent as income.

Voting Requirements

- Simple Majority Absolute Majority

Officers Recommendation / Council Resolution – Item 13.3

That Council:

1. by simple majority, authorise the Chief Executive Officer to undertake negotiations with the Department of Communities to renew the joint venture agreements for 31 Currall Street, 33 Currall Street and 24 Doreen Street for a term expiring on or before 31 December 2035, with other terms and conditions to be negotiated by the Chief Executive Officer, at their sole discretion, provided that Council is regularly updated of the status of the negotiations and given the final draft of the contract to review and endorse.
2. by simple majority, authorise the Chief Executive Officer to undertake negotiations with the Department of Communities to dispose of Council's equity in 31 Currall Street, 33 Currall Street and 24 Doreen Street in accordance with the terms of the respective joint venture agreements if, at the Chief Executive Officer's discretion, negotiations to renew the agreements are not proceeding in a satisfactory manner or otherwise the best negotiated terms and conditions are not sufficiently favourable to the Shire of Narembeen, provided that Council is regularly updated of the status of the negotiations and given the final draft of the sale contract to review and endorse.

MIN 7924/24

MOTION - Moved Cr. Cole

Seconded Cr. Cusack

CARRIED 7 / 0

For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie. Against: Nil

13.4 Policy Review

Date:	9 December 2024
Location:	Nil
Responsible Officer:	Rebecca McCall, Chief Executive Officer
Author:	Kathryn Conopo, Executive Governance Officer
File Reference	CORPORATE MANAGEMENT\POLICY\Policy Register
Previous Meeting Reference	Nil
Disclosure of Interest:	Nil
Attachments:	13.4A Narembeen Pop Up Shop 13.4B Recording of Council and Committee Meetings (New)

Purpose of Report

- Executive Decision Legislative Requirement

Summary

For Council to review and endorse the attached policies.

Background

As part of an ongoing process to review, amend and close gaps in existing policies, several policies have been reviewed or created to align with Councils Strategic and Corporate vision.

Policy	Changes
Narembeen Pop Up Shop	Review and update of policy provisions
Recording of Council and Committee Meetings (New)	New policy outlining how Shire of Narembeen will conduct, and store recordings of Council and Committee meetings as required by the Local Government Act and Regulations.

Comment

The policies proposed for endorsement have been written to function in conjunction with other Council Policies and align with sections of the Local Government (Administration) Regulations. Policies are based on WALGA models where possible.

These policies will be accompanied by additional written procedures.

Consultation

Chief Executive Officer
Executive Manager Infrastructure Services
Council – November Discussion Forum

Statutory Implications

Local Government Act 1995

Section 2.7 Role of council

- (1) The council —
 - (a) governs the local government's affairs; and
 - (b) is responsible for the performance of the local government's functions.
- (2) Without limiting subsection (1), the council is to —
 - (a) oversee the allocation of the local government's finances and resources; and
 - (b) determine the local government's policies.

[Section 2.7 amended: No. 17 of 2009 s. 4.]

Section 5.41 Functions of CEO

The CEO's functions are to —

- a) advise the council in relation to the functions of a local government under this Act and other written laws; and
- b) ensure that advice and information is available to the council so that informed decisions can be made; and
- c) cause council decisions to be implemented; and
- d) manage the day-to-day operations of the local government; and
- e) liaise with the mayor or president on the local government's affairs and the performance of the local government's functions; and
- f) speak on behalf of the local government if the mayor or president agrees; and
- g) be responsible for the employment, management supervision, direction and dismissal of other employees (subject to section 5.37(2) in relation to senior employees); and
- h) ensure that records and documents of the local government are properly kept for the purposes of this Act and any other written law; and
- i) perform any other function specified or delegated by the local government or imposed under this Act or any other written law as a function to be performed by the CEO.

Policy Implications

Nil

Strategic Implications

Strategic Community Plan

Strategic Priority: 4. Civic Leadership
Objective: Well governed and efficiently managed Local Government
Strategy: 4.2 Compliant and resourced Local Government

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Risk Implications

Risk Profiling Theme	Failure to Fulfill Statutory, Regulatory or Compliance Requirements
Risk Category	Compliance
Consequence Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls in Place	Governance Calendar, Financial Management Framework and Legislation
Action / Treatment	Nil
Risk Rating After Treatment	Adequate

Financial Implications

The Narembeen Pop Up Shop Policy is operational only, fees are set annually in the budget.

Voting Requirements

Simple Majority Absolute Majority

Officers Recommendation / Council Resolution – Item 13.4

That Council adopt the policies, as attached.

MIN 7925/24

MOTION - Moved Cr. Hardham

Seconded Cr. Cusack

CARRIED 7 / 0

For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie. Against: Nil

13.5 Budget Amendment – 16 Hilton Way

Date:	13 November 2024
Location:	Not applicable
Responsible Officer:	Ben Forbes, Executive Manager Corporate Services
Author:	Ben Forbes, Executive Manager Corporate Services
File Reference	Nil
Previous Meeting Reference	Nil
Disclosure of Interest:	Nil
Attachments:	Nil

Purpose of Report

- Executive Decision Legislative Requirement

Summary

For Council to consider a proposed budget amendment for \$25,000 for capital expenses to instal new vanities and toilets to the bathrooms of 16 Hilton Way in addition to other minor quality of life improvements to the fixtures of the property.

Background

After several revisions to Council's plans, it was decided that 16 Hilton Way would be retained, possibly as long as into the medium-term. Subsequently, as part of an overall strategy to attract new residents/workforce, it was decided to lease the house to Regional Early Education & Development Inc. for use by one of their Child Educators to address the lack of available childcare in town.

Owing to the changing intentions for the property, there are several components requiring repairs that were not viable costs to incur in the past. Accordingly, it is necessary to do some minor renovations to improve the amenity for the occupants.

Comment

The bathrooms have been identified as one of the areas where improvements will have the biggest impact on the overall quality of the property. Given that the property is occupied, it is difficult to get too many trades involved at once, so it is proposed that renovations are piecemeal to reduce the impact on the occupants as much as possible, whilst aiming to materially improve the property overall.

Consultation

Council – August 2024 Discussion Forum
Chief Executive Officer

Statutory Implications

Local Government Act 1995

6.8. Expenditure from municipal fund not included in annual budget

(1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —

- a) is incurred in a financial year before the adoption of the annual budget by the local government; or
- b) is authorised in advance by resolution*; or
- c) is authorised in advance by the mayor or president in an emergency.

Policy Implications

Nil

Strategic Implications

Strategic Community Plan

Strategic Priority: 4. Civic Leadership
 Objective: Well governed and efficiently managed Local Government
 Strategy: 4.2 Compliant and resourced Local Government

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Risk Implications

Risk Profiling Theme	Indequate Asset Sustainability Practices
Risk Category	Financial Impact
Consequence Description	\$10,001 - \$50,000
Consequence Rating	Moderate (3)
Likelihood Rating	Likely (4)
Risk Matrix Rating	High (12)
Key Controls in Place	Asset Management Plan
Action / Treatment	Proactively pursuing solutions
Risk Rating After Treatment	Adequate

Financial Implications

Council's endorsement of the officer recommendation will commit Council to additional costs of \$25,000 for the year ended 30 June 2025.

Voting Requirements

- Simple Majority Absolute Majority

Officers Recommendation / Council Resolution – Item 13.5

That Council approve the following budget amendment:

Plant and Equipment

2228	16 Hilton Way, renovations	\$25,000
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MIN 7926/24

MOTION - Moved Cr. Hardham

Seconded Cr. Bald

CARRIED 7 / 0

For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie. Against: Nil

13.6 Disposal of Roller and Mower

Date:	9 December 2024
Location:	Not applicable
Responsible Officer:	Ben Forbes, Executive Manager Corporate Services
Author:	Ben Forbes, Executive Manager Corporate Services
File Reference	GOVERNANCE\COUNCIL MEETINGS\Discussion Forum
Previous Meeting Reference	Nil
Disclosure of Interest:	Nil
Attachments:	Nil

Purpose of Report

- Executive Decision Legislative Requirement

Summary

For Council to consider and endorse the disposal of the cricket wicket roller and mower currently used by the Narembeen Cricket Club for the maintenance of the cricket pitch to the club for their ongoing maintenance and use.

Background

Per the recently prepared Memorandum of Understanding (MOU) between the Shire of Narembeen and the Narembeen Cricket Club, the club's ongoing responsibilities will include (per section 4.2.1) the responsibility and maintenance of the mower and roller.

The mower and roller are currently owned and maintained by Council for the exclusive use by the cricket club for the maintenance of the cricket pitch.

Comment

The mower is below Council's capitalisation threshold, so no information is available regarding its cost. The Metay 2000 Roller cost Council \$22,500 in 2005 and is worth a few thousand dollars if sold as is.

The market value of the proposed disposal is assumed to be less than \$5,000.00

Consultation

Chief Executive Officer
Council – November Discussion Forum

Statutory Implications

Local Government Act 1995, Section 3.58

(1) In this section —

dispose includes to sell, lease, or otherwise dispose of, whether absolutely or not;

property includes the whole or any part of the interest of a local government in property, but does not include money.

- (2) Except as stated in this section, a local government can only dispose of property to — (a) the highest bidder at public auction; or (b) the person who at public tender called by the local government makes what is, in the opinion of the local government, the most acceptable tender, whether or not it is the highest tender.
- (3) A local government can dispose of property other than under subsection (2) if, before agreeing to dispose of the property —
 - (a) it gives local public notice of the proposed disposition —
 - (i) describing the property concerned; and
 - (ii) giving details of the proposed disposition; and
 - (iii) inviting submissions to be made to the local government before a date to be specified in the notice, being a date not less than 2 weeks after the notice is first given; and
 - (b) it considers any submissions made to it before the date specified in the notice and, if its decision is made by the council or a committee, the decision and the reasons for it are recorded in the minutes of the meeting at which the decision was made.
- (4) The details of a proposed disposition that are required by subsection (3)(a)(ii) include —
 - (a) the names of all other parties concerned; and
 - (b) the consideration to be received by the local government for the disposition; and (c) the market value of the disposition —
 - (i) as ascertained by a valuation carried out not more than 6 months before the proposed disposition; or
 - (ii) as declared by a resolution of the local government on the basis of a valuation carried out more than 6 months before the proposed disposition that the local government believes to be a true indication of the value at the time of the proposed disposition.

Local Government (Functions and General) Regulations 1996, Section 30

- (3) A disposition of property other than land is an exempt disposition if —
 - (a) its market value is less than \$20 000; or
 - (b) the entire consideration received by the local government for the disposition is used to purchase other property, and where the total consideration for the other property is not more, or worth more, than \$75 000.

Policy Implications

Nil

Strategic Implications

Strategic Community Plan

Strategic Priority: 1. Community
Objective: Happy, safe, health and inclusive community
Strategy: 1.4 Recreational, social and heritage spaces are safe and encourage active and healthy lifestyles

Asset Management Plan

Reduced ongoing maintenance costs for disposed plant.

Long Term Financial Plan

Reduced ongoing maintenance costs for disposed plant.

Risk Implications

Risk Profiling Theme	Failure to Fulfill Statutory, Regulatory or Compliance Requirements
Risk Category	Compliance
Consequence Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls in Place	Governance Calendar, Financial Management Framework and Legislation
Action / Treatment	Nil
Risk Rating After Treatment	Adequate

Financial Implications

Nil

Voting Requirements

Simple Majority Absolute Majority

Officers Recommendation / Council Resolution – Item 13.6

That Council agree to dispose of the roller and mower to the club for no consideration.

MIN 7927/24

MOTION - Moved Cr. Bray

Seconded Cr. Cole

CARRIED 7 / 0

For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie. Against: Nil

13.7 Lease of 13 Churchill Street

Date:	9 December 2024
Location:	13 Churchill Steet, Narembeen WA 6369
Responsible Officer:	Ben Forbes, Executive Manager Corporate Services
Author:	Ben Forbes, Executive Manager Corporate Services
File Reference	CP/Commercial/ 13 Churchill Street
Previous Meeting Reference	Nil
Disclosure of Interest:	Nil
Attachments:	13.7A Draft Commercial Lease Agreement – Narembeen Playgroup Inc

Purpose of Report

- Executive Decision Legislative Requirement

Summary

For Council to review and endorse the attached draft lease agreement with Narembeen Playgroup Inc. for the use of 13 Churchill Street, Narembeen.

Background

The Narembeen Playgroup approached the Shire requesting to use the old dentist building at 13 Churchill Street as a toy library.

Local public notice has been conducted, with a closing date of 6 December 2024. No submissions were received.

Comment

The terms of the lease are in line with similar leases to community groups.

Consultation

Chief Executive Officer
Council – June 2024 Discussion Forum

Statutory Implications

3.58. Disposing of property

- (1) In this section —
dispose includes to sell, lease, or otherwise dispose of, whether absolutely or not;
property includes the whole or any part of the interest of a local government in property, but does not include money.
- (2) Except as stated in this section, a local government can only dispose of property to —
a) the highest bidder at public auction; or

b) the person who at public tender called by the local government makes what is, in the opinion of the local government, the most acceptable tender, whether or not

it is the highest tender.

(3) A local government can dispose of property other than under subsection (2) if, before agreeing to dispose of the property —

a) it gives local public notice of the proposed disposition —

(i) describing the property concerned; and

(ii) giving details of the proposed disposition; and

(iii) inviting submissions to be made to the local government before a date to be specified in the notice, being a date not less than 2 weeks after the notice is first given;

And

b) it considers any submissions made to it before the date specified in the notice and, if its decision is made by the council or a committee, the decision and the reasons for it are recorded in the minutes of the meeting at which the decision was made.

(4) The details of a proposed disposition that are required by subsection (3)(a)(ii) include —

a) the names of all other parties concerned; and

b) the consideration to be received by the local government for the disposition; and

c) the market value of the disposition —

(i) as ascertained by a valuation carried out not more than 6 months before the proposed disposition; or

(ii) as declared by a resolution of the local government on the basis of a valuation carried out more than 6 months before the proposed disposition that the local government believes to be a true indication of the value at the time of the proposed disposition.

Policy Implications

Nil

Strategic Implications

Strategic Community Plan

Strategic Priority: 1. Community

Objective: Happy, safe, healthy and inclusive community

Strategy: 1.3 Inclusive community activities and initiatives.

Strategic Priority: 1. Community

Objective: Happy, safe, healthy and inclusive community

Strategy: 1.2 Facilitate and advocate for quality health services, health facilities and programs in the Shire.

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Risk Implications

Risk Profiling Theme	Inadequate Engagement Practices
Risk Category	Reputational
Consequence Description	Substantiated, low impact, low news items
Consequence Rating	Moderate (3)
Likelihood Rating	Unlikely (2)
Risk Matrix Rating	Moderate (6)
Key Controls in Place	Strategic community plan outlines and priorities engagement and support of community groups
Action / Treatment	Following the SCP
Risk Rating After Treatment	Adequate

Financial Implications

Should Council endorse the lease agreement with Narembeen Playgroup Inc. Council will commit to additional expenditure on the maintenance of the premises.

Voting Requirements

Simple Majority Absolute Majority

Officers Recommendation / Council Resolution – Item 13.7

That Council, by simple majority:

1. Endorse the attached lease agreement with Narembeen Playgroup Inc. for the exclusive use of 13 Churchill Street, Narembeen.
2. Authorise the Chief Executive Officer to execute the lease agreement.

MIN 7928/24

MOTION - Moved Cr. Cusack

Seconded Cr. Currie

CARRIED 7 / 0

For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie. Against: Nil

13.8 Financial Statements for the Month Ended 30 November 2024

Date:	13 November 2024
Location:	Not applicable
Responsible Officer:	Ben Forbes, Executive Manager Corporate Services
Author:	Ben Forbes, Executive Manager Corporate Services
File Reference	FINANCIAL MANAGEMENT\ACCOUNTING\End of month
Previous Meeting Reference	Nil
Disclosure of Interest:	Nil
Attachments:	13.8A Shire of Narembeen - Financial statements for month ended 30 November 2024

Purpose of Report

- Executive Decision Legislative Requirement

Summary

For Council to review and the financial statements for the months ended 30 November 2024.

Background

The monthly financial reports are presented in accordance with the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations 1996*.

Comment

Council's closing funding surplus as at 30 November 2024 is \$5,511,803 with cash on hand of \$10,901,891 including \$5,549,390 of restricted reserves and \$967,122 of municipal funds invested for the short-term.

Consultation

Nil

Statutory Implications

Local Government Act 1995, Section 6.4

Regulation 34(1) of the Local Government (Financial Management) Regulations 1996 requires a local government to prepare each month a statement of financial activity.

Regulation 34(2) requires the statement of financial activity to report on the sources and applications of funds, as set out in the annual budget.

Policy Implications

Nil

Strategic Implications

Strategic Community Plan

Strategic Priority: 4. Civic Leadership
Objective: Well governed and efficiently managed Local Government
Strategy: 4.2 Compliant and resourced Local Government

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Risk Implications

Risk Profiling Theme	Failure to Fulfill Statutory, Regulatory or Compliance Requirements
Risk Category	Compliance
Consequence Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls in Place	Governance Calendar, Financial Management Framework and Legislation
Action / Treatment	Nil
Risk Rating After Treatment	Adequate

Financial Implications

Nil

Voting Requirements

Simple Majority Absolute Majority

Officers Recommendation / Council Resolution – Item 13.8

That Council receive the financial statements for the month ended 30 November 2024.

MIN 7929/24

MOTION - Moved Cr. Currie

Seconded Cr. Bray

CARRIED 7 / 0

For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie. Against: Nil

13.9 Schedule of Accounts for the Month Ended 30 November 2024

Date:	13 November 2024
Location:	Not applicable
Responsible Officer:	Ben Forbes, Executive Manager Corporate Services
Author:	Ben Forbes, Executive Manager Corporate Services
File Reference	FINANCIAL MANAGEMENT\ACCOUNTING\End of month
Previous Meeting Reference	Nil
Disclosure of Interest:	Nil
Attachments:	13.9A Schedule of Accounts paid for the month ended 30 November 2024 13.9B Shire of Narembeen - Credit card payment list, December 2024 (BW) 13.9C Shire of Narembeen - Credit card payment list, December 2024 (CBA)

Purpose of Report

- Executive Decision Legislative Requirement

Summary

For Council to receive the list of payments made by the Shire of Narembeen for the month ended 30 November 2024

Background

The Shire's schedule of accounts paid is to be provided to Council each month, pursuant to the requirements of *Local Government (Financial Management) Regulation 1996*.

Comment

As per the attached schedule, total payments from Municipal funds for the month ended 30 November 2024 total \$816,567.46 including \$14,631.64 of expenditure on Council credit cards.

Consultation

Nil

Statutory Implications

Local Government (Financial Management) Regulations 1996

Reg. 13 List of Accounts

1. If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared;
 - a. The payee's name;
 - b. The amount of the payment;

- c. The date of the payments; and
 - d. Sufficient information to identify the transaction.
3. A list prepared under sub regulation (1) or (2) is to be –
- a. Presented to the council at the next ordinary meeting of council after the list is prepared; and
 - b. Recorded in the minutes of that meeting.

Policy Implications

Nil

Strategic Implications

Strategic Community Plan

Strategic Priority: 4. Civic Leadership
 Objective: Well governed and efficiently managed Local Government
 Strategy: 4.2 Compliant and resourced Local Government

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Risk Implications

Risk Profiling Theme	Failure to Fulfill Statutory, Regulatory or Compliance Requirements
Risk Category	Compliance
Consequence Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls in Place	Governance Calendar, Financial Management Framework and Legislation
Action / Treatment	Nil
Risk Rating After Treatment	Adequate

Financial Implications

Nil

Voting Requirements

- Simple Majority Absolute Majority

Officers Recommendation / Council Resolution – Item 13.9

That Council receive and endorse the schedule of accounts paid for the month ended 30 November 2024.

MIN 7930/24

MOTION - Moved Cr. Cusack

Seconded Cr. Currie

CARRIED 7 / 0

For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie. Against: Nil

14. Officers Reports - Community Services

Nil

15. Officers Reports - Infrastructure Services

Nil

16. Elected Member Motions of which Previous Notice has been Given

Nil

17. Elected Member Motions Without Notice

Nil

18. New Business of an Urgent Nature Approved by the Presiding Person or Decision

18.1 That Council allow a Late Item

Voting Requirements

Simple Majority

Absolute Majority

Officers Recommendation / Council Resolution – Item 18.1

That Council allow Late Item to be discussed and, due to the content of the Late Item, agree to discuss the item at 19.3 as a Confidential Item.

MIN 7931/24

MOTION - Moved Cr. Hardham

Seconded Cr. Cole

CARRIED 7 / 0

For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie. Against: Nil

19. Matters for which the Meeting may be Closed

19.1 Close the meeting to the Public

Voting Requirements

- Simple Majority Absolute Majority

Officers Recommendation / Council Resolution – Item 19.1

That Council close the meeting to the public in accordance with Section 5.23(2)(c) of the Local Government Act, to discuss a contract to be entered into, or which may be entered into, by the local government.

MIN 7932/24 **MOTION** - Moved Cr. Cole Seconded Cr. Bray

CARRIED 7 / 0

For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie. Against: Nil

The meeting was closed to the public at 5.30pm

*5.30pm recording stopped to discuss confidential item.
5.30pm commenced recording the confidential discussion.*

Cr Bald declared a Proximity Interest in Item 19.2 and left the meeting at 5.30pm

19.2 Proposed Disposal of Lot 70 (26) Cheetham Way

Date:	11 December 2024
Location:	Lot 70 (26) Cheetham Way, Naremben
Responsible Officer:	Rebecca McCall, Chief Executive Officer
Author:	Rebecca McCall, Chief Executive Officer
File Reference	ADM143
Previous Meeting Reference	Nil
Disclosure of Interest:	Nil
Attachments:	19.3A Expression of Interest

Purpose of Report

- Executive Decision Legislative Requirement

Summary

Council to consider an offer for sale of Shire owned land, Lot 70 (26) Cheetham Way, Naremben.

Voting Requirements

Simple Majority

Absolute Majority

Officers Recommendation – 19.2

That Council:

1. Accepts the \$25,000 offer for the acquisition of Lot 70 (26) Cheetham Way and authorises the CEO to proceed with the sale;
2. Accepts the conditions of the offer that the trees located at Lot 70 (26) Cheetham Way be removed by the Shire of Narembeen.
3. In accordance with section 3.58 (3) of the Local Government Act 1995, advertise by local public notice of its intention to dispose of Lot 70 (26) Cheetham Way, Narembeen for \$25,000 to Dianne and Merrick Latham.
4. In accordance with section 3.58 (4) c (ii), declare the market value of the proposed disposition to be \$29,120.
5. Consider any submissions received on the proposed disposal at its meeting in February 2025.

Cr Cusack proposed an Alternate Motion

Council Resolution – Item 19.2

That Council:

1. *Accepts the \$25,000 inc GST, offer for the acquisition of Lot 70 (26) Cheetham Way and authorises the CEO to proceed with the sale;*
2. *Does not accept the conditions of the offer that the trees located at Lot 70 (26) Cheetham Way be removed by the Shire of Narembeen.*
3. *In accordance with section 3.58 (3) of the Local Government Act 1995, advertise by local public notice of its intention to dispose of Lot 70 (26) Cheetham Way, Narembeen for \$25,000 to Dianne and Merrick Latham.*
4. *In accordance with section 3.58 (4) c (ii), declare the market value of the proposed disposition to be \$29,120.*
5. *Consider any submissions received on the proposed disposal at its meeting in February 2025.*

MIN 7933/24

MOTION - Moved Cr. Cusack

Seconded Cr. Bray

CARRIED 4 /2

For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Bald. Against: Nil Cr Cole, Cr Currie

Cr Bald re-entered the meeting at 5.43pm

19.3 LATE: Disposal of Land via Lease – 2/8 Churchill Street

Date:	13 December 2024
Location:	2/8 Churchill Steet, Narembeen WA 6369
Responsible Officer:	Ben Forbes, Executive Manager Corporate Services
Author:	Ben Forbes, Executive Manager Corporate Services
File Reference	CP/Commercial/Lot 9 (8) Churchill Street, Unit 2
Previous Meeting Reference	Nil
Disclosure of Interest:	Nil
Attachments:	19.3A A Plus Management (WA) Pty Ltd - Lease of Unit 2, 8 Churchill Street (DRAFT) 13.12.24

Purpose of Report

- Executive Decision Legislative Requirement

Summary

For Council to review and endorse the attached draft lease agreement with A Plus Management (WA) Pty Ltd for Unit 2, 8 Churchill Street, Narembeen.

Voting Requirements

- Simple Majority Absolute Majority

Officers Recommendation / Council Resolution – Item 19.3

That Council:

1. Endorse the attached lease agreement with A Plus Management (WA) Pty Ltd for the use of Unit 2, 8 Churchill Street, Narembeen
2. Authorise Chief Executive Officer to make minor alterations to the final version of the lease following any further feedback and discussions with A Plus Management (WA) Pty Ltd
3. Authorise the Chief Executive Officer to execute the lease agreement in its final form, subject to no significant negative feedback, following local public notice of the disposal being conducted.
4. Authorise the Chief Executive Officer to approve alterations being made to the property by the tenant in-line with their intent/request to provide a space for self-service PO boxes at the storefront.

MIN 7934/24

MOTION - Moved Cr. Cusack

Seconded Cr. Bald

CARRIED 7 / 0

For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie. Against: Nil

19.4 Reopen the meeting to the Public

Voting Requirements

Simple Majority

Absolute Majority

Officers Recommendation / Council Resolution – Item 19.4

That Council re-open the meeting to the public.

MIN 7935/24

MOTION - Moved Cr. Bray

Seconded Cr. Currie

CARRIED 7 / 0

For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie. Against: Nil

The meeting was reopened to the public at 5.50pm

5.50pm Confidential recording was stopped at the close of the confidential discussion.

5.50pm Recording was recommenced at the reopening of the meeting to the public.

20. Closure of Meeting

The next meeting will be held on Tuesday 18 February 2025 commencing at 5.00pm.

There being no further business, the chair declared the meeting closed at 5.51pm.

ATTACHMENT 8.1A
Minutes – Great Eastern Country Zone
14 November 2024

Zone Minutes on a Page 14 November 2024

Speakers

The meeting heard presentations from:

- The Wheatbelt Development Commission on their Strategic Plan and sub-regional priorities. The presentation is [available here](#).
- Western Power on network initiatives and investment undertaken to minimise bushfire risk ahead of summer and Stand-alone Power Systems. The presentation is [available here](#).
- Western Roads Federation present on their Heavy Vehicle Driver Program. The presentation is [available here](#).

Agency Reports

- A number of reports from Agencies were included in the Agenda.
- Due to the number of presentations at the meeting, Agencies were informed they would not be invited to speak at the meeting. Appropriate time will be provided at the February Zone meeting for Agencies to provide updates.

Zone Business

- The Zone resolved to provide a letter of support for the Avon-Midland Country Zone's (AMCZ) advocacy for the Northam Regional Hospital to be upgraded to a larger Regional Hospital.
- WALGA hosted a meeting of Band 4 Local Governments on 11 October, to follow on from a roundtable meeting hosted by Minister for Local Government, Hon Hannah Beasley. A summary report was provided to the Zone.

2025 Zone meetings

The Zone adopted the following Zone meeting dates for 2025:

Zone Meeting Date 2 nd Thursday	Time	Host Council
13 February	9:30 am	Kellerberrin
10 April	9:30 am	Merredin
12 June	9:30 am	Kellerberrin
14 August	9:30 am	Merredin
13 November	9:30 am	Kellerberrin

Shires of:

Bruce Rock
Cunderdin
Dowerin
Kellerberrin
Kondinin
Koorda
Merredin
Mt Marshall
Mukinbudin
Narembeen
Nungarin
Tammin
Trayning
Westonia
Wyalkatchem
Yilgarn

The Zone also resolved that a Local Government, on a rotational basis (reverse alphabetical order) be provided an opportunity to make a short (10 minute) presentation on what is occurring in their Local Government at the commencement of each Zone meeting.

The **Shire of Yilgarn** is invited to make a short presentation at the commencement of the February meeting.

2025 Great Eastern Country Zone Conference

- The 2025 Great Eastern Country Zone Conference will be held on Friday, 21 February 2025 at the Shire of Bruce Rock.
- All Elected Members from the Great Eastern Country Zone are invited to attend. Please save the date.
- A Conference Program will be circulated to all Elected Members when the program has been finalised.

State Council Agenda

The Zone supported all the recommendations for Matters for Decision:

- 2024 Annual General Meeting Resolutions (State Council Agenda item 8.1)
- Local Government Elections Advocacy Positions (State Council Agenda item 8.2)
- Aboriginal Communities Advocacy Positions (State Council Agenda item 8.3)
- Family and Domestic Violence Advocacy Position (State Council Agenda item 8.4)
- Container Deposit System Policy Statement and Advocacy Position (State Council Agenda item 8.5)
- Bus Stop Infrastructure Agreement (State Council Agenda item 8.6)
- 2025 Salaries and Allowances Tribunal Remuneration Inquiry for Local Government Chief Executive Officers and Elected Members (State Council Agenda item 8.7)
- Submission on the draft State Hazard Plan - Fire (State Council Agenda item 8.8)

Minutes

Minutes from the meeting can be accessed on the [WALGA website](#).

ATTACHMENT 8.2A
Minutes – Annual Electors Meeting
10 February 2025



MINUTES

Annual Electors Meeting
10 February 2025

NOTICE OF MEETING

Dear Elected Members and Members of the Public,

In accordance with the provisions of Section 5.5 of the Local Government Act, you are hereby notified that the Annual Electors Meeting has been convened for:

Date: Monday 10 February 2025

At: Shire of Narembeen Council Chambers
1 Longhurst Street, Narembeen

Commencing: 5.30pm

Rebecca McCall
Chief Executive Officer

30 January 2025

DISCLAIMER

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

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

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1. Official Opening and Welcome

The presiding person welcomed everyone and declared the meeting open at 5.30pm.

It was noted that the meeting was being recorded, in accordance with r14J of the Local Government (Administration) Regulations.

2. Record of Attendance / Apologies / Leave of Absence

Councillors:

Cr SW Stirrat	President
Cr HA Cusack	Deputy President
Cr TW Cole	
Cr MJ Currie	
Cr HJ Bald	
Cr CD Bray	
Cr AM Hardham	

Staff:

Ms R McCall	Chief Executive Officer
Mr B Forbes	Executive Manager Corporate Services
Mr K Markham	Executive Manager Infrastructure Services
Ms K Conopo	Executive Governance Officer

Member of Public:

Stephen Padfield

Apologies:

Nil

3. Confirmation of Previous Meetings

3.1 Annual Electors Meeting 6 February 2024

Attachment 3.1A

Voting Requirements

Simple Majority

Absolute Majority

Officer's Recommendation – 3.1

That the minutes of the Shire of Narembeen Annual Electors Meeting held on Tuesday 6 February 2024, as presented, be confirmed as a true and correct record of proceedings.

MIN 7936/25

MOTION - Moved Cr. Cole

Seconded Cr. Hardham

CARRIED 7 / 0

For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie. Against: Nil

4. Business Arising from Previous Minutes

Mt Arrowsmith Road Sealing

An update was provided from the Executive Manager Corporate Services and Executive Manager Infrastructure Services.

B Forbes advised that there would be an estimated \$2.3 million received from Ramelius for heavy haulage at 30 June 2025, including ~\$740,000 specifically for Mt Arrowsmith Road.

S Stirrat queried when this income would be received

B Forbes advised that the unpaid portion of the \$740,000 has been invoiced and it was agreed to be paid once haulage has been completed in February/March 2025.

K Markham advised the section of sealed road will be reviewed and a scope of works created which will include the budget year that works will take place.

R McCall noted that this would be taken to the Plant and Works committee to discuss.

Power Outage & Communications

R McCall advised that post event a Communication and Power Outage Response Plan was created, presented and adopted by Council. The Plan includes comprehensive preparedness action list which management are working through with the Local Emergency Management Committee.

The Plan included identifying critical infrastructure, with the Recreation Centre, Administration Building and CRC identified. A budget was included for a generator at the Recreation Centre, which has been installed. Submissions for funding for generators at the CRC and admin building were unsuccessful, however, Council agreed to proceed with purchasing a generator for the administration building. Procurement has been completed and the installation is pending. Council agreed to the purchase of a generator for the CRC in the 2026 budget.

Cr Stirrat noted that Boyd Brown from Telstra will provide an update regarding Telstra's use of generators at the next Great Eastern Country Zone meeting.

Cr Bray questioned whether Telstra will also address the 3G to 4G changeover issues to which Cr Stirrat replied in the affirmative

Shoulders on Roads

K Markham advised that the Roads Strategy informs the maintenance schedule, which has works on shoulders scheduled every 2 years. Four roads have been completed in the last year.

School Bus Route

K Markham advised that should bus routes are a priority 1 within the construction and maintenance schedule.

5. Officers Reports – Corporate Services

5.1 Annual Report for the Year Ended 30 June 2024

Date:	22 January 2025
Location:	Not Applicable
Responsible Officer:	Ben Forbes, Executive Manager Corporate Services
Author:	Ben Forbes, Executive Manager Corporate Services
File Reference	FINANCIAL MANAGEMENT\AUDIT\2024\Interim
Previous Meeting Reference	Nil
Disclosure of Interest:	Nil
Attachments:	6.1A 2024 Annual Report 6.1B 2024 Financial Management Letter 6.1C 2024 Independent Auditor's Report

Purpose of Report

- Executive Decision Legislative Requirement

Summary

In accordance with statutory requirements, the annual report is presented to the Electors for review and comment

Background

A Local Government is to prepare an annual report each financial year containing such information as prescribed by the Local Government Act 1995 Section 5.53(2) and Part 5, Division 2 of the Local Government (Administration) Regulations 1996.

Throughout the audit process each year, areas of non-compliance or matters of concern are raised by the Shire's auditors, which is conducted by the Office of the Auditor General and their contract auditors. Each year there are two audits (interim and final) that focus on different aspects of the accounting records, administrative practices and pertinent areas of risk, the findings for which are noted in the attached management letter.

Comment

The 2024 Annual Report consists of the following:

1. Financial statements for the year ended 30 June 2024
2. Statutory Reports
3. Independent Auditor's Report
4. President's Report
5. CEO's Report.

In addition, un-audited reports on the activities and events undertaken by the Shire for the financial year are included.

Consultation

Council
Chief Executive Officer
Office of the Auditor General
Pitcher Partners (contract auditors)

Statutory Implications

Local Government Act 1995

Part 5, Section 5.53

- (1) The local government is to prepare an annual report for each financial year.
- (2) The annual report is to contain —
 - a) a report from the mayor or president; and
 - b) a report from the CEO; and
 - e) an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year; and
 - f) the financial report for the financial year; and
 - g) such information as may be prescribed in relation to the payments made to employees; and
 - h) the auditor's report prepared under section 7.9(1) or 7.12AD(1) for the financial year; and
 - ha) a matter on which a report must be made under section 29(2) of the Disability Services Act 1993; and
 - hb) details of entries made under section 5.121 during the financial year in the register of complaints, including —
 - i. the number of complaints recorded in the register of complaints; and
 - ii. how the recorded complaints were dealt with; and
 - iii. any other details that the regulations may require; and
 - iv. and such other information as may be prescribed.

7.12A. Duties of local government with respect to audits

- (1) A local government is to do everything in its power to —
 - (a) assist the auditor of the local government to conduct an audit and carry out the auditor's other duties under this Act in respect of the local government; and
 - (b) ensure that audits are conducted successfully and expeditiously.
- (2) Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.
- (3) A local government must —
 - (aa) examine an audit report received by the local government; and
 - (a) determine if any matters raised by the audit report, require action to be taken by the local government; and
 - (b) ensure that appropriate action is taken in respect of those Matters
- (4) A local government must —
 - (a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and

- (b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.
- (5) Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government's official website.

Local Government (Financial Management) Regulations 1996, Part 4 Financial Reports

Regulations 36 to 49 prescribe the contents and disclosures required in the financial statements and accompanying notes.

Regulation 51 prescribes that the Local Government's CEO provide a copy of the audited financial report to the CEO of the Department of Local Government Sport and Cultural Industries within 30 days of the receipt of the audit report.

Local Government (Audit) Regulations 1996, Regulation 10

- (1) An auditor's report is to be forwarded to the persons specified in section 7.9(1) within 30 days of completing the audit.
- (2) The report is to give the auditor's opinion on —
 - a. the financial position of the local government; and
 - b. the results of the operations of the local government.
- (3) The report must include a report on the conduct of the audit.
- (4) Where it is considered by the auditor to be appropriate to do so, the auditor is to prepare a management report to accompany the auditor's report and to forward a copy of the management report to the persons specified in section 7.9(1) with the auditor's report.

Local Government (Administration) Regulations 1996, Regulation 10

19B. Information to be included in annual report

- (2) For the purposes of section 5.53(2)(g) and (i), the annual report for a financial year beginning on or after 1 July 2020 must contain the following —
 - (a) the number of employees of the local government entitled to an annual salary of \$130,000 or more;
 - (b) the number of employees of the local government entitled to an annual salary that falls within each band of \$10 000 over \$130 000;
 - (c) any remuneration and allowances paid by the local government under Schedule 5.1 clause 9 during the financial year;
 - (d) any amount ordered under section 5.110(6)(b)(iv) to be paid by a person against whom a complaint was made under section 5.107(1), 5.109(1) or 5.114(1) to the local government during the financial year;
 - (e) the remuneration paid or provided to the CEO during the financial year;
 - (f) the number of council and committee meetings attended by each council member during the financial year;
 - (g) if available, the gender, linguistic background and country of birth of council members;
 - (h) if available, the number of council members who are aged —
 - i. between 18 years and 24 years; and
 - ii. between 25 years and 34 years; and
 - iii. between 35 years and 44 years; and
 - iv. between 45 years and 54 years; and
 - v. between 55 years and 64 years; and
 - vi. over the age of 64 years;

- (i) if available, the number of council members who identify as Aboriginal or Torres Strait Islander;
- (j) details of any modification made to a local government's strategic community plan during the financial year;
- (k) details of any significant modification made to a local government's corporate business plan during the financial year.

Policy Implications

Risk Management Policy

Strategic Implications

Strategic Community Plan

Strategic Priority: 4. Civic Leadership
 Objective: Well governed and efficiently managed Local Government
 Strategy: 4.2 Compliant and resourced Local Government

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Risk Implications

Risk Profiling Theme	Failure to Fulfill Statutory, Regulatory or Compliance Requirements
Risk Category	Compliance
Consequence Description	No noticeable regulatory or statutory impact
Consequence Rating	Minor (2)
Likelihood Rating	Likely (4)
Risk Matrix Rating	Moderate (8)
Key Controls in Place	Governance Calendar, Risk Management Policy
Action / Treatment	Nil
Risk Rating After Treatment	Adequate

Financial Implications

Nil

Voting Requirements

Simple Majority Absolute Majority

Officers Recommendation – Item 5.1

That the 2024 Annual Report, as attached, be received.

MIN 7937/25

MOTION - Moved Cr. Cusack

Seconded Cr. Currie

CARRIED 7 / 0

For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie. Against: Nil

6. General Business

S Padfield raised concerns on the condition of Narembeen South Road, particularly the 5km section between the airfield and Hedges East Road. The 3.6m seal has clay shoulders which become slippery when wet, and the types of vehicles utilising the road are increasing the risk of an accident.

K Markham provided an update, noting that road forms part of the Shire's Regional Road Group Road submission for 2026. Initial feedback provided is that it should be funded and, based on concerns raised, has scope to be a priority for construction in the new financial year. K Markham also noted that the funding would be split over two years for the initial reconstruction and subsequent second coat seal.

S Padfield raised concerns that the Clock Tower Garden at the beginning of the main street requires an upgrade, as it is the main focal point for visitors entering the town.

R McCall advised that the Shire has a design for the area and has received two quotes, both of which were over budget. This will go before the budget review, with works scheduled to be completed by May.

7. Closure of Meeting

The next meeting will be advised.

There being no further business, the Chair declared the meeting closed at 5.47pm

ATTACHMENT 11.1A IPR Framework (Draft)

Integrated Reporting and Planning Framework

January 2025

DRAFT



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Conclusion.....	5
High Level IPR Map.....	6

DRAFT

Document Management

Document Version	Draft	
Document Owner(s)	Chief Executive Officer	
Reviewer	Chief Executive Officer	
Review Frequency	2 years	
Creation Date	December 2025	OCM Ref xxx
Last Review Date	N/A	
Next Review Date	2027	
File Reference	CORPORATE MANAGEMENT/PLANNING/IRP Framework	

Purpose and Overview

The Integrated Planning and Reporting (IPR) framework ensures that local governments in Western Australia align their strategic direction with community priorities, operational capabilities, and legislative requirements. This document outlines the key components of the IPR framework, their integration, and principles of monitoring and reporting.

The core purpose of the IPR framework is to:

1. enable long-term strategic planning and resource allocation.
2. foster transparency, accountability, and community engagement.
3. integrate various plans and inform operational and strategic decisions.
4. provide mechanisms to monitor and report progress effectively.

Key Documents in the IPR Framework

Strategic Community Plan (SCP)

- Purpose
Establishes the community's vision, priorities, and aspirations for the next ten years. It serves as the overarching strategy that guides all other plans.
- Review Cycle
 - Minor Review: conducted every two years to update as needed.
 - Major Review: conducted every four years, involving all planning steps.
- Integration
Informs the Corporate Business Plan (CBP) and other operational plans by identifying long-term goals.

Corporate Business Plan (CBP)

- Purpose
Translates the SCP into actionable short-to-medium-term objectives. It outlines priorities, services, and projects for the next four years.
- Review Cycle
Annual review to ensure alignment with SCP and budgetary considerations.
- Integration
Directly linked to the SCP, operational plans, and annual budgets.

Long-Term Financial Plan (LTFP)

- Purpose
Projects the financial resources required to achieve the SCP and CBP goals over a 10-year horizon.
- Review Cycle
Reviewed during the SCP and CBP reviews.
- Integration
Provides financial sustainability context for other plans.

Asset Management Plan (AMP)

- Purpose
Guides the sustainable management, maintenance, and renewal of assets over their lifecycle.
- Review Cycle
Aligned with SCP and CBP reviews.
- Integration
Ensures infrastructure planning supports strategic and operational goals.

Workforce Plan (WFP)

- Purpose
Ensures the organisation has the capacity and skills to deliver on the SCP and CBP objectives.
- Review Cycle
Aligned with CBP annual reviews.
- Integration
Informs staff recruitment, development, and resourcing strategies.

Monitoring and Reporting Framework

Principles of Monitoring

1. Transparency - clear and accessible reporting to stakeholders
2. Accountability - demonstrating progress against planned objectives
3. Continuous Improvement - using feedback to refine plans and strategies

Monitoring Mechanisms

1. Quarterly Reporting - a dashboard with a traffic light system (green, amber, red) to monitor progress on strategies and actions.
2. Annual Reporting - a summary of achievements and challenges, published in the Annual Report, demonstrating how objectives in the SCP and CBP have been met.

Reporting Requirements

- Achievements against the SCP and CBP must be detailed in the Annual Report.
- Dashboard reports are shared with Council quarterly to highlight progress and identify areas requiring attention.

Integration of Informing Strategies

Informing strategies such as the Housing Strategy, Sport and Recreation Facilities Plan, and Youth Plan relate to the overall IPR framework by:

1. Providing Context

Detailing the resources, capabilities, and constraints that shape decision-making.

2. Enabling Alignment

Ensuring that financial, asset, and workforce considerations support SCP and CBP objectives.

3. Supporting Decision-Making

Offering data-driven insights for prioritisation and resource allocation.

4. Controlling Level of Influence

Recognising the Shire's role in implementing actions based on its level of influence:

- Advocacy – initiatives requiring external stakeholder support, such as federal or state funding or partnerships.
- Collaboration – actions dependent on partnerships with organisations, local groups, or private entities.
- Direct Control – actions fully within the Shire's operational capacity.
- Funding Dependencies – projects requiring external grants or financial contributions to proceed.

Planning Cycle

Overview

Planning and monitoring are iterative and dynamic processes. The SCP and CBP are continuously updated based on monitoring outcomes and changing community needs.

Strategic Reviews

1. Minor Review

Conducted every two years, updating the SCP and CBP as needed while maintaining a ten-year horizon.

2. Major Review

Conducted every four years, fully revisiting the SCP and CBP in line with the electoral cycle.

Continuous Improvement

Monitoring and reporting outcomes feed directly into subsequent planning cycles, ensuring that plans remain relevant and actionable. This cyclical approach fosters adaptability and responsiveness to emerging challenges and opportunities.

Conclusion

The IPR framework provides a structured approach for aligning strategic objectives with operational capacity, financial sustainability, and community aspirations. By embedding IPR into "business as usual", the Shire can achieve a good standard of practice and continuously improve its service delivery and community outcomes.

High Level IPR Map

DRAFT

**Year 4
EY2022**

- Annual Report on previous year
- Annual Budget for Year 1 (new cycle)
- Community Satisfaction Survey
- Strategic Community Plan - major review & community consultant
- Corporate Business plan - major review
- LTFP extend by one year

**Year 1
EY2023**

- Annual Report on Year 4
- Annual Budget for Year 2
- Corporate Business plan - annual desktop review
- LTFP extend by one year

Elections 2023

**Year 2
EY2024**

- Annual Report on Year 1
- Annual Budget for Year 3
- Community Satisfaction Survey
- Strategic Community Plan - minor desktop review
- Corporate Business plan - minor desktop review
- LTFP extend by one year

**Year 3
EY2025**

- Annual Report on Year 2
- Annual Budget for Year 4
- Corporate Business plan - annual desktop review
- LTFP extend by one year

Elections 2025

**Year 4
EY2026**

- Annual Report on Year 3
- Annual Budget for Year 1 (new cycle)
- Community Satisfaction Survey
- Strategic Community Plan - major review & community consultation (2025)
- Corporate Business plan - major review
- LTFP extend by one year

ATTACHMENT 11.2A
IPR Quarterly Reporting – December 2024

Corporate Business Plan Quarterly Progress Report – December 2024

ACTION LEGEND		PROGRESS LEGEND	
Develop	D	Limited progress or strategy unable to be delivered	○
Implement	I	Project yet to commence or some issues identified impact delivery	○
Continue/Maintain	C/M	Good progress on delivering strategy or strategy completed	○

1. COMMUNITY: Happy, safe, healthy and inclusive community

STRATEGY	ACTION	22/23	23/24	24/25	25/26	Comment	Progress
1.1	Together with key stakeholders identify and deliver opportunities for young people across the Shire	D	I	C/M	C/M	Youth Plan 2024-2028 adopted September 2024; Implementation progressing.	○
	b. Maintain a strong supportive relationship with the Narembeen District High School to encourage youth development	C/M	C/M	C/M	C/M	Free pool admission for 24/25 pool season; exclusive use of pool for school end of year activities; supported 2 end of year school awards.	○
1.2	Facilitate and advocate for quality health services, health facilities and programs in the Shire	C/M	C/M	C/M	C/M	Liaison and support continue.	○
	a. Continued support for the retention of the ambulance service, hospital, general practitioner and police service	C/M	C/M	C/M	C/M	Hosted weekly Morning Coffee Club; Senior Movies and Seniors Week activity.	○
	b. Co-ordinate regular schedule of seniors programs and events by the Shire	C/M	C/M	C/M	C/M	Review and community consultation carried out; Aged Friendly Community Plan 2024-2029 adopted in July 2024.	○
	c. Develop and Implement Aged Friendly Community Plan	D	I	C/M	C/M	Monitoring of strategies identified in the Public Health Plan 2022-2026; Water sampling recommenced; Community Wellbeing Plan quarterly CWP Committee meeting held and initiatives progressing.	○
1.3	Inclusive community activities, events, and initiatives	I	D	I	D	2024/25 operational plan implementation continues.	○
	a. Develop and implement annual community development operational plan and ensure it is aligned with IPR Suite of Plans.	I	D	I	D		○

		b. Source funding and co-ordinate delivery on initiatives that support arts, culture, and learning	C/M	C/M	C/M	C/M	Children's Week Activities; School Holiday Program; Community Christmas Festival.	○
		c. Implement the conservation plan Old Church Museum and Town Hall (State Heritage listed)	I	I			Assessment of rising damp undertaken by contractor during site visit in February 2024. Since this time Shire staff have sought out plasterers and pointers to undertake preliminary work required before the damp can be addressed. To date we have not been able to source contractors to do this work, and the anti-damp contractor is not interested in doing this portion of the job.	○
1.4	Recreational, social and heritage spaces are safe and celebrate our lifestyle and active and healthy pursuits	a. Progressive achievement of the Sport and Recreation Facilities Plan	D	D	I	I	Reviewed Sport and Recreation Facilities Plan adopted September 2024; Multipurpose Sports Feasibility Study adopted September 2024; Procurement finalised for tennis lighting project; Funding secured for hockey lighting projects; Design for ski lake gated system progressing.	○
		b. Undertake review of green spaces / reserves to maximise usage and identify optimum service levels for ovals and reserves.			D	I	Review of green spaces scheduled for 2024/2025, likely to be deferred due to competing project priorities.	○
		c. Support and promote local heritage education and maintenance of heritage facilities	D	I	C/M	C/M	Interpretation signage design and content completed for agricultural heritage display, Avoca Farm and Lake Walker; Town Heritage Walk interpretation signage refurbished.	○
1.5	Support local volunteer organisations through initiatives that reduce volunteer fatigue and strengthen their resilience	a. Investigate and quantify volunteer contributions across our Shire			D	I	Action deferred until 2025/2026.	○
		b. Deliver initiatives to support volunteer organisations		D	I	C/M	Indirect deliverables include the support of the Fence Post; Direct deliverables include the support Lions Club, Wadderin Wildlife Sanctuary, and Town Teams.	○
		c. Offer the Community Grant Scheme with Go Narembeen and Ramelius Resources	C/M	C/M	C/M		Narembeen Community Benefit Fund – recipients of Round 7 announced.	○
1.6	Support emergency services planning, risk mitigation, response, and recovery	a. Active leadership and participation in Emergency Management	I	C/M	C/M	C/M	LEMC general meeting held in December.	○
		b. Update the Animal Welfare Plan	D	I			Animal Welfare Plan adopted March 2024.	○
		c. Undertake review of Bush Fire Brigade management and operation	D	I			LGGS annual funding application approved; Draft Bushfire Framework presented to Bushfire	○

2. ECONOMY: Retain and grow existing businesses, employment and attract new industry

STRATEGY		ACTION	22/23	23/24	24/25	25/26	Comment	Progress
2.1	Support the diverse industry across the Shire.	a. Townsite intersection improvements completed	I				Project completed.	○
		b. Continue to improve townsite attractiveness in collaboration with business and community groups	D	I	C/M	C/M	Wayfinding Stage 1 installed; Planning for Wayfinding Stage 2 (town center) commenced; Landscaping design completed and commenced procurement process.	○
		c. Develop and Implement Economic Development Plan			D	I	Action deferred until 2025-2026 due to competing priorities.	○
		d. Undertake industrial land subdivision	D	I			Project deferred due to other corporate priorities.	○
		e. Facilitate expansion of telecommunications networks across the Shire and advocate for reduced number of black spots	D	I	CM	CM	Starlink at the Administration Office, CRC and Recreation Centre installed.	○
		f. New Action Facilitate the implementation of telecommunication backup systems to address extended power outages				D	Installation of a generator at the Recreation Centre completed; Disaster Ready Fund applications installation of a generator at the Administration Building and CRC precinct unsuccessful; Proceeded with procurement of generator for Administration Centre.	○
		g. Review town planning scheme				D	Scheme amendment underway in conjunction with the preparation of the Reports to Review as part of the development of a Local Planning Strategy.	○
		h. Work with Go Narembeen to deliver positive economic outcomes	C/M	C/M	C/M	C/M	Continue to collaborate in the Narembeen Community Benefit Fund.	○

		i. Promote commercial spaces to maximise utilisation		D	I	C/M	Limited promotion of Pop-Up shop; 2024-2025 promotional campaigns to be developed in 4th quarter.	○
		j. Implement a Marketing Plan that promotes Narembeen lifestyle and opportunities			D	I	Development of Marketing Plan 2024-2025 deferred due to lack of staff capacity.	○
2.2	Safe and efficient transport network enables economic growth	a. RAV Network assessment is completed	I	C/M	C/M	C/M	Assessment progressing.	○
		b. Maintain and upgrade infrastructure assets in line with plans	D	D	D	D	Asset Management Plan adopted October 2024; documenting Building Maintenance Program 2024-2025 scheduled for 3 rd quarter.	○
		c. Review 10 Year Road Plan		D	I		Review of 10-Year Road Program underway.	○
2.3	Coordinated planning and promotion of the visitor and tourist experience	a. Promote and develop tourism opportunities in partnership with Roe Tourism and Go Narembeen	D	I	C/M	C/M	Attended Roe Tourism meeting; Planning for town center wayfinding progressing; Implementing Tourism Marketing Plan 2024-2025.	○
		b. Finalise lease of Wadderin Wildlife Sanctuary	I				Lease signed and executed June 2024.	○
		c. Support the development of the Wadderin Wildlife Sanctuary as a tourism product in collaboration with Wadderin Wildlife Sanctuary Inc	C/M	C/M	C/M	C/M	Promoting tour experience through #VisitNarembeen and Shire Website; Shire 100 th celebrations included paid tours for interested patrons.	○
2.4	Retain and grow our local skills base	a. Develop and Implement Housing Strategy	D	I	C/M	C/M	Attended CEACA general meeting; Implementation of Housing Strategy – construction of two 3x2 dwellings; ROEROC Workforce Housing Investigation Study near completion; Subdivision of Lot 61 Cheetham Way approved by WAPC.	○
		b. Offer apprenticeships and traineeships in our workforce	D	I	C/M	C/M	Active partner of the LG Professional Career Campaign; Awarded CRC 12-month traineeship.	○
		c. Advocate for a reliable and consistent childcare service that meets the needs of the community	D	I			Attended meeting with REED Board Chair and Operational Manager to discuss reliability of services; Allocated a Shire residence for lease	○

4.1	Forward planning and implementation of plans to achieve strategic priorities	a. Continue to implement and monitor the Integrated Planning and Reporting milestones.	C/M	C/M	C/M	C/M	CBP Quarterly Report – December 2023, March, June and September 2024 adopted; Annual CBP review completed February 2024.	○
		b. Review of Asset Management Plan and Long-Term Financial Plan		D	I	C/M	Long-Term Financial Plan updated June 2024; Asset Management Plan adopted October 2024.	○
		c. Active participation in ROEROC, GECZ and regional groupings		D	I	C/M	Attended scheduled GECZ, ROEROC and Regional Road Group meetings.	○
		d. Develop, implement and review the community engagement policy / framework	C/M	C/M	C/M	C/M	Community Engagement Plan adopted August 2024.	○
		e. Develop and implement Workforce Plan	C/M	C/M	C/M	C/M	Workforce Plan 2024-2032 adopted September 2024.	○
4.2	Compliant and resourced Local Government	a. Continue to meet compliance with statutory and regulatory requirements	D	I	C/M	C/M	Financial Management Review and Regulation 19 Audit completed March 2024; Annual Report, CAR, DAIP and EEO Plan adopted and submitted.	○
		b. Review financial and asset management policies and practices	C/M	C/M	C/M	C/M	Framework review progressing.	○
		c. Undertake community satisfaction surveying to assess a range of performance measures	C/M	C/M	C/M	C/M	Community survey completed August 2024 and final report adopted in September 2024.	○
		d. Ensure asset valuations are undertaken in line with relevant Accounting Standards	C/M	C/M	C/M	C/M	Roads & Other Infrastructure 2022/2023 - Land & Buildings 2021/2022.	○
		e. Review of Workplace Health and Safety processes and procedures to ensure compliance and minimise risk	C/M	C/M	C/M	C/M	WHS policy reviewed December 2023; Progressing review of WHS framework.	○

ATTACHMENT 13.1A
Shire of Narembeen 2025 Budget Review



SHIRE OF NAREMBEEN
2025 Budget Review
for the period ended
31 JANUARY 2025

SHIRE OF NAREMBEEN

BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 31 JANUARY 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF NAREMBEEN
STATEMENT OF BUDGET REVIEW
(NATURE OR TYPE)
FOR THE PERIOD ENDED 31 JANUARY 2025

Note	Budget v Actual		Predicted			
	Adopted Budget + amendments (a)	YTD Actual (b)	Permanent Variance (c)	Timing Variance (Carryover) (d)	Year End (a)+(c)+(d)	
	\$	\$	\$	\$	\$	
OPERATING ACTIVITIES						
Net current assets at start of financial year surplus/(deficit)	4,027,808	4,157,857	130,049	0	4,157,857	▲
Revenue from operating activities (excluding rates)						
Operating grants, subsidies and contributions	788,758	614,707	(14,620)	0	774,138	▼
Fees and charges	491,677	407,928	7,103	0	498,780	▲
Interest earnings	380,941	221,235	32,000	0	412,941	▲
Other revenue	77,000	182,101	140,000	0	217,000	▲
Profit on asset disposals	97,000	(4,136)	86,960	0	183,960	▲
	1,835,376	1,421,835	251,443	0	2,086,819	
Expenditure from operating activities						
Employee costs	(2,282,856)	(1,440,412)	(140,049)	0	(2,422,905)	▲
Materials and contracts	(1,476,604)	(1,122,443)	(140,800)	0	(1,617,404)	▲
Utility charges	(193,898)	(135,379)	(42,750)	0	(236,648)	▲
Depreciation on non-current assets	(2,813,083)	(1,186,732)	0	0	(2,813,083)	
Interest expenses	(32,716)	(16,950)	0	0	(32,716)	
Insurance expenses	(235,263)	(244,353)	0	0	(235,263)	
Other expenditure	(172,360)	(150,309)	(79,400)	0	(251,760)	▲
Loss on asset disposals	(20,500)	(21,868)	(14,576)	0	(35,076)	▲
	(7,227,280)	(4,318,446)	(417,575)	0	(7,644,855)	
Non-cash amounts excluded from operating activities	2,736,583	1,211,668	0	0	2,736,583	
Amount attributable to operating activities	1,372,487	2,472,914	(36,083)	0	1,336,404	
INVESTING ACTIVITIES						
Non-operating grants, subsidies and contributions	3,416,489	1,492,096	585,346	0	4,001,835	▲
Purchase of property, plant and equipment	(2,509,610)	(586,992)	(180,321)	23,670	(2,666,261)	▲
Purchase of infrastructure	(4,773,897)	(1,025,456)	141,419	25,000	(4,607,478)	▼
Proceeds from self supporting loans	18,273	10,261	0	0	18,273	
Proceeds from disposal of assets	341,500	112,119	71,808	0	413,308	▼
	(3,507,245)	2,028	618,252	48,670	(2,840,323)	
Non-cash amounts excluded from investing activities	0	0	0	0	0	
Amount attributable to investing activities	(3,507,245)	2,028	618,252	48,670	(2,840,323)	
FINANCING ACTIVITIES						
Repayment of debentures	(84,837)	(43,064)	0	0	(84,837)	
Transfers to cash backed reserves (restricted assets)	(2,088,234)	(127,843)	(712,361)	0	(2,800,595)	▲
Transfers from cash backed reserves (restricted assets)	2,059,122	0	230,000	0	2,289,122	▼
Amount attributable to financing activities	(113,949)	(170,907)	(482,361)	0	(596,310)	
Budget deficiency before general rates	(2,248,707)	2,304,035	99,808	48,670	(2,100,229)	
Estimated amount to be raised from general rates	2,163,707	2,166,927	9,500	0	2,173,207	▲
Closing funding surplus(deficit)	(85,000)	4,470,962	109,308	48,670	72,978	▲

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 Narembreen 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 Narembreen 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.

2025 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 Budget 30 June 2024	Audited Actual 30 June 2024	Budget 30 June 2025	Actual 31 January 2025
			\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	(170,000)	(104,239)	(97,000)	4,136
Less: Movement in non-current employee provisions	0	(3,122)	0	0
Less: Movement of non-current inventory	0		0	0
Less: Revaluation of intangible assets	(3,500)	(1,681)	0	(1,681)
Add: movement in investments in associates	0	(26,779)	0	4,163
Add: Loss on asset disposals	39,500	59,617	20,500	0
Add: Movement in non-current pensioner deferred rates	0	8,459	0	0
Add: Depreciation on non-current assets	3,100,700	2,909,267	2,813,083	1,186,732
Non-cash amounts excluded from operating activities	2,966,700	2,841,522	2,736,583	1,193,349

(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	(4,392,480)	(5,360,193)	(5,389,306)	(5,488,033)
Less: financial assets - unrestricted	0	(18,273)	(18,273)	(8,105)
Less: Investment in associate movement in debtors		(3,000)		(3,000)
Add: movement in non-current leave	0	0	0	14,052
Add: Long term borrowings	0	84,837	78,677	41,773
Total adjustments to net current assets	(4,392,480)	(5,296,629)	(5,328,902)	(5,443,313)

(c) Composition of estimated net current assets

Current assets

Cash unrestricted	216,210	4,887,455	482,858	4,629,824
Cash restricted	5,524,978	5,360,192	5,389,306	5,488,033
Financial assets - unrestricted	0	18,273	18,273	8,105
Receivables	148,381	489,689	0	1,179,760
Contract assets	0	0	0	0
Inventories	13,372	5,526	32,773	5,526
	5,902,941	10,761,135	5,923,210	11,311,248

Less: current liabilities

Payables	(26,217)	(245,947)	(196,292)	(387,070)
Contract liabilities	(1,135,624)	(475,004)	(1,977)	(475,004)
Long term borrowings	0	(84,837)	(78,677)	(41,773)
Provisions	(348,620)	(500,861)	(317,362)	(500,860)
	(1,510,461)	(1,306,649)	(594,308)	(1,404,707)

Net current assets

	4,392,480	9,454,486	5,328,902	9,906,541
Less: Total adjustments to net current assets	(4,392,480)	(5,296,629)	(5,328,902)	(5,443,313)
Closing funding surplus / (deficit)	0	4,157,857	0	4,463,228

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 Narembreen 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 Narembreen 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 Narembreen's operational cycle. In the case of liabilities where the Shire of Narembreen 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 Narembreen'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 Narembreen prior to the end of the financial year that are unpaid and arise when the Shire of Narembreen 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 Narembreen recognises revenue for the prepaid rates that have not been refunded.

EMPLOYEE BENEFITS

Short-Term Employee Benefits

Provision is made for the Shire of Narembreen'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 Narembreen'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 Narembreen'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 Narembreen 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 Narembreen are recognised as a liability until such time as the Shire of Narembreen satisfies its obligations under the agreement.

4. PREDICTED VARIANCES

Amend. No.	GL/Job code	Account/job description	Original annual budget	Actuals YTD	Proposed amended budget	Variance Type	Surplus increase/(decrease)	Explanation of variances
4.1 OPERATING REVENUE								
4.1.1 RATES								
1	3121400	RATES - Collection Charges Recovered	500	3,120	10,000	P	9,500	All collection charges incurred are recoverable, note budget amendment for expenses incurred
			<u>500</u>	<u>3,120</u>	<u>10,000</u>		<u>9,500</u>	
4.1.2 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS								
2	5124000	FIRE - Bush Fire Brigade Operating Grant	14,720	-	3,000	P	(11,720)	Grant funding reduced for under-utilised funds in 2024.
3	9221016	OTH HOUSE - Other Reimbursements	38,400	-	40,500	P	2,100	RoeROC housing study scope increased slightly. Increase budget for contributions by other Shires.
4	1142200	LIBRARY - Grant Funding Received	10,000	-	5,000	P	(5,000)	Revised estimate based on grant funding sought.
			<u>63,120</u>	<u>-</u>	<u>48,500</u>		<u>(14,620)</u>	
4.1.3 FEES AND CHARGES								
5	9121004	EMP HOUSE - 18 Hilton Way, rent received	2,640	1,235	1,235	P	(1,405)	House unoccupied for most of the year now, revise estimates.
6	9223001	OTH HOUSE - 2/31 Currall Street, Rent Received	5,000	1,400	1,400	P	(3,600)	No longer occupied.
7	9221050	OTH HOUSE - 16 Hilton Way, Rent Received	-	5,950	11,000	P	11,000	No tenant when preparing annual budget.
8	1042600	PLANNING - Town Planning Application Fees	8,000	294	1,000	P	(7,000)	YTD actuals below expectations based on prior years.
9	1052124	CRC - Sales, Brochures and Pamphlets	1,500	-	1,000	P	(500)	Anticipated 3 workshops in the financial year. Only expecting one to occur prior to 30 June 2025. Note corresponding cost of goods sold adjustment
10	1052127	CRC - Sales, Merchandise	4,500	1,699	3,000	P	(1,500)	Revise original estimates
11	1052530	CRC - Sales, Training and Workshops (GST)	22,500	-	7,500	P	(15,000)	Anticipated 3 workshops in the financial year. Only expecting one to occur prior to 30 June 2025. Note corresponding income adjustment
12	1052520	CRC - Sales, Training and Workshops (GST-free)	22,500	-	7,500	P	(15,000)	Anticipated 3 workshops in the financial year. Only expecting one to occur prior to 30 June 2025. Note corresponding income adjustment
13	1252310	AERO - Airfield, Reimbursement for Utilities	-	1,243	5,000	P	5,000	Omitted from annual budget. Note corresponding utility expenses.
14	1482115	COM BUILD - 2/10-12 Doreen Street (Laird), Rent Received	600	2,582	5,000	P	4,400	Minimal rent estimated in annual budget
15	1482110	COM BUILD - 3/8 Churchill Street (Aus Post), Rent Received	-	2,921	5,000	P	5,000	No rent anticipated in annual budget.
16	1482118	OTH ECON - Tampia Village, Rent Received	16,500	22,000	33,000	P	16,500	Mining camp not expected to be tenanted throughout full financial year.
17	1482116	OTH ECON - Stockyard Access Road Lot, Rent Received	2,500	3,035	5,208	P	2,708	Lease not expected to persist for full year.
18	1412400	PW - Private Works Income	-	6,413	6,500	P	6,500	Private works done ad hoc - no provisions made
			<u>86,240</u>	<u>48,773</u>	<u>93,343</u>		<u>7,103</u>	
4.1.5 SERVICE CHARGES								
4.1.6 INTEREST EARNINGS								
19	3323000	GEN PUR - Interest Received (Municipal)	100,000	92,465	150,000	P	50,000	Original budget too conservative.
20	3323100	GEN PUR - Interest Received (Reserves)	268,000	127,843	250,000	P	(18,000)	Revise for actual interest earnings for improved accuracy
			<u>368,000</u>	<u>220,307</u>	<u>400,000</u>		<u>32,000</u>	
4.1.7 OTHER REVENUE								
21	1472100	WORKS - Insurance Reimbursement, Workers Compensation	-	62,329	100,000	P	100,000	No estimate included in annual budget
22	1133101	OTH COM - Community Benefit Fund, Contributions Received	10,000	50,000	50,000	P	40,000	No estimate included for corporate sponsorship to the fund.
			<u>10,000</u>	<u>112,329</u>	<u>150,000</u>		<u>140,000</u>	
4.1.8 PROFIT ON ASSET DISPOSAL								
23	1442200	PLANT - Profit on Sale of Assets	-	-	86,960	P	86,960	Revision of profit/loss accounts on planned asset disposals
			<u>-</u>	<u>-</u>	<u>86,960</u>		<u>86,960</u>	
		TOTAL OPERATIONAL INCOME	527,360	381,410	778,803		260,943	
4.2 OPERATING EXPENSES								
4.2.1 EMPLOYEE COSTS								
24	1051111	CRC - Employee Costs	(171,465)	(116,951)	(194,000)	P	(22,535)	Annual budget provided for less FTE than required.
25	1121126	GARDENS - Jones Park	-	-	(10,000)	P	(10,000)	Originally linked to adjacent building accounts - more effective to track separately
26	1221140	ROADS - Storm and Flood Damage Repairs	-	(520)	(5,000)	P	(5,000)	Omitted from annual budget - nominal amount
27	1411130	PW-Private works expense	-	(3,686)	(3,700)	P	(3,700)	Private works done ad hoc - no provisions made
28	1431170	WORKS - Employee Housing Allowance	(54,080)	(30,795)	(89,000)	P	(34,920)	Council resolved to increase the housing allowance paid to staff
29	1431180	WORKS - Employee Industrial Allowance	(19,552)	(15,570)	(25,000)	P	(5,448)	Industrial allowance increased in applicable State Award
30	1431200	WORKS - Executive & Admin Employee Costs	(141,362)	(88,234)	(176,000)	P	(34,638)	Original budget did not provide for newly hired employee in works-related admin
31	1431103	PLANT - Mechanic Administration	(13,229)	(12,221)	(16,000)	P	(2,771)	Contract renegotiated
32	1441500	PLANT - Mechanic's Repair Wages	(74,963)	(46,379)	(90,000)	P	(15,037)	Contract renegotiated
33	1052375	CRC - Pre-employment medicals	-	(500)	(1,000)	P	(1,000)	Omitted from annual budget - nominal amount
34	4211120	ADMIN - Pre-Employment Medicals	-	(750)	(2,000)	P	(2,000)	Omitted from annual budget - nominal amount
35	1052366	CRC - Staff Amenities	-	(50)	(1,000)	P	(1,000)	Omitted from annual budget - nominal amount
36	1431401	ADMIN - Staff Amenities	-	(1,522)	(2,000)	P	(2,000)	Omitted from annual budget - nominal amount
			<u>(474,651)</u>	<u>(317,178)</u>	<u>(614,700)</u>		<u>(140,049)</u>	

4. PREDICTED VARIANCES

Amend. No.	GL/Job code	Account/job description	Original annual budget	Actuals YTD	Proposed amended budget	Variance Type	Surplus increase/(decrease)	Explanation of variances
4.2.2 MATERIALS AND CONTRACTS								
37	4111200	COUNCIL - Postage, Printing and Stationery	-	(318)	(500)	P	(500)	Omitted from annual budget - nominal amount
38	4111000	COUNCIL - Travel and Accommodation	(2,500)	(4,079)	(4,000)	P	(1,500)	Omitted from annual budget - nominal amount
39	4200005	GOVERN - Legal Expenses	(10,000)	(17)	(5,000)	P	5,000	Reduce to \$5k to cover known issues requiring advice
40	5212000	ANIMALS - Contractors and Consultants	(18,500)	(12,253)	(20,000)	P	(1,500)	Increase for increase in requested services from contractors
41	7513000	GP - Doctor's Management Fee	(251,000)	(164,313)	(284,000)	P	(33,000)	Error in calculations of original budget.
42	7411001	HEALTH - Mosquito Control	(3,448)	(5,140)	(5,948)	P	(2,500)	Original budget insufficient
43	9111427	EMP HOUSE - 18 Hilton Way, Repairs and Maintenance	(3,884)	(8,706)	(13,884)	P	(10,000)	Over budget for repairs done after last tenant vacated. Still requires a hot water unit.
44	9111419	OTH HOUSE - 16 Hilton Way, Repairs and Maintenance	(15,172)	(881)	(8,172)	P	7,000	Bulk of proposed repair works ended up being capital.
45	9111459	OTH HOUSE - 1/24 Doreen Street, Repairs and Maintenance	(4,875)	(8,257)	(11,875)	P	(7,000)	Quite a bit of work was required to get the property habitable for new tenant
46	1011106	TRANSFER - Waste Transfer Station, Repairs and Maintenance	-	(4,211)	(10,000)	P	(10,000)	Nominal amount for works on site
47	1041100	PLANNING - Contractors and Consultants	(4,000)	(2,363)	(6,000)	P	(2,000)	Increase following revised estimated
48	1041052	PLANNING - Legal Expenses	-	-	(2,500)	P	(2,500)	Increase following revised estimated
49	1051128	CEMETERY - COGS, Plaques and Monuments	-	(1,018)	(2,000)	P	(2,000)	Omitted figure in annual budget
50	1051112	CEMETERY - Repairs and Maintenance	-	(205)	(1,000)	P	(1,000)	Omitted figure in annual budget
51	1052361	CRC - COGS, Brochures, Pamphlets and Materials	(1,200)	-	(800)	P	400	Decrease following revised estimates based on YTD actuals
52	1052363	CRC - COGS, Contractors	(22,500)	-	(7,500)	P	15,000	Anticipated 3 workshops in the financial year. Only expecting one to occur prior to 30 June 2025. Note corresponding decrease to associated revenues
53	1052534	CRC - Computer Equipment	-	(2,639)	(5,000)	P	(5,000)	Omitted figure in annual budget.
54	CR17	Science Week	-	(3,730)	(3,700)	P	(3,700)	Omitted figure in annual budget.
55	CRC3	Adult Workshops	-	(537)	(1,000)	P	(1,000)	Omitted figure in annual budget.
56	1111119	HALLS - Avoca Farm, Repairs and Maintenance	(5,831)	(10,202)	(12,831)	P	(7,000)	Over budget for asbestos removal, the cost of which was unknown originally
57	1131181	SPORT - Gym, Repairs and Maintenance	(12,119)	(7,958)	(13,619)	P	(1,500)	Minor revision for some unplanned works
58	1131156	SPORT - Mount Arrowsmith Tennis Club, Repairs and Maintenance	(1,500)	(2,481)	(3,000)	P	(1,500)	Omitted figure in annual budget - atypical cost to prep site for community event
59	1131165	SPORT - Mount Walker Tennis Club, Repairs and Maintenance	-	(518)	(1,000)	P	(1,000)	Omitted figure in annual budget. Nominal amount for preventative maintenance
60	1131132	SPORT - Narembeen Bowling Green, Repairs and Maintenance	-	(3,462)	(3,500)	P	(3,500)	Omitted figure in annual budget. Controller for watering system broke.
61	1141301	LIBRARY - Events and Workshops	-	(86)	(1,000)	P	(1,000)	Omitted figure in annual budget - nominal amount
62	1221190	ROADS - Traffic Signage	-	(1,196)	(3,000)	P	(3,000)	Omitted figure in annual budget - nominal amount
63	1321109	TOURISM - Advertising and Promotion	(3,000)	(5,126)	(5,000)	P	(2,000)	Original budget insufficient
64	1338001	BUILDING - Legal Fees	-	(902)	(2,000)	P	(2,000)	Omitted figure in annual budget - nominal amount
65	1121150	POOL - Chemicals	(3,000)	(4,761)	(6,500)	P	(3,500)	Annual budget insufficient.
66	1121106	POOL - Postage, Printing and Stationery	-	(1,148)	(2,000)	P	(2,000)	Omitted figure in annual budget - nominal amount
67	4211300	ADMIN - Computer Equipment	(5,000)	(8,372)	(10,000)	P	(5,000)	Nominal budget figure. Increase to allow for further minor acquisitions.
68	4212700	ADMIN - Contractors and Consultants	(20,000)	(45,477)	(65,000)	P	(45,000)	Original budget an estimate, no specific provision for contractors required to assist with administration due to staff shortages.
69	4211100	ADMIN - Postage, Printing and Stationery	(2,000)	(4,122)	(6,000)	P	(4,000)	Nominal budget figure not sufficient.
70	1431650	WORKS - Postage, Printing and Stationery	(2,000)	(3,708)	(5,000)	P	(3,000)	Nominal budget figure not sufficient.
			(391,529)	(318,185)	(532,329)		(140,800)	
4.2.3 UTILITY CHARGES								
71	1051124	CEMETERY - Utilities	-	(669)	(1,500)	P	(1,500)	Omitted figure in annual budget - nominal amount
72	1131183	HALLS - Train Station, Utilities	-	(329)	(1,000)	P	(1,000)	Omitted figure in annual budget - nominal amount
73	1251101	AERO - Airfield, Utilities	-	(2,597)	(5,000)	P	(5,000)	Omitted from annual budget. Note provision for associated reimbursements.
74	1321103	CARAVAN - Caravan Park, Utilities	(12,600)	(8,837)	(15,000)	P	(2,400)	Annual budget estimates too low based on YTD information
75	1051647	COM BUILD - 2/19 Churcill Street (CRC), Utilities	(1,500)	(5,744)	(10,000)	P	(8,500)	Error in annual budget calculations; estimates too low.
76	1481107	OTH ECON - Salyards, Utilities	(300)	(1,420)	(1,650)	P	(1,350)	Original budget insufficient - had a water leak that went unnoticed
77	1481162	OTH ECON - Wadderin Wildlife Sanctuary, Utilities	(1,000)	-	-	P	1,000	Utilities paid by tenant
78	1121178	POOL - Swimming Pool, Utilities	(24,000)	(20,729)	(30,000)	P	(6,000)	Prior year estimates off. Issues with the solar have increased electricity costs YTD.
79	1431400	ADMIN - 1 Longhurst Street (Admin), Utilities	(12,000)	(17,519)	(30,000)	P	(18,000)	Annual budget calculations incorrect.
			(51,400)	(57,843)	(94,150)		(42,750)	
4.2.7 OTHER EXPENDITURE								
80	3116000	RATES - Debt Collection Expenses	(500)	(7,164)	(10,000)	P	(9,500)	Nominal budget was short. All recoverable, note amendment to income.
81	4111000	COUNCIL - Travel and Accommodation	-	(618)	(1,500)	P	(1,500)	Nominal budget amount - Increase to allow for further events in 2025.
82	1132175	SPORT - Contributions to Sporting Groups	-	(16,605)	(16,600)	P	(16,600)	Payment to local sporting group for community LED display in lieu of proposed capital acquisition
83	1131218	OTH COM - Community Benefit Fund, Funds Disbursed	(20,000)	(36,492)	(61,000)	P	(41,000)	Conservatively didn't estimate RMS contributions in the annual budget. Note corresponding increase in funding.
84	4211800	ADMIN - Bank Charges and Merchant Fees	(1,200)	(8,320)	(12,000)	P	(10,800)	Bank charges under-estimated, but predominantly loan guarantee fees overlooked in
			(21,700)	(69,198)	(101,100)		(79,400)	
4.2.8 LOSS ON ASSET DISPOSAL								
85	7513001	GP - Loss on Asset Disposal	-	-	(2,000)	P	(2,000)	Revision of accounts used for profit and loss on proposed asset disposals
86	9229515	OTH HOUSE - Loss on sale of assets	(16,000)	-	(13,216)	P	2,784	Originally budgeted for sale of lots of land that are now being developed
87	4212000	ADMIN - Loss on Sale of Assets	-	(21,868)	(12,860)	P	(12,860)	Revision of accounts used for profit and loss on proposed asset disposals and inclusion of loss on sale of land not originally budgeted for
88	1431656	WORKS - Loss on Sale of Assets	2,500	-	-	P	(2,500)	Revision of accounts used for profit and loss on proposed asset disposals
			(13,500)	(21,868)	(28,076)		(14,576)	
TOTAL OPERATIONAL EXPENDITURE			(952,780)	(784,273)	(1,370,355)		(417,575)	
NET OPERATIONAL INCOME AND EXPENDITURE			(425,420)	(402,863)	(591,551)		(156,632)	

4. PREDICTED VARIANCES

Amend. No.	GL/Job code	Account/job description	Original annual budget	Actuals YTD	Proposed amended budget	Variance Type	Surplus increase/(decrease)	Explanation of variances
4.3 CAPITAL REVENUE								
4.3.1 NON OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS								
89	1100008	RECREATION - Club Night Lights Grant funding	264,649	-	205,647	P	(59,002)	Amend budget based on new figures after obtaining grant funding.
90	1100009	RECREATION - Narembeen Sporting Club Contributions (Club Night Lights projects)	160,000	-	110,977	P	(49,023)	Amend budget based on new figures after obtaining grant funding.
91	1222300	ROADS - Heavy Vehicle Road Improvement Charge	225,000	913,371	973,371	P	748,371	Annual budget did not include additional contributions that have been agreed to
92	1400007	OTHER - AWARE Grant Funding	25,000	-	-	P	(25,000)	Unsuccessful in application for funding
93	1000006	ADMIN - Disaster Ready Fund, CRC generator	30,000	-	-	P	(30,000)	Unsuccessful in application for funding
			704,649	913,371	1,289,995		585,346	
4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS								
94	1484300	Proceeds on Sale of Assets	341,500	154,429	413,308	P	71,808	Revision of estimates from annual budget
			341,500	154,429	413,308		71,808	
		TOTAL CAPITAL REVENUE	1,046,149	1,067,800	1,703,303		657,154	
4.4 CAPITAL EXPENSES								
4.4.1 - PROPERTY, PLANT AND EQUIPMENT								
4.4.1.1 - BUILDINGS - SPECIALISED								
95	2179	Staff housing, Cr Cheetham Way & Brown St subdivision	(30,000)	(3,814)	(33,000)	P	(3,000)	Planning commission costs over estimate
96	2055	Administration Office and Chambers Refurbishment - stage 1	(50,000)	(81,820)	(14,000)	P	36,000	Actual 2025 costs after brought forward amounts = \$13,745. Job complete, excess to be reallocated.
97	2183	Recreation Centre, female changerooms (design)	(30,000)	-	(50,000)	P	(20,000)	Budget estimate fell short of quotes received.
			(110,000)	(85,634)	(97,000)		13,000	
4.4.1.2 - FURNITURE								
98	2181	Recreation Centre, blind replacement + furniture	(16,400)	(8,550)	(26,500)	P	(10,100)	Unable to source quality product within budget. \$3k incurred YTD with refund received in February
99	2185	Admin - Council Chambers Furniture	(23,670)	-	-	T	23,670	Job to be deferred to 2026
100	2186	Admin - Laptops (5x)	(8,000)	(9,078)	(10,000)	P	(2,000)	One more laptop acquired for extra staff member
101	2043	Replacement Admin Server	(40,000)	(33,135)	(10,000)	P	30,000	Actual 2025 costs after brought forward amount = \$9,764. Job complete, excess to be reallocated.
			(88,070)	(50,763)	(46,500)		41,570	
4.4.1.3 - PLANT AND EQUIPMENT								
102	2187	Works, Traffic Counters (2x)	(23,000)	(19,463)	(19,463)	P	3,537	Acquired under budget
103	2189	Replace - CEO Vehicle, 1NB (2022)	(80,000)	(69,247)	(69,247)	P	10,753	Acquired under budget
104	2190	Replace - EMCS Vehicle, NB01 (2022)	(75,000)	(67,066)	(67,066)	P	7,934	Acquired under budget
105	2191	Replace - Doctors Vehicle, 11NB (2022)	(65,000)	(53,750)	(53,750)	P	11,250	Acquired under budget
106	2198	Elevated working platform (NEW)	(55,000)	(52,603)	(52,603)	P	2,397	Acquired under budget
107	2193	Howard Porter - Side Tipper, NB5708 (2005)	(160,000)	-	(110,000)	P	50,000	Acquired under budget
108	2201	Grab bucket (loader attachment)	(36,000)	(10,750)	(22,500)	P	13,500	Order issued for ~\$21k. Job will be completed under budget.
109	2202	Scales (loader attachment)	(22,000)	(12,592)	(12,592)	P	9,408	Job complete under budget.
110	2224	Grader, NB7000	-	-	(320,000)	P	(320,000)	Omitted from annual budget due to errors - endorsed in plant replacement program
			(516,000)	(285,471)	(407,221)		(211,221)	
		TOTAL PROPERTY PLANT AND EQUIPMENT	(714,070)	(421,868)	(550,721)		(156,651)	

4. PREDICTED VARIANCES

Amend. No.	GL/Job code	Account/job description	Original annual budget	Actuals YTD	Proposed amended budget	Variance Type	Surplus increase/(decrease)	Explanation of variances
4.4.2 INFRASTRUCTURE								
4.4.2.1 - INFRASTRUCTURE - ROADS								
111	2122	LRCI 4 - Corrigin/Narembeen Road culvert	(120,000)	(103,281)	(103,281)	P	16,719	Job complete under budget. Balance to be reallocated to other LRCI jobs.
112	2156	Townsite drainage survey and design	(60,000)	(72,650)	(63,010)	P	(3,010)	Actual 2025 costs after brought forward amount = \$63,010. Requires minor amendment
			(180,000)	(175,931)	(166,291)		13,709	
4.4.2.2 - INFRASTRUCTURE - OTHER								
113	2171	LRCI 4 - Diesel Generator (Narembeen Recreation Centre)	(45,000)	(92,049)	(31,290)	P	13,710	Actual 2025 costs after brought forward amounts = \$31,290. Job complete, excess to be reallocated.
114	2149	LRCI 4 - Swimming Pool Heating	(100,000)	(79,018)	(110,000)	P	(10,000)	All orders placed - anticipated total cost \$110,000
115	2163	Ski Lake planning and development	(85,000)	-	(95,000)	P	(10,000)	Engineering invoices infrequent - \$88k invoice to come in February. Revise budget to include provision for minor further works.
116	2216	Narembeen swimming pool, chlorination system improvements	(50,000)	-	(25,000)	P	25,000	Acquired under budget - invoice due in February
117	2218	CRC - Generator Installation	(60,000)	-	-	P	60,000	Grant application unsuccessful - project deferred to 2026
118	2220	Community LED display	(65,000)	-	-	P	65,000	No longer happening as a Shire acquisition. Funds granted to sporting club to acquire assets.
119	2226	Town Oval, New reticulation system	(10,000)	(2,800)	(15,000)	P	(5,000)	Requires project management in addition to actual report. Original estimates insufficient.
120	2215	Caravan Park, drain, sewerage and electrical line rerouting and improvements	(25,000)	-	-	T	25,000	Defer to 2026 - scope beyond original estimates
121	2161	Community Directory website development	(5,000)	-	-	P	5,000	No longer required
122	2177	Clock Tower Garden (Cnr Latham Rd & Currall St), retic and gardening works	(10,000)	(4,771)	(26,000)	P	(16,000)	Design work quoted beyond original estimates. YTD cost for meter connection.
			(400,000)	(81,818)	(245,000)		152,710	
TOTAL INFRASTRUCTURE			(580,000)	(257,749)	(411,291)		166,419	
TOTAL CAPITAL EXPENDITURE			(1,294,070)	(679,618)	(962,012)		9,768	
4.5 RESERVES								
4.5.1 TRANSFERS TO CASH-BACKED RESERVES								
123		Leave Reserve - Interest earnings	(15,457)	-	(14,418)	P	1,039	Proportionate decrease for revised interest revenue estimates.
124		Plant Reserve - Interest earnings	(28,351)	-	(26,446)	P	1,905	Proportionate decrease for revised interest revenue estimates.
125		Infrastructure reserve - Interest earnings	(123,272)	-	(114,989)	P	8,284	Proportionate decrease for revised interest revenue estimates.
126		HVRIC reserve - Interest earnings	-	-	-	P	-	Proportionate decrease for revised interest revenue estimates.
127		Land Development Reserve - Interest earnings	(17,129)	-	(15,978)	P	1,151	Proportionate decrease for revised interest revenue estimates.
128		Avoca Farm Reserve - Interest earnings	(4,210)	-	(3,927)	P	283	Proportionate decrease for revised interest revenue estimates.
129		Recreation Reserve - Interest earnings	(37,947)	-	(35,397)	P	2,550	Proportionate decrease for revised interest revenue estimates.
130		Housing Reserve - Interest earnings	(29,365)	-	(27,392)	P	1,973	Proportionate decrease for revised interest revenue estimates.
131		Heritage Reserve - Interest earnings	(1,088)	-	(1,015)	P	73	Proportionate decrease for revised interest revenue estimates.
132		Medical Reserve - Interest earnings	(4,939)	-	(4,607)	P	332	Proportionate decrease for revised interest revenue estimates.
133		Bendering Landfill Reserve - Interest earnings	(6,253)	-	(5,833)	P	420	Proportionate decrease for revised interest revenue estimates.
134		HVRIC reserve - Contributions	(1,548,082)	-	(2,278,453)	P	(730,371)	Additional contributions to match revised estimates of HVRIC income
4.5.2 TRANSFERS FROM CASH-BACKED RESERVES								
135		Plant Reserve - Transfers out	26,040	-	256,040	P	230,000	Transposition error from long-term financial plan to adopted budget
NET RESERVE MOVEMENTS			(1,816,092)	-	(2,528,453)		(482,361)	
GRAND TOTAL			(2,489,433)	(14,681)	(2,378,713)		27,929	

SHIRE OF NAREMBEEN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2024

5. PREDICTED RESERVE BALANCES FOR THE YEAR ENDED 30 JUNE 2024

	Amended Budget Opening Balance	Amended Budget Transfer to	Amended Budget Transfer (from)	Amended Budget Closing Balance	Adopted Budget Opening Balance	Adopted Budget Actual Transfer to	Adopted Budget Transfer (from)	Adopted Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Restricted								
Leave reserve	309,132	14,418	0	323,550	309,132	15,457	0	324,589
Plant reserve	567,015	26,446	(256,040)	337,421	567,015	28,351	(26,040)	569,326
Infrastructure reserve	2,465,448	292,131	(1,323,082)	1,434,497	2,465,448	300,414	(1,323,082)	1,442,780
HVRIC reserve	0	2,278,453	0	2,278,453	0	1,548,082	0	1,548,082
Land Development reserve	342,573	15,978	0	358,551	342,573	17,129	0	359,702
Avoca Farm reserve	84,199	3,927	0	88,126	84,199	4,210	0	88,409
Recreation reserve	758,939	35,397	(110,000)	684,336	758,939	37,947	(110,000)	686,886
Housing reserve	587,297	27,392	(600,000)	14,689	587,297	29,365	(600,000)	16,662
Heritage reserve	21,760	1,015	0	22,775	21,760	1,088	0	22,848
Medical reserve	98,770	4,607	0	103,377	98,770	4,939	0	103,709
Server reserve	0	15,000	0	15,000	0	15,000	0	15,000
ERP reserve	0	40,000	0	40,000	0	40,000	0	40,000
Bendering landfill reserve	125,059	35,833	0	160,892	125,059	36,253	0	161,312
Bendering rehabilitation reserve	0	5,000	0	5,000	0	5,000	0	5,000
RoeROC reserve	0	5,000	0	5,000	0	5,000	0	5,000
	5,360,192	2,800,597	(2,289,122)	5,871,667	5,360,192	2,088,235	(2,059,122)	5,389,305
	5,360,192	2,800,597	(2,289,122)	5,871,667	5,360,192	2,088,235	(2,059,122)	5,389,305

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

Reserve name	Anticipated date of use	Purpose of the reserve
Leave reserve	Ongoing	To be used to fund annual and long service leave requirements
Plant reserve	Ongoing	To be used to assist in the replacement and upgrade of Shire plant and equipment
Infrastructure reserve	Ongoing	To be used to for the construction of new or significantly improved infrastructure
HVRIC reserve	Ongoing	For the repairs and reconstruction of roads
Land Development reserve	Ongoing	To be used to finance land development within the Shire
Avoca Farm reserve	Ongoing	To be used for Avoca Farm
Recreation reserve	Ongoing	To be used to provide new or upgrade existing recreation facilities within the Shire
Housing reserve	Ongoing	To be used for the construction of new Shire housing and refurbishment of existing houses
Heritage reserve	Ongoing	To be used to finance the maintenance of historical buildings within the Shire
Medical reserve	Ongoing	To be used to assist in the future attraction and retention of medical services
Server reserve	Ongoing	To be used for the acquisition of a new server
ERP reserve	2028	To be used for the up-front implementation costs of a new ERP
Bendering landfill reserve	Ongoing	To be used for ongoing capital works to the Bendering tip
Bendering rehabilitation reserve	Ongoing	To be used for the progressive rehabilitation costs of the Bendering tip
RoeROC reserve	Ongoing	To be used for the continual upgrade and expansion of the Bendering Tip site.

SHIRE OF NAREMBEEN
 NOTES TO THE BUDGET REVIEW REPORT
 FOR THE PERIOD ENDED 31 JANUARY 2025

5. BUDGET AMENDMENTS

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

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Budget Adoption			\$	\$	\$	\$
			Opening Surplus(Deficit)				0
2225	18 Hilton Way, renovations	7874/24	Capital Expenses			(35,000)	(35,000)
2226	Town Oval, New reticulation system	7910/24	Capital Expenses			(10,000)	(45,000)
2227	Recreation Centre, new oven	7909/24	Capital Expenses			(15,000)	(60,000)
2228	16 Hilton Way - renovations	7926/24	Capital Expenses			(25,000)	(85,000)
Amended Budget Cash Position as per Council Resolution				0	0	(85,000)	(85,000)

ATTACHMENT 13.3A

Council Policy Review

Council Policy

Asset Management



POLICY OBJECTIVES

To outline Council's objectives in the management of its assets and to detail how assets are to be utilised and maintained and the manner in which new or replacement assets will be considered and budgeted for.

POLICY SCOPE

This policy will apply to all those involved in the determination of Council's strategic objectives insofar as this relates to asset management.

This policy applies to all classes of Council's assets, those being:

- Land and buildings
- Plant
- Furniture and equipment
- Infrastructure.

POLICY RESPONSIBILITIES

Council

- Ensure that the principles of this policy are applied to deliberations that affect asset management
- Ensure that sufficient resources are allocated to asset management in budget deliberations
- Have regard for established levels of service in determining the allocation of resources to asset management.

Chief Executive Officer

- Deliver detailed asset management strategies for asset classes, in a form deemed fit for purpose by the CEO, including measurable performance indicators
- Monitor and report outcomes of asset management performance indicators
- Monitor and report suitability of asset management practices for delivery of levels of service.

POLICY DETAIL

This policy, in conjunction with Council's primary informing strategies (Strategic Community Plan, Corporate Business Plan, Long-Term Financial Plan, Levels of Service and Asset Management Plan) should inform^[RM1] and provide guidance to the preparation of more specific plans (e.g. 'residential property maintenance register') that the CEO is obliged to prepare under this policy. Specific plans for classes or categories of assets will then directly inform the annual budget.

'Asset management' is defined as all operational and planning aspects of the life of an asset, including:

- Acquisition/upgrade
- Maintenance
- Renewal
- Decommissioning^[RM2] or disposal.

Therefore, 'asset management' plans must consider the 'whole of lifecycle cost' of an asset from acquisition to decommissioning, requiring the principles of this policy to be prevalent in all aspects of the utilisation and strategic planning of Council's assets.

Legislative environment

Council holds and uses assets in fulfillment of its executive functions under the *Local Government Act 1995*, but the provision of classes and/or individual assets will fall under further legislative or regulatory environments, such as: employee work, health and safety legislation or the building codes.

Compliance with applicable legislation must be the primary concern for all of Council's asset management.

Maintenance before acquisition

Council recognises that it operates with limited financial resources based on its preferred rating strategy in the Corporate Business Plan. Accordingly, as Council endeavours to have a balanced budget and to allocate all its resources to the 'whole of life' costs of its existing assets to meet the current levels of service, priority must be given to the maintenance and renewal of existing assets before resources are allocated to new assets.

Levels of Services

Further to the need for compliance within the legislative framework of an asset and Council's long-term financial plans, asset management must have regard for Council's established levels of service. Resources must be allocated towards existing assets that do not meet the requisite levels of service before they are allocated to the acquisition of new assets.

DEFINITIONS

RELATED LEGISLATION

Local Government Act 1995

RELATED POLICIES

Community Strategic Plan
Corporate Business Plan
Levels of Service
Long-Term Financial Plan
Asset Management Plan

DELEGATED AUTHORITY

Nil

DOCUMENT MANAGEMENT

Policy Number		
Policy Version	1	
Policy Owner(s)	Chief Executive Officer	
Reviewer	Executive Governance Officer	
Review Frequency	3 years	
Creation Date	18 December 2013	OCM Ref
Last Review Date	18 February 2015	OCM Ref 5896/15
	15 February 2015	OCM Ref 6367/17
	18 February 2025	OCM Ref
Next Review Date	February 2028	
File Ref (original)	G:\Records\OPEN\CORPORATE MANAGEMENT\POLICY\Policy Register	
File ref (copy)		

Council Policy

x.x Legal Representation for Council Members and Employees



POLICY OBJECTIVES

To detail the circumstances in which the Shire of Narembeen (the 'Shire') will provide assistance with the costs of legal fees to Council Members and Employees.

POLICY SCOPE

This policy applies to all current council members and employees who are engaged in legal proceedings as a direct result of the performance of their duties as an elected member or employee.

POLICY DETAIL

Payment criteria

There are four major criteria for determining whether the Shire will pay the legal representation costs of a council member or employee.

These are:

1. the legal representation costs must relate to a matter that arises from the performance, by the council member or employee, of his or her functions;
 1. the legal representation cost must be in respect of legal proceedings that have been, or may be, commenced;
 2. in performing his or her functions, to which the legal representation relates, the council member or employee must have acted in good faith, and must not have acted unlawfully or in a way that constitutes improper conduct; and
 3. the legal representation costs do not relate to a matter that is of a personal or private nature.

Examples of legal representation costs that may be approved

1. If the criteria in clause 1 of this policy are satisfied, the Shire may approve the payment of legal representation costs:
 1. where proceedings are brought against a council member or employee in connection with his or her functions – for example, an action for defamation or negligence arising out of a decision made or action taken by the council member or employee; or
 2. to enable proceedings to be commenced and/or maintained by a council member or employee to permit him or her to carry out his or her functions – for example, where a council member or employee seeks to take action to obtain a restraining order against a person using threatening behaviour to the council member or employee; or

3. where exceptional circumstances are involved – for example, where a person or organisation is lessening the confidence of the community in the local government by publicly making adverse personal comments about council members or employees.
2. The Shire will not approve, unless under exceptional circumstances, the payment of legal representation costs for a defamation action, or a negligence action, instituted by a council member or employee.

Application for payment

1. A council member or employee who seeks assistance under this policy is to make an application(s), in writing, to the council or the CEO.
2. The written application for payment of legal representation costs is to give details of:
 1. the matter for which legal representation is sought;
 2. how that matter relates to the functions of the council member or employee making the application;
 3. the lawyer (or law firm) who is to be asked to provide the legal representation;
 4. the nature of legal representation to be sought (such as advice, representation in court, preparation of a document etc);
 5. an estimated cost of the legal representation; and
 6. why it is in the interests of the Shire for payment to be made.
3. The application is to contain a declaration by the applicant that he or she has acted in good faith, and has not acted unlawfully or in a way that constitutes improper conduct in relation to the matter to which the application relates.
4. As far as possible, the application is to be made before commencement of the legal representation to which the application relates.
5. The application is to be accompanied by a signed written statement by the applicant that he or she:
 1. has read, and understands, the terms of this policy;
 2. acknowledges that any approval of legal representation costs is conditional on the repayment provisions of clause 7 and any other conditions to which the approval is subject; and
 3. undertakes to repay to the Shire any legal representation costs in accordance with the provisions of clause 7.
6. In relation to clause 3.5(c), when a person is to be in receipt of such monies the person should sign a document which requires repayment of those monies to the local government as may be required by the local government and the terms of the policy.
7. An application is also to be accompanied by a report prepared by the CEO or, where the CEO is the applicant, by an appropriate employee.

Legal representation costs – limit

1. The council in approving an application in accordance with this policy shall set a limit on the costs to be paid based on the estimated costs in the application.
2. A council member or employee may make a further application to the council in respect of the same matter.

Council's powers

1. The council may:
 - a) refuse;
 - b) grant; or
 - c) grant subject to conditions,
 - an application for payment of legal representation costs.
2. Conditions under clause 5.1 may include, but are not restricted to, a financial limit and/or a requirement to enter into a formal agreement, including a security agreement, relating to the payment, and repayment, of legal representation costs.
3. In assessing an application, the council may have regard to any insurance benefits that may be available to the applicant under the Shire's council members 'or employees' insurance policy or its equivalent.
4. The council may at any time revoke or vary an approval, or any conditions of approval, for the payment of legal representation costs.
5. The council may, subject to clause 5.6, determine that a council member or employee whose application for legal representation costs has been approved has, in respect of the matter for which legal representation costs were approved –
 - a) not acted in good faith, or has acted unlawfully or in a way that constitutes improper conduct; or
 - b) given false or misleading information in respect of the application.
6. A determination under clause 5.5 may be made by the council only on the basis of, and consistent with, the findings of a court, tribunal or inquiry.
7. Where the council makes a determination under clause 5.5, the legal representation costs paid by the Shire are to be repaid by the council member or employee in accordance with clause 7.

Delegation to Chief Executive Officer

1. In cases where a delay in the approval of an application will be detrimental to the legal rights of the applicant, the CEO may exercise, on behalf of the council, any of the powers of the council under clause 5.1 and 5.2, to a maximum of \$10,000 in respect of each application.
2. An application approved by the CEO under clause 6.1, is to be submitted to the next ordinary meeting of the council. Council may exercise any of its powers under this policy, including its powers under clause 5.4.

Repayment of legal representation costs

1. A council member or employee whose legal representation costs have been paid by the Shire is to repay the shire:
 1. all or part of those costs – in accordance with a determination by the council under clause 5.7;
 2. as much of those costs as are available to be paid by way of set-off – where the council member or employee receives monies paid for costs, damages, or settlement, in respect of the matter for which the shire paid the legal representation costs.
 2. The Shire may take action in a court of competent jurisdiction to recover any monies due to it under this policy.
-

DEFINITIONS

- approved lawyer is to be:
 - a 'certified practitioner' under the *Professions Act 2008*;
 - from a law firm on the Shire's panel of legal service providers, if relevant, unless the council considers that this is not appropriate – for example where there is or may be a conflict of interest or insufficient expertise; and
 - approved in writing by the council or the CEO under delegated authority.
- council member or employee means a current or former commissioner, council member, non-elected member of a council committee or employee of the Shire.
- legal proceedings may be civil, criminal or investigative.
- legal representation is the provision of legal services, to or on behalf of a council member or employee, by an approved lawyer that are in respect of:
 - a matter or matters arising from the performance of the functions of the council member or employee; and
 - legal proceedings involving the council member or employee that have been, or may be, commenced.
- legal representation costs are the costs, including fees and disbursements, properly incurred in providing legal representation.
- legal services includes advice, representation or documentation that is provided by an approved lawyer.
- payment by the city/town/shire of legal representation costs may be either by:
 - a direct payment to the approved lawyer (or the relevant firm); or
 - a reimbursement to the council member or employee.

RELATED LEGISLATION

RELATED POLICIES

DELEGATED AUTHORITY

Nil

DOCUMENT MANAGEMENT

Policy Number		
Policy Version	1	
Policy Owner(s)	Chief Executive Officer	
Reviewer	Executive Manager Corporate Services	
Review Frequency	3 years	
Creation Date	18 February 2025	OCM Ref
Last Review Date		OCM Ref
Next Review Date	February 2028	
File Ref (original)	G:\Records\OPEN\CORPORATE MANAGEMENT\POLICY\Policy Register	
File ref (copy)		

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Council Policy

Tree Management Policy



POLICY OBJECTIVES

This policy establishes clear guidelines for the management, retention, maintenance, and removal of trees on land owned or managed by the Shire of Narembreen.

POLICY SCOPE

The policy aims to:

1. Provide strategic guidance for the management of the Shire's tree assets.
2. Enhance the Shire's tree canopy cover and increase its long-term viability.
3. Protect townsite trees on verges, reserves, public open spaces, and near development sites.
4. Ensure public safety for pedestrians, road traffic, and property.
5. Mitigate the urban heat island effect and improve town cooling during summer.
6. Enhance amenity through strategic tree planting.
7. Define conditions under which tree removal or pruning is permissible.

COUNCIL DETAIL

Tree Removal

Tree removal will only be considered under the following circumstances:

1. The tree is dead or dying, unless retained for habitat or other purposes.
2. The tree poses an unacceptable risk to public safety due to structural weakness or disease.
3. The tree obstructs sight distances as per the *Austrroads Guide to Road Design: Part 4A*.
4. The tree interferes with essential services (e.g. power, water, telecommunications).
5. The tree causes or is likely to cause significant damage to infrastructure (e.g. roads, buildings, footpaths).
6. Trees located within the designated road reserve or development site where its removal is required for approved roadworks or property/infrastructure development.

Tree removal requests will not be considered for the following reasons:

1. To improve or create views.
2. Due to minor litter issues (e.g. leaves, twigs, flowers).
3. Due to unwanted shading of lawns, gardens, or property.
4. For unjustified property damage claims or minor allergenic concerns.

Note: Before any removal, alternatives (e.g. root barriers, pruning, or relocation) must be evaluated by a qualified arborist or trained Shire officer.

Unauthorised Tree Felling

Unauthorised tree felling on road reserves, verges, or Council-owned land is strictly prohibited. Any individual or entity found undertaking such activities without prior written approval from the Shire will be subject to:

- **Investigation:** the Shire will investigate the unauthorised activity to assess damage and circumstances.
- **Remediation Requirements:** the responsible party may be required to replace the tree(s) with a species approved by the Shire at their own cost, ensuring compliance with the Shire's planting and spacing guidelines.
- **Fines and Penalties:** unauthorised felling may attract penalties under applicable legislation, including the *Environmental Protection Act 1986 (WA)* and local government regulations.
- **Legal Action:** in cases of significant damage or non-compliance, the Shire may pursue legal action.

Note: Unauthorised tree felling compromises public assets and amenity value, and such actions will not be tolerated.

Tree Planting Requests

Property owners may request verge tree planting, subject to Shire approval. Species will align with the existing streetscape. All planting will consider crossovers, intersections, powerlines, and environmental factors. Unauthorised tree planting on verges is prohibited. Unauthorised trees may be removed unless deemed suitable for retention.

Pruning Guidelines

Pruning will only occur to address:

- Public safety risks.
- Traffic and pedestrian access.
- Disease management.
- Protection of public art or signage.
- Maintenance of public lookouts.

Pruning will not be considered for issues such as litter, shading, personal views, or perceived risks without substantiated evidence.

Legislative Compliance for Tree Clearing

All tree clearing will comply with relevant Western Australian legislation, including:

- *Environmental Protection Act 1986 (WA)*: For clearing native vegetation, clearing permits may be required unless exempt.
- *Planning and Development Act 2005 (WA)*: For ensuring compliance with local and regional planning schemes.
- *Bush Fires Act 1954 (WA)*: For clearing vegetation to meet firebreak requirements.

OPERATIONAL PROCEDURES

Responsibilities and Resources

The Shire is responsible for planting, maintaining, and removing trees within its jurisdiction. A qualified arborist is engaged to ensure best practices in tree management.

Benefits of Tree Management

The Shire actively manages tree assets to deliver benefits, including:

- Air quality improvement?
- Carbon sequestration?
- Reduced heat in built environments.
- Habitat provision for native fauna.
- Aesthetic and heritage value.

Tree Planting and Spacing Guidelines

Clearance and spacing requirements will guide planting to ensure compatibility with infrastructure. For example:

- **Street intersections:** 10m clearance.
- **Power poles:** 3m clearance.
- **Tree height and spacing:** Add table to be added
- **Tree species:** Create a list

Unauthorised Tree Planting

Trees planted without approval will be assessed for suitability. If unsuitable, residents may relocate the tree onto private property.

Pruning of Powerline Trees

Trees near powerlines will be pruned per Western Power's statutory requirements.

DEFINITIONS

RELATED LEGISLATION

RELATED POLICIES

DELEGATED AUTHORITY

DOCUMENT MANAGEMENT

Policy Number		
Policy Version	1	
Policy Owner(s)	Chief Executive Officer	
Reviewer	Executive Governance Officer	
Review Frequency	3 years	
Creation Date	18 February 2025 Amalgamated old policy 10.2.1 and 10.2.5	OCM Ref
Last Review Date		
Next Review Date	February 2028	
File Ref (original)	G:\Records\OPEN\CORPORATE MANAGEMENT\POLICY\Policy Register	
File ref (copy)		

ATTACHMENT 13.4A

Council Policy Repeal



POLICY SECTION: Townsite
POLICY NUMBER: 10.2.1
POLICY TITLE: STREET TREE REMOVAL

POLICY

No trees are to be removed within the Narembeen Townsite without due consideration by the Chief Executive Officer.

OBJECTIVES

SCOPE

PRINCIPLES

GUIDELINES

POLICY REQUIREMENTS

DELEGATED AUTHORITY

REVIEW

EMCS

HISTORY

Adopted:	xxxxxxx	MIN:	xxxx/xx
Reviewed:	18/02/2015	MIN:	5896/15
Reviewed:	15/02/2017	MIN:	6367/17



POLICY SECTION: Townsite
POLICY NUMBER: 10.2.5
POLICY TITLE: STREET TREE PLANTING

POLICY

Street tree planting is only to be carried out during optimum planting periods and the species of tree to be planted must suit the location with due regard to Western Power, Telstra and the Water Corporation services.

The street tree replacement program is to be continued which will replace all the gum trees in the townsite that are currently causing problems with power lines and the roads and footpaths, and these trees are to be replaced with a more suitable variety. Replacement of rural roadside vegetation be restricted to small vegetation to eliminate larger trees on the road reserve.

OBJECTIVES

SCOPE

PRINCIPLES

GUIDELINES

POLICY REQUIREMENTS

REVIEW

DELEGATED AUTHORITY

REVIEW

EMCS

HISTORY

Adopted:	xxxxxxx	MIN:	xxxx/xx
Reviewed:	18/02/2015	MIN:	5896/15
Reviewed:	15/02/2017	MIN:	6367/17

ATTACHMENT 13.5A
Financial Statements for month ended
31 December 2024



SHIRE OF NAREMBEEN
MONTHLY
FINANCIAL STATEMENT

DECEMBER 2024

SHIRE OF NAREMBEEN

MONTHLY FINANCIAL REPORT For the Period Ended 31 December 2024

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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- Note 5 Capital Acquisitions
- Note 6 Grants and Contributions
- Note 7 Disposal of Assets
- Note 8 Borrowings

These accounts are prepared with data available at the time of preparation.

- * Statutory Report

**STATUTORY REPORT
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2024**

BY NATURE OR TYPE

	Ref Note	Annual Budget	YTD budget	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus (Deficit)	1	4,027,808	4,027,808	4,157,856	0	3%	
Revenue from operating activities							
Rates		2,144,324	2,112,942	2,196,842	83,899	4%	
Gratia Rates	5	31,382	31,382	30,843	(539)	(2%)	
Operating Grants, Subsidies and Contributions	6	788,760	553,465	613,943	60,478	11%	overbudget
Fees and Charges		491,177	337,831	302,700	(35,131)	(10%)	underbudget
Interest Earnings		369,441	184,708	220,300	35,592	19%	overbudget
Other Revenue		77,000	52,498	168,492	115,994	221%	overbudget
Profit on Disposal of Assets		97,000	46,248	273	(45,975)		
		3,999,084	3,319,074	3,533,393			
Expenditure from operating activities							
Employee Costs		(2,282,856)	(1,121,400)	(1,175,062)	(53,662)	(5%)	
Materials and Contracts		(1,476,604)	(748,494)	(997,066)	(248,572)	(33%)	overbudget
Utility Charges		(193,898)	(96,870)	(127,271)	(30,401)	(31%)	overbudget
Depreciation on Non-Current Assets		(2,813,083)	(1,406,322)	(1,186,732)	219,590	16%	underbudget
Interest Expenses		(32,716)	(16,350)	(16,950)	(600)	(4%)	
Insurance Expenses		(235,263)	(150,840)	(244,353)	(93,513)	(62%)	overbudget
Other Expenditure		(172,360)	(101,161)	(140,686)	(39,525)	(39%)	overbudget
Loss on Disposal of Assets		9,000	(5,498)	(21,868)	(16,370)	(298%)	
		(7,197,779)	(3,646,935)	(3,909,988)			
Operating activities excluded from budget							
Add back Depreciation		2,813,083	1,406,322	1,186,732	(219,590)	(16%)	
Adjust (Profit)/Loss on Asset Disposal		(106,000)	(40,750)	21,595	62,345	(153%)	
Movement in Local Government House Unit Trust			(3,500)	0	3,500	(100%)	
		2,707,083	1,362,072	1,208,327			
Non-cash amounts excluded from operating activities		2,707,083	1,362,072	1,208,327			
Amount attributable to operating activities		3,536,196	1,034,211	831,732			
Investing activities							
Non-operating grants, subsidies and contributions	6	3,416,489	1,820,742	1,438,339	(382,403)	(21%)	underbudget
Proceeds from Disposal of Assets		431,500	51,500	112,119	60,619	118%	overbudget
Proceeds from self-supporting loans		18,273	10,261	10,261	0	0%	
Capital acquisitions	5	(7,603,507)	(3,994,112)	(1,250,736)	2,743,376	69%	underbudget
Amount attributable to investing activities		(3,737,245)	(2,111,609)	309,984			
Financing Activities							
Transfer from Reserves		2,059,122	0	0	0		
Repayment of Debentures		(84,838)	(43,064)	(43,064)	0	0%	
Transfer to Reserves		(2,088,234)	(135,106)	(127,843)	7,264	5%	
Amount attributable to financing activities		(113,950)	(178,170)	(170,907)			
Closing Funding Surplus (Deficit)	1	(314,999)	2,772,240	5,128,665			

KEY INFORMATION

Variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to Note 2 for an explanation of the reasons for the variance.

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

**STATUTORY REPORT
NOTES TO THE STATEMENT OF FINANCIAL
FOR THE PERIOD ENDED 31 DECEMBER 2024**

**OPERATING ACTIVITIES
NOTE 1
ADJUSTED NET CURRENT ASSETS**

	Ref Note	Closing Actual Balance 30 June 2024	This Time Last Year 31 Dec 2023	Year to Date Actual 31 Dec 2024
Adjusted Net Current Assets		\$	\$	\$
Current Assets				
Cash Unrestricted	3	4,887,455	1,185,122	5,076,179
Cash Restricted	3	5,360,192	7,927,532	5,488,033
Receivables - Rates	4	154,026	240,963	252,786
Receivables - Other	4	255,761	200,901	967,643
Loans receivable		18,273	10,049	10,289
Net ATO assets/(liabilities)		29,638	105,600	(22,962)
Inventories		5,525	32,773	5,526
		<u>10,710,870</u>	<u>9,702,939</u>	<u>11,777,494</u>
Less: Current Liabilities				
Payables		(319,177)	(91,382)	(200,925)
Provisions		(351,067)	(317,362)	(500,861)
Long term borrowings		(84,837)	(37,689)	(41,773)
Contract Liability		(475,004)	(120,960)	(475,004)
Bonds and deposits held		(24,326)	(22,016)	(25,976)
Trust funds		(1,977)	(2,746)	(1,921)
		<u>(1,256,387)</u>	<u>(589,409)</u>	<u>(1,246,458)</u>
Unadjusted Net Current Assets		9,454,483	9,113,530	10,531,036
Adjustments and exclusions permitted by FM Reg 32				
Restricted cash	3	(5,360,191)	(7,927,532)	(5,488,035)
Less: non-current employee entitlements paid out		0	0	(14,052)
Less: investment in associates debtors		(3,000)	0	(3,000)
Less: Loans receivable		(18,273)	(10,049)	(10,289)
Add : Long Term Borrowings		84,837	37,689	41,773
Adjusted Net Current Assets		4,157,856	1,213,639	5,057,433

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.

This Year YTD	Last Year YTD
Surplus(Deficit)	Surplus(Deficit)
\$5.06 M	\$1.21 M

STATUTORY REPORT

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2024**

NOTE 2

EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2025 financial year is at least \$25,000 or 10% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
	\$	%			
Revenue from operating activities					
Operating Grants, Subsidies and Contributions	60,478	11% overbudget		Timing	CRC operating grants received earlier than expected
Fees and Charges	(35,131)	-10% underbudget		Permanent	Variances due to a combination of mismatched timing of receipts and some changes in predicted income streams, which have been noted as budget amendments in the budget review
Interest Earnings	35,592	19% overbudget		Timing	Interest conservatively budgeted for - Council has significant cash reserves on hand that will continue to earn interest over the next few months until short-term investments are liquidated to pay for large capital projects budgeted for.
Other Revenue	115,994	221% overbudget		Timing	Variance due to greater and earlier than anticipated community benefit fund contributions and unbudgeted workers compensation received.
Expenditure from operating activities					
Materials and Contracts	(248,572)	-33% overbudget		Timing	Works crew doing predominantly doing maintenance work for first part of the year. This should align over the course of the year. Some other inputs higher than the anticipated, such as contractors and subscriptions.
Utility Charges	(30,401)	-31% overbudget		Permanent	Various accounts for facilities over budget owing to underestimation in the annual budget - these accounts are noted for amendment in the budget review.
Depreciation on Non-Current Assets	219,590	16% underbudget		Timing	Delay in processing depreciation - will be reconciled in February 2025.
Insurance Expenses	(93,513)	-62% overbudget		Timing	Insurance timing not entered correctly to system - will align from January 2025
Other Expenditure	(39,525)	-39% overbudget		Timing	Higher than budgeted contributions to local community and sporting groups, as has previously been discussed with Council.
Investing Activities					
Non-operating Grants, Subsidies and Contributions	(382,403)	(21%) underbudget		Timing	Planned non-operating grant receipts are actually behind, but offset by the greater than anticipated road improvement charges. Actual variance from budget estimates is ~\$500k deficit. The bulk of this deficit is funding held pending receipt of annual grant audits, which have now been completed and submitted.
Capital Acquisitions	2,743,376	69% underbudget		Timing	See detailed capital expenditure note

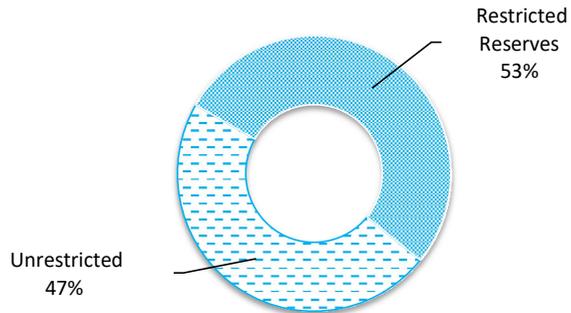
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2024**

**OPERATING ACTIVITIES
NOTE 3
CASH AND INVESTMENTS**

Cash and Investments	Unrestricted	Restricted Reserves	Total YTD Actual	Institution	Interest Rate	Maturity Date
	\$	\$	\$			
Cash on Hand						
Petty Cash and Floats	641	0	641			
At Call Deposits						
Municipal Funds (CBA)	4,099,284	128,043	4,099,284	CBA	0.10%	
Municipal Funds (Bankwest)	(2,491)	0	(2,491)	Bankwest	0.10%	
Term Deposit - CBA #38420506 (Municipal)	978,744	0	978,744			15/12/2024
Term Deposits						
Term Deposit - CBA #38420506 (Reserves)	0	5,488,034	5,488,034	CBA	5.07%	15/12/2024
Total	5,076,178	5,616,077	10,564,212			

SIGNIFICANT ACCOUNTING POLICIES

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



Total Cash	Unrestricted
\$10.56 M	\$5.08 M

All Restricted Reserve funds held are restricted by this Council. There are no funds held in this Category that are restricted by other legislation.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2024**

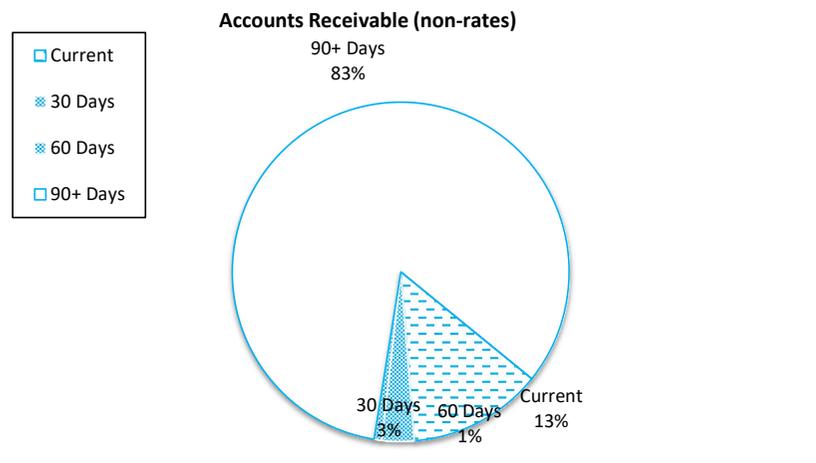
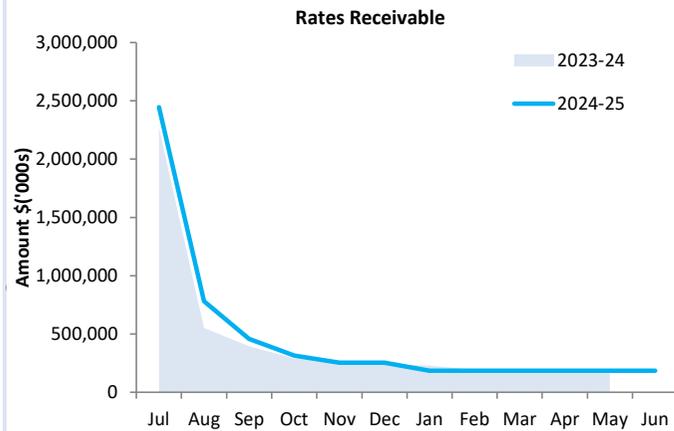
**OPERATING ACTIVITIES
NOTE 4
RECEIVABLES**

Rates Receivable including ESL and Rubbish	31 Dec 24
	\$
Opening rates in arrears	154,026
Rates levied in 2025	2,133,835
Less: collections to date	(2,035,070)
Rates outstanding at end of month	252,786
Net Rates Collectable	252,786
% Collected	95.37%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	107,035	25,721	6,162	692,417	831,335
Percentage	13%	3%	1%	83%	
Balance per Trial Balance					
Sundry debtors	107,035	25,721	6,162	692,417	831,335
Other receivable	136,308	0	0	0	136,308
Total Sundry Receivables Outstanding					967,643

SIGNIFICANT ACCOUNTING POLICIES

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. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



Debtors Due
\$967,643
Over 30 Days
87%
Over 90 Days
83%

Rates Received	Rates Due
95%	\$252,786

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2024**

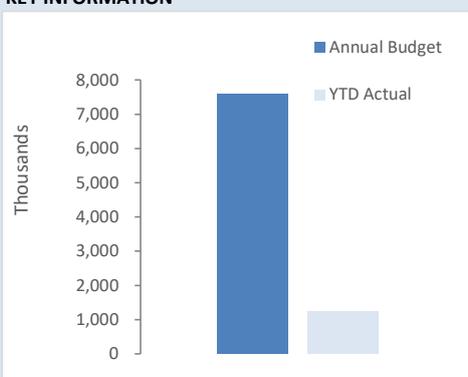
**INVESTING ACTIVITIES
NOTE 5
CAPITAL ACQUISITIONS**

Capital Acquisitions	Original Budget	Current		YTD Actual Total	YTD Budget Variance
		Annual Budget	YTD Budget		
		\$	\$	\$	\$
Land and Buildings	1,536,000	1,536,000	797,976	231,410	(566,566)
Plant and Equipment	1,180,540	1,180,540	750,242	221,609	(528,633)
Furniture and Equipment	113,070	113,070	64,020	31,708	(32,312)
Road Infrastructure	3,499,897	3,499,897	1,749,918	652,385	(1,097,533)
Other Infrastructure	1,274,000	1,274,000	631,956	113,623	(518,333)
Capital Expenditure Totals	7,603,507	7,603,507	3,994,112	1,250,736	(2,743,376)
Funding of Capital Acquisitions:					
		\$	\$		
Capital grants and contributions	3,416,489	3,416,489	1,820,742	1,438,339	(382,403)
Proceeds on disposal of assets	0	431,500	51,500	112,119	60,619
Contribution from Municipal funds	4,187,018	3,755,518	2,121,870	0	(2,121,870)
Capital Funding Total	7,603,507	7,603,507	3,994,112	1,550,458	(2,443,654)

SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$7.6 M	\$1.25 M	16%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$3.42 M	\$1.44 M	42%

SHIRE OF NAREMBEEN
CAPITAL EXPENDITURE BUDGET VARIANCES
FOR THE YEAR-TO-DATE PERIOD ENDED 31 DECEMBER 2024

Capital Expenditure Project	Account Number	Annual budget	YTD Actual	Annual variance Surplus/(deficit)	% Var	YTD budget figures	YTD actuals	YTD variance Surplus/(deficit)	% Var
Land and Buildings									
Staff housing, Thomas St builds	2178	1,100,000	53,253	1,046,747	95%	549,996	53,253	496,743	90%
18 Hilton Way, renovations	2225	35,000	22,970	12,031	34%	35,000	22,970	12,031	34%
Staff housing, Cr Cheetham Way & Brown St subdivision	2179	30,000	3,814	26,186	87%	15,000	3,814	11,186	75%
1 Longhurst Street, renovations	2180	21,000	0	21,000	100%	10,500	0	10,500	100%
26 Hilton Way - landscaping	2129	20,000	0	20,000	100%	9,996	0	9,996	100%
16 Hilton Way - renovations	2228	25,000	0	25,000	100%	25,000	0	25,000	100%
Administration Office, tank and pump for reticulation	2132	5,000	0	5,000	100%	2,496	0	2,496	100%
30 Longhurst Street (Old Church) restorations	2169	10,000	0	10,000	100%	4,998	0	4,998	100%
Depot, Pound Improvements	2182	20,000	0	20,000	100%	9,996	0	9,996	100%
Recreation Centre, female changerooms (design)	2183	30,000	0	30,000	100%	15,000	0	15,000	100%
<u>Land and building jobs with brought forward expenditure</u>									
New house - 24 Cheetham Way	2130	110,000	617,134	-507,134		55,002	617,134	-562,132	
Less: 2024 WIP brought forward		0	(506,444)			0	(506,444)		
2025 CAPEX		110,000	110,690	(690)	-1%	55,002	110,690	(55,688)	-101%
Administration Office and Chambers Refurbishment - stage 1	2055	50,000	81,820	-31,820	-64%	24,996	81,820	-56,824	
Less: 2024 WIP brought forward		0	(71,695)			0	(71,695)		
2025 CAPEX		50,000	10,125	39,875	80%	24,996	10,125	14,871	59%
Shire Depot Improvements	2170	80,000	42,753	37,247		39,996	42,753	-2,757	
Less: 2024 WIP brought forward		0	(12,195)	0		0	(12,195)	0	
2025 CAPEX		80,000	30,558	49,442	62%	39,996	30,558	9,438	24%
Total Land and Buildings		1,536,000	231,410	1,304,590		797,976	231,410	566,566	
Furniture and Equipment									
Recreation Centre, furniture + blinds	2181	16,400	7,600	8,800	54%	8,196	7,600	596	7%
Admin - VOIP Phones	2184	10,000	0	10,000	100%	4,998	0	4,998	100%
Admin - Council Chambers Furniture	2185	23,670	0	23,670	100%	11,832	0	11,832	100%
Admin - Laptops (5x)	2186	8,000	9,078	-1,078	-13%	3,996	9,078	-5,082	-127%
Recreation Centre, new oven	2227	15,000	15,031	-31	0%	15,000	15,031	-31	0%
<u>Furniture & equipment jobs with brought forward expenditure</u>									
Replacement Admin Server	2043	40,000	23,371	16,629		19,998	23,371	-3,373	
Less: 2024 WIP brought forward		0	(23,371)	0		0	(23,371)	0	
2025 CAPEX		40,000	-	40,000	100%	19,998	-	19,998	100%
Total Furniture and Equipment		113,070	31,708	81,362		64,020	31,708	32,312	

SHIRE OF NAREMBEEN
CAPITAL EXPENDITURE BUDGET VARIANCES
FOR THE YEAR-TO-DATE PERIOD ENDED 31 DECEMBER 2024

Capital Expenditure Project	Account Number	Annual budget	YTD Actual	Annual variance Surplus/(deficit)	% Var	YTD budget figures	YTD actuals	YTD variance Surplus/(deficit)	% Var
Plant and Equipment									
Works, Traffic Counters (2x)	2187	23,000	19,463	3,537	15%	11,502	19,463	-7,961	-69%
Works, Fleet Tracking Hardware	2188	10,000	0	10,000	100%	4,998	0	4,998	100%
Replace - CEO Vehicle, 1NB (2022)	2189	80,000	0	80,000	100%	39,996	0	39,996	100%
Replace - EMCS Vehicle, NB01 (2022)	2190	75,000	67,066	7,934	11%	37,500	67,066	-29,566	-79%
Replace - Doctors Vehicle, 111NB (2022)	2191	65,000	53,750	11,250	17%	32,496	53,750	-21,254	-65%
Replace - EMIS Vehicle, NB1 (2021)	2192	80,000	0	80,000	100%	39,996	0	39,996	100%
Howard Porter - Side Tipper, NB5708 (2005)	2193	160,000	0	160,000	100%	79,998	0	79,998	100%
Replacement Dolly, NB15003 (2019)	2194	46,000	0	46,000	100%	22,998	0	22,998	100%
Light tipper (NEW)	2195	78,000	0	78,000	100%	39,000	0	39,000	100%
Nissan Navara - Dual Cab Ute, 1HAQ076 (2015)	2196	48,000	0	48,000	100%	24,000	0	24,000	100%
Nissan Navara - Dual Cab Ute, 1HAQ077 (2015)	2197	48,000	0	48,000	100%	24,000	0	24,000	100%
Elevated working platform (NEW)	2198	55,000	52,603	2,397	4%	27,498	52,603	-25,105	-91%
New Traffic Lights	2199	29,000	0	29,000	100%	14,496	0	14,496	100%
Auger (attachment for skid steer)	2200	5,540	5,385	155	3%	2,766	5,385	-2,619	-95%
Grab bucket (loader attachment)	2201	36,000	10,750	25,250	70%	18,000	10,750	7,250	40%
Scales (loader attachment)	2202	22,000	12,592	9,408	43%	10,998	12,592	-1,594	-14%
Grader, NB7000	2224	320,000	0	320,000	100%	320,000	0	320,000	100%
Total Plant and equipment		1,180,540	221,609	958,931		750,242	221,609	528,633	
Total Property, Plant and Equipment		2,829,610	484,727	2,344,883		1,612,238	484,727	1,127,511	

SHIRE OF NAREMBEEN
CAPITAL EXPENDITURE BUDGET VARIANCES
FOR THE YEAR-TO-DATE PERIOD ENDED 31 DECEMBER 2024

Capital Expenditure Project	Account Number	Annual budget	YTD Actual	Annual variance Surplus/(deficit)	% Var	YTD budget figures	YTD actuals	YTD variance Surplus/(deficit)	% Var
Infrastructure - Roads, Footpaths and Drainage									
LRCI 4 - Corrigin/Naremben Road culvert	2122	120,000	96,012	23,988	20%	60,000	96,012	-36,012	-60%
LRCI 4 - Road Signage and Safety Audit	2173	50,000	7,552	42,448	85%	24,996	7,552	17,444	70%
LRCI 3 - Churchill Street improvements (defects)	2092	0	76,852	-76,852	NO BUDGET	0	76,852	-76,852	NO BUDGET
LRCI 3 - Savage Laneway (defects)	2091	0	3,294	-3,294	NO BUDGET	0	3,294	-3,294	NO BUDGET
R2R - Dixon Road, gravel resheeting (SLK 22.00 - 25.82)	2203	100,000	519	99,481	99%	49,998	519	49,479	99%
R2R - Emu Hill East Road and Cemetery Parking reconstruct and seal	2204	100,000	64,198	35,802	36%	49,998	64,198	-14,200	-28%
R2R - Swartz Road - gravel resheeting and vegetation clearing (SLK 8.19 - 13.96)	2205	147,754	248	147,506	100%	73,872	248	73,624	100%
R2R - Soldiers Road, reconstruct and seal (SLK 7.80 - 8.90)	2206	150,000	99,846	50,154	33%	75,000	99,846	-24,846	-33%
RRG - Cramphorne Road, second coat seal (SLK 32.29 - 37.29)	2207	100,000	38,438	61,562	62%	49,998	38,438	11,560	23%
RRG - Cramphorne Road, reconstruct and primer seal (SLK 37.29 - 42.29)	2208	620,000	21,987	598,013	96%	309,996	21,987	288,009	93%
WSFN - Naremben-Kondinin Road SLK 1.4-26.6 clearing of vegetation for works incl traffic management	2082	50,000	1,924	48,076	96%	25,002	1,924	23,078	92%
Wogarl-Muntadgin Road, reseal (SLK 0.00 - 0.61 & 10.61 - 11.42)	2209	54,000	3,723	50,277	93%	27,000	3,723	23,277	86%
Mount Walker Road, shoulders and vegetation works (SLK 0.00 - 8.90)	2210	180,000	40,674	139,326	77%	90,000	40,674	49,326	55%
Mount Walker Road, recondition and reseal sections (between SLK 18.83 - 24.00)	2211	230,000	73,020	156,980	68%	114,996	73,020	41,976	37%
Townsite kerb replacement	2157	150,000	0	150,000	100%	75,000	0	75,000	100%
LRCI 4 - Townsite drainage improvements and catchment works	2212	206,842	0	206,842	100%	103,416	0	103,416	100%
LRCI 4 - Townsite Drainage, Kerbing, Flood Mitigation & footpaths	2213	145,430	0	145,430	100%	72,714	0	72,714	100%
<u>Roadworks jobs with brought forward expenditure</u>									
WSFN - Naremben- Kondinin SLK 19.5 - 23 Widen, Overlay	2111	1,035,871	64,177	971,694		517,932	64,177	453,755	
Less: 2024 WIP brought forward		0	(3,089)	0		0	(3,089)	0	
2025 CAPEX		1,035,871	61,088	974,783	94%	517,932	61,088	456,844	88%
Townsite drainage survey and design	2156	60,000	72,650	-12,650		30,000	72,650	-42,650	
Less: 2024 WIP brought forward		0	(9,640)	0			(9,640)		
2025 CAPEX		60,000	63,010	(3,010)	-5%	30,000	63,010	(33,010)	-110%
Total Roads, Footpaths and Drainage		3,499,897	652,385	2,847,512		1,749,918	652,385	1,097,533	

**SHIRE OF NAREMBEEN
CAPITAL EXPENDITURE BUDGET VARIANCES
FOR THE YEAR-TO-DATE PERIOD ENDED 31 DECEMBER 2024**

Capital Expenditure Project	Account Number	Annual budget	YTD Actual	Annual variance Surplus/(deficit)	% Var	YTD budget figures	YTD actuals	YTD variance Surplus/(deficit)	% Var
Other Infrastructure									
LRCI 4 - Swimming Pool Heating	2149	100,000	73,878	26,122	26%	49,998	73,878	-23,880	-48%
LRCI 4 - Walker Lake Interpretive Signage	2175	25,000	0	25,000	100%	12,498	0	12,498	100%
Town Dam - Compliance and Safety works	2214	10,000	0	10,000	100%	4,998	0	4,998	100%
Caravan Park, drain, sewerage and electrical line rerouting and improvements	2215	25,000	0	25,000	100%	12,498	0	12,498	100%
Naremben swimming pool, chlorination system improvements	2216	50,000	0	50,000	100%	24,996	0	24,996	100%
Community Directory website development	2161	5,000	0	5,000	100%	2,496	0	2,496	100%
Administration Office - Generator installation	2217	50,000	0	50,000	100%	24,996	0	24,996	100%
CRC - Generator Installation	2218	60,000	0	60,000	100%	30,000	0	30,000	100%
Depot - New fuel tank	2219	59,000	0	59,000	100%	29,496	0	29,496	100%
Community LED display	2220	65,000	0	65,000	100%	32,496	0	32,496	100%
BMX track, survey and design	2162	25,000	0	25,000	100%	12,498	0	12,498	100%
Ski Lake planning and development	2163	85,000	0	85,000	100%	42,498	0	42,498	100%
Naremben oval, switchboard	2223	44,000	0	44,000	100%	21,996	0	21,996	100%
Town Oval, New reticulation system survey and design	2226	10,000	1,600	8,400	84%	0	1,600	-1,600	#DIV/0!

SHIRE OF NAREMBEEN
CAPITAL EXPENDITURE BUDGET VARIANCES
FOR THE YEAR-TO-DATE PERIOD ENDED 31 DECEMBER 2024

Capital Expenditure Project	Account Number	Annual budget	YTD Actual	Annual variance Surplus/(deficit)	% Var	YTD budget figures	YTD actuals	YTD variance Surplus/(deficit)	% Var
<i>Other infrastructure jobs with brought forward expenditure</i>									
LRCI 4 - Townsite Improvements (Trees and Planter Boxes & Interpretive and Wayfinding Signage)	2150	120,000	909	119,091		60,000	909	59,091	
Less: 2024 WIP brought forward		0	(520)	0			(520)		
2025 CAPEX		120,000	389	119,611	100%	60,000	389	59,611	99%
LRCI 4 - Diesel Generator (Narembeen Recreation Centre)	2171	45,000	92,049	-47,049		22,500	92,049	-69,549	
Less: 2024 WIP brought forward		0	(60,759)	0	#REF!	0	(60,759)	0	#REF!
2025 CAPEX		45,000	31,290	13,710	30%	22,500	31,290	(8,790)	-39%
Narembeen & Mt Walker tennis lights (Club Night Lights)	2221	186,700	4,260	182,440		93,348	4,260	89,088	
Less: 2024 WIP brought forward		0	(1,000)	0			(1,000)		
2025 CAPEX		186,700	3,260	183,440	98%	93,348	3,260	90,088	97%
Narembeen hockey field lights (Club Night Lights)	2222	299,300	1,000	298,300		149,646	1,000	148,646	
Less: 2024 WIP brought forward		0	(1,000)	0			(1,000)		
2025 CAPEX		299,300	-	299,300	100%	149,646	-	149,646	100%
Clock Tower Garden (Cnr Latham Rd & Currall St), retic and gardening works	2177	10,000	3,726	6,274		4,998	3,726	1,272	
Less: 2024 WIP brought forward		0	(520)	0			(520)		
2025 CAPEX		10,000	3,206	6,794	68%	4,998	3,206	1,792	36%
Total Other Infrastructure		1,274,000	113,623	1,160,377		631,956	113,623	518,333	
Total Infrastructure		4,773,897	766,008	4,007,889		2,381,874	766,008	1,615,866	
Net 2025 Capital Expenses		7,603,507	1,250,736	6,352,771		3,994,112	1,250,736	2,743,376	
Add: 2024 Work In Progress brought forward		0	690,233	0		0	690,233	0	
Total 2025 Capital Acquisitions		7,603,507	1,940,969	6,352,771		3,994,112	1,940,969	2,743,376	

Grants and Contributions

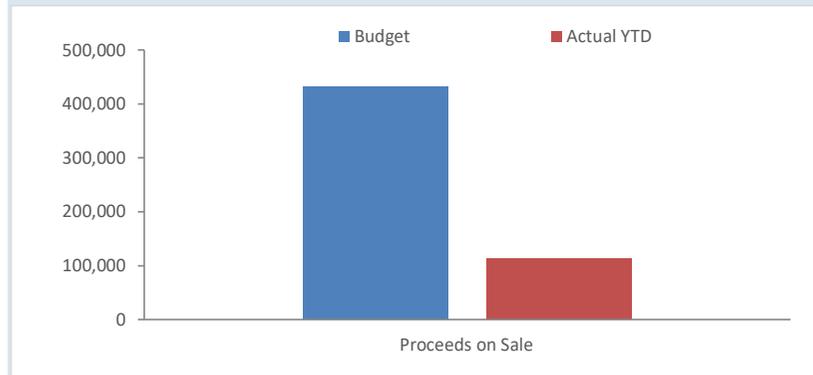
	Current		YTD Budget	YTD Actual	Variance (Under)/Over
	Annual Budget	Budget			
Operating grants, subsidies and contributions					
General Purpose funding					
Financial Assistance Grant - General portion	119,896	119,896	59,948	102,592	42,644
Financial Assistance Grant - Roads portion	85,044	85,044	42,522	48,584	6,062
	<u>204,940</u>	<u>204,940</u>	<u>102,470</u>	<u>151,176</u>	<u>48,706</u>
Law, Order and Public Safety					
Bush Fire Brigade Operating Grant	14,720	14,720	7,360	0	(7,360)
	<u>14,720</u>	<u>14,720</u>	<u>7,360</u>	<u>0</u>	<u>(7,360)</u>
Housing					
Other housing, reimbursements	38,400	38,400	38,400	0	(38,400)
	<u>38,400</u>	<u>38,400</u>	<u>38,400</u>	<u>0</u>	<u>(38,400)</u>
Community Amenities					
CRC, SOCK Week grant funding	25,455	25,455	0	0	0
CRC, Annual operating grants	121,000	121,000	60,498	94,228	33,730
CRC, Event grant funding	31,000	31,000	15,498	20,930	5,432
CRC, Event grant funding	38,000	38,000	18,996	42,365	23,369
	<u>215,455</u>	<u>215,455</u>	<u>94,992</u>	<u>157,523</u>	<u>62,531</u>
Recreation and Culture					
Reimbursements from sporting groups	0	0	0	0	0
Library operating grants	10,000	10,000	4,998	0	(4,998)
	<u>10,000</u>	<u>10,000</u>	<u>4,998</u>	<u>0</u>	<u>(4,998)</u>
Transport					
Main Roads Direct Grant	305,245	305,245	305,245	305,245	0
	<u>305,245</u>	<u>305,245</u>	<u>305,245</u>	<u>305,245</u>	<u>0</u>
Operating grants, subsidies and contributions Total	788,760	788,760	553,465	613,943	60,478
Non-operating grants, subsidies and contributions					
Recreation and Culture					
LRCI grant funding	767,272	767,272	383,634	0	(383,634)
	<u>767,272</u>	<u>767,272</u>	<u>383,634</u>	<u>0</u>	<u>(383,634)</u>
Transport					
Regional Road Group (RRG) Grant Funding	480,000	480,000	240,000	192,000	(48,000)
Roads to Recovery (R2R) Grant Funding	497,754	497,754	248,880	0	(248,880)
Wheatbelt Secondary Freight Network (WSFN) Grant Funding	966,814	966,814	483,408	386,725	(96,683)
Heavy Vehicle Road Maintenance Contributions	225,000	225,000	225,000	859,614	634,614
	<u>2,169,568</u>	<u>2,169,568</u>	<u>1,197,288</u>	<u>1,438,339</u>	<u>241,051</u>
Non-operating grants, subsidies and contributions Total	2,936,840	2,936,840	1,580,922	1,438,339	(142,583)
Grand Total	3,725,600	3,725,600	2,134,387	2,052,283	(82,104)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2024

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

Asset Description	Amended budget				YTD Actual			
	Net Book		Profit	(Loss)	Net Book		Profit	(Loss)
	Value	Proceeds			Value	Proceeds		
	\$	\$	\$	\$	\$	\$	\$	
Toyota Prado (CEO's car)	45,000	50,000	5,000	0	41,681	37,272	0	(4,409)
Toyota Kluger (EMCS's car)	40,000	38,000	0	(2,000)	49,379	40,727	0	(8,652)
Toyota Kluger (Dr's car)	40,000	38,000	0	(2,000)	0	0	0	0
Toyota Prado (WM's car)	45,000	45,000	0	0	0	0	0	0
Howard Porter - Side Tipper (NB 5708)	0	35,000	35,000	0	0	0	0	0
Howard Porter - Side Tipper (NB 3937)	13,000	24,000	11,000	0	0	0	0	0
Dolly (NB15003)	0	28,000	28,000	0	0	0	0	0
Ford Ranger (NB 7399)	4,000	3,500	0	(500)	0	0	0	0
Nissan Navara (1HAQ076)	11,000	20,000	9,000	0	0	0	0	0
Nissan Navara (1HAQ077)	11,000	20,000	9,000	0	0	0	0	0
CAT 12M Grader (NB7000)	92,500	90,000	0	(2,500)	0	0	0	0
Land, 15 Thomas St	28,000	20,000		(8,000)	0	0	0	0
Land, 33 Thomas St	28,000	20,000		(8,000)	0	0	0	0
Holden Rodeo (surplus to requirements)	0	0	0	0	0	272	272	0
Land, 41 Cheetham Way	0	0	0	0	46,864	33,648	0	(13,216)
Laptop (surplus to requirements)	0	0	0	0	0	200	200	
	357,500	431,500	97,000	(23,000)	137,924	112,119	472	(26,277)

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
\$431,500	\$112,119	26%

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2024**

**FINANCING ACTIVITIES
NOTE 8
BORROWINGS**

Information on Borrowings Particulars	30 Jun 2024	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budgeted	Actual	Budgeted	Actual	Budgeted	Actual	Budgeted
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and Culture									
Loan 125 - Swimming Pool	87,574	0	0	13,424	27,296	74,150	60,278	2,925	5,402
Loan 128 - Recreation Centre	501,085	0	0	19,379	39,268	481,706	461,817	13,191	25,873
	588,659	0	0	32,803	66,564	555,856	522,095	16,116	31,275
Self supporting loans									
Housing									
Loan 127 - Aged Homes	15,952	0	0	4,415	6,552	11,537	9,400	536	876
Recreation and Culture									
Loan 130 - Mt Walker Tennis Club	3,840	0	0	1,915	3,840	1,925	0	21	31
Loan 131 - Narembeen Bowling Club	56,811	0	0	3,931	7,881	52,880	48,930	277	534
	76,603	0	0	10,261	18,273	66,342	58,330	834	1,441
Total	665,262	0	0	43,064	84,837	622,198	580,425	16,950	32,716

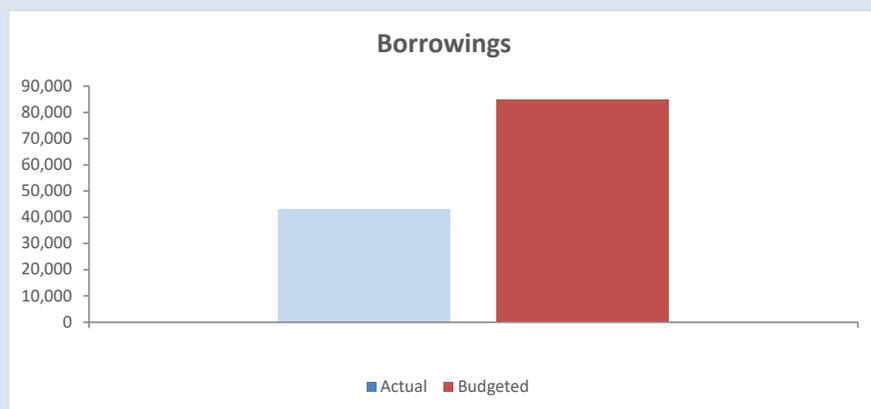
All debenture repayments were financed by general purpose revenue.

SIGNIFICANT ACCOUNTING POLICIES

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.



Principal Repayments	\$43,064
Interest Earned	\$220,300
Interest Expense	\$16,950
Reserves Bal	#VALUE!
Loans Due	\$.62 M

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2024**

**OPERATING ACTIVITIES
NOTE 9
CASH AND INVESTMENTS**

Name of Reserve	Opening Balance	Interest Earnings	Funds Deposited	Funds Withdrawn	Closing Balance
Leave reserve	309,132	7,373			316,505
Plant reserve	567,015	13,524			580,539
Infrastructure reserve	2,465,448	27,246			2,492,694
HVRIC reserve	0	2,008			2,008
Land Development reserve	342,573	18,101			360,674
Avoca Farm reserve	84,199	14,007			98,206
Recreation reserve	758,939	8,170			767,109
Housing reserve	587,297	519			587,816
Heritage reserve	21,760	2,356			24,116
Medical reserve	98,770	2,983			101,753
Server reserve	0	31,556			31,556
ERP reserve	0	0			0
Bendering landfill reserve	125,059	0			125,059
Bendering rehabilitation reserve	0	0			0
RoeROC reserve	0	0			0
	5,360,192	127,843	0	0	5,488,035

ATTACHMENT 13.6A
Schedule of accounts paid for month ended
31 December 2024



Shire of Narembreen
Schedule of accounts paid
For the month ended 31 December 2024

Chq/EFT	Date	Name	Description	Amount
EFT18285	06/12/2024	150 Square Pty Ltd	ROE ROC, Executive Officer	7,170.70
EFT18286	06/12/2024	A Team Printing	Centenary History Book	795.60
EFT18287	06/12/2024	AFGRI Equipment Australia Pty Ltd	NB880, steering hose	125.83
EFT18288	06/12/2024	Australian Services Union	Payroll Deductions	53.00
EFT18289	06/12/2024	CJB Carpentry	Rec Centre, install fence for generator	2,337.50
EFT18290	06/12/2024	Customer	Accommodation refund	600.00
EFT18291	06/12/2024	Eastern Hills Saws And Mowers	Service parts for several plant	133.20
EFT18292	06/12/2024	GSG WA Pty Ltd (Narembreen Roadhouse)	Fuel purchases for the month	848.96
EFT18293	06/12/2024	JE Planning Services	RoeROC Workforce Housing Investigation Project	2,200.00
EFT18294	06/12/2024	Customer	Gym bond, refund	50.00
EFT18295	06/12/2024	MJB Industries Pty Ltd	Various sites, headwalls, concrete pipes	19,682.94
EFT18296	06/12/2024	Metro Count	Metrocounters, hire of Roadpod	5,423.00
EFT18297	06/12/2024	Narembreen Engineering & Steel Supplies (The Trustee for Marcus Dorlandt Family Trust)	Caravan Park, LPG gas bottles	1,176.07
EFT18298	06/12/2024	Narembreen Hardware And Ag Supplies Pty Ltd	Portable air compressor	2,643.26
EFT18299	06/12/2024	Officeworks	CRC, stationery	364.68
EFT18300	06/12/2024	Repcoc a division of GPC Asia Pacific Pty Ltd	Various plant parts	569.14
EFT18301	06/12/2024	SLR Consulting Australia Pty Ltd	NarembreenKondinin Rd, clearing permit	7,067.30
EFT18302	06/12/2024	SMEC Australia PTY LTD	Narembreen Historical Museum parking area and Churchill Street Survey and design	31,702.00
EFT18303	06/12/2024	Sara Garcoa Zoiti T/A The Tipsy Turtle Cocktail Bar	Cocktail Bar ladies long lunch	348.00
EFT18304	06/12/2024	Shire Of Corrigin	Roe Regional Shared Environmental Health Services	5,398.80
EFT18305	06/12/2024	Shire Of Kellerberrin	Narembreen town streets, road sweeper hire	4,532.50
EFT18306	06/12/2024	Customer	Gym bond, refund	50.00
EFT18307	06/12/2024	T Quip	Toro Slasher, cutting deck rebuild	1,317.45
EFT18308	06/12/2024	Team Global Express Pty Ltd	Freight	72.11
EFT18309	06/12/2024	The Pascoe Family Trust T/A Wheatbelt Painting	Town Hall , painting	2,140.00
EFT18310	06/12/2024	Toby Luke Kennett T/A Kenscape	Churchill Street landscape concept and planting plan	1,363.00
EFT18311	06/12/2024	Trustee for J & S Baldwin Trust	Rosa Bus NB8000, tyres and tube	2,097.20
EFT18312	06/12/2024	WA Contract Ranger Services	Ranger Services	1,443.75
EFT18313	06/12/2024	WA Distributors Pty Ltd	Various, cleaning supplies	635.05
EFT18314	06/12/2024	Westrac Equipment Pty Ltd	Cat skid steer, auger drive unit	5,659.51
EFT18315	06/12/2024	Wheatbelt Office and Business Machines	CRC, photocopier charges	360.18
EFT18316	06/12/2024	Wheatbelt Signs & Safety Pty Ltd	Works Crew, uniforms	7,918.90
EFT18317	06/12/2024	Willway Plumbing and Gas	Rec Centre, gas regulator	7,619.61
EFT18341	13/12/2024	A Team Printing	Airlie Park Invoice Book	107.80
EFT18342	13/12/2024	Ampac	Rates Debt recovery	5,943.37
EFT18343	13/12/2024	Australia Post	Postage for the month	119.14
EFT18344	13/12/2024	Avon Waste	Rubbish Services	15,360.28
EFT18345	13/12/2024	Boc Gases	Depot, workshop consumables	8.44
EFT18346	13/12/2024	Bonview Pastoral Co Pty Ltd	Narembreen Kondinin, supply of gravel	19,800.00
EFT18347	13/12/2024	CDA Air Conditioning	Servicing of air conditioners for Council properties and facilities	6,422.20



Shire of Narembeen
 Schedule of accounts paid
 For the month ended 31 December 2024

Chq/EFT	Date	Name	Description	Amount
EFT18348	18/12/2024	A Team Printing	Shire of Corrigin, 2025 Waste Collection Calendars	1,074.70
EFT18349	18/12/2024	Avon Valley Nissan and Mitsubishi	Nissan Navara 1HAQ076, service parts	98.05
EFT18350	18/12/2024	B & K Fencing	Aquatic Centre, Supply and install approx 73 metres of black chainmesh fencing	8,105.24
EFT18351	18/12/2024	Chris Bray Electrics	Rec Centre, install new gas/electric oven	1,148.95
EFT18352	18/12/2024	Christopher David Bray	Councillor Payments	2,700.00
EFT18378	18/12/2024	Corsign	Various signage	2,099.90
EFT18379	18/12/2024	Amy Hardham	Councillor Payments	2,700.00
EFT18380	18/12/2024	Hannah Bald	Councillor Payments	2,700.00
EFT18381	18/12/2024	Great Eastern Freightlines	Freight	264.00
EFT18382	18/12/2024	Holly Anne Cusack	Councillor Payments	3,675.00
EFT18383	18/12/2024	JLT Risk Solutions	LGIS Regional Risk Coordinator program	5,327.30
EFT18384	18/12/2024	Livingston Medical	Pre employment medicals	550.00
EFT18385	18/12/2024	Liberty Oil Rural Pty Ltd	Fuel	41,415.00
EFT18386	18/12/2024	Michael Jeffrey Currie	Councillor Payments	2,700.00
EFT18387	18/12/2024	Mineral Crushing Services	Cramphorne Rd, supply of aggregant	29,138.01
EFT18388	18/12/2024	Love That Food Narembeen Café	Cartering, Council lunch	165.00
EFT18389	18/12/2024	Narrogin Carpets and Curtins	18 Hilton Way, install vinyl planks	5,005.00
EFT18390	18/12/2024	PM Services	Waste Transfer Management	5,684.00
EFT18391	18/12/2024	Qbit Trading Company	Managed IT services for the month	6,353.62
EFT18392	18/12/2024	Scott William Stirrat	Councillor Payments	7,867.94
EFT18393	18/12/2024	Shire of Corrigin	Roe Regional Shared Environmental Health Services	2,524.50
EFT18394	18/12/2024	Team Global Express	Freight	98.18
EFT18395	18/12/2024	Merredin Toyota and Isuzu Ute	NB8000, service parts	171.06
EFT18396	18/12/2024	Trevor Wayne Cole	Councillor Payments	2,700.00
EFT18397	18/12/2024	WA Contract Ranger Services	Ranger Services	1,530.38
EFT18398	18/12/2024	WA Distributors Pty Ltd	Cleaning supplies	329.50
EFT18399	18/12/2024	WALGA	Local Government Act 1995, advanced training	654.50



Shire of Narembeen
Schedule of accounts paid
For the month ended 31 December 2024

Chq/EFT	Date	Name	Description	Amount
EFT18400	18/12/2024	Wheatble Uniforms Signs and Safety	Works Crew, uniforms	53.90
EFT18401	18/12/2024	Willway Plumbing and Gas	Narembeen Rec Centre, supply and install new oven, 18 Hilton Way, renovations	24,668.38
EFT18402	18/12/2024	XAV Group Pty Ltd	Pool Management fees for the month	19,800.00
DD12495.1	02/12/2024	Telstra	Telephone charges for Council properties and facilities	217.03
DD12496.1	03/12/2024	Water Corporation	Water usage for Council properties and facilities	198.39
DD12500.1	05/12/2024	Beam Precision Superannuation	Superannuation payments pay run #83	14,812.82
DD12501.1	03/12/2024	Bankwest	Credit Card purchases from 16/10/2024 - 13/11/2024	499.64
DD12502.1	03/12/2024	Department of Water and Environmental Regulation	Application for an area permit	400.00
DD12503.1	04/12/2024	Synergy - Western Power	Electricity usage for Council properties and facilities	10,020.94
DD12517.1	11/12/2024	Commander Australia Pty Ltd	Admin, telephone handset charges	68.51
DD12517.2	11/12/2024	Synergy - Western Power	Electricity usage for Council properties and facilities	381.13
DD12518.1	09/12/2024	Water Corporation	Water usage for Council properties and facilities	6,328.60
DD12519.1	12/12/2024	Synergy - Western Power	Electricity usage for Council properties and facilities	4,273.62
DD12519.2	12/12/2024	Water Corporation	Water usage for Council properties and facilities	4,047.04
DD12520.1	10/12/2024	Synergy - Western Power	Electricity usage for Council properties and facilities	2,873.50
DD12531.1	19/12/2024	Beam Precision Superannuation	Superannuation payments payrun #84	14,823.51
DD12532.1	13/12/2024	Water Corporation	Water usage for Council properties and facilities	4,610.42
DD12537.1	20/12/2024	Beam Precision Superannuation	Superannuation payment pay run #85	12,982.05
DD12543.1	17/12/2024	Telstra	Telephone charges for Council properties and facilities	3,521.74
DD12543.2	17/12/2024	Water Corporation	Water usage for Council properties and facilities	4,327.85
DD12544.1	18/12/2024	Power ICT Pty Ltd	Admin, messages on hold service	75.90
DD12544.2	20/12/2024	Synergy - Western Power	Electricity usage for Council properties and facilities	297.20
DD12544.3	23/12/2024	Synergy - Western Power	Electricity usage for Council properties and facilities	1,272.37
DD12544.4	18/12/2024	Water Corporation	Water usage for Council properties and facilities	157.24
DD12544.5	30/12/2024	Telstra	Telephone charges for Council properties	216.77
DD12544.6	30/12/2024	Western Australian Treasury Corporation	Self supporting loan, Aged units	2,475.70
DD12545.1	31/12/2024	Bankwest	Credit Card purchases from 14 November 2024 - 11 December 2024	347.82
GJ4196	05/12/2024	Altus Payroll	Altus Payroll #83	61,256.14
GJ4211	19/12/2024	Altus Payroll	Altus Payroll #84	60,515.64

The following transactions were paid via direct credit or direct debit, but due to system issues have yet to be assigned an ID number

TBD #1	13/12/2024	Chris Bray Electrics	Works Depot, install switchboard and lights	14,614.25
TBD #2	13/12/2024	Cutting Edges equipment	Grader blades	2,785.47
TBD #3	13/12/2024	Elders Real Estate	1 & 3 Doreen St, 8 & 10 Thomas St, property appraisals	330.00
TBD #4	13/12/2024	G.J & L Taylor	Corrigin/Narembeen Rd, supply of gravel	5,500.00
TBD #5	13/12/2024	Haddeo Infrastructure	Club Night Lights, Project Management	3,520.00
TBD #6	13/12/2024	ReadyTech	PetsWA Data Collection Pack	1,039.50
TBD #7	13/12/2024	LG BestPractices	Accounting services for the month	7,216.00
TBD #8	13/12/2024	L & J Smoker	Various Rds, supply of gravel	22,000.00



Shire of Narembeen
Schedule of accounts paid
For the month ended 31 December 2024

Chq/EFT	Date	Name	Description	Amount
TBD #9	13/12/2024	Livingston Medical Pty Ltd	Monthly management fee	26,755.66
TBD #10	13/12/2024	Merredin Community Resource Centre	CRC, Coordinator advertising	120.00
TBD #11	13/12/2024	Mineral Crushing Services	Cramphorne Rd, supply of aggregant	77,424.44
TBD #12	13/12/2024	Love That Food Narembeen Café	Catering, end of year staff party	375.00
TBD #13	13/12/2024	Narembeen Club Inc	RRSNCBF, Round 7 funding	9,410.00
TBD #14	13/12/2024	Narembeen District High School	Narembeen CRC Technology Award Sponsorship	70.00
TBD #15	13/12/2024	Narembeen Engineering & Steel Supplies	NB5766, hydraulic hoses	1,282.00
TBD #16	13/12/2024	Narembeen Hardware	Purchases made for the month	1,565.15
TBD #17	13/12/2024	Narembeen IGA	Purchases made for the month	561.50
TBD #18	13/12/2024	Officeworks	Admin, 3 x Samsung monitors	609.65
TBD #19	13/12/2024	PM Services	Waste Transfer Management	2,842.00
TBD #20	13/12/2024	PC & JE Kennedy	Works Depot, install dividing wall to garden shed area and 2 x sliding doors	9,762.60
TBD #21	13/12/2024	Madcow Entertainment	Christmas Event, kids entertainment	3,285.00
TBD #22	13/12/2024	Petchell Mechanical	ONB, oils for service	277.23
TBD #23	13/12/2024	Prompt Safety Solutions	Narembeen /Kondinin, site specific traffic management plan	2,750.00
TBD #24	13/12/2024	Qbit Trading Company	Managed IT services for the month	6,325.39
TBD #25	13/12/2024	Repco	Workshop consumables	801.87
TBD #26	13/12/2024	Shire of Kellerberrin	Local Government Week, meal reimbursements	81.45
TBD #27	13/12/2024	South Sound Events	Australia Day, live music sundowner	700.00
TBD #28	13/12/2024	Allstamps	CRC, special customer order stamp	48.73
TBD #29	13/12/2024	T Quip	Toro Slasher, cutting deck rebuild	693.30
TBD #30	13/12/2024	Team Global Express	Frieght	397.61
TBD #31	13/12/2024	Camera Warehouse	Canon Camera, lens and bag	2,902.95
TBD #32	13/12/2024	Jandacross Pty Ltd	Soldiers Rd, gravel supply	6,600.00
TBD #33	13/12/2024	Rylan Pty Ltd	Churchill Street , suppl and install 11 m kerbing	4,932.40
TBD #34	13/12/2024	Town Planning Innovations	Town Planning Services	536.25
TBD #35	13/12/2024	WA Contract Ranger Services	Ranger Services	1,241.63
TBD #36	13/12/2024	Wheatbelt Office and Business Machines	CRC, photocopier charges	428.26
TBD #37	13/12/2024	Willway Plumbing and Gas	Backflow prevention tests	1,328.12
TBD #38	30/12/2024	Commonwealth Banking Corporation	Credit Card purchases from 27 November 2024 - 24 December 2024	6,618.03
TBD #39	30/12/2024	Bond administrator	Remittance of residential bonds	1,702.68
TBD #40	30/12/2024	Department of Transport	Transport licensing receipted on behalf of agency	17,484.15
Total payments for December 2024				\$ 810,882.42

ATTACHMENT 13.6B
Credit Card payment list (BW)
November 2024



Shire of Narembeen
Credit Card Purchases
16 October 2024 - 13 November 2024
 Direct Debited 3 December 2024

Chief Executive Officer			
Date	Supplier	Description of purchase	Amount
29/10/2024	Fiesta Group	Conference accommodation	\$ 499.64
TOTAL CEO CREDIT CARD PAYMENTS			\$ 499.64
TOTAL BANKWEST CREDIT CARD PURCHASES FOR THE PERIOD \$ 499.64			

ATTACHMENT 13.6C
Credit Card payment list (BW)
December 2024



Shire of Narembeen
Credit Card Purchases
14 November 2024 - 11 December 2024
 Direct Debited 31 December 2024

Chief Executive Officer			
Date	Supplier	Description of purchase	Amount
10/12/2024	Adobe	Annual subscription	\$ 347.82
TOTAL CEO CREDIT CARD PAYMENTS			\$ 347.82

TOTAL BANKWEST CREDIT CARD PURCHASES FOR THE PERIOD \$ 347.82

ATTACHMENT 13.6D
Credit Card payment list (CBA)
December 2024



Shire of Narembeen
Credit Card Purchases
27 November 2024 - 24 December 2024
 Direct Debited 30 December 2024

Chief Executive Officer			
Date	Supplier	Description of purchase	Amount
28/11/2024	Narembeen Post Office	NDHS Academic Scholarship	\$305.95
TOTAL CEO CREDIT CARD PAYMENTS			\$305.95

Executive Manager Infrastructure Services			
Date	Supplier	Description of purchase	Amount
3/12/2024	Shire of Narembeen	Shire vehicle licesning	\$31.10
17/12/2024	Narembeen Roadhouse	Bagged ice	\$4.50
TOTAL EMIS CREDIT CARD PAYMENTS			\$35.60

Account fees			
Date	Supplier	Description of purchase	Amount
	Commbank	Bank fees and interest	\$ -

Executive Manager Corporate Services			
Date	Supplier	Description of purchase	Amount
3/12/2024	Kogan	Refund for sanitary bins	(\$990.00)
4/12/2024	Kmart	Christmas Craft	\$112.00
5/12/2024	Keeler Hardware	2 x commercial push sliding door closers	\$902.90
5/12/2024	JenJones	Limbo pole	\$109.00
6/12/2024	West Coast Seafood	End of year staff function, catering	\$98.00
9/12/2024	Landgate	Title search	\$31.60
10/12/2024	Starlink	Monthly connection fees - 6 sites	\$834.00
11/12/2024	Landgate	Title search	\$31.60
11/12/2024	Landgate	Title search	\$31.60
12/12/2024	Australia Post	Competition prizes	\$1,029.75
12/12/2024	SmartSheets	Annual software subscription	\$1,620.00
13/12/2024	Water Corporation	Meter application fee	\$78.15
13/12/2024	Narembeen Roadhouse	Bagged Ice	\$19.00
13/12/2024	Narembeen Roadhouse	Bagged Ice	\$9.00
13/12/2024	Kmart	Refund	(\$4.00)
15/12/2024	Safety Culture	iAuditor fees	\$31.90
16/12/2024	Statewide Appliance Spares	Samsung monitor power adapter	\$74.95
17/12/2024	Landgate	Title search	\$31.60
17/12/2024	Merredin French Hot Bread	Event catering	\$7.20
17/12/2024	Merredin Supa IGA	Event catering	\$12.00
17/12/2024	Merredin BWS	Event catering	\$232.00
18/12/2024	Narembeen Hotel and Bar	Event catering	\$272.00
18/12/2025	Souvenirs Australia	Australia Day merchandise	\$318.50
19/12/2024	Nespresso	Coffee pods	\$150.10
19/12/2024	Seek	Advertising CRC Coordinator position	\$269.50
19/12/2024	Seek	Advertising Cleaner position	\$412.50
19/12/2024	Seek	Advertising Caravan Park Caretaker position	\$456.50
19/12/2024	BP The Lakes	Fuel	\$95.13
		TOTAL EMCS CREDIT CARD PAYMENTS	\$6,276.48

TOTAL CBA CREDIT CARD PURCHASES FOR THE PERIOD \$6,618.03

ATTACHMENT 13.7A
Financial Statement for month ended
31 January 2025



SHIRE OF NAREMBEEN
MONTHLY
FINANCIAL STATEMENT

JANUARY 2025

SHIRE OF NAREMBEEN

MONTHLY FINANCIAL REPORT For the Period Ended 31 January 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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- * Statement of Financial Activity by Nature or Type
- * Note 1 Net Current Assets
- * Note 2 Explanation of Material Variances
- Note 3 Cash and Investments
- Note 4 Receivables
- Note 5 Capital Acquisitions
- Note 6 Grants and Contributions
- Note 7 Disposal of Assets
- Note 8 Borrowings

These accounts are prepared with data available at the time of preparation.

- * Statutory Report

**STATUTORY REPORT
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2025**

BY NATURE OR TYPE

	Ref Note	Annual Budget	YTD budget	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus (Deficit)	1	4,027,808	4,027,808	4,157,856	0	3%	
Revenue from operating activities							
Rates		2,144,324	2,112,942	2,136,084	23,142	1%	
Gratia Rates	5	31,382	31,382	30,843	(539)	(2%)	
Operating Grants, Subsidies and Contributions	6	788,760	570,130	614,707	44,577	8%	
Fees and Charges		491,177	359,435	407,650	48,215	13%	overbudget
Interest Earnings		369,441	184,826	220,592	35,766	19%	overbudget
Other Revenue		77,000	54,081	182,101	128,020	237%	overbudget
Profit on Disposal of Assets		97,000	53,956	(4,136)	(58,092)		
		3,999,084	3,366,752	3,587,841			
Expenditure from operating activities							
Employee Costs		(2,282,856)	(1,307,352)	(1,440,412)	(133,060)	(10%)	overbudget
Materials and Contracts		(1,476,604)	(869,699)	(1,122,661)	(252,962)	(29%)	overbudget
Utility Charges		(193,898)	(113,015)	(135,379)	(22,364)	(20%)	
Depreciation on Non-Current Assets		(2,813,083)	(1,640,709)	(1,185,664)	455,045	28%	underbudget
Interest Expenses		(32,716)	(19,075)	(16,950)	2,125	11%	
Insurance Expenses		(235,263)	(164,855)	(244,353)	(79,498)	(48%)	overbudget
Other Expenditure		(172,360)	(103,258)	(151,377)	(48,119)	(47%)	overbudget
Loss on Disposal of Assets		9,000	(6,831)	(21,868)	(15,037)	(220%)	
		(7,197,779)	(4,224,794)	(4,318,664)			
Operating activities excluded from budget							
Add back Depreciation		2,813,083	1,640,709	1,185,664	(455,045)	(28%)	
Adjust (Profit)/Loss on Asset Disposal		(106,000)	(47,125)	26,004	73,129	(155%)	
Movement in Local Government House Unit Trust			(3,500)	0	3,500	(100%)	
		2,707,083	1,590,084	1,211,668			
Non-cash amounts excluded from operating activities		2,707,083	1,590,084	1,211,668			
Amount attributable to operating activities		3,536,196	732,042	480,845			
Investing activities							
Non-operating grants, subsidies and contributions	6	3,416,489	2,086,699	1,492,097	(594,603)	(28%)	underbudget
Proceeds from Disposal of Assets		431,500	51,500	112,119	60,619	118%	overbudget
Proceeds from self-supporting loans		18,273	10,261	10,261	0	0%	
Capital acquisitions	5	(7,603,507)	(4,595,964)	(1,612,448)	2,983,516	65%	underbudget
Amount attributable to investing activities		(3,737,245)	(2,447,504)	2,029			
Financing Activities							
Transfer from Reserves		2,059,122	0	0	0		
Repayment of Debentures		(84,838)	(43,064)	(43,064)	0	0%	
Transfer to Reserves		(2,088,234)	(157,869)	(127,843)	30,026	19%	
Amount attributable to financing activities		(113,950)	(200,933)	(170,907)			
Closing Funding Surplus (Deficit)	1	(314,999)	2,111,413	4,469,823			

KEY INFORMATION

Variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to Note 2 for an explanation of the reasons for the variance.

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

**STATUTORY REPORT
NOTES TO THE STATEMENT OF FINANCIAL
FOR THE PERIOD ENDED 31 JANUARY 2025**

**OPERATING ACTIVITIES
NOTE 1
ADJUSTED NET CURRENT ASSETS**

	Ref Note	Closing Actual Balance 30 June 2024	This Time Last Year 31 Jan 2024	Year to Date Actual 31 Jan 2025
Adjusted Net Current Assets				
		\$	\$	\$
Current Assets				
Cash Unrestricted	3	4,887,455	4,534,955	4,629,824
Cash Restricted	3	5,360,192	4,304,255	5,488,033
Receivables - Rates	4	154,026	228,547	184,900
Receivables - Other	4	255,761	217,702	994,860
Loans receivable		18,273	10,049	8,105
Net ATO assets/(liabilities)		29,638	65,258	(54,192)
Inventories		5,525	32,773	5,526
		10,710,870	9,393,538	11,257,056
Less: Current Liabilities				
Payables		(319,177)	(93,604)	(304,981)
Provisions		(351,067)	(317,362)	(500,861)
Long term borrowings		(84,837)	(37,689)	(41,773)
Contract Liability		(475,004)	(120,960)	(475,004)
Bonds and deposits held		(24,326)	(22,416)	(25,976)
Trust funds		(1,977)	(2,746)	(1,921)
		(1,256,387)	(592,031)	(1,350,515)
Unadjusted Net Current Assets		9,454,483	8,801,507	9,906,541
Adjustments and exclusions permitted by FM Reg 32				
Restricted cash	3	(5,360,191)	(4,304,255)	(5,488,033)
Less: Investment in associates debtors		(3,000)	0	(3,000)
Less: Loans receivable		(18,273)	(10,049)	(8,105)
Add: non-current leave paid		0	0	14,052
Add : Long Term Borrowings		84,837	37,689	41,773
Adjusted Net Current Assets		4,157,856	4,524,892	4,463,227

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.

This Year YTD	Last Year YTD
Surplus(Deficit)	Surplus(Deficit)
\$4.46 M	\$4.52 M

STATUTORY REPORT

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2025**

NOTE 2

EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2025 financial year is at least \$25,000 or 10% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
	\$	%			
Revenue from operating activities					
Fees and Charges	48,215	13% overbudget		Timing	Variance due to timing of receipts. Note several of these variances are identified in the budget review
Interest Earnings	35,766	19% overbudget		Timing	Interest conservatively budgeted for - Council has significant cash reserves on hand that will continue to earn interest over the next few months until short-term investments are liquidated to pay for large capital projects budgeted for.
Other Revenue	128,020	237% overbudget		Timing	Variance due to greater and earlier than anticipated community benefit fund contributions and unbudgeted workers compensation received. Addressed in budget review
Expenditure from operating activities					
Employee Costs	(133,060)	-10% overbudget		Timing	Works crew doing predominantly doing maintenance work for first part of the year. This will align over the course of the year.
Materials and Contracts	(252,962)	-29% overbudget		Timing	Works crew doing predominantly doing maintenance work for first part of the year. This should align over the course of the year. Some other inputs higher than the anticipated, such as contractors and subscriptions, which have been noted in the budget review.
Depreciation on Non-Current Assets	455,045	28% underbudget		Timing	Issues processing depreciaiton - corrected in February 2025
Insurance Expenses	(79,498)	-48% overbudget		Timing	Insurance timing not entered correctly to system - will align after January 2025.
Other Expenditure	(48,119)	-47% overbudget		Timing	Higher than budgeted contributions to local community and sporting groups. Accounts with large variances noted for amendment in budget review
Investing Activities					
Non-operating Grants, Subsidies and Contributions	(594,603)	(28%) underbudget		Timing	Most capital grant funding behind schedule - actual deficit is ~\$1.2m due to \$700k of unbudgeted HVRIC contributions. Large portion of grant funding expected to be received following next monthly/quarterly return to funding bodies.
Capital Acquisitions	2,983,516	65% underbudget		Timing	.

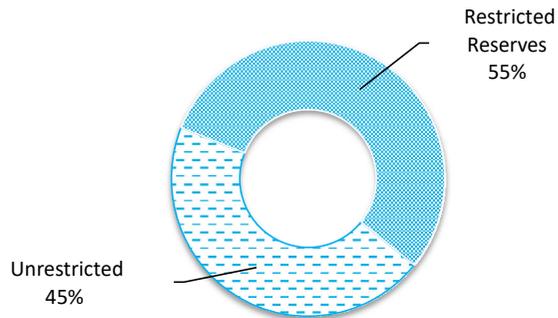
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2025**

**OPERATING ACTIVITIES
NOTE 3
CASH AND INVESTMENTS**

Cash and Investments	Unrestricted	Restricted Reserves	Total YTD Actual	Institution	Interest Rate	Maturity Date
	\$	\$	\$			
Cash on Hand						
Petty Cash and Floats	641	0	641			
At Call Deposits						
Municipal Funds (CBA)	3,692,540	128,043	3,692,540	CBA	0.10%	
Municipal Funds (Bankwest)	(42,103)	0	(42,103)	Bankwest	0.10%	
Term Deposit - CBA #38420506 (Municipal)	978,744	0	978,744			15/12/2024
Term Deposits						
Term Deposit - CBA #38420506 (Reserves)	0	5,488,034	5,488,034	CBA	5.07%	15/12/2024
Total	4,629,822	5,616,077	10,117,856			

SIGNIFICANT ACCOUNTING POLICIES

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



Total Cash	Unrestricted
\$10.12 M	\$4.63 M

All Restricted Reserve funds held are restricted by this Council. There are no funds held in this Category that are restricted by other legislation.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2025**

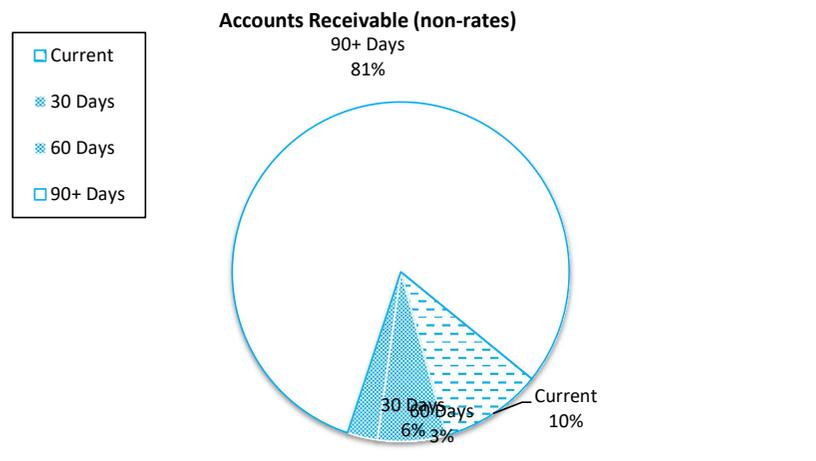
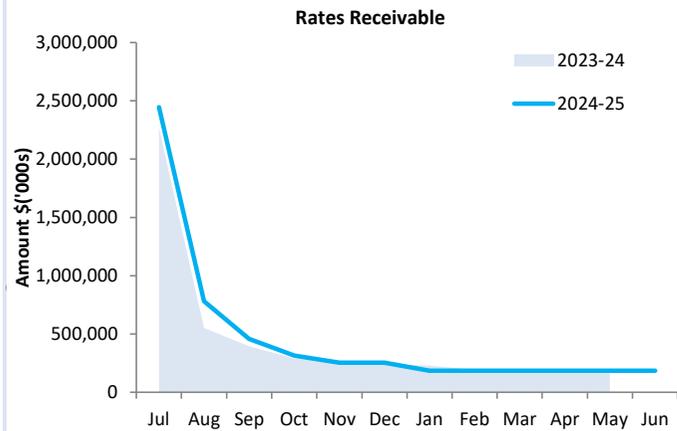
**OPERATING ACTIVITIES
NOTE 4
RECEIVABLES**

Rates Receivable including ESL and Rubbish	31 Jan 25
	\$
Opening rates in arrears	154,026
Rates levied in 2025	2,133,835
Less: collections to date	(2,102,956)
Rates outstanding at end of month	184,900
Net Rates Collectable	184,900
% Collected	98.55%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	84,309	56,575	24,802	693,153	858,839
Percentage	10%	7%	3%	81%	
Balance per Trial Balance					
Sundry debtors	84,309	56,575	24,802	693,153	858,839
Other receivable	136,022	0	0	0	136,021
Total Sundry Receivables Outstanding					994,860

SIGNIFICANT ACCOUNTING POLICIES

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. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



Debtors Due
\$994,860
Over 30 Days
90%
Over 90 Days
81%

Rates Received	Rates Due
99%	\$184,900

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2025**

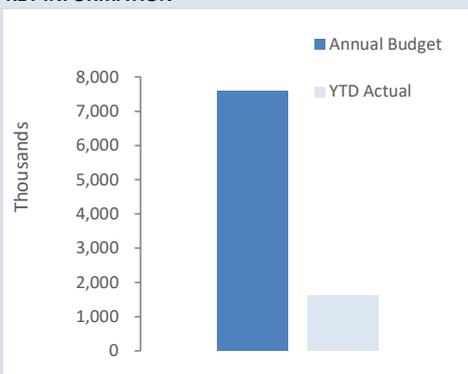
**INVESTING ACTIVITIES
NOTE 5
CAPITAL ACQUISITIONS**

Capital Acquisitions	Original Budget	Current		YTD Actual Total	YTD Budget Variance
		Annual Budget	YTD Budget		
		\$	\$	\$	\$
Land and Buildings	1,536,000	1,536,000	920,972	253,713	(667,259)
Plant and Equipment	1,180,540	1,180,540	821,949	290,856	(531,093)
Furniture and Equipment	113,070	113,070	72,190	42,423	(29,767)
Road Infrastructure	3,499,897	3,499,897	2,041,571	904,448	(1,137,123)
Other Infrastructure	1,274,000	1,274,000	739,282	121,008	(618,274)
Capital Expenditure Totals	7,603,507	7,603,507	4,595,964	1,612,448	(2,983,516)
Funding of Capital Acquisitions:					
		\$	\$		
Capital grants and contributions	3,416,489	3,416,489	2,086,699	1,492,097	(594,603)
Proceeds on disposal of assets	0	431,500	51,500	112,119	60,619
Contribution from Municipal funds	4,187,018	3,755,518	2,457,765	8,232	(2,449,533)
Capital Funding Total	7,603,507	7,603,507	4,595,964	1,612,448	(2,983,516)

SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$7.6 M	\$1.61 M	21%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$3.42 M	\$1.49 M	44%

SHIRE OF NAREMBEEN
CAPITAL EXPENDITURE BUDGET VARIANCES
FOR THE YEAR-TO-DATE PERIOD ENDED 31 JANUARY 2025

Capital Expenditure Project	Account Number	Annual budget	YTD Actual	Annual variance Surplus/(deficit)	% Var	YTD budget figures	YTD actuals	YTD variance Surplus/(deficit)	% Var
Land and Buildings									
Staff housing, Thomas St builds	2178	1,100,000	53,253	1,046,747	95%	641,662	53,253	588,409	92%
18 Hilton Way, renovations	2225	35,000	35,523	-523	-1%	35,000	35,523	-523	-1%
Staff housing, Cr Cheetham Way & Brown St subdivision	2179	30,000	3,814	26,186	87%	17,500	3,814	13,686	78%
1 Longhurst Street, renovations	2180	21,000	0	21,000	100%	12,250	0	12,250	100%
26 Hilton Way - landscaping	2129	20,000	0	20,000	100%	11,662	0	11,662	100%
16 Hilton Way - renovations	2228	25,000	0	25,000	100%	25,000	0	25,000	100%
Administration Office, tank and pump for reticulation	2132	5,000	0	5,000	100%	2,912	0	2,912	100%
30 Longhurst Street (Old Church) restorations	2169	10,000	0	10,000	100%	5,831	0	5,831	100%
Depot, Pound Improvements	2182	20,000	9,750	10,250	51%	11,662	9,750	1,912	16%
Recreation Centre, female changerooms (design)	2183	30,000	0	30,000	100%	17,500	0	17,500	100%
<u>Land and building jobs with brought forward expenditure</u>									
New house - 24 Cheetham Way	2130	110,000	617,134	-507,134		64,169	617,134	-552,965	
Less: 2024 WIP brought forward		0	(506,444)			0	(506,444)		
2025 CAPEX		110,000	110,690	(690)	-1%	64,169	110,690	(46,521)	-72%
Administration Office and Chambers Refurbishment - stage 1	2055	50,000	81,820	-31,820	-64%	29,162	81,820	-52,658	
Less: 2024 WIP brought forward		0	(71,695)			0	(71,695)		
2025 CAPEX		50,000	10,125	39,875	80%	29,162	10,125	19,037	65%
Shire Depot Improvements	2170	80,000	42,753	37,247		46,662	42,753	3,909	
Less: 2024 WIP brought forward		0	(12,195)	0		0	(12,195)	0	
2025 CAPEX		80,000	30,558	49,442	62%	46,662	30,558	16,104	35%
Total Land and Buildings		1,536,000	253,713	1,282,287		920,972	253,713	667,259	
Furniture and Equipment									
Recreation Centre, furniture + blinds	2181	16,400	8,550	7,850	48%	9,562	8,550	1,012	11%
Admin - VOIP Phones	2184	10,000	0	10,000	100%	5,831	0	5,831	100%
Admin - Council Chambers Furniture	2185	23,670	0	23,670	100%	13,804	0	13,804	100%
Admin - Laptops (5x)	2186	8,000	9,078	-1,078	-13%	4,662	9,078	-4,416	-95%
Recreation Centre, new oven	2227	15,000	15,031	-31	0%	15,000	15,031	-31	0%
<u>Furniture & equipment jobs with brought forward expenditure</u>									
Replacement Admin Server	2043	40,000	33,135	6,865		23,331	33,135	-9,804	
Less: 2024 WIP brought forward		0	(23,371)	0		0	(23,371)	0	
2025 CAPEX		40,000	9,764	30,236	76%	23,331	9,764	13,567	58%
Total Furniture and Equipment		113,070	42,423	70,647		72,190	42,423	29,767	

SHIRE OF NAREMBEEN
CAPITAL EXPENDITURE BUDGET VARIANCES
FOR THE YEAR-TO-DATE PERIOD ENDED 31 JANUARY 2025

Capital Expenditure Project	Account Number	Annual budget	YTD Actual	Annual variance Surplus/(deficit)	% Var	YTD budget figures	YTD actuals	YTD variance Surplus/(deficit)	% Var
Plant and Equipment									
Works, Traffic Counters (2x)	2187	23,000	19,463	3,537	15%	13,419	19,463	-6,044	-45%
Works, Fleet Tracking Hardware	2188	10,000	0	10,000	100%	5,831	0	5,831	100%
Replace - CEO Vehicle, 1NB (2022)	2189	80,000	69,247	10,753	13%	46,662	69,247	-22,585	-48%
Replace - EMCS Vehicle, NB01 (2022)	2190	75,000	67,066	7,934	11%	43,750	67,066	-23,316	-53%
Replace - Doctors Vehicle, 111NB (2022)	2191	65,000	53,750	11,250	17%	37,912	53,750	-15,838	-42%
Replace - EMIS Vehicle, NB1 (2021)	2192	80,000	0	80,000	100%	46,662	0	46,662	100%
Howard Porter - Side Tipper, NB5708 (2005)	2193	160,000	0	160,000	100%	93,331	0	93,331	100%
Replacement Dolly, NB15003 (2019)	2194	46,000	0	46,000	100%	26,831	0	26,831	100%
Light tipper (NEW)	2195	78,000	0	78,000	100%	45,500	0	45,500	100%
Nissan Navara - Dual Cab Ute, 1HAQ076 (2015)	2196	48,000	0	48,000	100%	28,000	0	28,000	100%
Nissan Navara - Dual Cab Ute, 1HAQ077 (2015)	2197	48,000	0	48,000	100%	28,000	0	28,000	100%
Elevated working platform (NEW)	2198	55,000	52,603	2,397	4%	32,081	52,603	-20,522	-64%
New Traffic Lights	2199	29,000	0	29,000	100%	16,912	0	16,912	100%
Auger (attachment for skid steer)	2200	5,540	5,385	155	3%	3,227	5,385	-2,158	-67%
Grab bucket (loader attachment)	2201	36,000	10,750	25,250	70%	21,000	10,750	10,250	49%
Scales (loader attachment)	2202	22,000	12,592	9,408	43%	12,831	12,592	239	2%
Grader, NB7000	2224	320,000	0	320,000	100%	320,000	0	320,000	100%
Total Plant and equipment		1,180,540	290,856	889,684		821,949	290,856	531,093	
Total Property, Plant and Equipment		2,829,610	586,992	2,242,618		1,815,111	586,992	1,228,119	

SHIRE OF NAREMBEEN
CAPITAL EXPENDITURE BUDGET VARIANCES
FOR THE YEAR-TO-DATE PERIOD ENDED 31 JANUARY 2025

Capital Expenditure Project	Account Number	Annual budget	YTD Actual	Annual variance Surplus/(deficit)	% Var	YTD budget figures	YTD actuals	YTD variance Surplus/(deficit)	% Var
Infrastructure - Roads, Footpaths and Drainage									
LRCI 4 - Corrigin/Naremben Road culvert	2122	120,000	103,281	16,719	14%	70,000	103,281	-33,281	-48%
LRCI 4 - Road Signage and Safety Audit	2173	50,000	7,552	42,448	85%	29,162	7,552	21,610	74%
LRCI 3 - Churchill Street improvements (defects)	2092	0	76,852	-76,852	NO BUDGET	0	76,852	-76,852	NO BUDGET
LRCI 3 - Savage Laneway (defects)	2091	0	3,294	-3,294	NO BUDGET	0	3,294	-3,294	NO BUDGET
R2R - Dixon Road, gravel resheeting (SLK 22.00 - 25.82)	2203	100,000	15,039	84,961	85%	58,331	15,039	43,292	74%
R2R - Emu Hill East Road and Cemetery Parking reconstruct and seal	2204	100,000	87,769	12,231	12%	58,331	87,769	-29,438	-50%
R2R - Swartz Road - gravel resheeting and vegetation clearing (SLK 8.19 - 13.96)	2205	147,754	20,488	127,266	86%	86,184	20,488	65,696	76%
R2R - Soldiers Road, reconstruct and seal (SLK 7.80 - 8.90)	2206	150,000	124,817	25,183	17%	87,500	124,817	-37,317	-43%
RRG - Cramphorne Road, second coat seal (SLK 32.29 - 37.29)	2207	100,000	38,438	61,562	62%	58,331	38,438	19,893	34%
RRG - Cramphorne Road, reconstruct and primer seal (SLK 37.29 - 42.29)	2208	620,000	98,562	521,438	84%	361,662	98,562	263,100	73%
WSFN - Naremben-Kondinin Road SLK 1.4-26.6 clearing of vegetation for works incl traffic management	2082	50,000	1,924	48,076	96%	29,169	1,924	27,245	93%
Wogarl-Muntadgin Road, reseal (SLK 0.00 - 0.61 & 10.61 - 11.42)	2209	54,000	3,984	50,016	93%	31,500	3,984	27,516	87%
Mount Walker Road, shoulders and vegetation works (SLK 0.00 - 8.90)	2210	180,000	40,674	139,326	77%	105,000	40,674	64,326	61%
Mount Walker Road, recondition and reseal sections (between SLK 18.83 - 24.00)	2211	230,000	73,020	156,980	68%	134,162	73,020	61,142	46%
Townsite kerb replacement	2157	150,000	0	150,000	100%	87,500	0	87,500	100%
LRCI 4 - Townsite drainage improvements and catchment works	2212	206,842	0	206,842	100%	120,652	0	120,652	100%
LRCI 4 - Townsite Drainage, Kerbing, Flood Mitigation & footpaths	2213	145,430	7,430	138,000	95%	84,833	7,430	77,403	91%
<i>Roadworks jobs with brought forward expenditure</i>									
WSFN - Naremben- Kondinin SLK 19.5 - 23 Widen, Overlay	2111	1,035,871	141,402	894,469		604,254	141,402	462,852	
Less: 2024 WIP brought forward		0	(3,089)	0		0	(3,089)	0	
2025 CAPEX		1,035,871	138,313	897,558	87%	604,254	138,313	465,941	77%
Townsite drainage survey and design	2156	60,000	72,650	-12,650		35,000	72,650	-37,650	
Less: 2024 WIP brought forward		0	(9,640)	0			(9,640)		
2025 CAPEX		60,000	63,010	(3,010)	-5%	35,000	63,010	(28,010)	-80%
Total Roads, Footpaths and Drainage		3,499,897	904,448	2,595,449		2,041,571	904,448	1,137,123	

SHIRE OF NAREMBEEN
CAPITAL EXPENDITURE BUDGET VARIANCES
FOR THE YEAR-TO-DATE PERIOD ENDED 31 JANUARY 2025

Capital Expenditure Project	Account Number	Annual budget	YTD Actual	Annual variance Surplus/(deficit)	% Var	YTD budget figures	YTD actuals	YTD variance Surplus/(deficit)	% Var
Other Infrastructure									
LRCI 4 - Swimming Pool Heating	2149	100,000	79,018	20,982	21%	58,331	79,018	-20,687	-35%
LRCI 4 - Walker Lake Interpretive Signage	2175	25,000	0	25,000	100%	14,581	0	14,581	100%
Town Dam - Compliance and Safety works	2214	10,000	0	10,000	100%	5,831	0	5,831	100%
Caravan Park, drain, sewerage and electrical line rerouting and improvements	2215	25,000	0	25,000	100%	14,581	0	14,581	100%
Naremben swimming pool, chlorination system improvements	2216	50,000	0	50,000	100%	29,162	0	29,162	100%
Community Directory website development	2161	5,000	0	5,000	100%	2,912	0	2,912	100%
Administration Office - Generator installation	2217	50,000	0	50,000	100%	29,162	0	29,162	100%
CRC - Generator Installation	2218	60,000	0	60,000	100%	35,000	0	35,000	100%
Depot - New fuel tank	2219	59,000	0	59,000	100%	34,412	0	34,412	100%
Community LED display	2220	65,000	0	65,000	100%	37,912	0	37,912	100%
BMX track, survey and design	2162	25,000	0	25,000	100%	14,581	0	14,581	100%
Ski Lake planning and development	2163	85,000	0	85,000	100%	49,581	0	49,581	100%
Naremben oval, switchboard	2223	44,000	0	44,000	100%	25,662	0	25,662	100%
Town Oval, New reticulation system survey and design	2226	10,000	2,800	7,200	72%	2,000	2,800	-800	-40%

SHIRE OF NAREMBEEN
CAPITAL EXPENDITURE BUDGET VARIANCES
FOR THE YEAR-TO-DATE PERIOD ENDED 31 JANUARY 2025

Capital Expenditure Project	Account Number	Annual budget	YTD Actual	Annual variance Surplus/(deficit)	% Var	YTD budget figures	YTD actuals	YTD variance Surplus/(deficit)	% Var
<i>Other infrastructure jobs with brought forward expenditure</i>									
LRCI 4 - Townsite Improvements (Trees and Planter Boxes & Interpretive and Wayfinding Signage)	2150	120,000	909	119,091		70,000	909	69,091	
<i>Less: 2024 WIP brought forward</i>		0	(520)	0			(520)		
2025 CAPEX		120,000	389	119,611	100%	70,000	389	69,611	99%
LRCI 4 - Diesel Generator (Naremben Recreation Centre)	2171	45,000	92,049	-47,049		26,250	92,049	-65,799	
<i>Less: 2024 WIP brought forward</i>		0	(60,759)	0		0	(60,759)	0	
2025 CAPEX		45,000	31,290	13,710	30%	26,250	31,290	(5,040)	-19%
Naremben & Mt Walker tennis lights (Club Night Lights)	2221	186,700	4,260	182,440		108,906	4,260	104,646	
<i>Less: 2024 WIP brought forward</i>		0	(1,000)	0			(1,000)		
2025 CAPEX		186,700	3,260	183,440	98%	108,906	3,260	105,646	97%
Naremben hockey field lights (Club Night Lights)	2222	299,300	1,000	298,300		174,587	1,000	173,587	
<i>Less: 2024 WIP brought forward</i>		0	(1,000)	0			(1,000)		
2025 CAPEX		299,300	-	299,300	100%	174,587	-	174,587	100%
Clock Tower Garden (Cnr Latham Rd & Currall St), retic and gardening works	2177	10,000	4,771	5,230		5,831	4,771	1,061	
<i>Less: 2024 WIP brought forward</i>		0	(520)	0			(520)		
2025 CAPEX		10,000	4,251	5,749	57%	5,831	4,251	1,580	27%
Total Other Infrastructure		1,274,000	121,008	1,152,992		739,282	121,008	618,274	
Total Infrastructure		4,773,897	1,025,456	3,748,441		2,780,853	1,025,456	1,755,397	
Net 2025 Capital Expenses		7,603,507	1,612,448	5,991,059		4,595,964	1,612,448	2,983,516	
Add: 2024 Work In Progress brought forward		0	690,233	0		0	690,233	0	
Total 2025 Capital Acquisitions		7,603,507	2,302,681	5,991,059		4,595,964	2,302,681	2,983,516	

Grants and Contributions

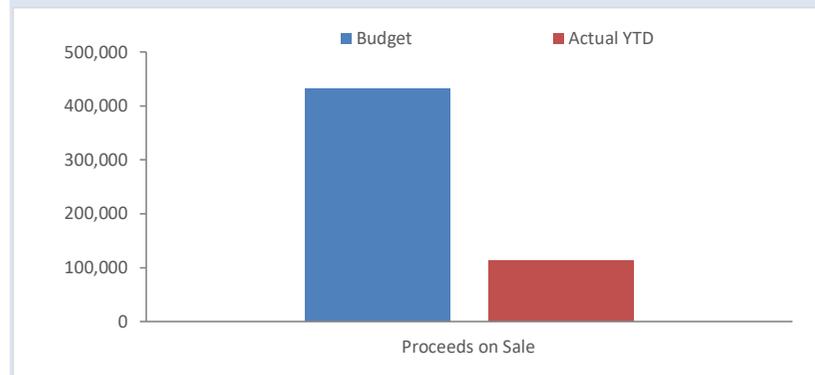
	Current		YTD Budget	YTD Actual	Variance (Under)/Over
	Annual Budget	Budget			
Operating grants, subsidies and contributions					
General Purpose funding					
Financial Assistance Grant - General portion	119,896	119,896	59,948	102,592	42,644
Financial Assistance Grant - Roads portion	85,044	85,044	42,522	48,584	6,062
	204,940	204,940	102,470	151,176	48,706
Law, Order and Public Safety					
Bush Fire Brigade Operating Grant	14,720	14,720	7,360	0	(7,360)
	14,720	14,720	7,360	0	(7,360)
Housing					
Other housing, reimbursements received	38,400	38,400	38,400	0	(38,400)
	38,400	38,400	38,400	0	(38,400)
Community Amenities					
CRC, SOCK Week grant funding	25,455	25,455	0	0	0
CRC, Annual operating grants	121,000	121,000	70,581	94,992	24,411
CRC, Event grant funding	31,000	31,000	18,081	20,930	2,849
CRC, Event grant funding	38,000	38,000	22,162	42,365	20,203
	215,455	215,455	110,824	158,287	47,463
Recreation and Culture					
Reimbursements from sporting groups	0	0	0	0	0
	10,000	10,000	5,831	0	(5,831)
Transport					
Main Roads Direct Grant	305,245	305,245	305,245	305,245	0
	305,245	305,245	305,245	305,245	0
Operating grants, subsidies and contributions Total	788,760	788,760	570,130	614,707	44,577
Non-operating grants, subsidies and contributions					
Recreation and Culture					
LRCI grant funding	767,272	767,272	447,573	0	(447,573)
	767,272	767,272	447,573	0	(447,573)
Transport					
Regional Road Group (RRG) Grant Funding	480,000	480,000	280,000	192,000	(88,000)
Roads to Recovery (R2R) Grant Funding	497,754	497,754	290,360	0	(290,360)
Wheatbelt Secondary Freight Network (WSFN) Grant Funding	966,814	966,814	563,976	386,725	(177,251)
Heavy Vehicle Road Maintenance Contributions	225,000	225,000	225,000	913,371	688,371
	2,169,568	2,169,568	1,359,336	1,492,096	132,760
Non-operating grants, subsidies and contributions Total	2,936,840	2,936,840	1,806,909	1,492,096	(314,813)
Grand Total	3,725,600	3,725,600	2,377,039	2,106,804	(270,235)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2025

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

Asset Description	Amended budget				YTD Actual			
	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
	\$	\$	\$	\$	\$	\$	\$	\$
Toyota Prado (CEO's car)	45,000	50,000	5,000	0	41,681	37,272	0	(4,409)
Toyota Kluger (EMCS's car)	40,000	38,000	0	(2,000)	49,379	40,727	0	(8,652)
Toyota Kluger (Dr's car)	40,000	38,000	0	(2,000)	0	0	0	0
Toyota Prado (WM's car)	45,000	45,000	0	0	0	0	0	0
Howard Porter - Side Tipper (NB 5708)	0	35,000	35,000	0	0	0	0	0
Howard Porter - Side Tipper (NB 3937)	13,000	24,000	11,000	0	0	0	0	0
Dolly (NB15003)	0	28,000	28,000	0	0	0	0	0
Ford Ranger (NB 7399)	4,000	3,500	0	(500)	0	0	0	0
Nissan Navara (1HAQ076)	11,000	20,000	9,000	0	0	0	0	0
Nissan Navara (1HAQ077)	11,000	20,000	9,000	0	0	0	0	0
CAT 12M Grader (NB7000)	92,500	90,000	0	(2,500)	0	0	0	0
Land, 15 Thomas St	28,000	20,000		(8,000)	0	0	0	0
Land, 33 Thomas St	28,000	20,000		(8,000)	0	0	0	0
Holden Rodeo (surplus to requirements)	0	0	0	0	0	272	272	0
Land, 41 Cheetham Way	0	0	0	0	46,864	33,648	0	(13,216)
Laptop (surplus to requirements)	0	0	0	0	0	200	200	
	357,500	431,500	97,000	(23,000)	137,924	112,119	472	(26,277)

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
\$431,500	\$112,119	26%

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2025**

**FINANCING ACTIVITIES
NOTE 8
BORROWINGS**

Information on Borrowings Particulars	30 Jun 2024	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budgeted	Actual	Budgeted	Actual	Budgeted	Actual	Budgeted
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and Culture									
Loan 125 - Swimming Pool	87,574	0	0	13,424	27,296	74,150	60,278	2,925	5,402
Loan 128 - Recreation Centre	501,085	0	0	19,379	39,268	481,706	461,817	13,191	25,873
	588,659	0	0	32,803	66,564	555,856	522,095	16,116	31,275
Self supporting loans									
Housing									
Loan 127 - Aged Homes	15,952	0	0	4,415	6,552	11,537	9,400	536	876
Recreation and Culture									
Loan 130 - Mt Walker Tennis Club	3,840	0	0	1,915	3,840	1,925	0	21	31
Loan 131 - Narembeen Bowling Club	56,811	0	0	3,931	7,881	52,880	48,930	277	534
	76,603	0	0	10,261	18,273	66,342	58,330	834	1,441
Total	665,262	0	0	43,064	84,837	622,198	580,425	16,950	32,716

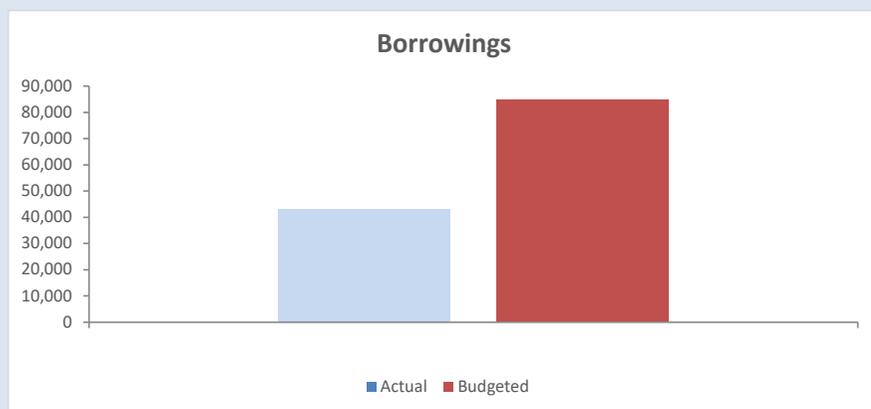
All debenture repayments were financed by general purpose revenue.

SIGNIFICANT ACCOUNTING POLICIES

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.



Principal Repayments	\$43,064
Interest Earned	\$220,592
Interest Expense	\$16,950
Reserves Bal	#VALUE!
Loans Due	\$.62 M

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2025**

**OPERATING ACTIVITIES
NOTE 9
CASH AND INVESTMENTS**

Name of Reserve	Opening Balance	Interest Earnings	Funds Deposited	Funds Withdrawn	Closing Balance
Leave reserve	309,132	7,373			316,505
Plant reserve	567,015	13,524			580,539
Infrastructure reserve	2,465,448	27,246			2,492,694
HVRIC reserve	0	2,008			2,008
Land Development reserve	342,573	18,101			360,674
Avoca Farm reserve	84,199	14,007			98,206
Recreation reserve	758,939	8,170			767,109
Housing reserve	587,297	519			587,816
Heritage reserve	21,760	2,356			24,116
Medical reserve	98,770	2,983			101,753
Server reserve	0	31,556			31,556
ERP reserve	0	0			0
Bendering landfill reserve	125,059	0			125,059
Bendering rehabilitation reserve	0	0			0
RoeROC reserve	0	0			0
	5,360,192	127,843	0	0	5,488,035

ATTACHMENT 13.8A
Schedule of accounts pair for month ended
31 January 2025



Shire of Narembreen
 Schedule of accounts paid
 For the month ended 31 January 2025

Chq/EFT	Date	Name	Description	Amount
EFT18353	13/01/2025	150 Square	ROE ROC Executive services	7,247.20
EFT18354	13/01/2025	Australia Post	Australia Post, postage charges	20.22
EFT18355	13/01/2025	Australian Services Union	Payroll decuctions	26.50
EFT18356	13/01/2025	Bruce Rock Engineering	NB5766, replacement springs	221.06
EFT18357	13/01/2025	CJB Carpentry	18 Hilton Way, demolsh and re build bathroom	11,412.50
EFT18358	13/01/2025	Chris Bray Electronics	15 Northmore, install new lights	467.50
EFT18359	13/01/2025	Cutting Edges Equipment Parts	Grader blades for various graders	5,451.27
EFT18360	13/01/2025	Drag Family Trust	A2 canvas framing	49.50
EFT18361	13/01/2025	GSG WA Pty Ltd	Fuel purchases	335.52
EFT18362	13/01/2025	Haddeo Infrastructure	Review of Irrigation System	1,320.00
EFT18363	13/01/2025	Kevrek	NB56, extension cylinder	1,102.75
EFT18364	13/01/2025	LG Best Practices	LG Best Practice, general accounting assistance	2,904.00
EFT18365	13/01/2025	Landgate	Landgate, standard search	5.28
EFT18366	13/01/2025	Livingston Medical	Monthly management fee	26,205.66
EFT18367	13/01/2025	Merredin Freighlines	Freight	1,251.25
EFT18368	13/01/2025	Michael Lthlean	Community Christmas Party, ice creams and slushies	390.00
EFT18369	13/01/2025	Mineral Crushing	Cramphorne North Rd , supply 14mm aggregate	27,595.26
EFT18370	13/01/2025	Narembreen Hardware	Narembreen Hardware, various departments	2,255.57
EFT18371	13/01/2025	Prompt Safety	Narembreen Kondinin, site specific traffic management plan	1,650.00
EFT18372	13/01/2025	Repco	Fleet service and repair items	541.84
EFT18373	13/01/2025	Rual Water Council	Annual membership 2024	200.00
EFT18374	13/01/2025	SMEC	Wilfred Street, design drawings, drainage issues	9,053.00
EFT18375	13/01/2025	Shire of Quairading	Finance for Non Finance training	1,129.04
EFT18376	13/01/2025	Town Planning Innovations	General Planning Services	82.50
EFT18377	13/01/2025	WA Contract Ranger Services	Ranger Services	606.38
EFT18378	13/01/2025	Willway Plumbing and Gas	New backflow prevention devise	1,148.60
DD12547.1	09/01/2025	Synergy Western Power	Electricity usage for Council properties and facilities	316.92
DD12556.1	16/01/2025	Beam Precision Superannuation	Superannuation payments	15,176.61
DD12563.1	15/01/2025	Water Corporation	Water usage for Council properties and facilities	273.33
DD12563.2	15/01/2025	Synergy Western Power	Electricity usage for Council properties and facilities	298.27
DD12564.1	13/01/2025	Commander Australia Pty Ltd	Admin, telephone handset charges	68.51
DD12565.1	14/01/2025	Synergy Western Power	Electricity usage for Council properties and facilities	4,275.89
DD12566.1	20/01/2025	Power ICT Pty Ltd	Admin, messages on hold service	75.90
DD12567.1	16/01/2025	Telstra	Telephone charges for Council properties and facilities	3,408.88
DD12569.1	22/01/2025	Synergy Western Power	Electricity usage for Council properties and facilities	287.61
DD12573.1	23/01/2025	Western Australian Treasury Corporation	Government Guarantee fee December 2025	2,337.37



Shire of Narembeen
Schedule of accounts paid
For the month ended 31 January 2025

Chq/EFT	Date	Name	Description	Amount
DD12575.1	29/01/2025	Commonwealth Bank	Credit Card Purchases from 24/12/2024 -	4,590.01
DD12578.1	30/01/2025	Telstra	Telephone charges for Council properties and facilities	216.99
DD12583.1	31/01/2025	Water Corporation	Water usage for Council properties and facilities	120.29
DD12584.1	30/01/2025	Beam Precision Superannuation	Superannuation payments	15,148.34
GJ4213	2/01/2025	Altus Payroll	Altus Payroll #85	57,948.65
GJ4223	16/01/2025	Altus Payroll	Altus Payroll #86	63,455.07
GJ4252	30/01/2025	Altus Payroll	Altus Payroll #87	70,126.40
GJ4254	31/01/2025	Department of Transport	Licensing fees receipted on behalf of agency	58,832.80
GJ4255	31/10/2025	Commonwealth Bank	Bank fees	639.34

The following transactions were paid via direct credit, but due to system issues have been assigned a direct debit number instead of an EFT number

DD12549.1	09/01/2025	Northam Motors Pty Ltd T/A Valley Ford Northam Hyundai	2024 Ford Everest, CEO vehicle	35,171.95
DD12570.1	23/01/2025	Compressed Air Installation WA	Onsite pressure vessel inspection & report	2,946.90
DD12570.4	23/01/2025	P M Services Narembeen	Waste Transfer Management	2,842.00
DD12570.5	23/01/2025	Nutrien Ag Solutions	Cramphorne Road, Narembeen Kondinin, fence droppers	1,059.30
DD12570.6	23/01/2025	Brian Cummins / TA B & K Fencing	Swimming Pool, 73 metres of black chainmesh fencing	5,654.00
DD12570.7	23/01/2025	Livingston Medical Pty Ltd	Pre employment medical	275.00
DD12570.8	23/01/2025	Qbit Trading Company Pty Ltd	New Server	10,740.95
DD12570.9	23/01/2025	The Trustee for Palmer Earthmoving Unit Trust TA/ Palmer Civil Construction	Roadside vegetation maintenance, various roads	91,023.30
DD12571.1	23/01/2025	Matthias Schmidt	Gym bond refund	50.00
DD12571.2	23/01/2025	Willway Plumbing and Gas	18 Hilton Way, laundry renovations	1,140.72
DD12571.3	23/01/2025	Avon Waste	Rubbish services	20,211.32
DD12571.4	23/01/2025	Chris Bray Electrics Pty Ltd	Avoca Farm, disconnection of power	302.50
DD12571.5	23/01/2025	Shire Of Corrigin	Shared Health services	2,541.00
DD12571.6	23/01/2025	Ampac Debt Recovery (WA) Pty Ltd	Debt recovery, rates	1,220.78
DD12571.7	23/01/2025	Industrial Automation Group Pty Ltd	Remote access charges for standpipes	1,728.65
DD12571.8	23/01/2025	Merredin Community Resource Centre	CRC, advertising	120.00
DD12571.9	23/01/2025	150 Square Pty Ltd	Solum Wheatbelt Business Solutions	104.80
DD12570.10	23/01/2025	Wheatbelt Office and Business Machines	CRC photocopier charges	91.22
DD12570.11	23/01/2025	Repco a division of GPC Asia Pacific Pty Ltd	NB206, driver door strap	177.80
DD12570.12	23/01/2025	Office of the Auditor General	Audit fee for year ended 30 June 2024	47,190.00
DD12570.13	23/01/2025	T Quip	NB7943, parts for mower deck	112.31



Shire of Narembeen
Schedule of accounts paid
For the month ended 31 January 2025

Chq/EFT	Date	Name	Description	Amount
DD12570.14	23/01/2025	Kevrek (Australia) Pty Ltd	NB56, parts for Hiab crane	239.53
DD12570.15	23/01/2025	Team Global Express Pty Ltd	Freight	103.02
DD12570.16	23/01/2025	Boc Gases	Depot Workshop Consumables	8.72
DD12570.17	23/01/2025	Avon Valley Nissan and Mitsubishi	1HAQ077, plant parts	168.55
DD12570.18	23/01/2025	Narembeen Basketball Associaton	RRSNCBF Round 7 Narembeen Basketball Association	3,500.00
DD12571.10	23/01/2025	Merredin Glazing Service	Netball Courts, laminated safety glass, various sizes	946.22
DD12571.11	23/01/2025	Narembeen Engineering & Steel Supplies (The Trustee for	NB3750, repairs to box trailer	11,393.89
DD12571.12	23/01/2025	WA Distributors Pty Ltd	Various cleaning supplies	488.60
DD12571.13	23/01/2025	LG Best Practices Pty Ltd	Rates 101 training A Hunter	1,980.00
DD12571.14	23/01/2025	ATeam Printing	Zanik Truck Driver Log Book	363.00
DD12571.15	23/01/2025	Carrington's (WA) Pty Ltd T/A Carrington's Traffic Services	Traffic management services for Narembeen Kondinin road	7,686.25
DD12571.16	23/01/2025	F.L Bush & A.M Giles T/A Gather York	Catering, Ladies Long Lunch March 2025	13,310.00
DD12571.17	23/01/2025	Department of Water and Environmental Regulation	Narembeen Transfer Station, annual licence	342.84
DD12571.18	23/01/2025	Qbit Trading Company Pty Ltd	Managed service agreement	7,712.97
DD12571.19	23/01/2025	Trustee for J & S Baldwin Trust	111NB, tyres	1,532.00
DD12571.20	23/01/2025	AMAC Mechanical	NB6789,new windscreen	792.00
DD12571.21	23/01/2025	WA Contract Ranger Services	Ranger Services	1,299.38
DD12571.22	23/01/2025	XAV Group Pty Ltd t/a Contract Aquatic	Pool chemicals	22,215.02
DD12571.23	23/01/2025	Team Global Express Pty Ltd	Freight	117.99
DD12571.24	23/01/2025	Great Eastern Freightlines	Freight	1,045.44
				\$ 700,219.50

ATTACHMENT 13.8B
Credit Card payment list (CBA)
January 2025



Shire of Narembreen
Credit Card Purchases
24 December 2024
 Direct Debited 29 January 2025

Chief Executive Officer			
Date	Supplier	Description of purchase	Amount
		TOTAL CEO CREDIT CARD PAYMENTS	\$ -

Executive Manager Corporate Services			
Date	Supplier	Description of purchase	Amount
8/01/2025	BP The Lakes	Fuel	\$64.63
9/01/2025	Safety Signs Service	Pool, safety signage	\$435.38
10/01/2025	Starlink	Starlink mounting bracket	\$130.00
13/01/2025	Starlink	Starlink, monthly fees - 6 sites	\$834.00
13/01/2025	Royal Life Saving WA	Watch Around Water 3 year registration	\$440.00
13/01/2025	Royal Life Saving WA	Wristbands for pool	\$61.60
15/01/2025	Gym Direct	Resistance bands for the gym	\$130.45
16/01/2025	Safety Culture	iAuditor monthly subscriptions	\$31.90
16/01/2025	SEEK	Advertising Cleaner position	\$412.50
16/01/2025	SEEK	Advertising Caravan Park Caretaker position	\$456.50
16/01/2025	Wholesale Wrist Bands Australia	Wristbands for pool	\$229.90
20/01/2025	SEEK	Advertising, CRC Coordinator position	\$269.50
21/01/2025	PAYPAL	AI and Bloom AI training	\$398.00
23/01/2025	Nordic Fitness	Exercise balls and pumps	\$207.10
23/01/2025	Get Signs	Dog handling signage for parks	\$213.00
		TOTAL EMCS CREDIT CARD PAYMENTS	\$4,314.46

Executive Manager Infrastructure Services			
Date	Supplier	Description of purchase	Amount
7/01/2025	Shire of Narembeen	Vehicle licensing	\$46.85
7/01/2025	BP Wongan Hills	Fuel	\$120.00
10/01/2025	Shire of Narembeen	Vehicle licensing	\$38.80
21/01/2025	Shire of Narembeen	Vehicle licensing	\$38.80
22/01/2025	Shire of Narembeen	Vehicle licensing	\$31.10
TOTAL EMIS CREDIT CARD PAYMENTS			\$275.55

Account fees			
Date	Supplier	Description of purchase	Amount
	Commbank	Bank fees and interest	\$ -

TOTAL CBA CREDIT CARD PURCHASES FOR THE PERIOD \$ 4,590.01