Heart of North Midlands

MINUTES
ORDINARY COUNCIL MEETING
HELD ON
WEDNESDAY
10 DECEMBER 2025
COMMENCING AT 5.30 PM

WILDFLOWER COUNTRY

Shire of Three Springs
PO Box 117, Three Springs
WA 6519

Disclosure of Interest Form

(Elected Members/Committee Members/Employees/Contractors)

Local Government Act 1995 (Section 5.65, 5.70 & 5.71)

To: Chief Executive Officer

- ☐ Ordinary Council Meeting held on ______________________
- ☐ Special Council Meeting held on ______________________
- ☐ Committee Meeting held on ______________________
- ☐ Other ______________________

Report No ______________________

Report Title ______________________

Name ______________________

☐ Elected Member ☐ Committee ☐ Employee ☐ Contractor

Type of Interest *(*see overleaf for further information)*

☐ Proximity ☐ Financial ☐ Impartiality

Nature of Interest

____

____

____

Extent of Interest (if intending to seek Council approval to be involved with debate and/or vote)

____

____

Name:______________________ **Signed:**______________________ **Date:** ______________________

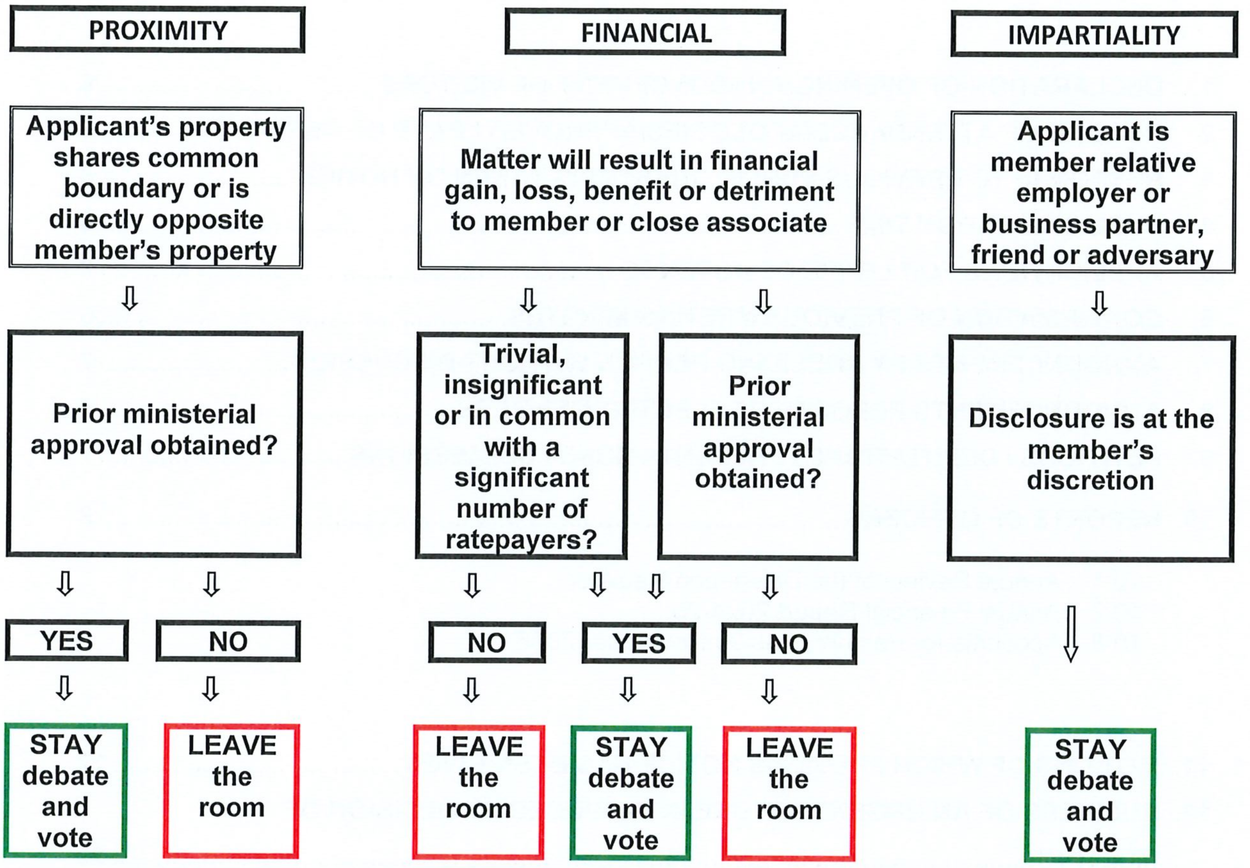
Note 1: For Ordinary <u>meetings of Council</u>, elected members and employees are requested to submit this completed form to the Chief Executive Officer prior to the meeting. Where this is not practicable, disclosure(s) must be given to the Chief Executive Officer prior to the matter being discussed.

Note 2: Employees or Contractors disclosing an interest in <u>any matter apart from at meetings</u>, where there is a conflict of interest including disclosures required by s5.71 are required to submit this form to the CEO as soon as practicable.

OFFICE USE ONLY

CEO: ______________________ Signed: ______________________ Date: ______________________

Declaring an Interest



Local Government Act 1995 - Extract

5.65 - Members' interests in matters to be discussed at meetings to be disclosed.

(1) A member who has an interest in any matter to be discussed at a council or committee meeting that will be attended by the member must disclose the nature of the interest:

(a) in a written notice given to the CEO before the meeting; or (b) at the meeting immediately before the matter is discussed. (Penalties apply).

(2) It is a defence to a prosecution under this section if the member proves that he or she did not know:

(a) that he or she had an interest in the matter; or (b) that the matter in which he or she had an interest would be discussed at the meeting.

(3)This section does not apply to a person who is a member of a committee referred to in section 5.9(2)(f).

5.70 - Employees to disclose interests relating to advice or reports.

(1) In this section: 'employee' includes a person who, under a contract for services with the local government, provides advice or a report on a matter.

(2) An employee who has an interest in any matter in respect of which the employee is providing advice or a report directly to the Council or a committee must disclose the nature of the interest when giving the advice orreport.

(3) An employee who discloses an interest under this section must, if required to do so by the Council or committee, as the case may be, disclose the extent of the interest. (Penalties apply).

5.71 - Employees to disclose interests relating to delegated functions.

If, under Division 4, an employee has been delegated a power or duty relating to a matter and the employee has an interest in the matter, the employee must not exercise the power or discharge the duty and:

(a) in the case of the CEO, must disclose to the mayor or president the nature of the interest as soon as practicable after becoming aware that he or she has the interest in the matter; and (b) in the case of any other employee, must disclose to the CEO the nature of the interest as soon as practicable after becoming aware that he or she has the interest in the matter. (Penalties apply)

'Local Government (Administration) Regulations 1996 – Extract

In this clause and in accordance with Regulation 34C of the Local Government (Administration) Regulations 1996:

"Interest" means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest and includes an interest arising from kinship, friendship or membership of anassociation.

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MINUTES

1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Shire President declared the meeting open at: 5.33pm and would like to remind everyone that this meeting is being recorded.

Acknowledgement of Country: -
The Shire of Three Springs acknowledges the traditional owners of this land – the Southern Yamatji people, and their continuing connection to land, water and community. We pay our respects to them and their cultures, and to elders both past, present and emerging.

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

Cr. Connaughton to attend via Teams – permission granted at the 26 November 2025 Ordinary Council Meeting.

Shire President Declaration

In accordance with regulation 14C(2)(b) of the Local Government (Administration) Regulations 1996, I have approved Cr Chris Connaughton to attend this meeting via electronic means, noting he is in instantaneous communication with the meeting.

Cr Chris Connaughton's Declaration

In accordance with regulation 14CA(5) of the Local Government (Administration) Regulations 1996, I declare that I can maintain confidentiality during the meeting or the closed part of the meeting.

	Attendance	Approved Leave of Absence	Absent
Councillor Eva	Present		
Councillor Mutter	Present		
Councillor Ennor	Present		
Councillor Connaughton	Present via Teams		
Temporary Chief Executive Officer	Present		
Manager of Infrastructure	Present		
Executive Secretary	Present		

3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

4. PUBLIC QUESTION TIME

Nil

5. APPLICATIONS FOR LEAVE OF ABSENCE

Cr. Mutter requested to attend the February Ordinary Council Meeting via Electronic Means (Teams).

		OCM Month	Moved	Seconded	Vote	Date
5.1	Cr. Mutter	February	Cr. Ennor	Cr. Eva	4/0	25.02.26

6. CONFIRMATION OF PREVIOUS MEETING MINUTES

That the Minutes of the Council meeting is confirmed as true and accurate record of proceedings.					
		Date	**Moved**	**Seconded**	**Vote**
6.1	Ordinary Council Meeting	26.11.2025	Cr. Eva	Cr. Mutter	4/0
6.2	Audit & Risk Committee Meeting	10.12.2025	Cr. Ennor	Cr. Mutter	4/0

7. ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION

The Shire President reminds Council Members and Staff of the requirements of Section 5.65 of the *Local Government Act* to disclose any interest during the meeting prior to the matter being discussed.

Members of the public are cautioned against taking any action on Council decisions, on items in which they may have an interest, until such time as they have seen a copy of the Minutes of the meeting or have been advised in writing by Shire of Three Springs staff.

8. ANNOUNCEMENTS/REPORTS OF ELECTED MEMBERS

Councillor	Activity
Cr. Eva	NCZ 24 November 2025 OCM 26 November 2025 Various meetings with Temporary CEO
Cr. Mutter	OCM 26 November 2025
Cr. Ennor	OCM 26 November 2025
Cr. Connaughton	OCM 26 November 2025 (via Teams)

9. PETITIONS / DEPUTATIONS / PRESENTATIONS / SUBMISSIONS

Nil

10. REPORTS OF OFFICERS

Executive Services	
10.1. Annual Review of the Delegation Register	
Agenda Reference:	TCEO
Location/Address:	Shire of Three Springs
Name of Applicant:	Shire of Three Springs
File Reference:	ADM0199
Disclosure of Interest:	Nil
Date:	10 December 2025
Author:	Krys East, Temporary Chief Executive Officer
Attachment (s):	2025/2026 Delegation Register

Council Role:

☐	Advocacy	When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.
☐	Executive	The substantial direction setting and oversight role of the Council e.g. adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.
■	Legislative	Includes adopting local laws, local planning schemes and policies.
☐	Review	When Council reviews decisions made by Officers.
☐	Quasi-judicial	When Council determines an application/matter that directly affects a person's rights and interests. The judicial character arises from the obligation to abide by the principles of natural justice e.g. local planning applications, building permits, other permits/licences (e.g. under Health Act, Dog Act or local laws) and other decisions that may be appealable to the State Administrative Tribunal (SAT).

Report Purpose:
That Council adopts the December 2025/2026 Delegation Register.

Background:
At the December 2024 Ordinary Council meeting, the following resolution was adopted:

087/2024 OFFICER'S RECOMMENDATION and COUNCIL RESOLUTION 10.3

MOVED: Cr. Eva
SECONDED: Cr. Mutter

That Council adopts the December 2024/2025 Delegation Register.

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	FOR	AGAINST
Cr Chris Lane (President)	✓	
Cr Nadine Eva (Deputy President)	✓	
Cr Jim Heal	✓	
Cr Jenny Mutter	✓	
Cr Julia Ennor	✓	
Cr Chris Connaughton		
Cr Zac Mills		

CARRIED:
VOTED: 5/0

Local Governments are empowered under several sections of State Government legislation (Acts and Regulations) to perform specific duties and exercise certain powers.

In many instances, a piece of legislation empowers the Chief Executive Officer (CEO) or another officer of the Local Governments to perform duties, but often the Act or Regulations (particularly the *Local Government Act 1995*) defaults to the Local Government Council with the ability to delegate some of its powers and duties to the CEO or to Committees in order to expedite the effective operations and implementation of the Shire's functions.

The Council delegating its authority requires that a 'Register of Delegations' be maintained and reviewed annually. Therefore, this report aims to review the list of delegations to the CEO and the sub-delegation of duties to other nominated officers within the organisation.

Officer's Comment:
The Delegation Register is to formalise the Council's "day to day" functions/operations through the empowerment of staff to operate efficiently, effectively and productively in the interest of good governance. However, the level of delegation should not extend beyond the Council losing (or perceived to be losing) control of its responsibilities under applied legislation.

It is also pertinent that such delegations to staff on "day to day" matters are reported back to Council to ensure the grant of delegated authority, in the Council's opinion, is not misused and abused in any way. Should Council not be satisfied, it may amend or remove the delegation to the CEO or another officers.

The reporting back to Council will occur at the OCM in the following format:

This report is prepared for Council and includes all actions performed under delegated authority, including:

Date	File Reference	Delegation No	Decision Detail	Applicant	Initiating Officer	1st Authoriser	2nd Authoriser	Comment
07-Jul-23	*ADM0487*	*GO004- Execution of Contract Documents*	*LRCIP - Phase 4 (Grantee)*	*SoTS*	*CEO*			Signed agreement to LRCIP for Phase 4

Consultation:
Nil

Statutory Environment:
The Council is, empowered according to Sections 5.16 and 5.42 of the *Local Government Act 1995* to delegate roles and responsibilities, while Section 5.46 (2) requires an annual review of delegations by the Council.

The Act allows the Chief Executive Officer to sub-delegate any of his/her powers to another employee with the sub-delegation to be in writing.

The Chief Executive Officer is also permitted under the Act to place conditions on any sub-delegation passed onto another Shire employee.

Policy Implications:
Nil

Financial/Resources Implications:
Nil

Strategic Implications:
This item is relevant to the Council's approved 'Strategic Community Plan 2024-2034.

Strategic Community Plan 2024-2034	
Council Objectives:	**Outcome:**
A long term strategically focused Shire that is efficient, respected and accountable.	4.3.2. Ensure compliance with all relevant legislation.

This item is relevant to the Council's approved Corporate Business Plan 2020 – 2024.

Corporate Business Plan 2020 – 2024	
Scope Statement:	**Project Outputs:**
Nil	Nil

Voting Requirements:
Absolute Majority.

Officer's Recommendation:

092/2025 OFFICER'S RECOMMENDATION and COUNCIL RESOLUTION	10.1

1.

MOVED: Cr. Mutter
SECONDED: Cr. Eva

That Council adopts the December 2025/2026 Delegation Register.

	FOR ✓	AGAINST
Cr. Eva (President)		
Cr. Mutter (Deputy President)		
Cr. Ennor		
Cr. Connaughton		

CARRIED:
VOTED: 4/0
By Absolute Majority

10. REPORTS OF OFFICERS

Corporate Services	
10.2. Annual Financial Report 2024-25	
Agenda Reference:	TCEO
Location/Address:	Shire of Three Springs
Name of Applicant:	Shire of Three Springs
File Reference:	ADM0081
Disclosure of Interest:	Nil
Date:	10 December 2025
Author:	Krys East - Temporary Chief Executive Officer
Attachment (s):	10.2.1 Audited Annual Financial Report 2024-2025 10.2.2 Auditors Opinion 10.2.3 Transmittal Letter to CEO - Shire of Three Springs - 30 June 2025

Council Role:

☐	Advocacy	When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.
■	Executive	The substantial direction setting and oversight role of the Council e.g. adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.
☐	Legislative	Includes adopting local laws, local planning schemes and policies.
☐	Review	When Council reviews decisions made by Officers.
☐	Quasi-judicial	When Council determines an application/matter that directly affects a person's rights and interests. The judicial character arises from the obligation to abide by the principles of natural justice e.g. local planning applications, building permits, other permits/licences (e.g. under Health Act, Dog Act or local laws) and other decisions that may be appealable to the State Administrative Tribunal (SAT).

Report Purpose:
The Audit and Risk Committee recommends that the Council accepts the Annual Financial Statements, Audit Report and Management Report for 2024-2025 and set the date for the Annual Electors Meeting.

Background:
Section 5.54 "Acceptance of Annual Reports" of the Local Government Act 1995, requires an Annual Report to be accepted by Council by 31 December in each year unless the Auditors Report is not available in time. The Local Government Act 1995 Section 5.54(2) requires that if the Annual Report is not accepted by the Local Government by 31 December then it must be presented within two (2) months of the Auditors Report becoming available.

Following the proclamation of the Local Government Amendment (Auditing) Act 2017, the Auditor General was made responsible for the financial and performance auditing of local governments.

Officer's Comment:
The Office of the Auditor General (OAG) and Pitcher Partners BA&A Pty Ltd have completed the audit of the 2024-25 Annual Financial Report. The audit conclusion document, representation letter, and draft financial report will be tabled for the Audit Committee's review at this meeting. These documents provide a comprehensive overview of the Shire's financial position and compliance with statutory requirements.

An audit exit meeting was held on Thursday 27 November 2025 and attended by the Shire President, Deputy Shire President and TCEO as representatives of the Shire.

Following the meeting, the signed and dated financial report and representation letter was provided by the TCEO, enabling the issuance of the audit opinion. It is noteworthy that no management letter points were raised during this audit, reflecting the robust financial management practices in place. The signed financial statement and the accompanying audit report is now presented at this OCM, ensuring transparency and compliance with governance obligations.

Consultation:
Bob Waddell & Associates
Pitcher Partners BA&A Pty Ltd audit staff
OAG Director Financial Audit.

Statutory Environment:
Local Government Act 1995 sections 5.27 (2), 5.53 (1), 5.54, 5.55, 5.55A and 6.4

"5.27. Electors' general meetings

(2) A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year."

"5.53. Annual reports

(1) The local government is to prepare an annual report for each financial year."

"5.54. Acceptance of annual reports

(1) Subject to subsection (2), the annual report for a financial year is to be accepted by the local government no later than 31 December after that financial year.*

*(2) * Absolute majority required.*

(2) If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available."

"5.55. Notice of annual reports

The CEO is to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government."

"5.55A. Publication of annual reports

The CEO is to publish the annual report on the local government's official website within 14 days after the report has been accepted by the local government."

"6.4. Financial report

(1) A local government is to prepare an annual financial report for the preceding financial year and such other financial reports as are prescribed.

(2) The financial report is to —

(a) be prepared and presented in the manner and form prescribed; and

(b) contain the prescribed information.

(3) By 30 September following each financial year or such extended time as the Minister allows, a local government is to submit to its auditor —

(a) the accounts of the local government, balanced up to the last day of the preceding financial year; and

(b) the annual financial report of the local government for the preceding financial year."

Local Government (Financial Management) Regs 1996, regulation 51

"51. Annual financial report to be signed etc. by CEO ~~and given to Department~~

(1) After the annual financial report has been audited in accordance with the Act the CEO is to sign and append to the report a declaration in the form of Form 1.

(2) ~~A copy of the annual financial report of a local government is to be submitted to the Departmental CEO within 30 days of the receipt by the local government's CEO of the auditor's report on that financial report~~." deleted]

[Regulation 51 amended: Gazette 18 Jun 1999 p. 2639; 20 Jun 2008 p. 2726; SL 2023/106 r. 26.]

Local Government Act 1995 Section 7.9(1)

"7.9. Audit to be conducted

(1) An auditor is required to examine the accounts and annual financial report submitted for audit and, by the 31 December next following the financial year to which the accounts and report relate or such later date as may be prescribed, to prepare a report thereon and forward a copy of that report to —

(a) the mayor or president; and

(b) the CEO of the local government; and

(c) the Minister."

Local Government Financial Management Regulation 1996 Part 2
Local Government (Audit) Regulations 1996 – Reg 10

"10. Report by auditor

(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.

[(4A) deleted]

(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."

Policy Implications:
Nil

Financial/Resources Implications:
Nil

Strategic Implications:
This item is relevant to the Council's approved 'Strategic Community Plan 2024-2034'

Strategic Community Plan 2024-2034	
Council Objectives:	**Outcome:**
Nil	Nil

This item is relevant to the Council's approved 'Corporate Business Plan 2020 – 2025'.

Corporate Business Plan 2020– 2025	
Scope Statement:	**Project Outputs:**
Nil	Nil

Voting Requirements:
Absolute Majority

Officer's Recommendation:

093/2025 OFFICER'S RECOMMENDATION and COUNCIL RESOLUTION 10.2.

<u>MOVED</u>: Cr. Ennor
<u>SECONDED:</u> Cr. Connaughton

That Council:

2. Accepts the 2024/2025 Annual Report incorporating the audited Financial Statements and auditors report;

3. Notes that no Management Letter has been issued, as the Auditor reported no findings requiring further comment or action;

4. Instruct the CEO to give local public notice as soon as practicable that the 2024/2025 Annual Report is available for public inspection;

5. Instruct the CEO to publish the 2024/2025 Annual Report on the Shire of Three Spring's official website within 14 days; and

6. Schedule the Annual Electors meeting for Tuesday 3 February 2026 commencing at 5:00 pm in Council Chambers. Local public notice to be given at least 14 days prior to the meeting date.

	FOR	AGAINST
Cr. Eva (President)	✓	
Cr. Mutter (Deputy President)	✓	
Cr. Ennor	✓	
Cr. Connaughton	✓	

CARRIED:
VOTED: 4/0
By Absolute Majority

10. REPORTS OF OFFICERS

Corporate Services	
10.3. Accounts for Payments 30 November 2025	
Agenda Reference:	CEO
Location/Address:	Shire of Three Springs
Name of Applicant:	Shire of Three Springs
File Reference:	ADM0083
Disclosure of Interest:	Nil
Date:	10 December 2025
Author:	Jelena Brown, Assistant Finance Officer
Attachment (s):	List of creditors paid as at 30 November 2025

Council Role:

☐	Advocacy	When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.
■	Executive	The substantial direction setting and oversight role of the Council e.g. adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.
■	Legislative	Includes adopting local laws, local planning schemes and policies.
☐	Review	When Council reviews decisions made by Officers.
☐	Quasi-judicial	When Council determines an application/matter that directly affects a person's rights and interests. The judicial character arises from the obligation to abide by the principles of natural justice e.g. local planning applications, building permits, other permits/licences (e.g. under Health Act, Dog Act or local laws) and other decisions that may be appealable to the State Administrative Tribunal (SAT).

Report Purpose:
That Council accepts the payment of creditors in accordance with Local Government (Financial Management) Regulations 1996 section 13 (1).

Background:
Financial regulations require a schedule of payments made through the Council's bank accounts, be presented to Council for their inspection. The list includes details for each account paid, incorporating the payee's name, amount of the payment, date of payment and sufficient information to identify the transaction.

Officer's Comment:
Invoices supporting all payments are available for inspection. All invoices and vouchers presented to Council have been certified as to the receipt of goods and the rendition of services and as to prices, computations and costing and that the amounts shown were due for payment.

Consultation:
Nil

Statutory Environment:
Local Government Act 1995 Section 6.4.
Local Government (Financial Management) Regulations 1996 Section 12 and 13.

12. Payments from municipal fund or trust fund, restrictions on making

(1) A payment may only be made from the municipal fund or the trust fund —

(a) if the local government has delegated to the CEO the exercise of its power to make payments from those funds — by the CEO; or

(b) otherwise, if the payment is authorised in advance by a resolution of the council.

(2) The council must not authorise a payment from those funds until a list prepared under regulation 13(2) containing details of the accounts to be paid has been presented to the council.

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

(1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —

(a) the payee's name; and

(b) the amount of the payment; and

(c) the date of the payment; and

(d) sufficient information to identify the transaction.

(2) A list of accounts for approval to be paid is to be prepared each month showing —

(a) for each account which requires council authorisation in that month —

(i) the payee's name; and

(ii) the amount of the payment; and

(iii) sufficient information to identify the transaction;

and

(b) the date of the meeting of the council to which the list is to be presented.

(3) A list prepared under sub regulation (1) or (2) is to be —

(a) presented to the council at the next ordinary meeting of the council after the list is prepared; and

(b) recorded in the minutes of that meeting.

Policy Implications:
Nil

Financial/Resources Implications:
Funds available to meet expenditure in accordance with Shire of Three Springs adopted budget 2025-2026.

Strategic Implications:
This item is relevant to the Council's Strategic Community Plan 2024-2034.

Strategic Community Plan 2024-2034	
Council Objectives:	**Outcome:**
Nil	Nil

This item is relevant to the Council's Corporate Business Plan 2020-2024.

Corporate Business Plan 2020-2024	
Scope Statement:	**Project Outputs:**
Nil	Nil

Voting Requirements:
Simple Majority.

Officer's Recommendation:

094/2025 OFFICER'S RECOMMENDATION and COUNCIL RESOLUTION 10.3.

MOVED: Cr. Mutter
SECONDED: Cr. Ennor

That Council accepts:

1. The accounts for payment as presented for November 2025 from the CBA Municipal Fund totalling $4,039,783.81.
2. Represented by Electronic Fund Transfers No's 21297 – 21304 and Direct Debits 17540.1, and 17605.1 – 17623.1.
3. Licensing Fund totalling $26,325.85 represented by Direct Debit No. 17586.1 – 17597.1.

Total Payments for November 2025 $4,066,109.66.

	FOR	AGAINST
Cr. Eva (President)	✓	
Cr. Mutter (Deputy President)	✓	
Cr. Ennor	✓	
Cr. Connaughton	✓	

CARRIED:
VOTED: 4/0

11. MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

12. BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING

12.1. Elected Members – Nil
12.2 Staff - Monthly Financial Report for Period 30 November 2025

Officer's Recommendation:

095/2025 OFFICER'S RECOMMENDATION and COUNCIL RESOLUTION 12.1

MOVED: Cr. Ennor
SECONDED: Cr. Mutter

That the following items, namely:

"12.2.1. Monthly Financial Report for Periods 30 November 2025" is accepted as late items onto this Agenda.

	FOR	AGAINST
Cr. Eva (President)	✓	
Cr. Mutter (Deputy President)	✓	
Cr. Ennor	✓	
Cr. Connaughton	✓	

CARRIED:
VOTED:4/0

12. REPORTS OF OFFICERS

Corporate Services	
12.2.1 Monthly Financial Report for Periods 30 November 2025	
Agenda Reference:	Temporary CEO
Location/Address:	Shire of Three Springs
Name of Applicant:	Shire of Three Springs
File Reference:	ADM0243
Disclosure of Interest:	Nil
Date:	10 December 2025
Author:	Gillian Smith, Bob Waddell & Associates, Consultant
Attachment (s):	Monthly Financial Report 30 November 2025

Council Role:

☐	Advocacy	When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.
■	Executive	The substantial direction setting and oversight role of the Council e.g. adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.
■	Legislative	Includes adopting local laws, local planning schemes and policies.
☐	Review	When Council reviews decisions made by Officers.
☐	Quasi-judicial	When Council determines an application/matter that directly affects a person's rights and interests. The judicial character arises from the obligation to abide by the principles of natural justice e.g. local planning applications, building permits, other permits/licences (e.g. under Health Act, Dog Act or local laws) and other decisions that may be appealable to the State Administrative Tribunal (SAT).

Report Purpose:
That Council accepts the monthly financial report for the period ending 30 November 2025.

Background:
The Provision of the FM Regulations 1996 and associated regulations requires a monthly financial report to be presented at an ordinary council meeting within 2 months of the period end date.

(4) A statement of financial activity, and the accompanying documents referred to in sub regulation (2), are to be —

(a) presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and

(b) recorded in the minutes of the meeting at which it is presented.

Officer's Comment:

The 2025-2026 Budget was adopted at the Ordinary Council Meeting held on 27 August 2025

Further information can be found by referring to Financial/Resources Implications.

Consultation:
Nil

Statutory Environment:
The preparation of Monthly Financial reports is prepared under Section 6.4 of the Local Government Act 1995.

In accordance with FM regulation 34 (5), a report must be complied on variances greater than the materiality threshold adopted by the council of $10,000 and 10%. As this report is composed at a program level, variances commentary considers the most significant items that comprise the variance.

"34. Financial activity statement required each month (Act s. 6.4)

(1A) In this regulation —

Committed assets means revenue unspent but set aside under the annual budget for a specific purpose.

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

(a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and

(b) budget estimates to the end of the month to which the statement relates; and

(c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates; and

(d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and

(e) the net current assets at the end of the month to which the statement relates.

(2) Each statement of financial activity is to be accompanied by documents containing —

(a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets; and

(b) an explanation of each of the material variances referred to in sub regulation (1)(d); and

(c) such other supporting information as is considered relevant by the local government.

(3) The information in a statement of financial activity may be shown —

(a) according to nature and type classification; or

(b) by program; or

(c) by business unit.

(4) *A statement of financial activity, and the accompanying documents referred to in sub regulation (2), are to be —*

(a) *presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and*

(b) *recorded in the minutes of the meeting at which it is presented.*

(5) *Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances."*

Policy Implications:
Nil

Financial/Resources Implications:

The total Cash Available as of 30 November 2025 is $6,965,442. Cash available comprises Unrestricted cash of $4,528,361 and Restricted cash of $2,437,080 primarily made up of various reserves.

Rates Debtors balance as at 30 November 2025 is $685,852. Rates Notices for 2025-26 were issued in September 2025. The rates collected as at end of November 2025 was $2,592,681 – 79.08%

November 2025:

Operating Revenue – Operating revenue of $4,059,598 is made up of Rates – 46%, Grants - 49%, Fees and Charges - 4%, Other Revenue - 1% and Interest Earnings – 0%.

Operating Expenses – Operating expenses of $3,147,737 is made of Depreciation - 35%, Employee Costs – 33%, Materials and Contracts – 17%, Insurance – 9%, Utilities – 5%, Loss on Disposal of Assets – 0% and Other Expenditure – 1%.

Strategic Implications:
This item is relevant to the Council's approved Strategic Community Plan 2024-2034.

Strategic Community Plan 2024-2034	
Council Objectives:	**Outcome:**
Nil	Nil

This item is relevant to the Council's Corporate Business Plan 2020-2024.

Corporate Business Plan 2020-2024	
Scope Statement:	**Project Outputs:**
Nil	Nil

Voting Requirements:
Simple Majority.

Officer's Recommendation:

096/2025 OFFICER'S RECOMMENDATION and COUNCIL RESOLUTION:	12.2.1

MOVED: Cr. Eva
SECONDED: Cr. Connaughton

That Council accepts the monthly financial report for the period ending 30 November 2025

	FOR	AGAINST
Cr. Eva (President)	✓	
Cr. Mutter (Deputy President)	✓	
Cr. Ennor	✓	
Cr. Connaughton	✓	

CARRIED:
VOTED: 4/0

13. QUESTIONS BY MEMBERS WITHOUT NOTICE

Nil

14. QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

Nil

15. TIME AND DATE OF NEXT MEETING

The Next Ordinary Council Meeting will be held on Wednesday, 25 February 2026 @ 5.30pm.

16. CONFIDENTIAL ITEMS

Nil

17. MEETING CLOSURE

There being no further business the Presiding Officer closed the meeting at 5.44pm.

I confirm these Minutes to be a true and accurate record of the proceedings of this Council.

Signed: N Eva
Presiding Officer

Date: 25 February 2026