
Shire of Perenjori
MINUTES
Finance Committee Meeting

Held in the Shire of Perenjori Council Chambers, Fowler Street Perenjori on Thursday
20th February 2014 at 10:58 am.

Table of Contents

14021	PRELIMINARIES.....	2
14021.1	DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS	2
14021.2	DISCLAIMER READING.....	2
14021.3	RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE.....	2
14021.4	NOTATIONS OF INTEREST	2
14021.5	APPLICATIONS FOR LEAVE OF ABSENCE.....	2
14021.6	CONFIRMATION OF MINUTES.....	2
14022	FINANCE & ADMINISTRATION	3
14022.1	FINANCIAL STATEMENTS – DECEMBER 2013	3
14022.2	ACCOUNTS FOR PAYMENT – DECEMBER 2013	5
14022.3	FINANCIAL STATEMENTS – JANUARY 2014	9
14022.4	ACCOUNTS FOR PAYMENT – JANUARY 2014	12
14022.5	BUDGET REVIEW	16
14023	GENERAL BUSINESS.....	23
14023.1	MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN.....	23
14023.2	QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN.....	23
14023.3	URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION....	23
14023.4	MATTERS BEHIND CLOSED DOORS	23
14023.4.1	CONFIDENTIAL ITEM – VILLAGE ACCOMMODATION REVIEW & BUDGET AMENDMENT	23
14023.5	DATE OF NEXT MEETING / MEETINGS.....	23
14023.6	CLOSURE	23

14021 PRELIMINARIES

14021.1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

Cr C King opened the meeting at 10.58am.

14021.2 DISCLAIMER READING

14021.3 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

Cr C King
Cr H Wass
Cr R Desmond
Cr J Cunningham
Cr L Butler
Ali Mills – CEO
Peter Money – MCDS
David Fong – SFO
Carla Parker – EO
Jemma Cusworth - Trainee

Apologies

Cr J Hirsch
Cr L Smith

14021.4 NOTATIONS OF INTEREST

Financial Interest – Local Government Act S 5.60a
Proximity Interest – Local Government Act S 5.60b
Interest Affecting Impartiality – Local Government - Code Of Conduct.

14021.5 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

14021.6 CONFIRMATION OF MINUTES

The minutes of the previous meeting held on Thursday 19th December as attached be accepted as a true and correct record of the Meeting.

Moved: Cr H Wass

Seconded: Cr J Cunningham

Carried: 7/0

14022 FINANCE & ADMINISTRATION

14022.1 FINANCIAL STATEMENTS – DECEMBER 2013

APPLICANT:	SHIRE OF PERENJORI
FILE:	ADM 0081
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	DAVID FONG – SFO
RESPONSIBLE OFFICER:	PETER MONEY - MCDS
REPORT DATE:	20 FEBRAURY 2014
ATTACHMENTS:	MONTHLY FINANCIAL REPORT

Executive Summary

- The Financial Activity Statement Report is presented for the Month of 31 December 2013. The report complies with the requirements of Regulation 34 (Financial activity statement report) of the Local Government (Financial Management) Regulations 1996.

Background

- Each month officers are required to prepare monthly financial reports, covering prescribed information, and present these to Council for acceptance.

Details

Presented is the Financial Activity Statement Report – 31 December 2013.

The following statements are presented to Council:

- Statement of Financial Activity (Statutory Reporting by Program) - This provides the budget and actual income and expenditure for operating and non- recurrent as well and the closing surplus to date. (FM Reg 34(1))
- Net Current (Assets) Funding Position (Note 3.)-This provides the amount of assets over liabilities within the Balance Sheet. (FM Reg 34 (1)(e))
- Notes to the Financial Statements include:
 - Note 1.- Significant Accounting Policies
 - Note 2. - Graphical Representation
 - Note 3. – Net Current Funding Position
 - Note 4. – Cash & Investments
 - Note 5. – Major Variances
 - Note 6. – Budget Amendments
 - Note 7. – Receivables & Rates Information
 - Note 8. – Payables - Borrowings
 - Note 9. – Grants and Contributions
 - Note 10. – Cash Back Reserves
 - Note 11. - Capital Disposals and Acquisitions
 - Note 12.- Trust Fund

Legal Compliance

Regulation 34 (Financial activity statement report) of the Local Government (Financial Management) Regulations 1996 states –

- (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);
 - (b) budget estimates to the end of the month to which the statement relates;
 - (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;
 - (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
 - (e) the net current assets at the end of the month to which the statement relates.
- (2) Each statement of financial activity is to be accompanied by documents containing –
 - (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets;
 - (b) an explanation of each of the material variances referred to in subregulation (1) (d); and (c) such other supporting information as is considered relevant by the local government.
- (3) The information in a statement of financial activity 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 subregulation (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.

Section 6.8 of the Local Government Act 1995 (Expenditure from municipal fund not included in annual budget) states –

- (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

Financial Implications

Nil

Strategic Implications

Area 5: Investing in Councils Leadership

Goal: Strengthen the Shire's position as an innovative, independent local Government providing excellence in all areas of governance, management and leadership.

Consultation

Liaison with CEO, MCDS, and MIS.

Comment

It is recommended that the Financial Activity Statement Report – 31 December 2013 be accepted.

Voting Requirements – Simple Majority

Officers and Committees Recommendation – Item 14022.1
--

That Council, pursuant to Regulation 34 of the Local Government (Financial Management) Regulations 1996, accepts the Financial Activity Statement Report – 31 December 2013.
--

COMMITTEE RECOMMENDATION – ITEM 14022.1
--

Moved: Cr H Wass

Seconded: Cr J Cunningham

That Council, pursuant to Regulation 34 of the Local Government (Financial Management) Regulations 1996, accepts the Financial Activity Statement Report – 31 December 2013.

Carried: 7/0

14022.2 ACCOUNTS FOR PAYMENT – DECEMBER 2013
--

APPLICANT:	SHIRE OF PERENJORI
FILE:	1306P
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	DAVID FONG – SFO
RESPONSIBLE OFFICER:	ALI MILLS - CEO
REPORT DATE:	20 FEBRUARY 2014
ATTACHMENTS:	ACCOUNTS FOR PAYMENT

Executive Summary

Recommendation - The Schedule of Accounts for 31 December 2013 be confirmed.

- The Schedule of Accounts is presented pursuant to Regulation 13 of the Local Government (Financial Management) Regulations 1996.
- The report identifies payments made from the Municipal and Trust Fund.

Background

Council has delegated to the Chief Executive Officer the authority to make payments from the Municipal and Trust funds in accordance with the Local Government (Financial Management) Regulations 1996.

Under Regulation 13(1) of the Local Government (Financial Management) Regulations 1996, where a local government has delegated to the Chief Executive Officer the exercise of its power to make payments from the Municipal fund or the Trust fund, each payment from the Municipal fund or the Trust fund is to be noted on a list compiled for each month showing:

- a) The payee's name;
- b) The amount of the payment
- c) The date of the payment; and
- d) Sufficient information to identify the transaction

That list should then be presented at the next Ordinary Meeting of the Council following the preparation of the list, and recorded in the minutes of the meeting at which it is presented.

Legal Compliance

Section 6.10 (d) of the Local Government Act 1995 refers, i.e.-

6.10. financial management regulations

Regulations may provide for —

(d) the general management of, and the authorisation of payments out of —

(i) the municipal fund; and

(ii) the trust fund,

of a local government.

Regulation 13(1), (3) & (4) of the Local Government (Financial Management) Regulations 1996 refers, i.e. -

13. Lists 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 payment; and (

d) sufficient information to identify the transaction.

(3) A list prepared under subregulation (1) 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

All accounts paid have been duly incurred and authorised for payment as per approved purchasing and payment procedures.

Financial Implications

Ongoing management of Council funds by providing Council with sufficient information to monitor and review payments made.

Strategic Implications

Area 5: Investing in Councils Leadership

Goal: Strengthen the Shire's position as an innovative, independent local Government providing excellence in all areas of governance, management and leadership

Consultation

Nil

Comment

All accounts paid have been duly incurred and authorised for payment as per approved purchasing and payment procedures and it is therefore recommended that the payments, as contained within the Appendices, be confirmed.

Voting Requirements – Simple Majority

Officer and Committees Recommendation – Item 14022.2	
That Council, pursuant to Regulation 13 of the Local Government (Financial Management) Regulations 1996 (as amended), confirms the accounts paid for 31 December 2013 as attached to and forming part of this report.	
<i>That the accounts paid to 31 December 2013 as below totalling \$577,223.57 from Muni and Trust Account for the month of December 2013.</i>	
Municipal Account	
EFT	\$482,396.68
Direct Debits	\$48,379.26
Cheques	\$41,984.72
Corporate MasterCard	\$2,817
Bank Fees	\$1,195.91
Total	\$576,773.57
Trust Account - Shire	
EFT	\$350
Cheques	\$100
Bank Fees	
Total	\$450.00

Trust Account – Mt Gibson Public Benefit Funds	
EFT	\$0
Cheques	\$0
Bank Fees	\$0
Total	\$0

..... (Author). (Manager/CEO)

COMMITTEE RECOMMENDATION – ITEM 14022.2

Moved: Cr J Cunningham

Seconded: Cr H Wass

That Council, pursuant to Regulation 13 of the Local Government (Financial Management) Regulations 1996 (as amended), confirms the accounts paid to 31 December 2013 totalling \$577,223.57 from Municipal and Trust Accounts as attached to and forming part of this report be approved.

Municipal Account	
EFT	\$482,396.68
Direct Debits	\$48,379.26
Cheques	\$41,984.72
Corporate MasterCard	\$2,817
Bank Fees	\$1,195.91
Total	\$576,773.57

Trust Account - Shire	
EFT	\$350
Cheques	\$100
Bank Fees	

Total	\$450.00
--------------	-----------------

Trust Account – Mt Gibson Public Benefit Funds	
EFT	\$0
Cheques	\$0
Bank Fees	\$0
Total	\$0

..... (Author).

.....(Manager/CEO)

Carried: 7/0

14022.3 FINANCIAL STATEMENTS – JANUARY 2014
--

APPLICANT: SHIRE OF PERENJORI
FILE: ADM 0081
DISCLOSURE OF INTEREST: NIL
AUTHOR: DAVID FONG – SFO
RESPONSIBLE OFFICER: PETER MONEY - MCDS
REPORT DATE: 20 FEBRAURY 2014
ATTACHMENTS: MONTHLY FINANCIAL REPORT

Executive Summary

- The Financial Activity Statement Report is presented for the Month of 31 January 2013. The report complies with the requirements of Regulation 34 (Financial activity statement report) of the Local Government (Financial Management) Regulations 1996.

Background

- Each month officers are required to prepare monthly financial reports, covering prescribed information, and present these to Council for acceptance.

Details

Presented is the Financial Activity Statement Report – 31 January 2013.

The following statements are presented to Council:

- Statement of Financial Activity (Statutory Reporting by Program) - This provides the budget and actual income and expenditure for operating and non- recurrent as well and the closing surplus to date. (FM Reg 34(1))
- Net Current (Assets) Funding Position (Note 3.)-This provides the amount of assets over liabilities within the Balance Sheet. (FM Reg 34 (1)(e))
- Notes to the Financial Statements include:
 - Note 1.- Significant Accounting Policies

-
- Note 2. - Graphical Representation
 - Note 3. – Net Current Funding Position
 - Note 4. – Cash & Investments
 - Note 5. – Major Variances
 - Note 6. – Budget Amendments
 - Note 7. – Receivables & Rates Information
 - Note 8. – Payables - Borrowings
 - Note 9. – Grants and Contributions
 - Note 10. – Cash Back Reserves
 - Note 11. - Capital Disposals and Acquisitions
 - Note 12.- Trust Fund

Legal Compliance

Regulation 34 (Financial activity statement report) of the Local Government (Financial Management) Regulations 1996 states –

- (6) 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);
 - (b) budget estimates to the end of the month to which the statement relates;
 - (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;
 - (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
 - (e) the net current assets at the end of the month to which the statement relates.
- (7) Each statement of financial activity is to be accompanied by documents containing –
 - (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets;
 - (b) an explanation of each of the material variances referred to in subregulation (1) (d); and (c) such other supporting information as is considered relevant by the local government.
- (8) 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
- (9) A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be –
 - (a) presented at an ordinary meeting of the council within 2 months after the end

of the month to which the statement relates; and

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

- (10) 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.

Section 6.8 of the Local Government Act 1995 (Expenditure from municipal fund not included in annual budget) states –

- (2) 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

Financial Implications

Nil

Strategic Implications

Area 5: Investing in Councils Leadership

Goal: Strengthen the Shire's position as an innovative, independent local Government providing excellence in all areas of governance, management and leadership.

Consultation

Liaison with CEO, MCDS, and MIS.

Comment

It is recommended that the Financial Activity Statement Report – 31 January 2013 be accepted.

Voting Requirements – Simple Majority

Officers and Committees Recommendation – Item 14022.3
--

That Council, pursuant to Regulation 34 of the Local Government (Financial Management) Regulations 1996, accepts the Financial Activity Statement Report – 31 January 2013.

COMMITTEE RECOMMENDATION – ITEM 14022.3
--

Moved: Cr H Wass

Seconded: Cr R Desmond

That Council, pursuant to Regulation 34 of the Local Government (Financial Management) Regulations 1996, accepts the Financial Activity Statement Report – 31 January 2013.

Carried: 7/0

14022.4 ACCOUNTS FOR PAYMENT – JANUARY 2014

APPLICANT:	SHIRE OF PERENJORI
FILE:	1306P
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	DAVID FONG – SFO
RESPONSIBLE OFFICER:	ALI MILLS - CEO
REPORT DATE:	20 FEBRUARY 2014
ATTACHMENTS:	ACCOUNTS FOR PAYMENT

Executive Summary

Recommendation - The Schedule of Accounts for 31 January 2013 be confirmed.

- The Schedule of Accounts is presented pursuant to Regulation 13 of the Local Government (Financial Management) Regulations 1996.
- The report identifies payments made from the Municipal and Trust Fund.

Background

Council has delegated to the Chief Executive Officer the authority to make payments from the Municipal and Trust funds in accordance with the Local Government (Financial Management) Regulations 1996.

Under Regulation 13(1) of the Local Government (Financial Management) Regulations 1996, where a local government has delegated to the Chief Executive Officer the exercise of its power to make payments from the Municipal fund or the Trust fund, each payment from the Municipal fund or the Trust fund is to be noted on a list compiled for each month showing:

- a) The payee's name;
- b) The amount of the payment
- c) The date of the payment; and
- d) Sufficient information to identify the transaction

That list should then be presented at the next Ordinary Meeting of the Council following the preparation of the list, and recorded in the minutes of the meeting at which it is presented.

Legal Compliance

Section 6.10 (d) of the Local Government Act 1995 refers, i.e.-

6.10. financial management regulations

Regulations may provide for —

(d) the general management of, and the authorisation of payments out of —

(i) the municipal fund; and

(ii) the trust fund,

of a local government.

Regulation 13(1), (3) & (4) of the Local Government (Financial Management) Regulations 1996 refers, i.e. -

13. Lists 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 payment; and
- (d) sufficient information to identify the transaction.

(3) A list prepared under subregulation (1) 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

All accounts paid have been duly incurred and authorised for payment as per approved purchasing and payment procedures.

Financial Implications

Ongoing management of Council funds by providing Council with sufficient information to monitor and review payments made.

Strategic Implications

Area 5: Investing in Councils Leadership

Goal: Strengthen the Shire's position as an innovative, independent local Government providing excellence in all areas of governance, management and leadership

Consultation

Nil

Comment

All accounts paid have been duly incurred and authorised for payment as per approved purchasing and payment procedures and it is therefore recommended that the payments, as contained within the Appendices, be confirmed.

Voting Requirements – Simple Majority

Officer and Committees Recommendation – Item 14022.4	
That Council, pursuant to Regulation 13 of the Local Government (Financial Management) Regulations 1996 (as amended), confirms the accounts paid for 31 January 2013 as attached to and forming part of this report.	
<i>That the accounts paid to 31 January 2013 as below totalling \$329,716.24 from Muni and Trust Account for the month of January 2013.</i>	
Municipal Account	
EFT	\$283,101.65
Direct Debits	\$14,489.52
Cheques	\$28,634.65
Corporate MasterCard	\$2,658.23

Corporate MasterCard	\$2,658.23
Bank Fees	\$332.19
Total	\$329,216.24

Trust Account - Shire	
EFT	\$300.00
Cheques	\$200.00
Bank Fees	\$0
Total	\$500.00

Trust Account – Mt Gibson Public Benefit Funds	
EFT	\$0
Cheques	\$0
Bank Fees	\$0
Total	\$0

..... (Author).

.....(Manager/CEO)

Carried: 7/0

Cr L Butler left at 11.02am

Cr L Butler returned at 11.03am

Cr G Reid entered at 11.04am

Moved: Cr R Desmond

Seconded: Cr J Cunningham

That the Finance Committee Meeting be adjourned at 11:30AM and to recommence prior to the Ordinary Council Meeting.

Carried 7/0

Moved: Cr R Desmond

Seconded: Cr L Butler

That the Finance meeting be re-opened at 1.34pm.

Carried 7/0

Moved: Cr H Wass

Seconded: Cr L Butler

That the remaining items at the Finance Committee Meeting to be dealt with at the full Council Meeting.

Carried 7/0

In accordance with this recommendation all further Items were deferred to the Ordinary Council Meeting for decisions.

14022.5	BUDGET REVIEW
----------------	----------------------

APPLICANT:	SHIRE OF PERENJORI
FILE:	ADM0039
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	ALI MILLS - CEO
RESPONSIBLE OFFICER:	ALI MILLS - CEO
REPORT DATE:	20 FEBRUARY 2014
ATTACHMENTS:	BUDGET REVIEW

Executive Summary

Each Local Government is required to conduct a budget review between 1 January and 31 March each financial year. A budget review is a detailed comparison of the year to date actual results with the adopted budget.

Background

The review has been carried out by senior staff responsible for their own budgets. The review has required a thorough investigation of all areas to ensure expenditure and income stated will be accurate.

- Council is to consider the review and the options presented and decide whether or not to adopt the review, any part of the review or any recommendations made in the review.
- Within 30 days after Council has made its determinations, a copy of the review and determination is to be provided to the Department of Local Government.

The review highlights areas where income has been expected to be reduced or increased along with reduced or increased expenditure. The following provides a highlight of the significant changes which have impacted on the budget:

- Housing Project – Staff units, income or total project cost was not included in the adopted budget as it was thought Mingenew would pay contractors direct. \$311,000 will now be received along with a reduction due to the Commonwealth funds of 89,605 being removed and the total cost reflected in the expenditure.
- The income and expenditure amount for the RSL Memorial has been removed as there are no funding sources identified.
- Increased income has been projected for the Caravan Park with the Road crews in town with figures based on the crews staying for 16 weeks.
- Adjustments to the Mining project charges and private works areas to accurately reflect works

- Decrease in salaries across the Admin area, due to an over estimation in the adopted budget
- Reduction in Allocation to other services due to a reduction in Governance costs
- Reduction in Caravan Park Village Expense, and Reduction in Village fees
- Reduction in the Business Incubator project costs due to use of staff as opposed to contractors
- Adjustment of Wages and Salaries in the Infrastructure area to accommodate Manager and Supervisor positions, and to allow for the Mechanic and Apprentice.
- Rates, an increase in discounts provided of \$28 636, an increase of \$94,168 GRV mining and a decrease of \$78,542 of UV rates.

CODA	COD	ORG	REV	Revised	Notes
04329	REALISATION OF SALE OF ASSET	30,000.00	22,727.00	-7,273.00	increased
04325	PROCEEDS FROM SALE OF ASSETS	-30,000.00	-22,727.00	7,273.00	Decreased
05105	CONTRIBUTION - MT GIBSON - COMMUNAL AREA	-10,000.00	0.00	10,000.00	Decreased
05104	CONTRIBUTION - FESA - COMMUNAL AREA	-5,000.00	0.00	5,000.00	Decreased
05103	CONTRIBUTION - ST JOHN AMBULANCE - COMMUNAL AREA	-5,000.00	0.00	5,000.00	Decreased
08421	EARLY CHILDHOOD CENTRE - GRANT INCOME - MT GIBSON	-200,000.00	0.00	200,000.00	Decreased
	Housing Grant - Regional		-311,000.00	311,000.00	Increased
09309	HOUSING GRANT - RDA	-89,605.00	0.00	89,605.00	Decreased
09308	HOUSING GRANT - FLAT PACK HOUSE 2	-85,000.00	-17,000.00	68,000.00	Decreased
09306	HOUSING RENT- STAFF	-115,000.00	-125,000.00	-10,000.00	Increased
10491	REALISATION OF SALE OF ASSET	14,000.00	13,636.00	-364.00	Increased
10490	PROCEEDS OF SALE OF ASSET	-14,000.00	-13,636.00	364.00	Decreased
11908	GRANT INCOME - RSL MEMORIAL GRANT INCOME - LATHAM	-100,000.00	0.00	100,000.00	Decreased
11522	BOWLING GREEN - MT GIBSON	-20,000.00	0.00	20,000.00	Decreased
11500	Pavilion Hire Charges	-300.00	-1,400.00	-1,100.00	Increased
11301	Swimming Pool - Admission Fees MRWA Service Agreement Income	-6,000.00	-8,000.00	-2,000.00	Increased
12753	- ABC BUSINESS INCUBATOR - RENTAL	-20,000.00	-40,000.00	-20,000.00	Increased
13909	INCOME	-17,000.00	0.00	17,000.00	Decreased
13500	Building Permit Fees Caravan Park Village	-2,500.00	-1,000.00	1,500.00	Decreased
13185	Accommodation Fees	-200,000.00	-154,000.00	46,000.00	Decreased
13150	Caravan Park Fees	-100,000.00	-170,000.00	-70,000.00	Increased
14950	REIMBURSEMENTS INCOME	-46,200.00	-73,646.00	-27,446.00	Increased
14504	Reimbursements - Good Insurance	-4,000.00	-6,633.71	-2,633.71	Increased

**Shire of Perenjori
MINUTES**

**Finance Committee Meeting
20th February 2014**

14106	Mining Project Charges	-720,000.00	-500,000.00	220,000.00	Decreased
				-	
14102	Private Works Other	-110,000.00	-240,000.00	130,000.00	Increased
				<u>207,925.29</u>	
03099	Administration allocated	43,543.00	36,680.33	-6,862.67	Decreased
03402	WRITE-OFFS	20,000.00	0.00	-20,000.00	Decreased
03499	Administration Allocated	43,543.00	36,680.33	-6,862.67	Decreased
04007	COUNCIL IPAD COSTS	14,810.00	9,000.00	-5,810.00	Decreased
04099	Administration Allocated	435,431.00	366,804.13	-68,626.87	Decreased
04100	WCRC Annual Contribution	67,801.12	40,000.00	-27,801.12	Decreased
04105	other Services	10,000.00	7,500.00	-2,500.00	Decreased
04200	Administration Salaries	341,364.55	300,000.00	-41,364.55	Decreased
04201	Superannuation Expense	36,298.00	30,000.00	-6,298.00	Decreased
04209	Telephone Expense	30,000.00	27,000.00	-3,000.00	Decreased
	Office Equipment Maintenance				
04211	Expense	4,000.00	2,000.00	-2,000.00	Decreased
04212	Postage Expense	6,500.00	2,700.00	-3,800.00	Decreased
04215	Photocopier Expense	18,000.00	15,000.00	-3,000.00	Decreased
04217	TRAVELLING & ACCOMMODATION	15,000.00	12,000.00	-3,000.00	Decreased
04218	Admin Vehicle Running Expenses	6,000.00	12,000.00	6,000.00	increased
04220	AUDIT FEES EXPENSE	25,000.00	30,000.00	5,000.00	increased
04223	Admin Training Salaries	9,000.00	0.00	-9,000.00	Decreased
04224	Training Expenses	12,000.00	10,000.00	-2,000.00	Decreased
04232	RECORD KEEPING	5,000.00	0.00	-5,000.00	Decreased
04238	CONSULTANT FEES	40,000.00	40,100.00	100.00	increased
04245	Software Licensing	35,000.00	30,000.00	-5,000.00	Decreased
	CEO PROFESSIONAL				
04266	DEVELOPMENT	6,000.00	0.00	-6,000.00	Decreased
04267	STRATEGIC PLANNING	25,000.00	33,260.00	8,260.00	increased
04299	Allocation to Other Services	-1,088,579.00	-920,443.00	168,136.00	increased
04332	INSURANCES	9,000.00	2,636.00	-6,364.00	Decreased
	Fire Vehicles Maintenance				
05005	Expense	3,000.00	7,000.00	4,000.00	increased
05299	ADMINISTRATION ALLOCATED	10,886.00	9,170.29	-1,715.71	Decreased
05399	ADMINISTRATION ALLOCATED	10,886.00	9,170.29	-1,715.71	Decreased
	DEPRECIATION - OTHER LAW &				
05609	ORDER	0.00	3,057.00	3,057.00	increased
07002	EHO Expenses	10,000.00	5,000.00	-5,000.00	Decreased
07208	DOCTOR - PRACTICE SUPPORT	4,500.00	15,000.00	10,500.00	increased
07299	Administration Allocated	10,886.00	9,170.29	-1,715.71	Decreased
08499	ADMINISTRATION ALLOCATED	10,886.00	9,170.29	-1,715.71	Decreased
09204	60 DOWNER ST MNTCE EXPENSE	5,406.00	3,552.00	-1,854.00	Decreased
09207	58 Hesford St Mntce Expense	8,312.00	6,312.00	-2,000.00	Decreased
09212	APU - 79 Russell St Mntce Expense	9,021.00	7,021.00	-2,000.00	Decreased

**Shire of Perenjori
MINUTES**

**Finance Committee Meeting
20th February 2014**

09218	29 Livingstone Street Mntce Expense	12,216.00	15,710.87	3,494.87	increased
09220	107B Livingstone Street Mntce Expense	3,169.00	5,200.00	2,031.00	increased
09222	71 Carnamah Road Mntce Expense	13,798.00	3,000.00	-10,798.00	Decreased
09223	137 Crossing Street Mntce Expense	5,210.00	14,500.00	9,290.00	increased
09224	59 Hesford Street Mntce Expense	8,257.00	3,000.00	-5,257.00	Decreased
09225	60 Hesford Street Mntce Expense	7,461.00	8,278.00	817.00	increased
09227	80 Hesford Street Mntce Expense	12,396.00	7,396.00	-5,000.00	Decreased
09233	355 HIRSHAUER ST MTCE	5,418.00	2,316.00	-3,102.00	Decreased
09234	356 HIRSHAUER ST MTCE	5,791.00	2,000.00	-3,791.00	Decreased
09299	Administration Allocated Contributions (Executive Officer	54,429.00	45,850.62	-8,578.38	Decreased
10900	Salary) Expense	13,000.00	0.00	-13,000.00	Decreased
10810	Public Conveniences Cleaning Costs	8,500.00	6,000.00	-2,500.00	Decreased
10800	Public Conveniences Mntce Expense	6,725.00	8,725.00	2,000.00	increased
10498	ADMINISTRATION ALLOCATED	10,886.00	9,170.29	-1,715.71	Decreased
10421	LOSS ON SALE OF ASSET	6,392.00	-2.80	-6,394.80	Decreased
10413	CENTENARY: BOOK	15,000.00	21,000.00	6,000.00	increased
10411	CDO Superannuation	6,476.00	6,756.00	280.00	increased
10400	Cemetery Maintenance Expense	7,000.00	5,000.00	-2,000.00	Decreased
10298	ADMINISTRATION ALLOCATED	10,886.00	9,170.29	-1,715.71	Decreased
10199	ADMINISTRATION ALLOCATED	10,886.00	9,170.29	-1,715.71	Decreased
11899	Administration Allocated	21,771.00	18,339.74	-3,431.26	Decreased
11822	BLUES FOR THE BUSH EVENT	30,000.00	45,000.00	15,000.00	increased
11699	Administration Allocated	21,771.00	18,339.74	-3,431.26	Decreased
11498	ADMINISTRATION ALLOCATED	10,886.00	9,170.29	-1,715.71	Decreased
11407	Parks & Gardens Expense- JOB	170,000.00	185,000.00	15,000.00	increased
11299	ADMINISTRATION ALLOCATED	10,886.00	9,170.29	-1,715.71	Decreased
11203	Pool Operating Expense	83,300.00	85,000.00	1,700.00	increased
11202	TRAINING & CONFERENCE - POOL SUPERANNUATION - POOL	2,450.00	2,000.00	-450.00	Decreased
11201	MANAGER	6,138.00	6,743.00	605.00	increased
11200	SWIMMING POOL MANAGERS SALARY	80,898.00	72,898.00	-8,000.00	Decreased
11099	ADMINISTRATION ALLOCATED	10,886.00	9,170.29	-1,715.71	Decreased
11010	Latham Halls Cleaning Costs	3,000.00	1,500.00	-1,500.00	Decreased
11001	Latham Hall Mntce Expense	4,404.00	5,904.00	1,500.00	increased
11000	PERENJORI HALL MNTCE EXPENSE	15,679.00	8,679.00	-7,000.00	Decreased
12600	Administration Allocated	65,315.00	55,020.91	-10,294.09	Decreased
12299	Administration Allocated	108,858.00	91,701.24	-17,156.76	Decreased
12200	Street Lighting Expense	29,000.00	20,000.00	-9,000.00	Decreased
13899	ADMINISTRATION ALLOCATED	10,886.00	9,170.29	-1,715.71	Decreased
13610	BUSINESS INCUBATOR -	10,000.00	0.00	-10,000.00	Decreased

**Shire of Perenjori
MINUTES**

**Finance Committee Meeting
20th February 2014**

OPERATING EXPENSES					
13699	Administration Allocated	10,886.00	9,170.29	-1,715.71	Decreased
13603	Standpipes Mntce Expense	5,000.00	8,500.00	3,500.00	increased
13499	ADMINISTRATION ALLOCATED	10,886.00	9,170.29	-1,715.71	Decreased
13404	EHO Other Expense	3,000.00	0.00	-3,000.00	Decreased
13400	EHO Expense	10,000.00	5,000.00	-5,000.00	Decreased
13199	ADMINISTRATION ALLOCATED	10,886.00	9,170.29	-1,715.71	Decreased
13399	ADMINISTRATION ALLOCATED	10,886.00	9,170.29	-1,715.71	Decreased
13175	CVP Village Cleaning Costs Midwest Transportables	20,000.00	30,000.00	10,000.00	increased
13173	Commission Expense Caravan Park Village Maintenance	187,198.88	140,000.00	-47,198.88	Decreased
13172	Expense Caravan Park Village	20,750.00	12,000.00	-8,750.00	Decreased
13171	Superannuation CARAVAN PARK COMPUTER	0.00	2,576.00	2,576.00	increased
13111	SOFTWARE	7,630.00	0.00	-7,630.00	Decreased
13108	CVP CLEANING Backpackers/Barracks Cleaning	55,860.00	60,000.00	4,140.00	increased
13107	Costs	45,000.00	40,000.00	-5,000.00	Decreased
13103	Caravan Park Building Expense	10,875.00	3,000.00	-7,875.00	Decreased
14912	REIMBURSEMENTS EXPENSE LESS SALARY & WAGES	14,000.00	73,646.00	59,646.00	increased
14803	ALLOCATED	-2,396,892.00	-2,217,296.00	179,596.00	increased
14800	GROSS SALARIES & WAGES	2,396,892.00	2,217,296.00	179,596.00	Decreased
14499	Administration Allocated	21,772.00	18,340.59	-3,431.41	Decreased
14405	Insurance	60,000.00	49,890.00	-10,110.00	Decreased
14404	Repair Wages	75,000.00	100,000.00	25,000.00	increased
14401	Tyres & Tubes	25,000.00	15,000.00	-10,000.00	Decreased
14299	Administration Allocated	76,201.00	64,191.21	-12,009.79	Decreased
VEHICLE OPERATING EXPENSES -					
14222	BUILDING MAINTENANCE OFFICER	8,000.00	0.00	-8,000.00	Decreased
14215	Industrial Special Risk Insurance	45,000.00	3,804.00	-41,196.00	Decreased
14214	LESS ALLOCATED TO JOBS	-633,711.00	-655,628.21	-21,917.21	Decreased
14210	Staff Training - Wages	2,000.00	13,000.00	11,000.00	increased
14205	Travel & Accommodation Exp's MIS & WORKS SUPERVISOR	2,000.00	2,510.00	510.00	increased
14200	SALARY	101,387.00	173,000.00	71,613.00	increased
14099	Administration Allocated	10,886.00	9,170.29	-1,715.71	Decreased
-					
14003	Mining Project Expense	600,000.00	460,000.00	140,000.00	Decreased
14000	Private Works Expense	150,000.00	220,000.00	70,000.00	increased
-					
<u>213,642.17</u>					

**Shire of Perenjori
MINUTES**

**Finance Committee Meeting
20th February 2014**

				-	
005TF	TRANSFER FROM RESERVES	-38,300.00	-245,370.55	207,070.55	Increased
				-	
021TF	Transfer from Reserve		-200,000.00	200,000.00	Increased
	TRANSFER FROM RESERVE -				
011TF	SWIMMING POOL	-35,004.00	0.00	<u>35,004.00</u>	Decreased
				-	
				<u>372,066.55</u>	
	LAND & BUILDINGS - DOG & CAT				
05350	POUND	5,500.00	14,000.00	8,500.00	Increased
	PERENJORI FIRE STATION -				
05151	COMMUNAL AREA	25,000.00	0.00	-25,000.00	Decreased
	HOUSING PROJECT 2013 (CLGF				
09284	STAFF HOUSING - 2 UNITS)	189,000.00	410,000.00	221,000.00	Increased
09283	CAPITAL - 80 HESFORD ST	10,440.00	0.00	-10,440.00	Decreased
09282	CAPITAL - 356 HIRSHAUER ST	5,600.00	6,582.00	982.00	Increased
09281	CAPITAL - 355 HIRSHAUER ST	5,600.00	6,228.00	628.00	Increased
09280	CAPITAL - FLAT PACK HOUSE 2	71,450.00	74,000.00	2,550.00	Increased
09273	CAPITAL - 107A/B LIVINGSTONE	510.00	5,620.00	5,110.00	Increased
	CAPITAL - LOT 71 CARNAMAH				
09268	ROAD	0.00	5,500.00	5,500.00	Increased
09264	CAPITAL - 29 LIVINGSTONE STREET	6,000.00	9,000.00	3,000.00	Increased
09259	CAPITAL -61 HESFORD STREET	9,280.00	4,280.00	-5,000.00	Decreased
09258	CAPITAL -60 HESFORD STREET	1,820.00	2,700.00	880.00	Increased
09256	CAPITAL - 137 CROSSING STREET	10,260.00	22,000.00	11,740.00	Increased
09250	Capital - 159 John Street	3,770.00	4,500.00	730.00	Increased
				-	
11855	RSL MEMORIAL	100,000.00	0.00	100,000.00	Decreased
	PERENJORI TOWN HALL				
11053	RENOVATIONS	3,160.00	10,160.00	7,000.00	Increased
	CAPITAL - BUSINESS INCUBATOR				
13651	(RUSSELL STREET DEPOT)	420,000.00	380,000.00	-40,000.00	Decreased
	CARAVAN PARK - HOT WATER				
13194	SYSTEMS (LGEEP)	0.00	15,102.00	15,102.00	Increased
	CARAVAN PARK- PLANT &				
13193	EQUIPMENT	0.00	18,500.00	18,500.00	Increased
04252	Capital - CEO Vehicle	50,000.00	40,439.12	-9,560.88	Decreased
	PLANT & EQUIPMENT - CDO				
10450	VEHICLE	36,000.00	33,455.00	-2,545.00	Decreased
	LGEEP Project		3,663.00	3,663.00	Increased
	Road Construction Expense				
12001	Council - JOB	1,716,772.00	1,661,919.00	-54,853.00	Decreased

**Shire of Perenjori
MINUTES**

**Finance Committee Meeting
20th February 2014**

LATHAM BOWLING GREEN					
11482	RESURFACING	300,000.00	293,000.00	-7,000.00	Decreased
005TT	TRANSFER TO RESERVES	0.00	207,070.55	207,070.55	Increased
				<u>257,556.67</u>	
03116	Discount Allowed	180,000.00	208,636.62	28,636.62	Increased
03112	BACK RATES	0.00	22,509.10	22,509.10	Increased
03110	Ex Gratia Rates	-10,219.00	-10,868.42	-649.42	Increased
03107	GRV Mining Rates	-456,994.00	-551,162.94	-94,168.94	Increased
03103	Minimum Rates GRV Perenjori	-7,755.00	-5,295.00	2,460.00	Decreased
03101	Rates GRV	-75,853.00	-75,853.23	-0.23	Increased
03100	Rates UV	-1,498,432.00	-1,419,889.13	78,542.87	Decreased
				<u>37,330.00</u>	
Net Changes				-82,896.76	

Statutory Environment

The requirement is covered by Regulation 33A of the Local Government (Financial Management) Regulations 1996 (FM Regulations).

Policy Implications

Nil

Financial Implications

The budget review fine tunes the budget for the balance of the year, taking account of changed circumstances that were not evident when the budget was adopted.

Strategic Implications

Council has committed to strategic investments as detailed in the Corporate Business Plan.

Consultation

The budget review has the input of all senior staff, and is reflective of discussions held with Council regarding this situation.

Comment

The process for the budget review was much improved from the previous year, with more accurate estimations being made. I envisage next year will be improved again as the figures within the budget adopted are more reflective of the situation.

Voting Requirements – Absolute Majority

Officers and Committees Recommendation – Item 14022.5

That Council:

1. Adopts the Statutory Budget Review for the financial year of 2013/14

- | |
|--|
| <p>2. That a copy of the Budget Review be sent to the Department of Local Government within 30 days of Council considering it.</p> |
|--|

<p>COMMITTEE RECOMMENDATION – ITEM 14022.5</p>

Moved:

Seconded:

That Council:

1. Adopts the Statutory Budget Review for the financial year of 2013/14
2. That a copy of the Budget Review be sent to the Department of Local Government within 30 days of Council considering it.

Carried:

Item 14022.5 was deferred to the Ordinary Council Meeting.

14023 GENERAL BUSINESS

14023.1 MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN

14023.2 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

14023.3 URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION

14023.4 MATTERS BEHIND CLOSED DOORS

14023.4.1 CONFIDENTIAL ITEM – VILLAGE ACCOMMODATION REVIEW & BUDGET AMENDMENT

Item 14023.4.1 was deferred to the Ordinary Council Meeting.

14023.5 DATE OF NEXT MEETING / MEETINGS

The next Finance Committee meeting will be held on the 20th March 2014 at 10 am.

14023.6 CLOSURE

Cr C King Closed the meeting at 1.35pm.

I certify that this copy of the Minutes is a true and correct record of the meeting held on 20TH February 2014.

Signed: _____
Presiding Elected Member

Date: _____