



Agenda of the Audit Committee

Audit Committee Meeting

To be held in Council Chambers, Wolfram Street Westonia

Thursday 21st March 2024

Commencing 1.30pm

Dear Councillors,

The next Audit Committee Meeting of the Shire of Westonia will be held on Thursday 21st March 2024 the Council Chambers, Wolfram Street, Westonia.

Audit Meeting – 1.30 pm

A handwritten signature in black ink, appearing to read 'Bill Price', is positioned above a horizontal line.

BILL PRICE

CHIEF EXECUTIVE OFFICER

18 March 2024

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1. DECLARATION OF OPENING

The President, Cr Crees welcomed Councillors and staff and declared the meeting open at pm.

2. ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

Councillors:

Cr RM Crees	President
Cr RA Della Bosca	Deputy President
Cr DL Geier	
Cr WJ Huxtable	
Cr DL Simmonds	

Staff:

Mr. AW Price	Chief Executive Officer
Mrs. JL Geier	Manager of Corporate Services

Members of the Public: Nil

Apologies: Cr A Faithfull

Approved Leave of Absence: Nil

3. PUBLIC QUESTION TIME (2.25PM – 2.48PM)

Nil

4. CONFIRMATION OF PREVIOUS MINUTES

OFFICER RECOMMENDATIONS

That the Minutes of the Audit Committee Meeting held on Thursday 21st December 2023 be confirmed as a true and correct record.


5. PRESIDENT/COUNCILLORS ANNOUNCEMENTS

Nil:

6. MATTERS REQUIRING A COUNCIL DECISION

6.1.1 COMPLIANCE AUDIT RETURN 2023

Responsible Officer:	Bill Price, CEO
Author:	Bill Price, CEO
File Reference:	ES1.6.1
Disclosure of Interest:	Nil
Attachments:	Attachment 6.1.1 Compliance Audit Return 2021
Signature:	Officer CEO



Purpose of the Report

Executive Decision

Legislative Requirement

The purpose of this report is for Council to adopt the 2023 Annual Compliance Audit Return as presented.

Background

In accordance with the Local Government (Audit) Regulations 1996, a local government is required to carry out a compliance audit for the period 1st January to 31st December each year against the requirements included in the Compliance Audit Return (CAR).

The completed CAR is required to be presented to Council for consideration and adoption, signed by the Shire President and CEO and subsequently submitted to the Director General of the Department of Local Government before 31st March

Comment

The Compliance Audit Return has been a mandatory requirement since the Local Government (Audit) Regulations 1999, were amended and made applicable from 1 January 2000.

Senior staff have been involved in the completion of the Compliance Audit Return, certifying their actions and that of the Council, relating to the return covering the 2023 calendar year.

Staff involved in the process included.

- Chief Executive Officer
- Deputy CEO

The Return is to be jointly certified by the Shire President and the Chief Executive and subsequently submitted to the Director General of the Department of Local Government before 31st March.

Statutory Environment

Local Government (Audit) Regulations 1996 – Regulations 13, 14 & 15 – Compliance Audit Returns.

Policy Implications

Council does not have a policy in relation to this matter.

Strategic Implications

The Local Government Act 1995 and Local Government (Audit) Regulations 1996 apply.

Financial Implications

Nil.



Voting Requirements

Simple Majority

Absolute Majority

OFFICER RECOMMENDATIONS

That Council as per the Audit Committee:

- 1. receives the Compliance Audit Return 2023; and**
- 2. recommends to Council that the Compliance Audit Return 2023 be endorsed and authorise the Shire President and CEO to sign the CAR for dispatch to the Department of Local Government as per the requirements of the Local Government Act 1995.**



Westonia – Compliance Audit Return

Commercial Enterprises by Local Governments				
No	Reference	Question	Response	Comments
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2023?	N/A	
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2023?	N/A	
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2023?	N/A	
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2023?	N/A	
5	s3.59(5)	During 2023, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	

Delegation of Power/Duty				
No	Reference	Question	Response	Comments
1	s5.16 (1)	Were all delegations to committees resolved by absolute majority?	Yes	
2	s5.16 (2)	Were all delegations to committees in writing?	N/A	
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?	N/A	
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A	
5	s5.18	Has council reviewed delegations to its committees in the 2022/2023 financial year?	N/A	
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?	Yes	



7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes	
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	N/A	
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes	
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2022/2023 financial year?	Yes	
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?	Yes	

Disclosure of Interest

No	Reference	Question	Response	Comments
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes	
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?	Yes	
3	s5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?	Yes	
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes	
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2023?	Yes	



6	s5.77	On receipt of a primary or annual return, did the CEO, or the Mayor/President, give written acknowledgment of having received the return?	Yes	
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?	Yes	
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Yes	
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?	Yes	
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes	
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?	Yes	
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes	
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people?	Yes	
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) of the Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes	
15	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes	



16	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A	
17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?	N/A	
18	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members candidates that incorporates the model code of conduct?	Yes	
19	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995?	N/A	
20	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?	Yes	
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Yes	

Disposal of Property

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



Elections				
No	Reference	Question	Response	Comments
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?	Yes	
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?	N/A	
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?	N/A	

Finance				
No	Reference	Question	Response	Comments
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995?	Yes	
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority?	N/A	
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2023 received by the local government by 31 December 2023?	Yes	



4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	Yes	
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A	
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?	N/A	
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2023 received by the local government within 30 days of completion of the audit?	Yes	

Local Government Employees

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



Official Conduct				
No	Reference	Question	Response	Comments
1	s5.120	Has the local government designated an employee to be its complaints officer?	Yes	
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995?	Yes	
3	S5.121(2)	Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995?	Yes	
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes	

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



4	F&G Reg 12	Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	Yes	
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?	N/A	
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?	Yes	
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes	
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	N/A	
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Yes	
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes	
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?	N/A	
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A	
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	N/A	



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



Integrated Planning and Reporting				
No	Reference	Question	Response	Comments
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	N/A	
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	N/A	
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?	N/A	

Optional Questions				
No	Reference	Question	Response	Comments
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2023? If yes, please provide the date of council's resolution to accept the report.	Yes	20/07/2023
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2023? If yes, please provide date of council's resolution to accept the report.	Yes	17/03/2022
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt	N/A	



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

		of the gift? Did the disclosure include the information required by section 5.87C of the Act?		
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government’s website, a policy dealing with the attendance of council members and the CEO at events?	Yes	
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government’s website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?	Yes	
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2022/2023 financial year and publish it on the local government’s official website by 31 July 2023?	Yes	
8	s6.4(3)	By 30 September 2023, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2023?	Yes	
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes	

Chief Executive Officer

Date



Mayor/President

Date



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

6.1.2 BUDGET REVIEW 2023/2024

Responsible Officer:	Bill Price, CEO	
Author:	Jasmine Geier, DCEO	
File Reference:		
Disclosure of Interest:	Nil	
Attachments:	2023/2024 Budget Review Statement of Financial Activity, notes on Closing Funds, and Budget Amendments	
Signature:	Officer	CEO
		

Purpose of the Report

- Executive Decision Legislative Requirement

To consider the Shire's financial position as at 29 February 2024 and performance for the period 1 July 2023 to 29 February 2024 in relation to the adopted annual budget and projections estimated for the remainder of the financial year.

Background

The budget review has been prepared to include information required by the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards. The report for the period 1 July 2023 to 29 February 2024 shown in the attachment has been prepared incorporating year to date budget variations and forecasts to 30 June 2024 and is presented for council's consideration.

Consideration of the status of various projects and programs was undertaken to ensure any anticipated variances were captured within the review document where possible.

The material variance levels which have been reported for the budget review, have utilised the same materiality levels as monthly reporting to determine the extent of explanation / are based on a materiality level of \$10,000 and 15%. implemented for the purpose of the budget review) / are based upon management judgement where explanations are considered appropriate.

Comment

The budget review report includes at Note 4 a summary of predicted variances contained within the Statement of Financial Activity, including whether variances are considered to be permanent (where a difference is likely between the current budget and the expected outcome to 30 June) or due to timing (e.g. where a project is likely to be delayed).

Features of the budget review include:

Increase in interim rates due to 2x GRV Residential Assessments, Granted (x7 UV) Mining Assessments - interim rates raised on the new Assessments were not accounted for in the adopted budget.	\$4,135.00
Due to adjustments made to Grants Commission Grants	(\$319,500.00)
Due to Decrease in Standpipe water Usage, Haulage Operation Agreement	(\$213,000.00)
Due to the Bank change new interest bearing operational Municipal Account, Plus Penalty Interest on Rates increase to the budget forecast	\$96,100.00
Due to Income received Via Medicare Benefits, Rural Health West Reimbursements and Receival of Synergy Extended Power Outage Payments	\$10,000.00

Due to Profit on Sale of Asset LC300 Toyota Landcruiser F33A0014951 & includes Budget for Sale of Fibro Dwelling (Old Pool House) (No 37) Diorite St, Westonia	\$23,000.00
Due to Payout to Shire of Chapman Valley total Long service owed to J. Criddle, also Extended Annual Leave J.Geier January 2024, Extending Sick Leave used by Outside Employees, Increase in Allocation for Cleaning Kerry Lyne French, and lastly Labor Overheads Allocated.	(\$94,800.00)
State NRM Program- recoup of unspent funds , New Bed purchase Of Unit Accommodation, Supply & install new 50lt Rheem to ablution block & Progress MOU Q2 21/22 Missed Payment & Westonia Caravan Park Replace Bio Seal & repair underground leak to water service Building Maintenance	(\$164,350.00)
Due Decrease estimate on Standpipe Water usages Charges	\$195,500.00
Due in increase of Insurance Costs	(\$2,400.00)
Decrease in net current assets brought forward Due to Change in Depreciation, and Receival of the profit on Asset Disposal	(\$23,000.00)
Proceeds from disposal of asset Trade Value of LC300 Toyota Landcruiser F33A0014951 & Sale of Fibro Dwelling (Old Pool House) (No 37) Diorite St, Westonia	\$183,000.00
Due Increase in Cost to Purchase New LC300 Toyota Landcruiser, Increase In Museum Project & decrease in New Staff Housing	\$60,000.00
This Variation to DellaBosca Road Full Completion of seal via LRCIP Phase 4 Funding - Part B.	(\$208,000.00)
Transfers from reserve accounts	\$200,000.00
Overall Change (surplus)	(\$237,615.00)

In considering the above variances and projections within the attached budget review, the closing position has Decreased from \$95,601.00 to (\$267,615.00) reflected in the Statement of Budget Review.

Following completion of the budget review and to properly consider the impact of estimated projections at 30 June 2024, some items have been identified as requiring a budget amendment to properly account for these variances where appropriate. Required budget amendments have been included in Note 5 of the attached budget review document for information, and also presented as a separate recommendation to the budget review for council consideration.



Statutory Environment

Regulation 33A of the *Local Government (Financial Management) Regulations, 1996* requires:

- (1) Between 1 January and the last day of February in each financial year a local government is to carry out a review of its annual budget for that year.
- (2A) The review of an annual budget for a financial year must -
 - (a) consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and
 - (b) consider the local government's financial position as at the date of the review; and
 - (c) review the outcomes for the end of that financial year that are forecast in the budget; and
 - (d) include the following -
 - (i) the annual budget adopted by the local government;
 - (ii) an update of each of the estimates included in the annual budget;
 - (iii) the actual amounts of expenditure, revenue and income as at the date of the review;
 - (iv) adjacent to each item in the annual budget adopted by the local government that states an amount, the estimated end of year amount for the item.

- (2) The review of an annual budget for a financial year must be submitted to the council on or before 31 March in that financial year.
- (3) A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.
**Absolute majority required.*
- (4) Within 14 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.

Section 6.8(1) (b) of the *Local Government Act 1995* provides that expenditure can be incurred when not included in the annual budget provided it is authorised in advance by resolution (absolute majority required).

Policy Implications

There are no known policy implications arising from this report.

Strategic Implications

The budget review has been developed having regard for the Shire's integrated planning and reporting documents adopted by council.

Financial Implications

Authorisation of expenditure through budget amendments recommended. Other specific financial implications are as outlined in the body of this report.

Voting Requirements

- Simple Majority Absolute Majority

OFFICER RECOMMENDATIONS

That the Council as per Audit committee recommendation by absolute majority the following budget amendments to the 2023/2024 adopted annual budget:

- 1. Receive the 2023/2024 Budget Review for the period ending 28th February 2023 and adopt the recommended Budget figures as presented.**
- 2. Forward the review to the Department of Local Government as per the requirements of the act.**

SHIRE OF WESTONIA

BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 29 FEBRUARY 2024

*LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

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SHIRE OF WESTONIA
STATEMENT OF BUDGET REVIEW
FOR THE PERIOD ENDED 29 FEBRUARY 2024

		Budget v Actual		Estimated	Predicted	
	Note	Adopted Budget (a)	Year to Date Actual	Year at End Amount (b)	Variance (a) - (b)	
		\$	\$	\$	\$	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	4.1	1,165,765	1,169,450	1,169,900	4,135	▲
Grants, subsidies and contributions	4.2	1,512,700	756,443	1,193,200	(319,500)	▼
Fees and charges	4.3	1,377,250	871,299	1,164,250	(213,000)	▼
Interest revenue	4.4	140,400	125,728	236,500	96,100	▲
Other revenue	4.5	54,550	38,425	64,550	10,000	▲
Profit on asset disposals	4.6	0	8,128	23,000	23,000	▲
		4,250,665	2,969,473	3,851,400	(389,265)	▼
Expenditure from operating activities						
Employee costs	4.7	(1,285,118)	(764,802)	(1,379,918)	(94,800)	▲
Materials and contracts	4.8	(1,085,514)	(1,104,296)	(1,249,864)	(164,350)	▲
Utility charges	4.9	(508,059)	(231,435)	(312,559)	195,500	▼
Depreciation		(1,832,250)	(1,115,368)	(1,832,250)	0	
Insurance	4.10	(164,700)	(146,526)	(167,100)	(2,400)	▲
Other expenditure		(61,500)	(26,010)	(61,500)	0	
Loss on asset disposals		(362,000)	0	(362,000)	0	
		(5,299,141)	(3,388,437)	(5,365,191)	59,650	▲
Non-cash amounts excluded from operating activities	4.11	2,194,250	1,107,240	2,171,250	(23,000)	▼
Amount attributable to operating activities		1,145,774	688,276	657,459	(352,615)	▼
INVESTING ACTIVITIES						
Inflows from investing activities						
Capital grants, subsidies and contributions		931,500	496,920	931,500	0	
Proceeds from disposal of assets	4.12	0	93,000	183,000	183,000	▲
		931,500	589,920	1,114,500	183,000	▲
Outflows from investing activities						
Purchase of property, plant and equipment	4.13	(2,799,500)	(882,266)	(2,859,500)	(60,000)	▼
Purchase and construction of infrastructure	4.14	(2,114,000)	(912,943)	(2,322,000)	(208,000)	▼
		(4,913,500)	(1,795,209)	(5,181,500)	(268,000)	▼
Amount attributable to investing activities		(3,982,000)	(1,205,289)	(4,067,000)	(85,000)	▼
FINANCING ACTIVITIES						
Cash inflows from financing activities						
Transfers from reserve accounts	4.15	1,260,000	260,000	1,460,000	200,000	▲
		1,260,000	260,000	1,460,000	200,000	▲
Cash outflows from financing activities						
Transfers to reserve accounts		(110,500)	(92,601)	(110,500)	0	
		(110,500)	(92,601)	(110,500)	0	
Amount attributable to financing activities		1,149,500	167,399	1,349,500	200,000	▲
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year		2,068,210	2,068,210	2,068,210	0	
Amount attributable to operating activities		1,145,774	688,276	793,159	(352,615)	▼
Amount attributable to investing activities		(3,982,000)	(1,205,289)	(4,067,000)	(85,000)	▼
Amount attributable to financing activities		1,149,500	167,399	1,349,500	200,000	▲
Surplus or deficit after imposition of general rates	3(a),4.16	381,484	1,718,596	143,869	(237,615)	▼

1. BASIS OF PREPARATION

This budget review has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *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, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for 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 Leases which would have required the Shire of Westonia to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 33A prescribes contents of the budget review.

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for cash flow and statement of financial activity, 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.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

Judgements and estimates

The preparation of a financial report 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 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:

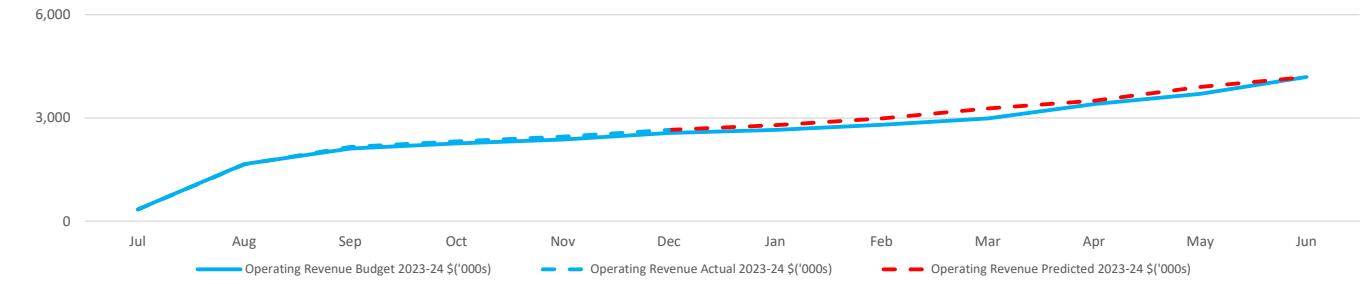
- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimation of fair values of provisions

SIGNIFICANT ACCOUNTING POLICES

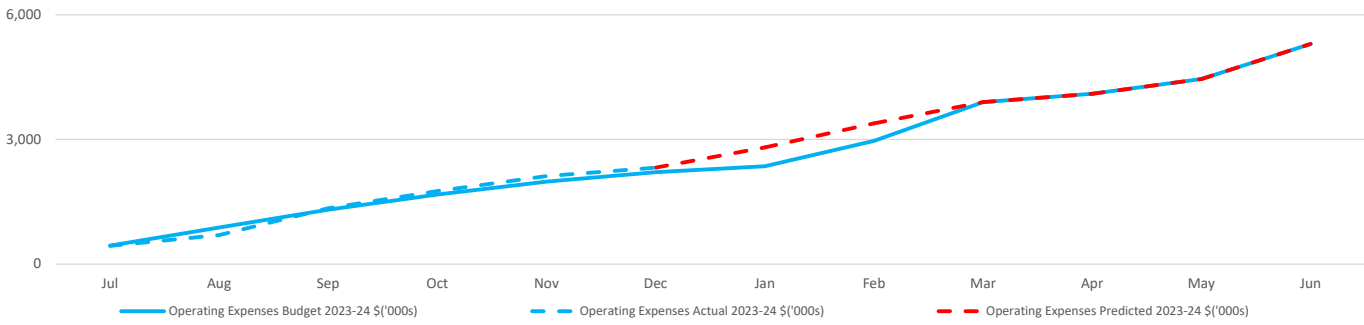
Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

2. SUMMARY GRAPHS - BUDGET REVIEW

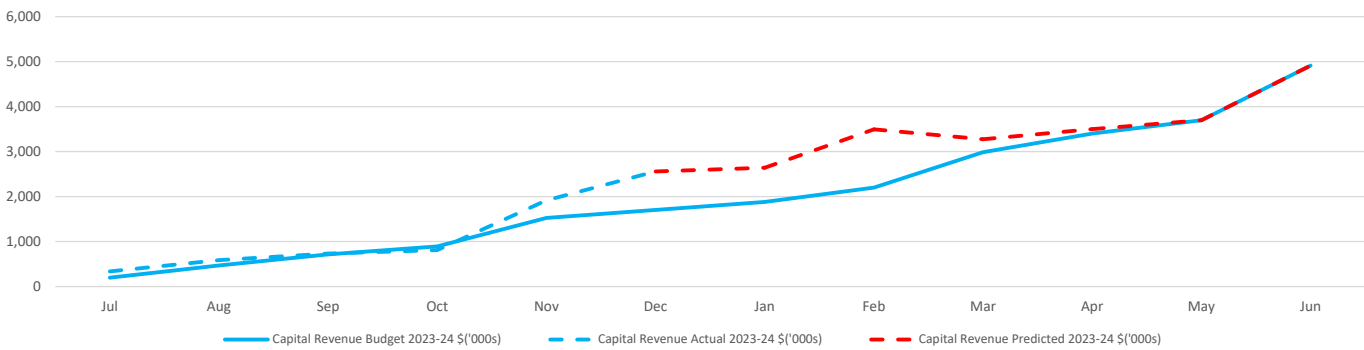
Operating Revenue



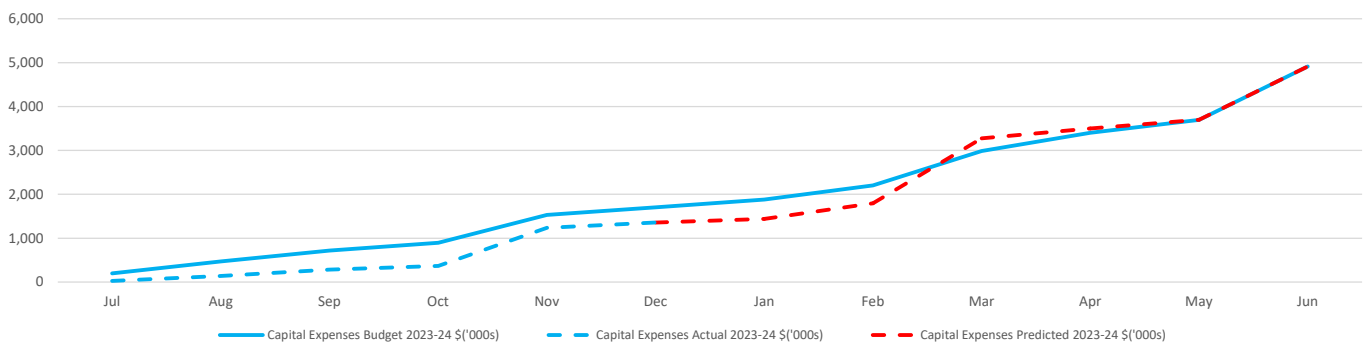
Operating Expenses



Capital Revenue



Capital Expenditure



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

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

	Audited Actual 30 June 2023	Adopted Budget 30 June 2024	Updated Budget Estimates 30 June 2024	Year to Date Actual 29 February 2024	Estimated Year at End Amount 30 June 2024
	\$	\$	\$	\$	\$
(a) Composition of estimated net current assets					
Current assets					
Cash and cash equivalents	2,009,744	2,008,873	1,728,824	1,516,132	1,728,824
Financial assets	4,397,554	4,397,554	4,403,212	4,230,156	4,403,212
Trade and other receivables	374,268	368,120	320,000	459,705	320,000
Inventories	19,308	19,308	(23,778)	(23,778)	(23,778)
	6,800,874	6,793,855	6,428,258	6,182,215	6,428,258
Less: current liabilities					
Trade and other payables	(245,390)	(240,276)	(350,000)	(126,147)	(350,000)
Employee related provisions	(201,888)	(201,888)	(21,846)	(221,846)	(21,846)
	(447,278)	(442,164)	(371,846)	(347,993)	(371,846)
Net current assets	6,353,596	6,351,691	6,056,412	5,834,222	6,056,412
Less: Total adjustments to net current assets	(4,285,386)	(4,285,387)	(4,115,626)	(4,115,626)	(4,115,626)
Closing funding surplus / (deficit)	2,068,210	2,066,304	1,940,786	1,718,596	1,940,786

(b) Non-cash amounts excluded from operating activities

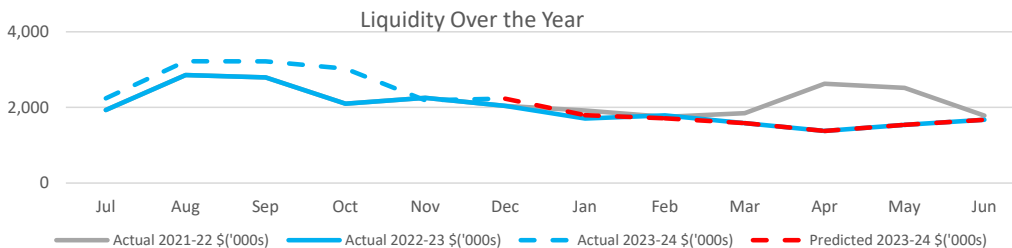
The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Audited Actual 30 June 2023	Adopted Budget 30 June 2024	Updated Budget Estimates 30 June 2024	Year to Date Actual 29 February 2024	Estimated Year at End Amount 30 June 2024
	\$	\$	\$	\$	\$
Adjustments to operating activities					
Less: Profit on asset disposals	151,421	0	(23,000)	(8,128)	(23,000)
Add: Loss on disposal of assets	1,037	362,000	362,000	0	362,000
Add: Depreciation on assets	1,828,420	1,832,250	1,832,250	1,115,368	1,832,250
Non-cash amounts excluded from operating activities	1,980,878	2,194,250	2,171,250	1,107,240	2,171,250

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

	Audited Actual 30 June 2023	Adopted Budget 30 June 2024	Updated Budget Estimates 30 June 2024	Year to Date Actual 29 February 2024	Estimated Year at End Amount 30 June 2024
	\$	\$	\$	\$	\$
Adjustments to net current assets					
Less: Reserve accounts	(4,397,554)	(4,397,555)	(4,230,156)	(4,230,156)	(4,230,156)
Less: Financial assets at amortised cost - self supporting loans					
Less: Current assets not expected to be received at end of year					
Add: Current liabilities not expected to be cleared at end of year					
- Current portion of borrowings	0	0	0	0	0
- Current portion of contract liability held in reserve					
- Current portion of lease liabilities					
- Employee benefit provisions					
- Current portion of provisions held in reserve	112,168	112,168	114,530	114,530	114,530
Add: Contract liability not expected to be cleared at end of year					
Add: Change in accounting policy					
Total adjustments to net current assets	(4,285,386)	(4,285,387)	(4,115,626)	(4,115,626)	(4,115,626)



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 Westonia classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

TRADE AND OTHER RECEIVABLES

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

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

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

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

The Shire of Westonia applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

INVENTORIES

General

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

CONTRACT ASSETS

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

CONTRACT LIABILITIES

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

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

PROVISIONS

Provisions are recognised when the Shire of Westonia has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

CURRENT AND NON-CURRENT CLASSIFICATION

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Westonia's operational cycle. In the case of liabilities where the Shire of Westonia 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 Westonia'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 Westonia prior to the end of the financial year that are unpaid and arise when the Shire of Westonia becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

PREPAID RATES

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

EMPLOYEE BENEFITS

Short-Term Employee Benefits

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

Other long-term employee benefits

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

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

SHIRE OF WESTONIA
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 29 FEBRUARY 2024

4 PREDICTED VARIANCES

		<u>Variance</u>	
		\$	
Revenue from operating activities			
4.1	General rates	4,135	▲
	<i>Sch 03 Increase in interim rates due to 2x GRV Residential Assessments, Granted (x7 UV) Mining Assessments - interim rates raised on the new Assessments were not accounted for in the adopted budget.</i>	4,135	
4.2	Grants, subsidies and contributions	(319,500)	▼
	<i>Sch 03 Decrease in Grants Commission Grant Received - General</i>	(322,000)	
	<i>Sch 03 Decrease in Grants Commission Grant Received- Roads</i>	(218,000)	
	<i>Sch 08 Decrease in Income School Facility/Main Building</i>	(4,000)	
	<i>Sch 11 Increase in income Edna May MOU 33%</i>	4,500	
	<i>Sch 11 Increase in income Edna May MOU WPA 67%</i>	12,000	
	<i>Sch 12 Increase in LRCIP Phase 4 Funding - Part B</i>	208,000	
4.3	Fees and charges	(213,000)	▼
	<i>Sch 07 Decrease in User Pay Fee Nurse Practitioner Services</i>	(10,000)	
	<i>Sch 07 Increase in HACC Service Fee</i>	10,000	
	<i>Sch 08 Increase in Income Unit Accommodation</i>	31,000	
	<i>Sch 13 Included a Budget amount for Events Income</i>	40,000	
	<i>Sch 13 Increase Community Bus Hire Charges</i>	3,000	
	<i>Sch 13 Increase Old Club Hotel Museum Entry</i>	5,000	
	<i>Sch 13 Increase DPI Licensing Commissions</i>	3,000	
	<i>Sch 13 Decrease in Standpipe Water Charges - per kL</i>	(230,000)	
	<i>Sch 14 Decrease in Ramelius Resources Haulage Operation Agreement</i>	(110,000)	
	<i>Sch 14 Increase in Private Works income</i>	45,000	
4.4	Interest revenue	96,100	▲
	<i>Sch 03 Increase in Penalty Interest Raised on Rates</i>	11,700	
	<i>Sch 03 Increase Interest Received</i>	84,400	
4.5	Other revenue	10,000	▲
	<i>Sch 07 Increase in Medicare Benefits</i>	10,000	
4.6	Profit on asset disposals	23,000	▲
	<i>Sch 14 Increase in Profit on Sale of Asset - Admin</i>	23,000	
Expenditure from operating activities			
4.7	Employee costs	(94,800)	▲
	<i>Sch 07 Increase in HCS -Salaries</i>	(10,000)	
	<i>Sch 08 Increase in Westonia Primary School</i>	(43,800)	
	<i>Sch 14 Increase in Sick Leave Expense</i>	(21,000)	
	<i>Sch 14 Increase in Annual & Long Service Leave Expense</i>	(20,000)	
4.8	Materials and contracts	(164,350)	▲
	<i>Sch 04 Increase in Members Refreshments & Receptions Expense</i>	(4,500)	
	<i>Sch 08 Increase in Westonia Primary School</i>	(12,500)	
	<i>Sch 09 Decrease in Maintenance 301 Pyrite Street - CEO</i>	17,800	
	<i>Sch 09 Increase in Rental Lifestyle Village - Westonia Progress</i>	(3,900)	
	<i>Sch 11 Decrease in Maintenance - Wanderers Stadium</i>	5,500	
	<i>Sch 11 Increase in MOU Westonia Progress Payment</i>	(30,000)	
	<i>Sch 12 Increase in Maintenance - Depot</i>	(25,000)	
	<i>Sch 13 Increase in Maintenance Caravan Park</i>	(19,750)	
	<i>Sch 14 Increase in Staff Training</i>	(22,000)	
	<i>Sch 14 Increase in Land Development</i>	(70,000)	
4.9	Utility charges	195,500	▼
	<i>Sch 08 Increase in Westonia Primary School</i>	(5,500)	
	<i>Sch 11 Increase in Maintenance - Wanderers Stadium</i>	(3,500)	
	<i>Sch 13 Decrease in Water Supply Standpipes</i>	204,500	

SHIRE OF WESTONIA
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 29 FEBRUARY 2024

4 PREDICTED VARIANCES

		<u>Variance</u>	
		\$	
4.10	Insurance		(2,400) ▲
	Sch 08 Increase in Insurance to Westonia Primary School	(400)	
	Sch 11 Increase in Insurance to Wanderers Stadium	(2,000)	
	Non-cash amounts excluded from operating activities		(23,000) ▼
	Sch 09 Profit on Sale Fibro Dwelling (Old Pool House) (No 37) Diorite St, Westonia	(15,000)	
	Sch 14 Profit on Sale Asset 544 Toyota LandCruiser - 0WT	(8,000)	
	Inflows from investing activities		
4.12	Proceeds from disposal of assets		183,000 ▲
	Sch 09 Sale Fibro Dwelling (Old Pool House) (No 37) Diorite St, Westonia	90,000	
	Sch 14 Sale Asset 544 Toyota LandCruiser - 0WT	93,000	
	Outflows from investing activities		
4.13	Purchase of property, plant and equipment		(60,000) ▼
	Sch 09 Decrease in Purchase Land & Buildings - New Staff Housing	160,000	
	Sch 13 Increase Old Club Hotel Museum Project - CAPITAL	(200,000)	
	Sch 14 Increase in Cost to purchase CEO Vehicle - CAPITAL	(20,000)	
4.14	Purchase and construction of infrastructure		(208,000) ▼
	Sch 12 Increase in Capital works LRCI Phase 4 Part B DellaBosca Road	(208,000)	
	Cash inflows from financing activities		
4.15	Transfers from reserve accounts		200,000 ▲
.16	Surplus or deficit after imposition of general rates		(237,615) ▼
	Due to variations described above		

Schedule 03 General Purpose Funding

Prog	COA	Description	Adopted Budget (a)	Year to Date Actual	Estimated Year at End Amount (b)	Predicted Variance (a) - (b)
Rates Income						
Operating Expense						
03	03100	ABC Costs- Rate Revenue	32,000	16,684	32,000	0
03	03101	Rate Notice Stationery expense	500	273	500	0
03	03102	Rates Recovery - Legal Expenses	1,500	92	1,500	0
03	03103	Valuation Expenses and Title Searches Expense	4,000	554	4,000	0
03	03107	Rates Written-off	500	156	500	0
			38,500	17,758	38,500	0
Operating Income						
03	03104	General Rates Levied	(1,160,865)	(1,164,518)	(1,165,000)	4,135 ▲
03	03105	Ex-Gratia Rates Received	(4,900)	(4,931)	(4,900)	0
03	03106	Penalty Interest Raised on Rates	(2,800)	(14,093)	(14,500)	11,700 ▲
03	03109	Instalment Interest Received	(2,000)	(1,887)	(2,000)	0
03	03110	Rates Administration Fee Received	(1,000)	(948)	(1,000)	0
03	03112	Other Revenue	(500)	(560)	(500)	0
			(1,172,065)	(1,186,938)	(1,187,900)	15,835 ▲
Other General Purpose Funding						
Operating Expense						
03	03210	Bank Fees Expense	5,000	4,743	5,000	0
			5,000	4,743	5,000	0
Operating Income						
03	03201	Grants Commission Grant Received - General	(362,000)	(37,251)	(40,000)	(322,000) ▼
03	03202	Grants Commission Grant Received- Roads	(250,000)	(24,014)	(32,000)	(218,000) ▼
03	03204	Interest Received	(135,600)	(109,748)	(220,000)	84,400 ▲
03	03205	Other General Purpose funding received	(250)	(0)	(250)	0
			(747,850)	(171,013)	(292,250)	(455,600) ▼
		TOTAL OPERATING EXPENDITURE	43,500	22,501	43,500	0
		TOTAL OPERATING INCOME	(1,919,915)	(1,357,950)	(1,480,150)	(439,765) ▼

Schedule 04 Governance

Prog	COA	Description	Adopted Budget (a)	Year to Date Actual	Estimated Year at End Amount (b)	Predicted Variance (a) - (b)
Members Of Council						
Operating Expense						
04	04100	Members Travelling Expenses paid	1,000	248	1,000	0
04	04101	Members Conference Expenses	15,000	13,330	15,000	0
04	04102	Council Election Expenses	2,500	0	2,500	0
04	04103	President's Allowance paid	5,600	2,300	5,600	0
04	04104	Members Refreshments & Receptions Expense	17,500	16,566	22,000	(4,500) ▲
04	04105	Members - Insurance	15,000	15,000	15,000	0
04	04106	Members - Subscriptions	73,000	59,882	73,000	0
04	04107	Members - Donation & Gifts	3,000	1,203	3,000	0
04	04108	Members Telephone Subsidy Paid	1,200	1,300	1,200	0
04	04109	Members Sitting Fees Paid	23,400	11,705	23,400	0
04	04110	Consultant Fees Expense	40,000	10,757	40,000	0
04	04111	Training Expenses of Members	3,000	5,542	3,000	0
04	04112	Maintenance - Council Chambers	3,200	897	3,200	0
04	04113	ABC Costs- Relating to Members	80,200	40,861	80,200	0
04	04114	Audit Fees expense	27,000	29,090	27,000	0
04	04118	Advertising	3,000	1,048	3,000	0
04	04120	Public Relations/ Promotions	2,500	0	2,500	0
04	04199	Depreciation - Members of Council	50	0	50	0
			316,150	209,729	320,650	(4,500) ▲
Operating Income						
04	04121	Contributions, Reimbursements	(1,000)	0	(1,000)	0
04	04122	Photocopying	(100)	0	(100)	0
04	04124	Sale of Electoral Rolls	(50)	0	(50)	0
			(1,150)	0	(1,150)	0
TOTAL OPERATING EXPENDITURE			316,150	209,729	320,650	(4,500) ▲
TOTAL OPERATING INCOME			(1,150)	0	(1,150)	0

Schedule 05 Law, Order & Public Safety

Prog	COA	Description	Adopted Budget (a)	Year to Date Actual	Estimated Year at End Amount (b)	Predicted Variance (a) - (b)
Fire Prevention						
Operating Expense						
05	05100	ABC Costs- Fire Prevention	24,000	19,854	24,000	0
05	05101	Bush Fire Control Maintenance Plant & Equipment	10,000	9,245	10,000	0
05	05102	Bush Fire Control Maintenance Land & Building	1,500	1,306	1,500	0
05	05103	Bush Fire Control	1,000	0	1,000	0
05	05104	Bush Fire Control Insurance	16,500	18,902	16,500	0
05	05112	Bush Fire Clothing, Training & Accs.	3,200	0	3,200	0
05	05113	Utilities Communication & Power	7,000	2,479	7,000	0
05	05114	Other Goods & Services	1,000	642	1,000	0
05	05199	Depreciation - Fire Prevention	15,500	14,167	15,500	0
			79,700	66,595	79,700	0
Operating Income						
05	05106	Bush Fire Reimbursements	0	0	0	0
05	05107	FESA Operating Grant	(35,000)	(24,885)	(35,000)	0
05	05108	Edna May MOU Emergency Services	(13,500)	(10,227)	(13,500)	0
05	05111	FESA ESL Admin Fee	(4,000)	(4,400)	(4,000)	0
			(52,500)	(39,512)	(52,500)	0
Capital Expense						
05	5110	Purchase Plant Fire Prevention	0	0	0	0
			0	0	0	0
Animal Control						
Operating Expense						
05	05200	Expenses Relating to Animal Control	0	0	0	0
05	05201	Animal Control - Ranger Expense	5,000	2,470	5,000	0
			5,000	2,470	5,000	0
Operating Income						
05	05202	Fines and Penalties - Animal Control	(100)	0	(100)	0
05	05203	Dog Registration Fees	(750)	(736)	(750)	0
05	05301	Income Relating to Other Law	(50)	0	(50)	0
			(900)	(736)	(900)	0
		TOTAL OPERATING EXPENDITURE	84,700	69,065	84,700	0
		TOTAL OPERATING INCOME	(53,400)	(40,248)	(53,400)	0
		TOTAL CAPITAL EXPENDITURE	0	0	0	0

Schedule 07 Health

Prog	COA	Description	Adopted Budget (a)	Year to Date Actual	Estimated Year at End Amount (b)	Predicted Variance (a) - (b)
Health-HACC						
Operating Expense						
07	07110	HCS -Salaries	50,000	39,892	60,000	(10,000) ▲
07	07112	Expenses Relating to Health HCS	50,000	36,796	50,000	0
07	07114	HCS - ABC Costs	64,000	31,501	64,000	0
			164,000	108,188	174,000	(10,000) ▲
Operating Income						
07	07101	Service Fee	(150,000)	(118,904)	(160,000)	10,000 ▲
			(150,000)	(118,904)	(160,000)	10,000 ▲
Preventative Services - Administration & Inspections						
Operating Expense						
07	07400	ABC Costs- Preventative Services - Administration & I	16,000	8,342	16,000	0
07	07404	Analytical Expenses	400	360	400	0
07	07406	Contract - EHO Expense	8,000	5,440	8,000	0
			24,400	14,142	24,400	0
Operating Income						
07	07401	Income Relating to Preventative Services - Administrat	0	0	0	0
07	07407	Reimbursement	(100)	0	(100)	0
			(100)	0	(100)	0
Preventative Services - Pest Control						
Operating Expense						
07	07500	Mosquito Control Preventative Services - Pest Control	2,500	1,509	2,500	0
			2,500	1,509	2,500	0
Preventative Services -Other						
Operating Expense						
07	07600	Ambulance Services - Other	2,000	1,231	2,000	0
07	07601	Medical Rooms & Dr Expense - Other	9,000	10,468	9,000	0
08	08600	ABC Costs- Other Welfare	56,000	18,342	56,000	0
			67,000	30,041	67,000	0
Operating Income						
07	7602	Reimbursement Rural Health West	(9,500)	(6,458)	(9,500)	0
			(9,500)	(6,458)	(9,500)	0
Other Health						
Operating Expense						
07	07700	Nurse Practitioner Clinic	43,800	21,079	43,800	0
07	07799	Depreciation - Health	2,100	1,358	2,100	0
			45,900	22,437	45,900	0
Operating Income						
07	07701	WAPHA /Other Funding	(45,000)	0	(45,000)	0
07	07703	User Pay Fee Nurse Practitioner Services	(20,000)	(7,453)	(10,000)	(10,000) ▼
07	07704	Medicare Benefits	0	(3,482)	(10,000)	10,000 ▲
			(65,000)	(10,934)	(65,000)	0
Capital Expense						
07	07702	Purchase Buildings - Medical Centre Upgrades	25,000	0	25,000	0
			25,000	0	25,000	0
Capital Income						
07	07603	WAPHA - Medical Centre Upgrades Income	(25,000)	(25,000)	(25,000)	0
			(25,000)	(25,000)	(25,000)	0
		TOTAL OPERATING EXPENDITURE	303,800	176,318	313,800	(10,000) ▲
		TOTAL OPERATING INCOME	(224,600)	(136,296)	(234,600)	10,000 ▲
		TOTAL CAPITAL INCOME	(25,000)	(25,000)	(25,000)	0
		TOTAL CAPITAL EXPENDITURE	25,000.00	0.00	25,000.00	0.00

Schedule 08 Education & Welfare

Prog	COA	Description	Adopted Budget (a)	Year to Date Actual	Estimated Year at End Amount (b)	Predicted Variance (a) - (b)
Pre-Schools						
Operating Expense						
08	08100	Expenses Relating to Schools	16,000	29,793	16,000	0
08	08101	Westonia Primary School	12,800	63,292	75,000	(62,200) ▲
08	08199	Depreciation - School	14,000	9,122	14,000	0
			42,800	102,207	105,000	(62,200) ▲
Operating Income						
08	08103	Income School Facility/Main Building	(26,000)	(22,276)	(22,000)	(4,000) ▼
08	08105	Income Unit Accomodation	(104,000)	(124,742)	(135,000)	31,000 ▲
08	08107	LotteryWest /Menshed	(200,000)	0	(200,000)	0
			(330,000)	(147,018)	(357,000)	27,000 ▲
Capital Expense						
08	08104	Purchase Land & Buildings- Seniors civic Centre	200,000	18	200,000	0
			200,000	18	200,000	0
Other Education						
Capital Expense						
08	08203	Purchase Furniture & Equipment	0	0	0	0
			0	0	0	0
Aged & Disabled - Senior Citizens						
Operating Expense						
08	08401	Seniors Activities	7,500	398	7,500	0
08	08402	Wheatbelt Agcare	500	500	500	0
			8,000	898	8,000	0
Operating Income						
08	08403	Income Relating to Aged & Disabled - Senior Citizens	(5,000)	0	(5,000)	0
			(5,000)	0	(5,000)	0
		TOTAL OPERATING EXPENDITURE	50,800	103,106	113,000	(62,200) ▲
		TOTAL OPERATING INCOME	(335,000)	(147,018)	(362,000)	27,000 ▲
		TOTAL CAPITAL EXPENDITURE	200,000	18	200,000	0

Schedule 09 Housing

Prog	COA	Description	Adopted Budget (a)	Year to Date Actual	Estimated Year at End Amount (b)	Predicted Variance (a) - (b)
Staff Housing						
Operating Expense						
09	09100	Staff Housing - ABC Costs	24,000	12,768	24,000	0
09	09101	Maintenance 20 Diorite St -Rental	4,850	2,424	4,850	0
09	09102	Maintenance 11 Quartz St - Swimming Pool Manager	7,800	4,686	7,800	0
09	09104	Maintenance 37 Diorite St - Rental	4,500	1,760	4,500	0
09	09105	Maintenance 7 Quartz St - Plant Operator	6,500	1,893	6,500	0
09	09107	Staff House Costs Allocated to Works	0	3,557	0	0
09	09108	Depreciation - Staff Housing	53,000	34,052	53,000	0
09	09109	Maintenance 13 Pyrite Street -Plant Operator	7,450	2,651	7,450	0
09	09201	Maintenance 4 Quartz St - Plant Operator	8,300	2,089	8,300	0
09	09211	Maintenance 301 Pyrite Street - CEO	25,300	5,182	7,500	17,800 ▼
			141,700	71,062	123,900	17,800 ▼
Operating Income						
09	09121	Income 20 Diorite St -Rental	(10,000)	(8,500)	(10,000)	0
09	09122	Income 11 Quartz St - Senior Finance	(2,100)	(1,570)	(2,100)	0
09	09124	Income 37 Diorite St - Rental	(4,400)	(2,890)	(4,400)	0
09	09125	Income 7 Quartz St - Plant Operator	(2,100)	(1,360)	(2,100)	0
09	09129	Reimbursements	0	0	0	0
09	09130	Income 13 Pyrite Street -Plant Operator	(2,100)	(1,750)	(2,100)	0
09	09220	Income 4 Quartz St - Plant Operator	(2,100)	(1,700)	(2,100)	0
09	09230	Income 301 Pyrite Street - CEO	0	(360)	0	0
			(22,800)	(18,130)	(22,800)	0
Other Housing						
Operating Expense						
09	09200	Other Housing - ABC Costs	24,000	12,768	24,000	0
09	09202	Maintenance 55 Wolfram St -Ramelius Resources	800	1,596	800	0
09	09203	Maintenance - Lifestyle	19,500	7,043	19,500	0
09	09206	Maintenance Quartz Street Age Units	12,150	4,502	12,150	0
09	09208	Maintenance - 17 Pyrite Street JV Units	13,350	7,926	13,350	0
09	09212	Rental Lifestyle Village - Westonia Progress	18,100	18,096	22,000	(3,900) ▲
09	09236	Depreciation Other Housing	60,500	36,986	60,500	0
			148,400	88,917	152,300	(3,900) ▲
Other Housing						
Operating Income						
09	09221	Income 55 Wolfram St -Ramelius Resources	(20,000)	(14,453)	(20,000)	0
09	09222	Income - Lifestyle	(86,500)	(66,534)	(86,500)	0
09	09227	Income 17Pyrite St - JV Units	(9,200)	(7,550)	(9,200)	0
09	09231	Income - Ramelius Resources Lease Camp/Carport	(24,000)	(18,132)	(24,000)	0
09	09238	Income -Age Units Quartz Street	(17,600)	(16,320)	(17,600)	0
09	09298	Profit on Sale of Asset	0	0	0	0
			(157,300)	(122,990)	(157,300)	0
Capital Expense						
09	09127	Purchase - Staff Housing - Shed 4 Quartz Street	40,000	0	40,000	0
09	09128	Purchase Land & Buildings - New Staff Housing	160,000	0	0	160,000 ▼
			200,000	0	40,000	160,000 ▼
Capital Income						
09	09237	Income -Sale of 37 Diorite St, Westonia - CAPITAL	0	0	(90,000)	90,000 ▲
			0	0	(90,000)	90,000 ▲
TOTAL OPERATING EXPENDITURE			290,100	159,979	276,200	13,900 ▼
TOTAL OPERATING INCOME			(180,100)	(141,120)	(180,100)	0
TOTAL CAPITAL INCOME			0	0	(90,000)	90,000 ▲
TOTAL CAPITAL EXPENDITURE			200,000	0	40,000	160,000 ▼

Schedule 10 Community Amenities

Prog	COA	Description	Adopted Budget (a)	Year to Date Actual	Estimated Year at End Amount (b)	Predicted Variance (a) - (b)
Sanitation - Household Refuse						
Operating Expense						
10	10100	ABC Costs- Household Refuse	24,000	12,513	24,000	0
10	10103	Domestic Refuse Collection	13,000	8,501	13,000	0
10	10105	Refuse Collection Public Bins	10,000	8,050	10,000	0
10	10106	Refuse Maintenance	26,469	11,126	26,469	0
10	10107	Waste Oil Recycling	500	0	500	0
10	10108	Containers for Change Recycling Bins	5,500	7,182	5,500	0
			79,469	47,372	79,469	0
Operating Income						
10	10120	Income Relating to Sanitation - Household Refuse	(14,000)	(13,624)	(14,000)	0
10	10122	Drum-Muster	0	0	0	0
			(14,000)	(13,624)	(14,000)	0
Other Community Amenities						
Operating Expense						
10	10704	Maintenance - Public Conveniences	9,000	4,917	9,000	0
10	10706	Maintenance - Grave Digging	11,000	4,261	11,000	0
10	10799	Depreciation - Community Services	19,400	12,849	19,400	0
			39,400	22,027	39,400	0
Operating Income						
10	10701	Income Relating to Other Community Amenities	0	0	0	0
10	10708	Cemetery Fees	(1,000)	(1,929)	(1,000)	0
			(1,000)	(1,929)	(1,000)	0
Capital Expenditure						
10	10702	Purchase Land & Buildings - Niche Wall Cemetery	15,000	0	15,000	0
			15,000	0	15,000	0
TOTAL OPERATING EXPENDITURE			118,869	69,399	118,869	0
TOTAL OPERATING INCOME			(1,000)	(1,929)	(1,000)	0
TOTAL CAPITAL EXPENDITURE			15,000	0	15,000	0

Schedule 11 Recreation & Culture

Prog	COA	Description	Adopted Budget (a)	Year to Date Actual	Estimated Year at End Amount (b)	Predicted Variance (a) - (b)
Public Halls & Civic Centres						
Operating Expense						
11	11100	ABC Costs- Public Halls & Civic Centres	80,200	41,286	80,200	0
11	11104	Maintenance - Public Halls	19,750	10,239	19,750	0
11	11105	Maintenance - Complex/ Gym	38,000	20,913	38,000	0
11	11106	Maintenance - Wanderers Stadium	22,700	22,511	30,000	(7,300) ▲
11	11107	MOU Westonia Progress Payment	30,000	53,240	60,000	(30,000) ▲
11	11199	Depreciation - Public Halls	67,500	45,011	67,500	0
			258,150	193,200	295,450	(37,300) ▲
Operating Income						
11	11110	Income Relating to Public Halls & Civic Centres	(200)	(100)	(200)	0
11	11111	Income Edna May MOU 33%	(17,500)	(18,533)	(22,000)	4,500 ▲
11	11112	Income Charges Stadium	(700)	0	(700)	0
11	11114	Income Edna May MOU WPA 67%	(30,000)	(37,622)	(42,000)	12,000 ▲
			(48,400)	(56,256)	(64,900)	16,500 ▲
Capital Expense						
11	11102	Purchase Land & Buildings - Sun Deck	20,000	0	20,000	0
11	11103	Purchase Furniture & Equipment -Generator Complex	12,500	0	12,500	0
			32,500	0	32,500	0
Swimming Pool						
Operating Expense						
11	11207	Maintenance Westonia Swimming Pool	31,000	33,618	31,000	0
11	11208	Chlorine Expenses	2,000	3,534	2,000	0
11	11209	Management Contract Charges	75,000	49,853	75,000	0
11	11210	Water Charges	7,000	5,409	7,000	0
11	11299	Depreciaton - Swimming Pool	44,700	21,942	44,700	0
			159,700	114,356	159,700	0
Capital Expense						
11	11204	Purchase Land & Buildings -Kiosk/Ablution Redevelop	1,350,000	3,000	1,350,000	0
11	11205	Purchase Furniture & Equipment - Swimming Pools	0	0	0	0
			1,350,000	3,000	1,350,000	0
Other Recreation & Sport						
Operating Expense						
11	11307	Maintenance - Playground, Tennis & Bowls	289,559	152,200	289,559	0
11	11308	Maintenance - Recreation Oval	21,809	30,011	21,809	0
11	11399	Depreciation - Other Rec & Sport	35,800	35,800	35,800	0
			347,168	218,010	347,168	0
Operating Income						
11	11302	Marquee Hire Charges	(100)	(100)	(100)	0
			(100)	(100)	(100)	0
Capital Income						
11	11301	DFES Grant	(12,500)	0	(12,500)	0
11	11310	Bowling Green Redevelopment - LRCIP Top Up	0	0	0	0
11	11211	LRCIP - Round 3	(361,000)	(310,690)	(361,000)	0
			(373,500)	(310,690)	(373,500)	0
Capital Expense						
11	11303	Purchase Land & Buildings - Bowling Green Stadium	0	0	0	0
11	11304	Purchase Furniture & Equipment - Other Recreation &	0	0	0	0
11	11309	Bowling Green Redevelopment - CAPITAL	200,000	220,103	200,000	0
			200,000	220,103	200,000	0
Television and Rebroadcasting						
Operating Expense						
11	11401	Maintenance - Television and Rebroadcasting	1,000	960	1,000	0
11	11499	Depreciation - TV & Radio	5,500	3,620	5,500	0
			6,500	4,580	6,500	0

Schedule 11 Recreation & Culture

Prog	COA	Description	Adopted Budget (a)	Year to Date Actual	Estimated Year at End Amount (b)	Predicted Variance (a) - (b)
Capital Expense						
11	11404	Purchase Furniture & Equipment - Television and Rebr	0	0	0	0
			0	0	0	0
Other Recreation & Sport						
Operating Expense						
11	11504	Library Salaries	19,500	13,446	19,500	0
11	11505	Library Expenses	3,500	2,006	3,500	0
			23,000	15,452	23,000	0
Operating Income						
11	11501	Income Relating to Libraries	0	0	0	0
11	11502	Fines & Penalties Charged	0	0	0	0
			0	0	0	0
Capital Expense						
11	11503	Purchase Furniture & Equipment - Libraries	0	0	0	0
			0	0	0	0
Other Culture						
Operating Expense						
11	11605	Nature Reserve Management	20,000	17,337	20,000	0
11	11606	Maintenance Walgoolan Gazebo	600	591	600	0
			20,600	17,928	20,600	0
Operating Income						
11	11602	Income Charges History Books	(200)	(136)	(200)	0
11	11604	Ramelius Common Management - Income	0	0	0	0
			(200)	(136)	(200)	0
Capital Expense						
11	11603	Purchase Furniture & Equipment - PlayGround Fencing	5,000	1,000	5,000	0
11	11609	Projector Upgrades- Old Hall Movie Theater	0	12,047	0	0
			5,000	13,047	5,000	0
TOTAL OPERATING EXPENDITURE			815,118	563,527	852,418	(37,300) ▲
TOTAL OPERATING INCOME			(48,600)	(56,392)	(65,100)	16,500 ▲
TOTAL CAPITAL INCOME			(373,500)	(310,690)	(373,500)	0
TOTAL CAPITAL EXPENDITURE			1,587,500	236,150	1,587,500	0

Schedule 12 Transport

Prog	COA	Description	Adopted Budget (a)	Year to Date Actual	Estimated Year at End Amount (b)	Predicted Variance (a) - (b)
Streets Roads Bridges & Depot Construction						
Capital Expense						
12	12101	Roads Construction Council	1,129,500	223,860	1,129,500	0
12	12103	MRWA Project Construction	609,500	263,750	609,500	0
12	12104	Roads to Recovery Construction	325,000	211,869	325,000	0
12	12106	LRCI Phase 4 Part B DellaBosca Road	0	210,850	208,000	(208,000) ▲
12	12108	Footpath Construction	50,000	2,613	50,000	0
			2,114,000	912,943	2,322,000	(208,000) ▲
Streets Roads Bridges & Depot Maintenance						
Operating Expense						
12	12202	Power - Street Lighting	8,500	4,793	8,500	0
12	12203	Maintenance - GRM	674,504	343,378	674,504	0
12	12204	Maintenance - Depot	19,500	40,301	45,000	(25,500) ▲
12	12205	Maintenance - Footpaths	500	0	500	0
12	12206	Traffic Signs Maintenance	17,000	12,959	17,000	0
12	12208	Townsite Beautification	35,000	46,402	35,000	0
12	12219	RRG Expenses	0	0	0	0
12	12299	Depreciation - Street, Roads, Bridges	1,017,200	699,095	1,017,200	0
			1,772,204	1,146,928	1,797,704	(25,500) ▲
Operating Income						
12	12211	Grant - MRWA Project	0	0	0	0
12	12212	Grant - MRWA Direct	(155,000)	(158,490)	(155,000)	0
12	12213	Grant - MRWA Specific	(406,500)	(310,920)	(406,500)	0
12	12215	LRCIP Phase 4 Funding - Part B	0	0	(208,000)	208,000 ▲
12	12216	Grant - Roads to Recovery	(325,000)	(186,000)	(325,000)	0
			(886,500)	(655,410)	(1,094,500)	208,000 ▲
Capital Expense						
12	12218	Electric Car Charging Station - CAPITAL	50,000	67,725	50,000	0
12	12220	L&B Depot Shed	15,000	0	15,000	0
			65,000	67,725	65,000	0
Road Plant Purchase						
Operating Expense						
12	12359	Loss on Sale of Asset	362,000	0	362,000	0
			362,000	0	362,000	0
Operating Income						
12	12398	Profit on Sale of Asset	0	0	0	0
			0	0	0	0
Road Plant Purchase						
Capital Expense						
12	12308	Prime Movers - CAPITAL	452,000	450,942	452,000	0
12	14213	Construction Supervisor Vehicle - CAPITAL	60,000	0	60,000	0
12	12305	Side Tipper & Dolly - CAPITAL	0	0	0	0
			512,000	450,942	512,000	0
Aerodromes						
Operating Expense						
12	12604	Airport Maintenance	5,300	1,975	5,300	0
			5,300	1,975	5,300	0
Operating Income						
12	12601	Income Relating to Aerodromes	(100)	0	(100)	0
			(100)	0	(100)	0
Capital Expense						
12	12605	Airport Land - CAPITAL	0	0	0	0
			0	0	0	0
		TOTAL OPERATING EXPENDITURE	2,139,504	1,148,903	2,165,004	(25,500) ▲
		TOTAL OPERATING INCOME	(886,600)	(655,410)	(1,094,600)	208,000 ▲
		TOTAL CAPITAL EXPENDITURE	2,691,000	1,431,609	2,899,000	(208,000) ▲

Schedule 13 Economic Services

Prog	COA	Description	Adopted Budget (a)	Year to Date Actual	Estimated Year at End Amount (b)	Predicted Variance (a) - (b)
Rural Services						
Operating Expense						
13	13100	ABC Costs- Rural Services	0	3,974	0	0
13	13119	Project TBA	0	0	0	0
13	13123	NRM Contract	5,000	1,088	5,000	0
13	13125	Noxious Weed Control	2,000	0	2,000	0
13	13126	Wild Dog Contribution	0	0	0	0
			7,000	5,061	7,000	0
Operating Income						
13	13105	Govt. Grant Funding	0	0	0	0
			0	0	0	0
Tourism & Area Promotion						
Operating Expense						
13	13200	Admin Allocations Tourism & Area Promotion	48,000	25,112	48,000	0
13	13210	Area Promotion	8,000	1,940	8,000	0
13	13211	SUBS- CW Visitor Centre	4,500	2,273	4,500	0
13	13212	SUBS- Newtravel	6,400	5,818	6,400	0
13	13213	Maintenance Caravan Park	60,250	71,307	80,000	(19,750) ▲
13	13214	Information Bay- Carrabin	11,050	2,317	11,050	0
13	13215	Old Club Hotel Museum -Maintenance	26,100	16,865	26,100	0
13	13299	Depreciation - Tourism & Area Promotion	33,000	25,669	33,000	0
			197,300	151,300	217,050	(19,750) ▲
Operating Income						
13	13201	Income Relating to Tourism & Area Promotion	0	0	0	0
13	13202	Caravan Site Charges	(45,000)	(29,321)	(45,000)	0
13	13203	Tent Site Charges	(300)	(491)	(300)	0
13	13204	Souvenir Sales	(200)	(335)	(200)	0
13	13221	Income - Old Club Hotel Museum Entry	0	(4,423)	(5,000)	5,000 ▲
			(45,500)	(34,570)	(50,500)	5,000 ▲
Capital Expense						
13	13216	Old Club Hotel Museum Project - CAPITAL	0	0	200,000	(200,000) ▲
			0	0	0	0
Building Control						
Operating Expense						
13	13301	Contract EH Services	9,000	4,360	9,000	0
			9,000	4,360	9,000	0
Operating Income						
13	13303	Building Permit Charges	(2,000)	(233)	(2,000)	0
13	13304	Demolition Charges	(100)	(100)	(100)	0
13	13305	Commission BRB	(200)	0	(200)	0
13	13307	Planning Fee	0	0	0	0
			(2,300)	(333)	(2,300)	0
Community Development (CRC)						
Operating Expense						
13	13400	ABC Costs - Community Development	64,000	34,049	64,000	0
13	13401	Programs / Activities	20,000	1,342	20,000	0
13	13402	Workers Compensation Premiums	10,000	6,485	10,000	0
13	13403	Superannuation	17,000	8,315	17,000	0
13	13404	Salaries	95,000	72,066	95,000	0
13	13405	Community Events	40,000	47,204	40,000	0
13	13406	Grant Generated Expenditure	0	0	0	0
13	13610	Building Maintenance	23,500	12,677	23,500	0
			269,500	182,138	269,500	0

Schedule 13 Economic Services

Prog	COA	Description	Adopted Budget (a)	Year to Date Actual	Estimated Year at End Amount (b)	Predicted Variance (a) - (b)
Operating Income						
13	13410	Grant Funding Opportunities	(40,000)	(13,182)	(40,000)	0
13	13412	Income Relating to Westonia CRC Operations	0	2,695	0	0
13	13413	Events Income	0	(41,164)	(40,000)	40,000 ▲
13	13411	DPIRD Grants Funding (CRC)	(107,200)	(52,524)	(107,200)	0
			(147,200)	(104,174)	(187,200)	40,000 ▲
Plant Nursery						
Operating Expense						
13	13502	Nursery Operating Costs	1,800	161	1,800	0
			1,800	161	1,800	0
Operating Income						
13	13505	Tree Planter Hire	0	0	0	0
			0	0	0	0
Other Economic Services						
Operating Expense						
13	13600	ABC Costs to Other Economic Services	8,000	9,765	8,000	0
13	13611	Water Supply Standpipes	404,500	145,850	200,000	204,500 ▼
13	13613	Ramelius Resource Lease - Industrial Shed	0	183	0	0
13	13614	St Lukes Church	0	1,296	0	0
13	13615	CO-OP Bus -Expense	150,000	150,000	150,000	0
13	13699	Depreciation- Other Economic Services	70,500	47,039	70,500	0
			633,000	354,133	428,500	204,500 ▼
Other Economic Services						
Operating Income						
13	13602	Community Bus Hire Charges	(1,000)	(3,558)	(4,000)	3,000 ▲
13	13603	Ramelius Resource Lease - Industrial Shed	(19,500)	(15,734)	(19,500)	0
13	13604	Police Licensing Commissions	(5,000)	(7,355)	(8,000)	3,000 ▲
13	13609	Standpipe Water Charges - per kL	(380,000)	(75,222)	(150,000)	(230,000) ▼
13	13618	Reimbursements General	(200)	(18)	(200)	0
			(405,700)	(101,888)	(181,700)	(224,000) ▼
Capital Expense						
13	13606	Land & Buildings - Wolfram Street Shed & Façade	0	103	0	0
			0	103	0	0
TOTAL OPERATING EXPENDITURE			1,117,600	697,153	932,850	184,750 ▼
TOTAL OPERATING INCOME			(600,700)	(240,965)	(421,700)	(179,000) ▼
TOTAL CAPITAL EXPENDITURE			0	103	0	0

Schedule 14 Other Property & Services

Prog	COA	Description	Adopted Budget (a)	Year to Date Actual	Estimated Year at End Amount (b)	Predicted Variance (a) - (b)
Private Works						
Operating Expense						
14	14102	Private Works	25,000	23,165	25,000	0
			25,000	23,165	25,000	0
Operating Income						
14	14100	Private Works Income	(25,000)	(53,376)	(70,000)	45,000 ▲
			(25,000)	(53,376)	(70,000)	45,000 ▲
Public Works Overheads						
Operating Expense						
14	14200	Administration Allocations to PWOH	266,300	145,577	266,300	0
14	14202	Sick Leave Expense	19,000	34,954	40,000	(21,000) ▲
14	14203	Annual & Long Service Leave Expense	100,000	106,370	120,000	(20,000) ▲
14	14204	Protective Clothing - Outside Staff	5,000	6,530	5,000	0
14	14205	Conference Expenses- Engineering	2,000	3,647	2,000	0
14	14206	Medical Examination Costs	0	0	0	0
14	14207	Public Works Overheads Allocated to Works	(597,200)	(556,036)	(597,200)	0
14	14208	OSH Expenses	4,500	644	4,500	0
14	14211	Unallocated Wages	0	0	0	0
14	14214	Eng. & Technical Support	10,000	9,380	10,000	0
14	14215	Staff Training	8,000	30,375	30,000	(2,000) ▲
14	14216	Insurance on Works	17,000	15,106	17,000	0
14	14217	Supervision Costs	20,000	15,236	20,000	0
14	14218	Service Pay	6,400	3,890	6,400	0
14	14219	Superannuation Cost	100,000	76,187	100,000	0
14	14220	Allowances & Other Costs	30,000	26,255	30,000	0
14	14221	Fringe Benefits Tax - Works	8,000	3,477	8,000	0
			(1,000)	(78,407)	62,000	(63,000) ▲
Operating Income						
14	14201	Income Relating to Public Works Overheads	(7,000)	(5,875)	(7,000)	0
			(7,000)	(5,875)	(7,000)	0
Plant Operation Costs						
Operating Expense						
14	14302	Insurance - Plant	17,000	12,510	17,000	0
14	14303	Fuel & Oils	200,000	161,886	200,000	0
14	14304	Tyres and Tubes	20,000	12,852	20,000	0
14	14305	Parts & Repairs	125,000	78,032	125,000	0
14	14306	Internal Repair Wages	29,734	22,034	29,734	0
14	14307	Licences - Plant	8,000	7,555	8,000	0
14	14308	Depreciation - Plant	356,500	104,450	356,500	0
14	14309	Plant Operation Costs Allocated to Works	(801,234)	(311,640)	(801,234)	0
14	14310	Blades & Tynes	15,000	0	15,000	0
14	14311	Consumable Items	20,000	9,386	20,000	0
14	14312	Expendable Tools	10,000	3,836	10,000	0
			0	100,900	0	0
Stock Fuels & Oils						
Operating Expense						
14	14402	Purchase of Stock Materials	0	23,917	0	0
			0	23,917	0	0
Operating Income						
14	14404	Diesel Fuel Rebate	(30,000)	(31,100)	(30,000)	0
14	14405	Sale of Stock	(500)	0	(500)	0
14	14406	Sale of Fuel and Scrap	(2,000)	513	(2,000)	0
			(32,500)	(30,587)	(32,500)	0

Schedule 14 Other Property & Services

Prog	COA	Description	Adopted Budget (a)	Year to Date Actual	Estimated Year at End Amount (b)	Predicted Variance (a) - (b)
Administration						
Operating Expense						
14	14500	Expenses relating to Administration	522,000	268,461	522,000	0
14	14501	Administration Office Maintenance	64,200	47,213	64,200	0
14	14502	Workers Compensation Premiums- Administration	28,000	26,758	28,000	0
14	14503	Office Equipment Maintenance - Admin	8,500	1,731	8,500	0
14	14504	Telecommunications - Admin	0	350	0	0
14	14505	Travel & Accommodation - Admin	2,000	745	2,000	0
14	14506	Legal Expenses Administration	5,000	0	5,000	0
14	14507	Training Expenses - Admin	7,500	6,229	7,500	0
14	14508	Printing & Stationery - Admin	6,000	10,381	6,000	0
14	14509	Fringe Benefits Tax - Admin	17,000	8,115	17,000	0
14	14510	Conference Expenses - Admin	6,000	0	6,000	0
14	14511	Staff Uniform - Admin	3,000	1,293	3,000	0
14	14515	Administration Costs Allocated to Programs	(745,700)	(417,111)	(745,700)	0
14	14517	Postage & Freight	1,500	598	1,500	0
14	14521	IT/Accounting Programs	35,000	29,529	35,000	0
14	14522	Advertising	3,000	0	3,000	0
14	14559	Admin Loss on Sale	0	0	0	0
14	14599	Depreciation - Admin	37,000	24,207	37,000	0
			0	8,500	0	0
Operating Income						
14	14525	Admin - Reimbursement	(11,000)	(11,580)	(11,000)	0
14	14512	Admin Re-Allocations	0	(8,500)	0	0
14	14598	Profit on Sale of Asset - Admin	0	(8,128)	(23,000)	23,000 ▲
			(11,000)	(28,209)	(34,000)	23,000 ▲
Capital Expense						
14	14514	Purchase Furniture & Equipment Administration	20,000	7,410	20,000	0
14	14520	CEO Vehicle - CAPITAL	100,000	119,919	120,000	(20,000) ▲
14	14523	Administration Vehicle - CAPITAL	75,000	0	75,000	0
			195,000	127,329	215,000	(20,000) ▲
Operating Expense						
14	14602	Gross Salaries & Wages	1,500,000	968,030	1,500,000	0
14	14603	Less Sal & Wages Alloc to Works	(1,500,000)	(968,030)	(1,500,000)	0
			0	0	0	0
Unclassified						
Operating Income						
14	14701	Income Relating to Unclassified	(15,000)	(15,660)	(15,000)	0
14	14705	Ramelius Resources Haulage Operation Agreement	(410,000)	(219,304)	(300,000)	(110,000) ▼
			(425,000)	(234,964)	(315,000)	(110,000) ▼
Unclassified						
Capital Expense						
14	14704	Land Development	50,000	104,664	120,000	(70,000) ▲
			50,000	104,664	120,000	(70,000) ▲
Capital Income						
14	14799	Proceeds on Sale of Assets	0	0	(93,000)	93,000 ▲
			0	0	(93,000)	93,000 ▲
		TOTAL OPERATING EXPENDITURE	24,000	78,075	87,000	(63,000) ▲
		TOTAL OPERATING INCOME	(500,500)	(353,011)	(458,500)	(42,000) ▼
		TOTAL CAPITAL EXPENDITURE	245,000	231,993	335,000	(90,000) ▲
		TOTAL CAPITAL INCOME	0	0	(93,000)	93,000 ▲

7. ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

8. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY A DECISION OF THE MEETING

Nil

9. DATE AND TIME OF NEXT MEETING

The next Audit meeting of Council will be held on Thursday schedule 19th December 2024 commencing at 2.20pm

10. MEETING CLOSURE

There being no further business the President, Cr Crees declared the meeting closed at pm