



AGENDA

Ordinary Council Meeting

To be held in Council Chambers, Wolfram Street Westonia
Thursday 19th June 2025
Commencing 4.00pm

Dear Councillors,

The next Ordinary Meeting of the Council of the Shire of Westonia will be held on 17th June 2025 the Council Chambers, Wolfram Street, Westonia.

Concept Meeting – 2.30pm – 3.00pm

Afternoon Tea – 3.30 pm – 4.00 pm

Council Meeting – 4.00 pm

BILL PRICE

CHIEF EXECUTIVE OFFICER

18 June 2025



Disclaimer

No responsibility whatsoever is implied or accepted by the Shire of Westonia for any act, omission or statement or intimation occurring during Council meetings.

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Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or committee meeting does that persons or legal entity's own risk.

In particular and without derogating in any way from the board disclaimer above, in any discussion regarding any planning application or application for a license, any statement or intimation made by any member or Officer of the Shire of Westonia during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Westonia.

The Shire of Westonia warns that anyone who has any application lodged with the Shire of Westonia must obtain and should only rely on **WRITTEN CONFIRMATION** of the outcome of the application, and any conditions attaching to the decision made by the Shire of Westonia in respect of the application.



**SHIRE OF
WESTONIA**
A vibrant community lifestyle

STRATEGIC COMMUNITY

SNAPSHOT

PLAN

2018-2028

CORE DRIVERS

1. Relationships that bring us tangible benefits (to the Shire and our community)
2. Our lifestyle and strong sense of community.
3. We are prepared for opportunities and we are innovative to ensure our relevancy and destiny.

OUR VALUES

Respect – We value people and places and the contribution they make to the Shire.

Inclusiveness – Be receptive, proactive, and responsive.

Fairness and Equity – Provide services for a variety of ages and needs.

Communication – Create opportunities for consultation with the broad community.

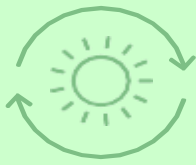
OUR VISION

A vibrant community lifestyle

MISSION

Provide leadership and direction for the community.

ECONOMIC



Support growth and progress, locally and regionally...

Efficient transport connectivity in and around our Shire.

- Continue to utilise our Road Management Plan, which incorporates a road hierarchy, minimum service levels and maintenance policy.
- RAV Ratings and Shire boundaries are consistent across local government boundaries.
- Lobby and build enduring partnerships with key Government Departments to improve Great Eastern Hwy.
- Actively participate in the Secondary Freight Network group.
- Develop and implement a Road Asset Plan highlighting key funder and strategic partnerships to support sustainability.
- Develop a Gravel Reserve Policy which identifies future gravel reserves and recognises cost to local government.
- Educate road users about road safety and driving on gravel roads.
- Optimal and safe use of our plants and equipment assets.
- Ensure that appropriate RAV vehicles traverse correct RAV routes.
- Maintain our airport with a view to improvements to meet commercial and recreational aviation needs.

Facilitate local business retention and growth.

- Council recognises the opportunity of partnering with Westonia Progress Association, works closely and supports them to help achieve their economic development projects and our strategic goals.
- Council continue to have a role in facilitating the presence of a Co-op in our community.
- Enhance local economic activity by supporting the growth of tourism in our Shire and region including applying for funding to improve tourist facilities.
- Improve our online tourism presence.
- We forward plan to improve the economic diversity in our community.
- In partnership with Council, the mine develops long term business plans for current mine assets.
- Investigate options for multipurpose accommodation if vacancies arise in mine accommodation.

SOCIAL



Provide community facilities and promote social Interaction...

Plan for community growth and changing demographics.

- Develop the Town Planning Scheme.
- Plan and develop residential and industrial land.
- Community safety and ease of access around town is a priority.
- Our lifestyle, facilities and sense of community is promoted.
- The CEACA project continues to expand the number of universally designed dwellings in our town.
- We support our emergency services.
- We enable visiting health professionals to our community.
- The Community Resource Centre receives external funding to provide preventative health and community development initiatives to the community.
- We facilitate healthy and active ageing in place
- Our cemetery is well presented.

Our community has the opportunity to be active, socialised and connected.

- We collaborate and encourage active engagement in local clubs and community initiatives that support a healthy lifestyle.
- Investigate motor sport opportunities around the Shire.
- Preserve and celebrate our local history.
- Support our volunteers and clubs to remain strong, dynamic, and inclusive.
- Encourage lifelong learning.
- Children and youth have active and social opportunities.
- Continue to provide high standard and accessible shire facilities.
- Retain and expand Westonia's unique tourism experience.

Natural spaces are preserved and bring us value.

- Sustainably manage our reserves and open spaces.
- Participate in best practice waste management.
- Work collaboratively to meet legislative compliance with managing weeds and pests as well as our environmental health standards.
- Investigate renewable energy generation technologies.

GOVERNANCE



Continually enhance the Shire's organisational capacity to service the needs of a growing community...

Be progressive and capture opportunities.

- Be open to local productivity/ best practice and cost saving opportunities locally and regionally.
- Investigate joint resourcing and tendering
- Advocate and develop strong partnerships to benefit our community.
- Be prepared by forward planning our resources and focusing on continuous improvement.
- Identify risks and opportunities after the life of the mine.

The community receives services in a timely manner.

- Meet our legislative and compliance requirements.
- Work towards optimal management of our assets.
- Work to develop Councillor and staff skills and experience to provide career and succession opportunities within the Shire.
- Inside and outside staff are multi skilled to understand the business of local government and provide a seamless service to the community.
- Communicate and engage with our community regularly.

Financial resources meet the ongoing needs of the community.

- Seek external funding for significant capital improvements that deliver upon our strategic objectives.
- Investigate ways to reduce reliance on operational grants given the current State and Federal Government priorities.

Shire of Westonia: -

A vibrant community lifestyle.



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1. DECLARATION OF OPENING

The President, Cr Crees welcomed Councillors and staff and declared the meeting open at 3.30pm.

2. ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

Councillors:

Cr RM Crees	<i>Shire President</i>
Cr RA Della Bosca	<i>Deputy Shire President</i>
Cr DL Geier	
Cr WJ Huxtable	
Cr A Faithfull	
Cr DL Simmonds	

Staff:

Mr. AW Price	<i>Chief Executive Officer</i>
Mrs JL Geier	<i>Deputy Chief Executive Officer</i>

Members of the Public:

Apologies:

Approved Leave of Absence:

3. PUBLIC QUESTION TIME (4.10PM – 4.25PM)

NIL

4. APPLICATIONS FOR LEAVE OF ABSENCE

NIL

5. CONFIRMATION OF PREVIOUS MINUTES

OFFICER RECOMMENDATIONS

That the minutes of the Ordinary Meeting of Council held on 22nd May 2025 be confirmed as a true and correct record.

6. RECEIVAL OF MINUTES

OFFICER RECOMMENDATIONS

That the minutes of the CEACA Meeting held on Monday 19th May 2025 be accepted.

MINUTES OF CENTRAL EAST ACCOMMODATION & CARE ALLIANCE INC MANAGEMENT COMMITTEE MEETING HELD AT 10.00AM ON MONDAY, 19 MAY 2025 AT THE KELLERBERRIN & DISTRICTS CLUB, BATES STREET, KELLERBERRIN

1. MEETING OPENING

Deputy Chairperson, Gary Shadbolt, who is Chairing the meeting in Terry Waldron's absence, opened the meeting at 10.02am.

2. MEETING MATTERS

2.1 Record of Attendance and Apologies

Attendance

Gary Shadbolt (Shire of Mukinbudin) – Chairperson, Richard Marshall - CEACA Executive Officer (EO), Jo Trachy - CEACA Operations Manager (OM), Stephen Strange – Shire of Bruce Rock, Manisha Barthakur – Shire of Dowerin, Raymond Griffiths & Monika Gardiner – Shire of Kellerberrin, Tony Sachse & Ben McKay - Shire of Mt Marshall, Craig Watts – Shire of Merredin, Tanika McLennan - Shire of Mukinbudin, Holly Cusack & Rebecca McCall - Shire of Narembeen, Natalie Ness & Becky Cowcill - Shire of Quairading, Bill Price & Ross Della-Bosca - Shire of Westonia, Sabine Taylor, Mischa Stratford, Christy Petchell (Observer), Chris Loton (Observer) & Rod Lawson Kerr (Observer) - Shire of Wyalkatchem, Nic Warren, Wayne Della Bosca & Bianca Bradford (Observer) - Shire of Yilgarn

Apologies

Terry Waldron – CEACA Chairperson, Mark Furr – Shire of Bruce Rock, Bradley Anderson – Shire of Merredin,

2.2 Declaration of Quorum

The Chairperson advised that the quorum for the meeting was met.

2.3 Conflicts of Interest

There were no declarations of conflicts of interest.

2.4 Minutes of the Management Committee Meeting – 24 February 2025

RESOLUTION

It was resolved that the Minutes of the Management Committee meeting held on the 24th of February 2025 be accepted as a true and accurate record of proceedings.

2.5 DRAFT Minutes of the Executive Committee Meeting – 28 April 2025

The draft minutes were noted.

2.6 Action Items

EO advised that the items would be covered in the agenda.

3. MATTERS FOR DECISION

3.1 CEACA Expansion Project

EO referred to various documentation circulated prior to the meeting including his email on 10 May 2025, the EO Report dated 12 May 2025 and a Supplementary EO Report and Annexure dated 14 May 2025, and commented as follows:

- Housing Australia ("HA") is supportive of the Project and has proposed to contribute approx \$10m, including \$4m by grant and \$6m by concessional loan. Department of Communities ("Communities") has proposed to provide a grant of \$17m.

- Following discussions with senior management at Communities, who had advised that the CEACA Project is appreciated and supported, it was apparent that concessional loans are standard practise for HA and that up to \$23m of “availability payments”, based on social housing would be available over a 25 year period. EO’s view based on the information received from Communities, is that the indicated funding model is unlikely to be improved upon.
- The terms and conditions of the indicated funding will need to be negotiated with Communities and HA.
- A Project cashflow forecast has not been developed as yet, however the recommendation to date has been for Shires to budget for 50% of their contribution for the 2025/26 financial year.
- As discussed previously Communities has advised that funding must be for social housing only and applicants on the Department’s waitlist are prioritised. CEACA has advised that the Allocations Matrix will be utilised, which gives priority to tenants from the local communities in accordance with CEACA’s strategic objectives.
- In relation to current tenants it is estimated that approx 50% would be eligible for social housing (Band A), with approx 50% being Band B category tenants.
- The EO’s view is that the indicated funding proposal is attractive and should be supported by the Committee

The Chairperson advised that Members need to consider all options available and the requirements of social housing. It was agreed that Shires would need confirmation that the CEACA Allocations Matrix can be utilised prior to proceeding.

The Committee discussed the timing of the Shire contribution (10% or approx \$3m) and agreed it would be preferable for Shires to pay over 25 years instead of putting forward a lump sum, which would reduce the financial pressure on Shires.

The option of selling units was queried. The EO will request this during negotiations.

RESOLUTION

The indicated funding model provided by Communities is supported.

Based on the indicated funding model it is preferred that Shires make their 10% contribution (total approx \$3m) over 25 years and aligned with repayment of the proposed loan from Housing Australia. The Executive Officer will discuss this option with Department of Communities and Housing Australia.

Re-allocation of Houses

Shire of Merredin has advised that whilst they are supportive of CEACA and the transfer of land for additional houses, they are unwilling to make a financial contribution towards the cost of new houses.

It was agreed Management should work with Merredin to determine whether there is an alternative way forward. In the meantime, a re-allocation of the 12 houses allotted to Merredin was discussed. The following shires indicated a willingness to increase their number of houses requested:

Shire	Original Request	Updated Request
Bruce Rock	4	7
Dowerin	2	4
Kellerberrin	10	12
Mt Marshall	6	6 (no change)
Merredin	12	0
Mukinbudin	6	6 (no change)
Narembeen	3	4
Quairading	2	4
Westonia	3	4
Wyalkatchem	4	4 (no change)
Yilgarn	2	3
	54	54

The additional houses proposed above are subject to formal approval by the respective shires.

3.2 Management of Shire Owned Units – Merrittville Village, Merredin

Craig Watts left the meeting for the consideration of Merrittville. The Shire of Merredin’s lease to Merrittville Retirement Village Inc. (volunteer committee) expires in October 2025 and they are looking for an alternative management arrangement. A schedule of proposed management fees was circulated. EO explained the rationale for the fee proposal, which had been supported by the Executive Committee. It was noted that Merredin intended to go to open tender for

the management of Merrittville. The Committee discussed the proposed process, noting CEACA's current priorities and resources and agreed that CEACA should not participate in a tender.

RESOLUTION

It was resolved that CEACA would not participate in a tender process for the management of Merrittville. Otherwise the proposed fee structure was supported by the Committee.

3.3 CEACA Membership Fees for FY26

EO advised that the budget has been prepared on the basis that the membership fees remain at \$15k. EO's recommendation is that it remains at \$15k given the benefits of CEACA remaining in a strong financial position.

RESOLUTION

It was resolved to set the membership fee for FY26 at \$15k per annum.

3.4 Draft Budget FY26

EO referred to the draft budget, which will be finalised closer to the end of financial year. The trend that has continued for the last 3 years is that the actuals are better than budget, due mainly to 100% occupancy and good expense management. Many of the repair costs are allocated to the defects provision and not repairs and maintenance. The Committee was supportive of the draft budget.

3.5 Rent Increases

EO referred to proposed rent increases, advising that Elders Real Estate had provided their assessment of what market rent would be in each shire for a similar house. In accordance with the *Residential Tenancies Act*, we are restricted to one increase every 12 months and tenants must be given 60 days' notice of any increase. Proposed rents are significantly below market value and increased at slightly above the CPI.

RESOLUTION

It was resolved to increase the rents as per schedule in Annexure G of the EO Report.

3.6 WALGA Associate Membership

EO advised that one of the Consultants that CEACA have been speaking to in relation to the Expansion Project procurement recommended that CEACA apply for Associate Membership of WALGA so that they could take advantage of their procurement processes and documentation. An additional benefit would be access to their insurance program (LGIS).

General discussion ensued.

RESOLUTION

It was resolved that CEACA should apply for Associate Membership of WALGA.

3.7 Updated Organisational Policies & Forms

The Operations Manager advised that a review of policies, procedures and forms is complete, and minor changes had been made to bring the documents up to date. This is done every 2 years. The EO has approved all operational policies, procedures and forms and has also reviewed the organisational and governance documents that are now ready for the Management Committee to consider.

The Operations Manager suggested that any minor changes to detail be sent via email.

RESOLUTION

It was resolved to approve the updated policies, procedures and forms as tabled.

4. MATTERS FOR DISCUSSION

4.1 Executive Officer Report

EO spoke to his report:

- In relation to the accounts to the end of March, the surplus for the 9 months is \$238k and this includes interest received and more due next week from the term deposit.
- Sale of the Kununoppin is included in the Balance Sheet Expansion Reserve. DPIRD were happy with the sale on the condition that CEACA re-invested the funds and they are kept in a separate reserve.

- Profit & Loss for the 9 months is significantly higher than budget due to lower expenses and higher revenue. Approx. \$90k has been spent on defects and when the provision runs out there will be more expensed to repairs and maintenance.
- A possible role for CEACA in managing shire owned properties. Rebecca McCall advised that there had been no word from the Department regarding the discussions and the agreement expires shortly. EO advised that given the size of the CEACA Executive Team, they would only want to take on one shire-owned property management at a time.
- Term deposit expires 27th May 2025 and the EO has compared the Westpac rates with those of other major banks and confirmed they are consistent. EO will look at re-investing for 9-12 months depending on the rate that day.
- Audit planning meeting will be set for July with AMD.
- The proposed sale of Koorda and Nungarin units is on hold. CEACA will obtain a further market appraisal in due course.

4.2 Operations Manager Report

The Operations Manager added the following comments to her report:

- The Central Tenant Register has been expanded to include information relating to how many tenants would be eligible for rent assistance, income levels and categories which assists with rent setting and future planning.
- The EO summarised the work conducted to date in relation to rent setting and explained Commonwealth Rent Assistance, the percentage of tenants who may be eligible for assistance and the impact of rent increases. The basis of this work is to explore whether it would be beneficial for CEACA to move towards a rent setting policy similar to the government's rent setting policy for social housing.

4.3 Possible Change of Name for CEACA

The Chairperson and EO both advised that they have been alerted to the fact that the current name Central East Accommodation & Care Alliance Inc may be limiting which shires would apply for membership of CEACA, especially if they are not in the Central East region and suggested a possible change of name. OM handed out a list of potential names.

General discussion ensued.

RESOLUTION

It was resolved that this item be carried over to the next meeting and members may put forward any suggestions for names to the CEACA Executive Team.

General Business

Manisha Barthakur, Shire of Dowerin, spoke of the Mortlock Gardens Project in Northam and recommended that the EO speak to the Shire of Northam President, Chris Antonio and Rob Cossart of WDC about funding from Communities for that project.

5. MEETING CLOSURE

The next meeting will be held at the Merredin Regional Community and Leisure Centre, Bates Street, Merredin on the 1st September 2025 at 10.00am.

There being no further business, the Management Committee meeting closed at 11.30am.

DECLARATION

These Minutes were confirmed by the Central East Accommodation & Care Alliance Inc at the Management Committee Meeting held on _____.

Signed _____ (Person presiding at the meeting at which these minutes were confirmed).

7. PRESIDENT/COUNCILLORS ANNOUNCEMENTS

President, Cr Crees advised having attended the following meetings:

Deputy President, Cr Della Bosca advised having attended the following meetings:

Councillor Geier advised having attended the following meetings:

Councillor Simmonds advised having attended the following meetings:

Councillor Faithfull advised having attended the following meetings:

Councillor Huxtable advised having attended the following meetings:

8. DECLARATION OF INTEREST

In accordance with Section 5.65 of the *Local Government Act 1995* the following disclosures of **Financial** interest were made at the Council meeting held on **17th June 2025**.

Name/Position	
Item No./Subject	
Nature of interest	
Extent of Interest	

In accordance with Section 5.65 of the *Local Government Act 1995* the following disclosures of **Closely Association Person and Impartiality** interest were made at the Council meeting held on **17th June 2025**.

Name/Position	
Item No./Subject	
Nature of interest	
Extent of Interest	

In accordance with Section 5.60B and 5.65 of the *Local Government Act 1995* the following disclosures of **Proximity. interest** were made at the Council meeting held on **17th June 2025**.

Name/Position	
Item No./Subject	
Nature of interest	
Extent of Interest	

9. MATTERS REQUIRING A COUNCIL DECISION

9.1. GOVERNANCE, ADMINISTRATION AND FINANCIAL SERVICES

9.1.1 ACCOUNTS FOR PAYMENT – MAY 2025

Responsible Officer:	Bill Price, CEO		
Author:	Jasmine Geier, Deputy Chief Executive Officer		
File Reference:	F1.3.3 Monthly Financial Statements		
Disclosure of Interest:	Nil		
Attachments:	Attachment 9.1.1 List of Accounts		
Signature:	Officer	CEO	
			

Purpose of the Report

☐

Executive Decision

☒

Legislative Requirement

Accounts for payment are presented to Council in the interests of accountability and provide information on Council expenditure.

Background

This information is provided to Council on a monthly basis in accordance with provisions of the Local Government Act 1995 and Local Government (Financial Management) Regulations 1996. A Local Government is to develop procedures for the authorisation of, and payment of, accounts to ensure that there is effective security for, which money or other benefits July be obtained.

Comment

Attached is a copy of Accounts for Payment for the month of May 2025 The credit card/ Fuel Card statements currently show: -

MasterCard Transactions

CEO May 2025 \$3657.09 associated with the purchase of 1049451 Cloud Anti Spam Recurring, 1038203 Office 365 Exchange online Plan Monthly Recurring, 1047021 Microsoft 365 Business Basic Recurring Monthly, Active8me internet service, 1049449 Managed Endpoint & Subscriptions Recurring, 1038283 - Microsoft 365 Business Std Recurring, Starlink - CEO Internet - April/May, BP South Perth – Supershield, Merredin IGA - Dr Meal, Surgical House - Pillows, Mepilex Border Spotlight - Quilt Covers, Skechers - Dress Shoes Scantek Solutions - ID Verification Spotlight - Shower curtain hooks Surgical House – Pillows HOST - Cutlery Crockery Kettles

DCEO May 2025 \$4437.59 associated with the purchase of, JB HiFi - Philips Pico Pix Portable Projector, Kmart - Kitchen utensils Officeworks - Tinted Paper STEDI - LED light Bar Spotlight - Manchester Spotlight - Manchester

Fuel Card Transactions Totalling Nil

CEO Nil

DCEO Nil

Construction Supervisor Nil

Statutory Environment

Local Government (Financial Management) Regulations 1996 Regulations 12 & 13 requires the list of accounts to be presented to Council. Payments are made by staff under delegated authority from the CEO and Council.



Policy Implications

Council does not have a policy in relation to payment of accounts.



Strategic Implications

Accounts for payment are presented to Council in the interests of accountability and provide information on Council expenditure.



Financial Implications

Expenditure in accordance with the 2024/2025 Annual Budget.



Voting Requirements



Simple Majority



Absolute Majority

OFFICER RECOMMENDATIONS

That May 2025 accounts submitted to today's meeting on Municipal D/Debits from DD4559 to DD4583 and Electronic Fund Transfers EFT7620 to EFT7674 (Inclusive of Department for Planning and Infrastructure / Creditor and Bank Fees Directly Debited and Credit Card Payments) totalling \$453,204.94 be passed for payment.

List of Accounts Due & Submitted to Council May 2025

Chq/EFT	Date	Name	Description	Amount	Bank	Type
DD4559.1	04/05/2025	Aware Super - Accumulation	Payroll deductions	-6062.17	1	CSH
DD4559.2	04/05/2025	AUSTRALIANSUPER	Superannuation contributions	-1336.24	1	CSH
DD4559.3	04/05/2025	MLC Masterkey	Superannuation contributions	-324.78	1	CSH
DD4559.4	04/05/2025	Netwealth Superannuation	Superannuation contributions	-137.60	1	CSH
DD4559.5	04/05/2025	Australian Retirement Trust	Superannuation contributions	-344.26	1	CSH
DD4559.6	04/05/2025	Amp Flexible Lifetime Super	Superannuation contributions	-269.45	1	CSH
DD4559.7	04/05/2025	Hostplus	Superannuation contributions	-151.59	1	CSH
DD4559.8	04/05/2025	Macquarie Super	Superannuation contributions	-403.41	1	CSH
DD4559.9	04/05/2025	Rest Industry Super	Superannuation contributions	-253.97	1	CSH
910	05/05/2025	FEE - BANK FEES	BANK FEES	-291.72	1	FEE
	06/05/2025	Employee Payroll	Salaries & Wages	-44365.90	1	PAY
EFT7620	06/05/2025	Services Australia Child Support	Payroll deductions	-852.19	1	CSH
EFT7621	13/05/2025	Scintex Pty Ltd	Insect Fogger	-2241.00	1	CSH
EFT7622	13/05/2025	Maxpak Australasia Pty Ltd	Doggy Doo Bags	-75.00	1	CSH
DD4566.1	14/05/2025	Bendigo Business Mastercard	WOTG Tickets, Computer Subs, Plants, Licensing, Police check,	-4824.32	1	CSH
DD4570.1	15/05/2025	Synergy	Power supply/consumption	-153.48	1	CSH
DD4574.1	18/05/2025	Aware Super - Accumulation	Payroll deductions	-6063.73	1	CSH
DD4574.2	18/05/2025	AUSTRALIANSUPER	Superannuation contributions	-1421.47	1	CSH
DD4574.3	18/05/2025	MLC Masterkey	Superannuation contributions	-324.78	1	CSH
DD4574.4	18/05/2025	G E S B Super Scheme	Superannuation contributions	-144.60	1	CSH
DD4574.5	18/05/2025	Australian Retirement Trust	Superannuation contributions	-312.72	1	CSH
DD4574.6	18/05/2025	Amp Flexible Lifetime Super	Superannuation contributions	-269.45	1	CSH
DD4574.7	18/05/2025	Hostplus	Superannuation contributions	-177.87	1	CSH
DD4574.8	18/05/2025	Macquarie Super	Superannuation contributions	-435.76	1	CSH
DD4574.9	18/05/2025	Rest Industry Super	Superannuation contributions	-253.97	1	CSH
EFT7623	19/05/2025	Avon Waste	Waste Removal	-1872.89	1	CSH
EFT7624	19/05/2025	Shire of Kellerberrin	Street Sweep Hire	-925.00	1	CSH
EFT7625	19/05/2025	Winc Australia Pty Ltd	Office Stationery	-215.34	1	CSH
EFT7626	19/05/2025	Westonia Progress Association Inc.	April Fuel	-17627.06	1	CSH
EFT7627	19/05/2025	Toll Transport Pty Ltd	Freight	-744.13	1	CSH
EFT7628	19/05/2025	Ron Bateman & Co	Consumables, Hydraulic Parts, Grease, Oxy/Acet Hose	-2280.02	1	CSH

List of Accounts Due & Submitted to Council May 2025

Chq/EFT	Date	Name	Description	Amount	Bank	Type
EFT7629	19/05/2025	Two Dogs Home Hardware	Expendable Tools, Toilet Chem, Paint, Safety Tape, Potting Mix	-1339.10	1	CSH
EFT7630	19/05/2025	Hutton and Northey Sales	Plant Parts	-356.70	1	CSH
EFT7631	19/05/2025	Wheatbelt Uniforms Signs & Safety	Staff Uniform	-941.18	1	CSH
EFT7632	19/05/2025	Wheatbelt Liquid Waste	RVSeptic pump out	-506.00	1	CSH
EFT7633	19/05/2025	Carroll & Richardson (Flagworld Pty Ltd)	Sponsor Flags	-539.00	1	CSH
EFT7634	19/05/2025	Dylan Copeland	NRM Project Management	-6584.60	1	CSH
EFT7635	19/05/2025	Daily Living Products	HACC Products	-2945.00	1	CSH
EFT7636	19/05/2025	Great Southern Fuel Supplies	Fuel Card Purchases	-379.14	1	CSH
EFT7637	19/05/2025	Westonia Community Cooperative Limited	Cleaning Products, Papers, Refreshments, Gas	-1294.87	1	CSH
EFT7638	19/05/2025	Moore Australia (WA) Pty Ltd	Staff Training	-2310.00	1	CSH
EFT7639	19/05/2025	Australia Post	Postage	-82.64	1	CSH
EFT7640	19/05/2025	Ancor Electrical	Housing Maintenance 4 Quartz, 37 Diorite, 6-12 Quartz	-8729.67	1	CSH
EFT7641	19/05/2025	AFGRI Equipment Australia	Hydraulic Oil	-741.58	1	CSH
EFT7642	19/05/2025	Fuel Distributors Of Western Australia Pty Ltd	Diesel OWT	-136.59	1	CSH
EFT7643	19/05/2025	Graham L & Diane Jones	Streetscape Lighting	-258.72	1	CSH
EFT7644	19/05/2025	Medelect Biomedical Services	Defib Service Materials	-1538.35	1	CSH
EFT7645	19/05/2025	Combined Tyres Pty Ltd	HACC Product	-8605.00	1	CSH
EFT7646	19/05/2025	WA Contract Ranger Services P/L	Ranger Services	-577.50	1	CSH
EFT7647	19/05/2025	Sound Balance Physiotherapy	HACC Product	-502.00	1	CSH
EFT7648	19/05/2025	Out West Mechanical	Kenworth Service, Grader Service, Loader Hydraulic Repairs,Slasher	-7258.56	1	CSH
EFT7649	19/05/2025	Lite n'Easy	HACC Meals	-484.40	1	CSH
EFT7650	19/05/2025	Aged Care Provider Assistance Pty Ltd	HACC Support	-756.53	1	CSH
EFT7651	19/05/2025	Famlonga Building Contractors	Chemical Shed Pool	-23592.66	1	CSH
EFT7652	19/05/2025	C&F Building Approvals	Demolition Permit	-385.00	1	CSH
EFT7653	19/05/2025	Western Plumbing & Gas Fitting	Plumbing Works	-668.05	1	CSH
EFT7654	19/05/2025	Wongan Hills Pharmacy	HACC Products	-294.99	1	CSH
EFT7655	19/05/2025	Murray George Cooper	Museum Piece	-11800.00	1	CSH
EFT7656	19/05/2025	Amy Hampton-Brock	HACC Service	-360.00	1	CSH
EFT7657	19/05/2025	J A Furniture Pty Ltd	HACC Products	-4700.00	1	CSH
DD4576.1	19/05/2025	TELSTRA CORPORATION LIMITED	Telephone Usage	-1433.18	1	CSH
	19/05/2025	Salaries & Wages	Employee Payroll	-44790.00	1	PAY

List of Accounts Due & Submitted to Council May 2025

Chq/EFT	Date	Name	Description	Amount	Bank	Type
EFT7658	20/05/2025	Services Australia Child Support	Payroll deductions	-852.19	1	CSH
DD4577.1	21/05/2025	Deputy Commissioner of Taxation	BAS April 2025	-23243.00	1	CSH
910	23/05/2025	2VNET - 2VNET MONTHLY MAINTENANCE FEE	2VNET MONTHLY MAINTENANCE FEE	-578.95	1	FEE
	27/05/2025	Synergy	Power supply/consumption	-7750.28	1	CSH
EFT7659	27/05/2025	New Town Toyota	CEO Vehicle	-127371.39	1	CSH
EFT7660	29/05/2025	Landgate	Rural UV Revaluation 24/25, Rural Schedules	-3612.29	1	CSH
EFT7661	29/05/2025	Copier Support	Copier Support	-1239.96	1	CSH
EFT7662	29/05/2025	GEF Great Eastern Freightlines	Freight	-328.39	1	CSH
EFT7663	29/05/2025	Merredin Refrigeration & Air Conditioning	Air Conditioner Replacement School	-5328.27	1	CSH
EFT7664	29/05/2025	Sharp FX	Mannequins Final Payment	-11412.50	1	CSH
EFT7665	29/05/2025	Wheatbelt Uniforms Signs & Safety	Signage	-96.80	1	CSH
EFT7666	29/05/2025	Dept of Primary Industries & Reg Develop	Reimbursement of unspent funds project Elachbutting	-6468.00	1	CSH
EFT7667	29/05/2025	Ancor Electrical	Prewire New Museum	-10366.22	1	CSH
EFT7668	29/05/2025	Hills Concrete Products	Septic Lids	-450.00	1	CSH
EFT7669	29/05/2025	South Perth Settlements	Settlement Fees 47 Granite. 48 Jasper	-5671.88	1	CSH
EFT7670	29/05/2025	Out West Mechanical	Grader Lights, fit 2way aerials	-2160.40	1	CSH
EFT7671	29/05/2025	MACE Services Pty Ltd	Service 04WT	-636.01	1	CSH
EFT7672	29/05/2025	Lite n'Easy	HACC Meals	-576.45	1	CSH
EFT7673	29/05/2025	Wongan Hills Pharmacy	HACC Products	-287.84	1	CSH
EFT7674	29/05/2025	Allstrong Garage Doors	Building Maintenance - Lifestyle garage remotes	-5500.00	1	CSH
DD4583.1	29/05/2025	Bendigo Business Mastercard	Manchester 12Quartz	-2491.00	1	CSH
910	30/05/2025	TPORT - DEPT TRANSPORT LICENSING	DEPT TRANSPORT LICENSING	-6697.85	1	FEE
910	30/05/2025	FEE - BANK FEES	BANK FEES	-38.39	1	FEE

-\$ 453,204.94

The above list of accounts has been paid under delegation, by the Chief Executive Officer, since the previous list of accounts. Municipal D/Debits from DD4559 to DD4583 and Electronic Fund Transfers EFT7620 to EFT7674 (Inclusive of Department for Planning and Infrastructure / Creditor and Bank Fees Directly Debited and Credit Card Payments) totalling \$453,204.94 submitted to each member of the Council on Thursday 19th June 2025, have been checked and are fully supported by vouchers and duly certified invoices with checks being carried out as to prices, computations and costing.



CHIEF EXECUTIVE OFFICER

9.1.2 MONTHLY STATEMENT OF FINANCIAL ACTIVITY– MAY 2025

Responsible Officer:	Bill Price, CEO		
Author:	Jasmine Geier, Deputy Chief Executive Officer		
File Reference:	F1.3.3 Monthly Financial Statements		
Disclosure of Interest:	Nil		
Attachments:	Attachment 9.1.2 Monthly Statement of Financial Activity		
Signature:	Officer	CEO	
			

Purpose of the Report

☐ Executive Decision ☒ Legislative Requirement

The Monthly Statement of Financial Activity is a record of Council’s activities and financial performance during the reporting period.

Background

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

Comment

The Monthly Statement of Financial Activity for the period ending May 2025 is attached for Councillor information, and consists of:

1. Statement of Financial Activity
2. Statement of Financial Position
3. Note 1 Basis of Preparation
4. Note 2 Statement of Financial Activity Information
5. Note 3 Explanation of Material Variances
6. Supplementary information

Statutory Environment

General Financial Management of Council
Council 2024/2025 Budget
Local Government (Financial Management) Regulation 34 1996
Local Government Act 1995 section 6.4

Policy Implications

Council is required annually to adopt a policy on what it considers to be material as far as variances that require to be reported for Council. Council policy is that the material variation be set at \$10,000 and 15%.

Strategic Implications

The Monthly Statement of Financial Activity is a record of Council’s activities and financial performance during the reporting period.

Financial Implications

There is no direct financial implication in relation to this matter.

Voting Requirements



Simple Majority



Absolute Majority

OFFICER RECOMMENDATIONS

That Council adopt the Monthly Financial Report for the period ending May 2025 and note any material variances greater than \$10,000 or 15%.

SHIRE OF WESTONIA

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

For the period ended 31 May 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF WESTONIA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025

	Supplementary Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	9	1,223,285	1,160,865	1,229,043	68,178	5.87%	▲
Grants, subsidies and contributions	12	1,992,100	1,291,500	1,266,197	(25,303)	(1.96%)	▼
Fees and charges		841,750	1,040,507	1,444,765	404,258	38.85%	▲
Interest revenue		229,500	127,414	135,073	7,659	6.01%	▲
Other revenue		262,650	70,100	91,162	21,062	30.05%	▲
Profit on asset disposals	6	66,000	53,600	66,644	13,044	24.34%	▲
		4,615,285	3,748,886	4,232,884	483,998	12.91%	
Expenditure from operating activities							
Employee costs		(1,352,000)	(996,590)	(1,045,047)	(48,457)	(4.86%)	▼
Materials and contracts		(1,305,250)	(786,410)	(857,528)	(71,118)	(9.04%)	▼
Utility charges		(307,350)	(192,326)	(178,429)	13,897	7.23%	▲
Depreciation		(1,886,850)	(1,853,822)	(2,563,532)	(709,710)	(38.28%)	▼
Insurance		(164,250)	(152,883)	(164,064)	(11,181)	(7.31%)	▼
Other expenditure		(57,000)	(35,680)	(34,844)	836	2.34%	
Loss on asset disposals	6	(18,000)	0	0	0	0.00%	
		(5,090,700)	(4,017,711)	(4,843,444)	(825,733)	(20.55%)	
Non-cash amounts excluded from operating activities	Note 2(b)	1,838,850	1,800,222	2,496,888	696,666	38.70%	▲
Amount attributable to operating activities		1,363,435	1,531,397	1,886,328	354,931	23.18%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	13	1,407,590	1,130,475	1,275,853	145,378	12.86%	▲
Proceeds from disposal of assets	6	285,000	170,000	224,273	54,273	31.93%	▲
Proceeds from financial assets at amortised cost - self supporting loans		0	0	0	0	0.00%	
Distributions from investments in associates		0	0	0	0	0.00%	
		1,692,590	1,300,475	1,500,126	199,651	15.35%	
Outflows from investing activities							
Payments for property, plant and equipment	5	(3,260,000)	(1,936,530)	(1,941,976)	(5,446)	(0.28%)	
Payments for construction of infrastructure	5	(2,374,500)	(1,956,570)	(1,485,122)	471,448	24.10%	▲
		(5,634,500)	(3,893,100)	(3,427,098)	466,002	11.97%	
Non-cash amounts excluded from investing activities	Note 2(b)	0	0	0	0	0.00%	
Amount attributable to investing activities		(3,941,910)	(2,592,625)	(1,926,972)	665,653	25.67%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Proceeds from new debentures	10	0	600,000	600,000	0	0.00%	
Transfer from reserves	4	1,000,000	1,000,000	1,000,000	0	0.00%	
		1,000,000	1,600,000	1,600,000	0	0.00%	
Outflows from financing activities							
Repayment of borrowings	10	0	0	0	0	0.00%	
Payments for principal portion of lease liabilities		0	0	0	0	0.00%	
Transfer to reserves	4	(1,881,000)	0	0	0	0.00%	
		(1,881,000)	0	0	0	0.00%	
Amount attributable to financing activities		(881,000)	1,600,000	1,600,000	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		1,654,414	1,654,414	2,467,737	813,323	49.16%	▲
Amount attributable to operating activities		1,363,435	1,531,397	1,886,328	354,931	23.18%	▲
Amount attributable to investing activities		(3,941,910)	(2,592,625)	(1,926,972)	665,653	25.67%	▲
Amount attributable to financing activities		(881,000)	1,600,000	1,600,000	0	0.00%	
Surplus or deficit after imposition of general rates		(1,805,061)	2,193,186	4,027,093	1,833,907	83.62%	▲

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

* Refer to Note 3 for an explanation of the reasons for the variance.

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

SHIRE OF WESTONIA
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 MAY 2025

	Supplementary Information	30 June 2024	31 May 2025
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	6,974,685	7,293,937
Trade and other receivables		179,050	285,410
Inventories	7	0	(41,563)
TOTAL CURRENT ASSETS		7,153,735	7,537,784
NON-CURRENT ASSETS			
Inventories		40,339	40,339
Property, plant and equipment		13,641,497	14,600,532
Infrastructure		76,193,300	76,004,035
TOTAL NON-CURRENT ASSETS		89,875,136	90,644,906
TOTAL ASSETS		97,028,871	98,182,690
CURRENT LIABILITIES			
Trade and other payables	8	201,500	90,025
Employee related provisions	11	285,527	285,527
TOTAL CURRENT LIABILITIES		487,027	375,552
NON-CURRENT LIABILITIES			
Borrowings	10	0	600,000
Employee related provisions		29,305	29,305
TOTAL NON-CURRENT LIABILITIES		29,305	629,305
TOTAL LIABILITIES		516,332	1,004,857
NET ASSETS		96,512,539	97,177,833
EQUITY			
Retained surplus		23,207,787	24,935,149
Reserve accounts	4	4,315,820	3,315,820
Revaluation surplus		68,988,932	68,988,932
TOTAL EQUITY		96,512,539	97,239,901

This statement is to be read in conjunction with the accompanying notes.

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

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report 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 financial report 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 which would have required the Shire to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report 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 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. A separate statement of those monies appears at Note 14 to these 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
- estimated useful life of intangible assets

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.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 May 2025

SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity	Supplementary Information	Adopted Budget	Last Year	Year to Date
		Opening 30 June 2024	Closing 30 June 2024	31 May 2025
Current assets		\$	\$	\$
Cash and cash equivalents	3	2,008,873	6,974,685	7,293,937
Trade and other receivables		368,120	179,050	349,241
Other financial assets		4,397,554	0	0
Inventories	7	19,308	0	(41,563)
		6,793,855	7,153,735	7,601,615
Less: current liabilities				
Trade and other payables	8	(240,276)	(201,500)	(90,025)
Employee related provisions	11	(201,888)	(285,527)	(285,527)
		(442,164)	(487,027)	(375,552)
Net current assets		6,351,691	6,666,708	7,226,063
Less: Total adjustments to net current assets	Note 2(c)	(4,198,971)	(4,198,971)	(3,198,971)
Closing funding surplus / (deficit)		2,152,720	2,467,737	4,027,092

(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*.

Non-cash amounts excluded from operating activities		Adopted Budget	YTD Budget	YTD Actual
		\$	(a)	(b)
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(66,000)	(53,600)	(66,644)
Add: Loss on asset disposals	6	18,000	0	0
Add: Depreciation		1,886,850	1,853,822	2,563,532
Total non-cash amounts excluded from operating activities		1,838,850	1,800,222	2,496,888

(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.

Adjustments to net current assets		Adopted Budget	Last Year	Year to Date
		Opening 30 June 2024	Closing 30 June 2024	31 May 2025
		\$	\$	\$
Less: Reserve accounts	4	(4,315,820)	(4,315,820)	(3,315,820)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of employee benefit provisions held in reserve	4	116,849	116,849	116,849
Total adjustments to net current assets	Note 2(a)	(4,198,971)	(4,198,971)	(3,198,971)

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025

3 EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2024-25 year is \$10,000 or 5.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
General rates	68,178	5.87%	▲
Grants, subsidies and contributions	(25,303)	(1.96%)	▼
Other revenue	21,062	30.05%	▲
Expenditure from operating activities			
Utility charges	13,897	7.23%	▲
Insurance	(11,181)	(7.31%)	▼
Inflows from investing activities			
Proceeds from disposal of assets	54,273	31.93%	▲
Outflows from investing activities			
Payments for property, plant and equipment	0	0.00%	
Payments for construction of infrastructure	471,448	24.10%	▲
Surplus or deficit at the start of the financial year	813,323	49.16%	▲
Surplus or deficit after imposition of general rates	1,833,907	83.62%	▲
Due to variances described above			

	Timing Variance
	Material Variance

Schedule 03 General Purpose Funding

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Rates Income								
Operating Expense								
03	03100	ABC Costs- Rate Revenue	33,000	26,950	24,470	(2,480)	(9)%	
03	03101	Rate Notice Stationery expense	500	500	435	(65)	(13)%	
03	03102	Rates Recovery - Legal Expenses	1,500	0	0	0		
03	03103	Valuation Expenses and Title Search	4,000	3,700	3,768	68	2%	
03	03107	Rates Written-off	500	10	19	9	94%	
			39,500	31,160	28,692	(2,468)		
Operating Income								
03	03104	General Rates Levied	(1,220,000)	(1,224,500)	(1,223,997)	503	(0)%	
03	03105	Ex-Gratia Rates Received	(5,200)	(5,200)	(5,031)	169	(3)%	
03	03106	Penalty Interest Raised on Rates	(7,500)	(7,500)	(10,271)	(2,771)	37%	
03	03109	Instalment Interest Received	(2,000)	(2,000)	(4,754)	(2,754)	138%	
03	03110	Rates Administration Fee Received	(1,000)	(1,000)	(1,080)	(80)	8%	
03	03112	Other Revenue	(500)	(500)	(1,200)	(700)	140%	
			(1,236,200)	(1,240,700)	(1,246,333)	(5,633)		
Other General Purpose Funding								
Operating Expense								
03	03210	Bank Fees Expense	7,000	4,213	4,001	(212)	(5)%	
			7,000	4,213	4,001	(212)		
Operating Income								
03	03201	Grants Commission Grant Received	(154,000)	(154,000)	(153,747)	253	(0)%	
03	03202	Grants Commission Grant Received	(53,000)	(53,000)	(61,575)	(8,575)	16%	
03	03204	Interest Received	(220,000)	(117,914)	(120,048)	(2,134)	2%	
03	03205	Other General Purpose funding rece	(250)	0	(0)	(0)		
			(427,250)	(324,914)	(335,370)	(10,456)		
TOTAL OPERATING EXPENDITURE			46,500	35,373	32,692	(2,681)		
TOTAL OPERATING INCOME			(1,663,450)	(1,565,614)	(1,581,703)	(16,089)		

Schedule 04 Governance

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Members Of Council								
Operating Expense								
04	04100	Members Travelling Expenses paid	500	170	164	(6)	(4)%	
04	04101	Members Conference Expenses	15,000	15,000	14,169	(831)	(6)%	
04	04102	Council Election Expenses	0	0	0	0		
04	04103	President's Allowance paid	6,000	3,000	2,912	(88)	(3)%	
04	04104	Members Refreshments & Receptio	25,000	21,350	20,356	(994)	(5)%	
04	04105	Members - Insurance	15,000	15,000	16,473	1,473	10%	
04	04106	Members - Subscriptions	72,550	64,500	63,995	(505)	(1)%	
04	04107	Members - Donation & Gifts	3,000	300	461	161	54%	
04	04108	Members Telephone Subsidy Paid	0	0	2,320	2,320		
04	04109	Members Sitting Fees Paid	25,000	12,500	11,652	(848)	(7)%	
04	04110	Consultant Fees Expense	38,000	1,500	1,500	0	0%	
04	04111	Training Expenses of Members	5,000	0	0	0		
04	04112	Maintenance - Council Chambers	3,200	2,915	2,760	(155)	(5)%	
04	04113	ABC Costs- Relating to Members	82,000	62,163	61,162	(1,001)	(2)%	
04	04114	Audit Fees expense	31,000	31,000	36,200	5,200	17%	
04	04118	Advertising	3,000	2,500	2,494	(6)	(0)%	
04	04120	Public Relations/ Promotions	2,500	0	0	0		
04	04199	Depreciation - Members of Council	50	0	0	0		
			326,800	231,898	236,618	4,720		
Operating Income								
04	04121	Contributions, Reimbursements	(1,000)	0	(218)	(218)		
04	04122	Photocopying	(100)	0	0	0		
04	04124	Sale of Electoral Rolls	(50)	0	0	0		
			(1,150)	0	(218)	(218)		
TOTAL OPERATING EXPENDITURE			326,800	231,898	236,618	4,720		
TOTAL OPERATING INCOME			(1,150)	0	(218)	(218)		

Schedule 05 Law, Order & Public Safety

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Fire Prevention								
Operating Expense								
05	05100	ABC Costs- Fire Prevention	24,500	20,451	19,476	(975)	(5)%	
05	05101	Bush Fire Control Maintenance Plan	10,000	7,530	4,929	(2,601)	(35)%	
05	05102	Bush Fire Control Maintenance Lanc	1,500	250	230	(20)	(8)%	
05	05103	Bush Fire Control	1,000	0	0	0		
05	05104	Bush Fire Control Insurance	20,000	20,000	19,083	(917)	(5)%	
05	05112	Bush Fire Clothing, Training & Accs.	3,200	50	23	(27)	(54)%	
05	05113	Utilities Communication & Power	4,500	4,500	7,768	3,268	73%	
05	05114	Other Goods & Services	1,000	200	749	549	275%	
05	05199	Depreciation - Fire Prevention	21,500	19,701	19,531	(170)	(1)%	
			87,200	72,682	71,788	(894)		
Operating Income								
05	05106	Bush Fire Reimbursements	0	0	0	0		
05	05107	FESA Operating Grant	(33,000)	(33,000)	(33,434)	(434)	1%	
05	05108	Edna May MOU Emergency Services	(10,000)	(10,000)	(13,636)	(3,636)	36%	
05	05111	FESA ESL Admin Fee	(4,500)	(4,500)	(4,400)	100	(2)%	
			(47,500)	(47,500)	(51,470)	(3,970)		
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 Contro	0	0	68	68		
05	05201	Animal Control - Ranger Expense	5,000	5,000	4,725	(275)	(6)%	
			5,000	5,000	4,793	(207)		
Operating Income								
05	05202	Fines and Penalties - Animal Contro	(100)	0	0	0		
05	05203	Dog Registration Fees	(750)	(500)	(559)	(59)	12%	
05	05301	Income Relating to Other Law	(50)	0	0	0		
			(900)	(500)	(559)	(59)		
TOTAL OPERATING EXPENDITURE			92,200	77,682	76,581	(1,101)		
TOTAL OPERATING INCOME			(48,400)	(48,000)	(52,029)	(4,029)		
TOTAL CAPITAL EXPENDITURE			0	0	0	0		

Schedule 07 Health

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Health-HACC								
Operating Expense								
07	07110	HCS -Salaries	80,000	79,326	79,822	496	1%	
07	07112	Expenses Relating to Health HCS	85,000	66,163	65,428	(735)	(1)%	
07	07114	ABC Costs- Home Care Services	66,000	49,500	48,949	(551)	(1)%	
			231,000	194,989	194,198	(791)		
Operating Income								
								21x Customers H/C Care Services from 16 Customers at Start of FY
07	07101	Service Fee	(255,000)	(255,000)	(266,339)	(11,339)	4%	
07	13198	Profit on Sale of Asset	(12,000)	(9,600)	(9,547)	53	(1)%	
			(267,000)	(264,600)	(275,886)	(11,286)		
Capital Expense								
07	07405	Purchase Plant - HCS Vehicle	65,000	38,000	37,771	(229)	(1)%	
			65,000	38,000	37,771	(229)		
Capital Income								
07	07109	Proceeds on Sale of Asset	(35,000)	(35,000)	(32,000)	3,000	(9)%	
			(35,000)	(35,000)	(32,000)	3,000		
Preventative Services - Administration & Inspections								
Operating Expense								
07	07400	ABC Costs- Preventative Services - /	16,000	13,663	12,235	(1,428)	(10)%	
07	07404	Analytical Expenses	400	400	372	(28)	(7)%	
07	07406	Contract - EHO Expense	8,000	6,000	4,516	(1,484)	(25)%	
			24,400	20,063	17,123	(2,940)		
Operating Income								
07	07401	Income Relating to Preventative Ser	0	0	0	0		
07	07407	Reimbursement	(100)	0	0	0		
			(100)	0	0	0		
Preventative Services - Pest Control								
Operating Expense								
07	07500	Mosquito Control Preventative Serv	2,500	2,000	4,060	2,060	103%	
			2,500	2,000	4,060	2,060		
Preventative Services -Other								
Operating Expense								
07	07600	Ambulance Services - Other	2,000	230	336	106	46%	
07	07601	Medical Rooms & Dr Expense - Othe	12,500	12,076	12,893	817	7%	
08	08600	ABC Costs- Other Welfare	57,000	13,000	12,235	(765)	(6)%	
			71,500	25,306	25,464	158		
Operating Income								
07	07602	Reimbursement Rural Health West	(12,000)	(5,000)	(5,464)	(464)	9%	
			(12,000)	(5,000)	(5,464)	(464)		
Other Health								
Operating Expense								
07	07700	Nurse Practitioner Clinic	35,500	30,549	28,727	(1,822)	(6)%	
07	07799	Depreciation - Health	2,100	1,925	1,872	(53)	(3)%	
			37,600	32,474	30,600	(1,874)		
Operating Income								
07	07701	WAPHA /Other Funding	0	0	0	0		
07	07703	Voluntary Contribution Health	(12,000)	(11,000)	(9,532)	1,468	(13)%	
								Increase in Medicare Claim/ Patient Using Nurse Practioner Service
07	07704	Medicare Benefits	(10,000)	(10,000)	(17,204)	(7,204)	72%	
			(22,000)	(21,000)	(26,736)	(5,736)		
Capital Expense								
07	07702	Purchase Buildings - Medical Centre	20,000	12,000	11,778	(222)	(2)%	
			20,000	12,000	11,778	(222)		
Capital Income								
07	07603	First Responder - WPA Grant	0	0	0	0		
			0	0	0	0		
TOTAL OPERATING EXPENDITURE			367,000	274,832	271,445	(3,387)		
TOTAL OPERATING INCOME			(301,100)	(290,600)	(308,085)	(17,485)		
TOTAL CAPITAL INCOME			(35,000)	(35,000)	(32,000)	3,000		
TOTAL CAPITAL EXPENDITURE			85,000	50,000	49,549	(451)		

Schedule 08 Education & Welfare

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Pre-Schools								
Operating Expense								
08	08100	ABC Costs - Expenses Relating to Sch	16,000	16,000	42,830	26,830	168%	
08	08101	Community Hub	53,000	43,978	44,483	505	1%	
08	08199	Depreciation - School	14,000	13,826	14,302	476	3%	
			83,000	73,804	101,615	27,811		
Operating Income								
08	08103	Income Community Hub	0	0	0	0		
08	08105	Income Community Hub Unit Accor	(20,000)	(20,000)	(25,023)	(5,023)	25%	
			(20,000)	(20,000)	(25,023)	(5,023)		
Capital Income								
08	08107	LotteryWest	(250,000)	(130,000)	(135,975)	(5,975)	5%	
08	08108	Collgar Renewables	(10,000)	(5,000)	(5,000)	0	0%	
			(260,000)	(135,000)	(140,975)	(5,975)		
Capital Expense								
08	08104	Land & Buildings- Community Hub /	200,000	37,500	37,240	(260)	(1)%	
08	08203	Furniture & Equipment - Communit	95,000	2,530	2,180	(350)	(14)%	
			295,000	40,030	39,420	(610)		
Aged & Disabled - Senior Citizens								
Operating Expense								
08	08401	Seniors Activities	7,500	5,950	4,753	(1,197)	(20)%	
08	08402	Wheatbelt Agcare	500	500	600	100	20%	
			8,000	6,450	5,353	(1,097)		
Operating Income								
08	08403	Income Relating to Aged & Disabled	(5,000)	0	0	0		
			(5,000)	0	0	0		
TOTAL OPERATING EXPENDITURE			91,000	80,254	106,968	26,714		
TOTAL OPERATING INCOME			(25,000)	(20,000)	(25,023)	(5,023)		
TOTAL CAPITAL INCOME			(260,000)	(135,000)	(140,975)	(5,975)		
TOTAL CAPITAL EXPENDITURE			295,000	40,030	39,420	(610)		

Schedule 09 Housing

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Staff Housing								
Operating Expense								
09	09100	ABC Costs- Staff Housing	24,000	19,000	18,356	(644)	(3)%	
09	09101	Maintenance 20 Diorite St -DCEO	25,000	9,614	10,370	756	8%	
09	09102	Maintenance 11 Quartz St	5,000	2,750	2,277	(473)	(17)%	
09	09104	Maintenance 37 Diorite St - Rental	500	2,000	2,363	363	18%	
09	09105	Maintenance 7 Quartz St - Plant Op	4,800	4,800	6,817	2,017	42%	
09	09108	Depreciation - Staff Housing	53,000	48,576	47,270	(1,306)	(3)%	
09	09109	Maintenance 13 Pyrite Street -Plant	6,000	6,000	6,056	56	1%	
09	09201	Maintenance 4 Quartz St - Plant Op	5,300	5,300	10,498	5,198	98%	
09	09202	Maintenance 55 Wolfram St -Admin	11,800	11,800	16,938	5,138	44%	
09	09211	Maintenance 301 Pyrite Street - Sen	4,800	4,800	7,250	2,450	51%	
			140,200	114,629	114,317	(312)		
Operating Income								
09	09121	Income 20 Diorite St -Rental	0	0	(120)	(120)		
09	09122	Income 11 Quartz St	(2,600)	(2,376)	(2,420)	(44)	2%	
09	09124	Income 37 Diorite St - Rental	(1,000)	(4,000)	(3,570)	430	(11)%	
09	09125	Income 7 Quartz St - Plant Operator	(2,600)	(2,376)	(1,840)	536	(23)%	
09	09130	Income 13 Pyrite Street -Plant Oper.	(2,600)	(2,376)	(2,300)	76	(3)%	
09	09220	Income 4 Quartz St - Plant Operator	(2,600)	(2,376)	(2,300)	76	(3)%	
09	09221	Income 55 Wolfram St -Administrati	(7,800)	(7,800)	(8,559)	(759)	10%	
09	09230	Income 301 Pyrite Street - Senior Fir	(2,600)	(2,376)	(2,190)	186	(8)%	
			(21,800)	(23,680)	(23,299)	381		
Other Housing								
Operating Expense								
09	09103	CEACA Contribution 3Units	153,000	0	0	0		
09	09200	ABC Costs- Other Housing	24,000	19,500	18,356	(1,144)	(6)%	
09	09203	Maintenance - Lifestyle	14,000	9,600	24,985	15,385	160%	
09	09206	Maintenance Quartz Street Age Uni	14,450	13,341	15,589	2,248	17%	
09	09208	Maintenance - 17 Pyrite Street JV U	14,250	12,867	12,262	(605)	(5)%	
09	09212	Rental Lifestyle Village - Westonia P	13,500	13,500	13,572	72	1%	
09	09236	Depreciation Other Housing	60,500	53,451	51,833	(1,618)	(3)%	
			293,700	122,259	136,597	14,338		
Other Housing								
Operating Income								
09	09222	Income - Lifestyle	(70,000)	(70,000)	(77,651)	(7,651)	11%	
09	09227	Income 17Pyrite St - JV Units	(9,360)	(9,360)	(12,520)	(3,160)	34%	
09	09231	Income - Ramelius Resources Lease	(24,000)	(19,000)	(18,921)	79	(0)%	
09	09238	Income -Age Units Quartz Street	(14,040)	(14,040)	(16,345)	(2,305)	16%	
09	09298	Profit on Sale of Asset	(7,000)	0	0	0		
			(124,400)	(112,400)	(125,437)	(13,037)		
Capital Expense								
09	09127	Purchase - Staff Housing - Shed 4 Q	30,000	15,000	14,155	(845)	(6)%	
09	09128	Purchase Land & Buildings - Lifestyle	0	0	0	0		
			30,000	15,000	14,155	(845)		
Capital Income								
09	09237	Income -Sale of 11 Quartz Street, W	(80,000)	0	0	0		
			(80,000)	0	0	0		
TOTAL OPERATING EXPENDITURE			433,900	236,888	250,915	14,027		
TOTAL OPERATING INCOME			(146,200)	(136,080)	(146,176)	(10,096)		
TOTAL CAPITAL INCOME			(80,000)	0	0	0		
TOTAL CAPITAL EXPENDITURE			30,000	15,000	14,155	(845)		

Schedule 10 Community Amenities

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Sanitation - Household Refuse								
Operating Expense								
10	10100	ABC Costs- Household Refuse	24,000	20,500	18,352	(2,148)	(10)%	
10	10103	Domestic Refuse Collection	10,000	10,000	12,362	2,362	24%	
10	10105	Refuse Collection Public Bins	15,000	10,826	9,247	(1,579)	(15)%	
10	10106	Refuse Maintenance	15,000	13,000	14,375	1,375	11%	
10	10107	Waste Oil Recycling	500	0	0	0		
10	10108	Containers for Change Recycling Bin	0	0	0	0		
			64,500	54,326	54,335	9		
Operating Income								
10	10120	Income Relating to Sanitation - Hou	(14,000)	(14,000)	(13,775)	225	(2)%	
10	10122	Drum-Muster	0	0	0	0		
			(14,000)	(14,000)	(13,775)	225		
Other Community Amenities								
Operating Expense								
10	10704	Maintenance - Public Conveniences	9,000	8,489	11,050	2,561	30%	
10	10705	Maintenance - Cemetery	0	0	0	0		
10	10706	Maintenance - Grave Digging	11,000	10,526	8,523	(2,003)	(19)%	
10	10799	Depreciation - Community Services	21,200	20,988	27,693	6,705	32%	
			41,200	40,003	47,266	7,263		
Operating Income								
10	10701	Income Relating to Other Communi	0	0	0	0		
10	10708	Cemetery Fees	(2,000)	(1,500)	(1,832)	(332)	22%	
			(2,000)	(1,500)	(1,832)	(332)		
Capital Expenditure								
10	10702	Purchase Land & Buildings - Niche V	20,000	10,000	10,269	269	3%	
			20,000	10,000	10,269	269		
TOTAL OPERATING EXPENDITURE			105,700	94,329	101,602	7,273		
TOTAL OPERATING INCOME			(2,000)	(1,500)	(1,832)	(332)		
TOTAL CAPITAL EXPENDITURE			20,000	10,000	10,269	269		

Schedule 11 Recreation & Culture

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Public Halls & Civic Centres								
Operating Expense								
11	11100	ABC Costs- Public Halls & Civic Cent	82,000	62,163	61,168	(995)	(2)%	
11	11104	Maintenance - Public Halls	34,500	14,652	15,011	359	2%	
11	11105	Maintenance - Complex/ Gym	25,000	22,652	22,667	15	0%	
11	11106	Maintenance - Wanderers Stadium	20,000	20,000	22,744	2,744	14%	
11	11107	MOU Westonia Progress Payment	30,000	30,000	31,910	1,910	6%	
11	11199	Depreciation - Public Halls	67,800	62,139	62,464	325	1%	
			259,300	211,606	215,964	4,358		
Operating Income								
11	11110	Income Relating to Public Halls & Ci	(200)	(100)	(318)	(218)	218%	
11	11111	Income Edna May MOU 33%	(19,000)	(19,000)	(20,583)	(1,583)	8%	
11	11112	Income Charges Stadium	(500)	(500)	(209)	291	(58)%	
11	11114	Income Edna May MOU WPA 67%	(30,000)	(40,000)	(41,791)	(1,791)	4%	
			(49,700)	(59,600)	(62,901)	(3,301)		
Capital Expense								
11	11102	Purchase Land & Buildings	0	0	0	0		
11	11103	Purchase Furniture & Equipment -G	70,000	40,000	40,480	480	1%	
11	11607	Furniture & Equipment - Disabled R	20,000	0	0	0		
			90,000	40,000	40,480	480		
Swimming Pool								
Operating Income								
11	11202	Swimming Pool Donations	0	(2,500)	(2,500)	0	0%	
			0	(2,500)	(2,500)	0		
Operating Expense								
11	11207	Maintenance Westonia Swimming F	40,000	38,565	39,414	849	2%	
11	11208	Chlorine Expenses	3,500	500	523	23	5%	
11	11209	Management Contract Charges	75,000	50,000	50,683	683	1%	
11	11210	Water Charges	7,000	7,000	6,664	(336)	(5)%	
11	11299	Depreciaton - Swimming Pool	32,700	32,700	258,431	225,731	690%	
			158,200	128,765	355,714	226,949		
Capital Expense								
11	11204	Purchase Land & Buildings -Kiosk/At	1,400,000	1,304,000	1,304,083	83	0%	
11	11205	Purchase Furniture & Equipment - S	0	0	0	0		
			1,400,000	1,304,000	1,304,083	83		
Other Recreation & Sport								
Operating Expense								
11	11307	Maintenance - Playground, Tennis &	265,000	262,054	262,940	886	0%	
11	11308	Maintenance - Recreation Oval	49,000	49,000	54,465	5,465	11%	
11	11399	Depreciation - Other Rec & Sport	66,500	66,500	153,743	87,243	131%	
			380,500	377,554	471,148	93,594		
Operating Income								
11	11302	Marquee Hire Charges	(100)	(100)	(500)	(400)	400%	
			(100)	(100)	(500)	(400)		
Capital Income								
11	11301	DFES Grant	(35,000)	(16,000)	(16,022)	(22)	0%	
11	11310	LRCIP Grant Round 3 Stadium Final	(180,500)	(180,500)	(180,616)	(116)	0%	
11	11211	Corporate sponsorship	(259,000)	(208,000)	(207,126)	874	(0)%	
			(474,500)	(404,500)	(403,764)	736		
Capital Expense								
11	11303	Purchase Land & Buildings - Bowling	0	0	0	0		
11	11304	Purchase Furniture & Equipment - S	10,000	4,000	4,297	297	7%	
11	11309	Bowling Green Redevelopment - CA	0	0	0	0		
			10,000	4,000	4,297	297		
Television and Rebroadcasting								
Operating Expense								
11	11401	Maintenance - Television and Rebro	4,000	500	761	261	52%	
11	11499	Depreciation - TV & Radio	5,500	5,038	4,990	(48)	(1)%	
			9,500	5,538	5,751	213		
Capital Expense								
11	11404	Purchase Furniture & Equipment - T	0	0	0	0		
			0	0	0	0		

Schedule 11 Recreation & Culture

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Other Recreation & Sport								
Operating Expense								
11	11500	Expenses Relating to Libraries	0	0	0	0		
11	11504	Library Salaries	20,000	18,326	18,905	579	3%	
11	11505	Library Expenses	3,500	3,500	3,343	(157)	(4)%	
			23,500	21,826	22,248	422		
Operating Income								
11	11501	Income Relating to Libraries	(100)	(100)	0	100	(100)%	
11	11502	Fines & Penalties Charged	(100)	(100)	0	100	(100)%	
			(200)	(200)	0	200		
Capital Expense								
11	11503	Purchase Furniture & Equipment - L	0	0	0	0		
			0	0	0	0		
Other Culture								
Operating Expense								
11	11605	Nature Reserve Management	20,000	20,000	26,365	6,365	32%	
11	11606	Maintenance Walgoolan Info Bay	600	0	0	0		
			20,600	20,000	26,365	6,365		
Operating Income								
11	11602	Income Charges History Books	(200)	(200)	(655)	(455)	227%	
11	11604	Ramelius Common Management - I	0	0	0	0		
			(200)	(200)	(655)	(455)		
Capital Expense								
11	11603	Purchase Furniture & Equipment - P	10,000	2,000	1,653	(347)	(17.3)%	
			10,000	2,000	1,653	(347)		
TOTAL OPERATING EXPENDITURE			851,600	765,289	1,097,191	331,902		
TOTAL OPERATING INCOME			(50,200)	(62,600)	(66,556)	(3,956)		
TOTAL CAPITAL INCOME			(474,500)	(404,500)	(403,764)	736		
TOTAL CAPITAL EXPENDITURE			1,510,000	1,350,000	1,350,514	514		

Schedule 12 Transport

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Streets Roads Bridges & Depot Construction								
Capital Expense								
12	12101	Roads Construction Council	724,500	387,500	388,146	646	0%	
12	12103	MRWA Project Construction	595,000	595,000	611,920	16,920	3%	
12	12104	Roads to Recovery Construction	515,000	182,000	181,466	(534)	(0)%	
12	12108	Footpath Construction	50,000	5,000	4,472	(528)	(11)%	
			1,884,500	1,169,500	1,186,004	16,504		
Streets Roads Bridges & Depot Maintenance								
Operating Expense								
12	12202	Power - Street Lighting	8,500	7,080	5,967	(1,113)	(16)%	
12	12203	Maintenance - GRM	590,000	387,815	381,537	(6,278)	(2)%	
12	12204	Maintenance - Depot	30,500	30,500	31,661	1,161	4%	
12	12205	Maintenance - Footpaths	500	0	0	0		
12	12206	Traffic Signs Maintenance	22,000	18,000	18,286	286	2%	
12	12208	Town Maintenance/Streetscape	50,000	14,000	9,004	(4,996)	(36)%	
12	12219	RRG Expenses	0	0	0	0		
12	12299	Depreciation - Street, Roads, Bridge	1,192,500	1,192,500	1,570,945	378,445	32%	
			1,894,000	1,649,895	2,017,399	367,504		
Operating Income								
12	12201	Income Relating to Streets, Roads, E	0	0	0	0		
12	12212	Grant - MRWA Direct	(193,500)	(193,500)	(193,449)	51	(0)%	
12	12213	Grant - MRWA Specific	(396,490)	(350,375)	(350,270)	105	(0)%	
12	12214	Grant -Electric Car Charging Station	(100)	0	0	0		
12	12216	Grant - Roads to Recovery	(421,000)	(415,000)	(415,000)	0	0%	
			(1,011,090)	(958,875)	(958,719)	156		
Capital Expense								
12	12220	Sea Container Storage Depot	20,000.00	0.00	0.00	0.00		
			20,000.00	0.00	0.00	0.00		
Road Plant Purchase								
Operating Expense								
12	12359	Loss on Sale of Asset	0	0	0	0		
			0	0	0	0		
Operating Income								
12	12398	Profit on Sale of Asset	(33,000)	(33,000)	(46,155)	(13,155)	40%	
			(33,000)	(33,000)	(46,155)	(13,155)		
Capital Income								
12	12306	Proceeds on Sale of Asset	(142,500)	(63,000)	(62,273)	727	(1)%	
			(142,500)	(63,000)	(62,273)	727		
Road Plant Purchase								
Capital Expense								
12	12304	Telehandler - CAPITAL	180,000	105,500	105,455	(45)	(0)%	
12	12307	Outside Staff Veichles - CAPITAL	40,000	40,000	36,875	(3,125)	(8)%	
12	12309	Water Cart Trailer - CAPITAL	0	13,000	21,931	8,931	69%	
			220,000	158,500	164,261	5,761		
Aerodromes								
Operating Expense								
12	12604	Airport Maintenance	4,900	3,326	2,701	(625)	(19)%	
			4,900	3,326	2,701	(625)		
Operating Income								
12	12601	Income Relating to Aerodromes	(100)	0	0	0		
			(100)	0	0	0		
Capital Expense								
12	12605	Airport Land - CAPITAL	0	0	0	0		
			0	0	0	0		
TOTAL OPERATING EXPENDITURE			1,898,900	1,653,221	2,020,100	366,879		
TOTAL OPERATING INCOME			(1,044,190)	(991,875)	(1,004,874)	(12,999)		
TOTAL CAPITAL INCOME			(142,500)	(63,000)	(62,273)	0		
TOTAL CAPITAL EXPENDITURE			2,124,500	1,328,000	1,350,265	22,265		

Schedule 13 Economic Services

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Rural Services								
Operating Expense								
13	13100	ABC Costs- Rural Services	0	0	6,968	6,968		
13	13119	Project TBA	0	0	0	0		
13	13123	NRM Contract	5,000	2,500	3,606	1,106	44%	
13	13125	Noxious Weed Control	2,000	0	0	0		
13	13126	Wild Dog Contribution	0	0	0	0		
			7,000	2,500	10,575	8,075		
Operating Income								
13	13105	Govt. Grant Funding	0	0	0	0		
			0	0	0	0		
Capital Expense								
13	13107	Purchase Plant & Equipment - Warr	270,000	270,000	299,962	29,962	11%	
			270,000	270,000	299,962	29,962		
Capital Income								
13	13108	Warralakin Water Tank DWER	(270,000)	(270,000)	(281,131)	(11,131)	4%	
			(270,000)	(270,000)	(281,131)	(11,131)		
Tourism & Area Promotion								
Operating Expense								
13	13200	ABC Costs- Tourism & Area Promot	49,000	42,913	39,246	(3,667)	(9)%	
13	13210	Area Promotion	8,000	4,000	4,486	486	12%	
13	13211	SUBS- CW Visitor Centre	3,000	2,500	2,273	(227)	(9)%	
13	13212	SUBS- Newtravel	7,000	7,000	7,105	105	2%	
13	13213	Maintenance Caravan Park	163,250	153,557	153,367	(190)	(0)%	
13	13214	Information Bay- Carrabin	11,050	8,746	8,652	(94)	(1)%	
13	13215	Museum -Maintenance	50,500	31,266	31,297	31	0%	
13	13299	Depreciation - Tourism & Area Prom	39,000	35,739	35,387	(352)	(1)%	
			330,800	285,721	281,814	(3,907)		
Operating Income								
13	13201	Caravan Park Single Units	0	0	0	0		
13	13202	Caravan Site Charges	(50,000)	(50,000)	(62,690)	(12,690)	25%	
13	13203	Tent Site Charges	(500)	(451)	(541)	(90)	20%	
13	13204	Souvenir Sales	(500)	(500)	(610)	(110)	22%	
13	13221	Income -Museum Entry	(10,000)	(9,163)	(9,802)	(639)	7%	
13	13223	Electric Car Charging Station - INCOI	0	0	(47)	(47)		
			(61,000)	(60,114)	(73,690)	(13,576)		
Capital Expense								
13	13216	Museum Expansion Project - Land &	850,000	100,000	99,658	(342)	(0)%	
			850,000	100,000	99,658	(342)		
Capital Income								
13	13222	Loan Proceeds	(600,000)	0	0	0		
13	13225	LotteryWest Grant- Muesuem	(250,000)	(230,000)	(228,182)	1,818	(1)%	
			(850,000)	(230,000)	(228,182)	1,818		
Building Control								
Operating Expense								
13	13301	Contract EH Services	7,000	4,400	4,750	350	8%	
			7,000	4,400	4,750	350		
Operating Income								
13	13303	Building Permit Charges	(2,000)	(2,750)	(3,958)	(1,208)	44%	
13	13304	Demolition Charges	(100)	0	0	0		
13	13305	Commission BRB	(200)	0	0	0		
13	13307	Planning Fee	0	0	0	0		
			(2,300)	(2,750)	(3,958)	(1,208)		
Community Development (CRC)								
Operating Expense								
13	13400	ABC Costs - Community Developme	65,000	49,576	48,949	(627)	(1)%	
13	13401	Programs / Activities	10,000	3,000	3,515	515	17%	
13	13402	Workers Compensation Premiums	7,000	7,000	7,000	0	0%	
13	13403	Superannuation	13,000	8,913	8,074	(839)	(9)%	
13	13404	Salaries	107,500	65,538	64,726	(812)	(1)%	
13	13405	Community Events	40,000	40,000	55,872	15,872	40%	
13	13406	Grant Generated Expenditure	0	0	0	0		
13	13610	Building Maintenance	10,000	7,114	7,245	131	2%	
			252,500	181,141	195,380	14,239		

Schedule 13 Economic Services

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Operating Income								
13	13410	Grant Funding Opportunities	(40,000)	(20,000)	(20,000)	0	0%	
13	13411	DPIRD Grants Funding (CRC)	(110,000)	(92,000)	(91,887)	113	(0)%	
13	13412	Income Relating to Westonia CRC O	0	0	(300)	(300)		
13	13413	Events Income	0	0	(47,474)	(47,474)		
			(150,000)	(112,000)	(159,661)	(47,661)		
Plant Nursery								
Operating Expense								
13	13502	Nursery Operating Costs	1,800	275	160	(115)	(42)%	
			1,800	275	160	(115)		
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 Servic	8,000	7,337	10,173	2,836	39%	
13	13611	Water Supply Standpipes	161,500	55,951	51,832	(4,119)	(7)%	
13	13613	Ramelius ResourceLease - Industrial	0	462	470	8	2%	
13	13614	St Lukes Church	5,000	50	47	(3)	(6)%	
13	13615	CO-OP Bus -Expense	0	0	0	0		
13	16106	Loan Interest Loan # 99	15,000	0	0	0		
13	13699	Depreciation- Other Economic Servi	73,500	73,500	83,406	9,906	13%	
			263,000	137,300	145,928	8,628		
Other Economic Services								
Operating Income								
13	13602	Community Bus Hire Charges	(2,000)	(3,000)	(2,915)	85	(3)%	
13	13603	Ramelius Resource Lease - Industria	(20,000)	(20,000)	(20,528)	(528)	3%	
13	13604	Police Licensing Commissions	(9,000)	(6,000)	(5,717)	283	(5)%	
13	13607	SSL Interest Reimbursement	(5,600)	(5,600)	(5,627)	(27)	0%	
13	13608	SSL Principal Reimbursement	(12,800)	(12,800)	(12,720)	80	(1)%	
13	13609	Standpipe Water Charges - per kL	(120,000)	(120,000)	(352,426)	(232,426)	194%	Invoice to Fulton Hogan Re
13	13618	Reimbursements General	(200)	(200)	(2,004)	(1,804)	902%	Standpipe Use Provide First Aid Reimbursement
			(169,600)	(167,600)	(401,937)	(234,337)		
Capital Expense								
13	13606	Land & Buildings - Wolfram Street S	0	0	0	0		
			0	0	0	0		
TOTAL OPERATING EXPENDITURE			862,100	611,337	638,607	27,270		
TOTAL OPERATING INCOME			(382,900)	(342,464)	(639,246)	(296,782)		
TOTAL CAPITAL INCOME			(1,120,000)	(500,000)	(509,313)	(9,313)		
TOTAL CAPITAL EXPENDITURE			1,120,000	370,000	399,620	29,620		

Schedule 14 Other Property & Services

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Private Works								
Operating Expense								
14	14102	Private Works	25,000	24,500	84,111	59,611	243%	Includes Private Work Shire of Nungarin
			25,000	24,500	84,111	59,611		
Operating Income								
14	14100	Private Works Income	(25,000)	(35,000)	(55,323)	(20,323)	58%	Repairs to Warrachuppin Road & Includes Private Work Shire of Nungarin
			(25,000)	(35,000)	(55,323)	(20,323)		
Public Works Overheads								
Operating Expense								
14	14200	Administration Allocations to PWOF	266,300	249,101	249,105	4	0%	
14	14202	Sick Leave Expense	20,000	25,000	25,284	284	1%	
14	14203	Annual & Long Service Leave Expenses	100,000	97,663	98,659	996	1%	
14	14204	Protective Clothing - Outside Staff	6,000	6,000	5,228	(772)	(13)%	
14	14205	Conference Expenses- Engineering	4,000	1,000	820	(180)	(18)%	
14	14206	Medical Examination Costs	500	500	425	(76)	(15)%	
14	14207	Public Works Overheads Allocated to	(649,300)	(649,300)	(670,811)	(21,511)	3%	
14	14208	OSH Expenses	4,500	4,500	4,985	485	11%	
14	14211	Unallocated Wages	0	0	0	0		
14	14214	Eng. & Technical Support	10,000	10,000	9,444	(556)	(6)%	
14	14215	Staff Training	24,000	4,000	4,951	951	24%	
14	14216	Insurance on Works	17,000	25,000	23,070	(1,930)	(8)%	
14	14217	Supervision Costs	24,000	22,000	21,550	(450)	(2)%	
14	14218	Service Pay	7,000	6,413	6,407	(6)	(0)%	
14	14219	Superannuation Cost	110,000	110,000	114,480	4,480	4%	
14	14220	Allowances & Other Costs	38,000	19,826	18,142	(1,684)	(8)%	
14	14221	Fringe Benefits Tax - Works	8,000	8,000	8,311	311	4%	
			(10,000)	(60,297)	(79,952)	(19,655)		
Operating Income								
14	14201	Income Relating to Public Works Ov	(7,000)	(7,000)	(7,830)	(830)	12%	
			(7,000)	(7,000)	(7,830)	(830)		
Plant Operation Costs								
Operating Expense								
14	14302	Insurance - Plant	17,000	17,000	17,000	0	0%	
14	14303	Fuel & Oils	240,000	228,000	228,937	937	0%	
14	14304	Tyres and Tubes	20,000	7,000	7,047	47	1%	
14	14305	Parts & Repairs	140,000	121,326	116,298	(5,028)	(4)%	
14	14306	Internal Repair Wages	33,500	26,701	23,663	(3,038)	(11)%	
14	14307	Licences - Plant	9,000	6,000	6,382	382	6%	
14	14308	Depreciation - Plant	200,000	193,326	193,767	441	0%	
14	14309	Plant Operation Costs Allocated to V	(704,500)	(631,500)	(631,715)	(215)	0%	
14	14310	Blades & Tynes	15,000	9,500	10,305	805	8%	
14	14311	Consumable Items	20,000	15,326	12,330	(2,996)	(20)%	
14	14312	Expendable Tools	10,000	6,000	4,144	(1,856)	(31)%	
			0	(1,321)	(11,842)	(10,521)		
Stock Fuels & Oils								
Operating Expense								
14	14402	Purchase of Stock Materials	0	0	5,927	5,927		
			0	0	5,927	5,927		
Operating Income								
14	14404	Diesel Fuel Rebate	(50,000)	(41,000)	(43,889)	(2,889)	7%	
14	14405	Sale of Stock	(500)	(200)	(182)	18	(9)%	
14	14406	Sale of Fuel and Scrap	(2,000)	(2,000)	(1,963)	37	(2)%	
			(52,500)	(43,200)	(46,034)	(2,834)		
Administration								
Operating Expense								
14	14500	Expenses relating to Administration	494,000	415,826	416,634	808	0%	
14	14501	Administration Office Maintenance	72,500	72,500	75,824	3,324	5%	
14	14502	Workers Compensation Premiums-	28,000	28,000	29,545	1,545	6%	
14	14503	Office Equipment Maintenance - Ad	5,000	1,000	980	(20)	(2)%	
14	14504	Telecommunications - Admin	0	0	0	0		
14	14505	Travel & Accommodation - Admin	2,000	0	0	0		

Schedule 14 Other Property & Services

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Administration								
Operating Expense - Continued								
14	14506	Legal Expenses Administration	5,000	4,000	4,200	200	5%	
14	14507	Training Expenses - Admin	7,500	2,500	4,931	2,431	97%	
14	14508	Printing & Stationery - Admin	10,000	5,600	6,560	960	17%	
14	14509	Fringe Benefits Tax - Admin	17,000	12,000	12,463	463	4%	
14	14510	Conference Expenses - Admin	6,000	2,000	1,287	(713)	(36)%	
14	14511	Staff Uniform - Admin	3,000	2,250	1,572	(678)	(30)%	
14	14515	Administration Costs Allocated to Pr	(818,000)	(611,826)	(611,738)	88	(0)%	
14	14517	Postage & Freight	1,500	1,300	950	(350)	(27)%	
14	14521	IT/Accounting Programs	43,500	36,000	36,875	875	2%	
14	14522	Advertising	3,000	0	0	0		
14	14559	Admin Loss on Sale	18,000	0	0	0		
14	14599	Depreciation - Admin	37,000	33,913	34,909	996	3%	
			(65,000)	5,063	14,992	9,929		
Operating Income								
								Reimbursement from Progress Association
14	14525	Admin - Reimbursement	(1,000)	(1,000)	(11,529)	(10,529)	1,053%	
14	14598	Profit on Sale of Asset - Admin	(14,000)	(11,000)	(10,943)	57	(1)%	
			(15,000)	(12,000)	(22,472)	(10,472)		
Capital Expense								
14	14519	Carport Admin Office - CAPITAL	30,000	28,000	27,606	(394)	(1)%	
14	14520	CEO Vehicle - CAPITAL	120,000	115,000	115,846	846	1%	
14	14523	DCEO Vehicle - CAPITAL	80,000	70,000	70,698	698	1%	
			230,000	213,000	214,151	1,151		
Operating Expense								
14	14602	Gross Salaries & Wages	1,500,000	1,355,000	1,297,654	(57,346)	(4)%	
14	14603	Less Sal & Wages Alloc to Works	(1,500,000)	(1,355,000)	(1,297,654)	57,346	(4)%	
			0	0	0	0		
Unclassified								
Operating Income								
14	14701	Income Relating to Unclassified	(20,000)	(40,000)	(60,760)	(20,760)	52%	Sale 4x Land Sales
14	14705	Ramelius Resources Haulage Operat	(150,000)	(325,000)	(355,552)	(30,552)	9%	
			(170,000)	(365,000)	(416,312)	(27,347)		
Unclassified								
Capital Expense								
14	14704	Land Development	100,000	7,000	7,335	335	5%	
			100,000	7,000	7,335	335		
Capital Income								
14	14799	Proceeds on Sale of Assets	(175,000)	(70,000)	(70,000)	0	0%	
			(175,000)	(70,000)	(70,000)	0		
TOTAL OPERATING EXPENDITURE			(50,000)	(32,055)	13,235	45,290		
TOTAL OPERATING INCOME			(269,500)	(462,200)	(547,971)	(61,806)		
TOTAL CAPITAL EXPENDITURE			330,000	220,000	221,485	1,485		
TOTAL CAPITAL INCOME			(175,000)	(70,000)	(70,000)	0		

SHIRE OF WESTONIA
SUPPLEMENTARY INFORMATION

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SHIRE OF WESTONIA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2025

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Cash on hand								
PETTY CASH and FLOATS	Cash and cash equivalents	870	0	870	0		NIL	On Hand
MUNICIPAL BANK ACCOUNT	Cash and cash equivalents	3,977,247	0	3,977,247	0	Bendigo	Variable	Cheque Acc.
RESERVE FUND	Cash and cash equivalents	0	3,315,820	3,315,820	0	Bendigo	Variable	Term Deposit
TRUST FUND CASH AT BANK	Cash and cash equivalents	0	0	0	45,029	Bendigo	Variable	Cheque Acc.
Total		3,978,117	3,315,820	7,293,937	45,029			
Comprising								
Cash and cash equivalents		3,978,117	3,315,820	7,293,937	45,029			
		3,978,117	3,315,820	7,293,937	45,029			

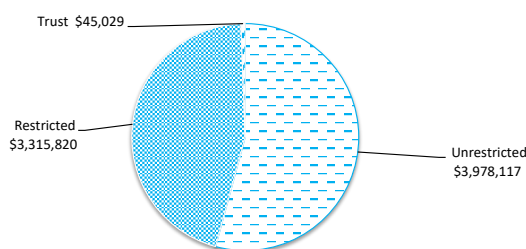
KEY INFORMATION

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

The local government 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.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other



Corporate MasterCard	Transaction Summary	Total Amount \$	Institution	Interest Rate	Period End Date
Card # **** *693					
Price, Arthur W	1049451 Cloud Anti Spam Recurring	50.00	Bendigo	17.99%	31-May-25
	1038203 Office 365 Exchange online Plan Monthly	39.04			
	1047021 Microsoft 365 Business Basic Recurring	128.70			
	Active8me internet service	59.59			
	1049449 Managed Endpoint & Subscriptions	264.99			
	1038283 - Microsoft 365 Business Std Recurring	371.80			
	Starlink - CEO Internet - April/May	139.00			
	BP South Perth - Supershield	24.00			
	Merredin IGA - Dr Meal	45.41			
	Surgical House - Pillows, Mepilex Border	474.18			
	Surgical House - CryoPen	139.37			
	HOST - Cutlery Crockery Kettles	512.47			
	Reward Hospitality - Sachet Holders	172.18			
	Spotlight - Quilt Covers	624.00			
	Skechers - Dress Shoes	174.98			
	Scantek Solutions - ID Verification	61.60			
	Spotlight - Shower curtain hooks	49.40			
	Surgical House - Pillows	322.38			
	Card Fee	4.00			
		3657.09			
Card # **** *035					
Geier, Jasmine L	JB HiFi - Philips Pico Pix Portable Projector	490.99	Bendigo	17.99%	31-May-25
	Kmart - Kitchen utensils	301.75			
	Officeworks - Tinted Paper	159.85			
	STEDI - LED light Bar	659.00			
	Spotlight - Manchester	3088.00			
	Spotlight - Manchester	134.00			
	Spotlight - Manchester	160.00			
	Spotlight - Manchester	-560.00			
	Card Fee	4.00			
		4437.59			
		8094.68			
Corporate Fuel Cards					
Card #**** *7401		Total Amount \$	Institution	Interest Rate	Period End Date
Bill Price		\$0.00	BP		31-May-25
		0.00			
Card #**** *5677					
Kevin Paust			BP		31-May-25
		0.00			
Card #**** *5510					
Jasmine Geier		\$0.00	BP		31-May-25
		0.00			
		0.00			

SHIRE OF WESTONIA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2025

4 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Budget Interest Earned	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Reserve -Long Service Leave	116,849	5,000	0	0	121,849	116,849	0	0	0	116,849
Reserve -Plant	961,371	15,000	100,000	0	1,076,371	961,371	0	0	0	961,371
Reserve -Building	1,588,298	15,000	545,000	(600,000)	1,548,298	1,588,298	0	0	(600,000)	988,298
Reserve -Communication/Inforrr	73,718	3,000	0	0	76,718	73,718	0	0	0	73,718
Reserve -Community Developm	463,368	20,000	650,000	0	1,133,368	463,368	0	0	0	463,368
Reserve -Waste Management	130,705	5,000	0	0	135,705	130,705	0	0	0	130,705
Reserve -Swimming Pool Redev	483,996	3,000	500,000	(400,000)	586,996	483,996	0	0	(400,000)	83,996
Reserve -Roadworks	497,515	20,000	0	0	517,515	497,515	0	0	0	497,515
	4,315,820	86,000	1,795,000	(1,000,000)	5,196,820	4,315,820	0	0	(1,000,000)	3,315,820

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - specialised	2,540,000	1,478,500	1,477,182	(1,318)
Furniture and equipment	235,000	76,530	76,217	(313)
Plant and equipment	485,000	381,500	388,576	7,076
Acquisition of property, plant and equipment	3,260,000	1,936,530	1,941,976	5,446
Infrastructure - roads	2,054,500	1,681,570	1,180,688	(500,882)
Infrastructure-footpaths	320,000	275,000	304,434	29,434
Acquisition of infrastructure	2,374,500	1,956,570	1,485,122	(460,557)
Total capital acquisitions	5,634,500	3,893,100	3,427,098	(455,111)
Capital Acquisitions Funded By:				
Capital grants and contributions	1,407,590	1,130,475	1,275,853	145,378
Other (disposals & C/Fwd)	285,000	170,000	224,273	54,273
Reserve accounts				
Reserve -Building	600,000	0	600,000	600,000
Reserve -Swimming Pool Redevelopment	400,000	0	400,000	400,000
Contribution - operations	2,941,910	1,992,625	6,527,224	4,534,599
Capital funding total	5,634,500	3,893,100	9,627,349	5,734,249

SIGNIFICANT ACCOUNTING POLICIES

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

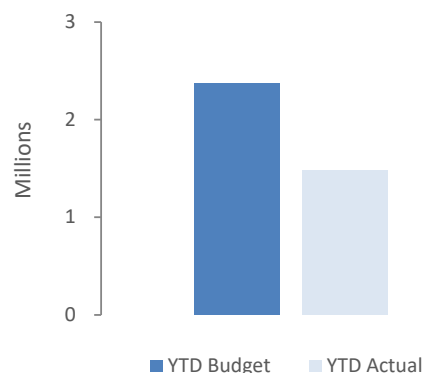
Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

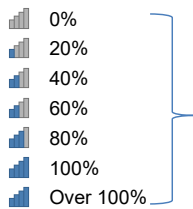
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

		Adopted		Variance	
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
Building					0
07702	Purchase Buildings - Medical Centre Upgrades	20,000	12,000	11,778	222
08104	Land & Buildings- Community Hub / Leisure Centre Project	200,000	37,500	37,240	260
09127	Purchase - Staff Housing - Shed 4 Quartz Street	30,000	15,000	14,155	845
10702	Purchase Land & Buildings - Niche Wall Cemetery	20,000	10,000	10,269	(269)
11204	Purchase Land & Buildings -Kiosk/Ablution Redevelopmen	1,400,000	1,304,000	1,304,083	(83)
12220	Sea Container Storage Depot	20,000	-	-	-
13216	Museum Expansion Project - Land & Building	850,000	100,000	99,658	342
		2,540,000	1,478,500	1,477,182	
Furniture & Equipment					-
08203	Furniture & Equipment - Community Hub/Leisure Centre Project	95,000	2,530	2,180	350
11103	Purchase Furniture & Equipment -Generator Complex	70,000	40,000	40,480	(480)
11304	Purchase Furniture & Equipment - Stadium S/S Benches	10,000	4,000	4,297	(297)
11603	Purchase Furniture & Equipment - Playground Redevelopment	10,000	2,000	1,653	347
11607	Furniture & Equipment - Disabled Ramp Access @ Old Hall	20,000	-	-	-
14519	Carport Admin Office - CAPITAL	30,000	28,000	27,606	394
		235,000	76,530	76,217	
Plant & Equipment					-
07405	Purchase Plant - HCS Vehicle	65,000	38,000	37,771	229
12304	Telehandler - CAPITAL	180,000	105,500	105,455	45
12307	Outside Staff Veichles - CAPITAL	40,000	40,000	36,875	3,125
12309	Water Cart Trailer - CAPITAL	-	13,000	21,931	(8,931)
14520	CEO Vehicle - CAPITAL	120,000	115,000	115,846	(846)
14523	DCEO Vehicle - CAPITAL	80,000	70,000	70,698	(698)
		485,000	381,500	388,576	
Infrastructure-roads					-
C0010	Begley Road (No 0010)	44,500	40,788	46,684	(5,896)
C0023	Clothier Road (No 0023)	76,000	69,663	-	69,663
C0018	George Road (No 0015)	88,000	80,663	9,574	71,089
C0092	Leeman Road (No 0092)	44,000	40,326	34,887	5,439
C0011	Maxfield Road (No 0011)	78,000	71,500	-	71,500
C0025	Rabbit Proof Fence Road (No 0025)	76,000	45,837	47,866	(2,029)
C0025N	Rabbit Proof Fence Road North (No 0025)	82,000	-	-	-
C0069	Wahlsten Road (No 0069)	76,000	69,663	8,659	61,004
C0015	Echo Valley Gravel Resheet	98,000	89,826	116,874	(27,048)
C0030	Maisefield Gravel Resheet	130,000	119,163	81,737	37,426
C0021	Warrachuppin North Road (No 0021)	-	-	-	-
C0022	Henderson Roas (No 0022)	-	-	-	-
FLOOD	Bitumen Floodways	20,000	-	-	-
C0013	McPharlin Road (No 0013)	76,000	36,663	41,021	(4,358)
MRWA Project Construction					-
RRG84C	Warralakin Road Reconstruction	595,000	545,413	611,920	(66,507)
Roads to Recovery Construction					-
R2R04	Walgooolan South Road (No 0004)	85,000	77,913	75,456	2,457
R2R55	Diorite Street Roundsbout & Carport (No 0055)	170,000	155,826	2,850	152,976
R2R54	Jasper Street (No 0054)	160,000	146,663	7,103	139,560
R2R05	Warrachuppin Road (No 0005)	156,000	91,663	96,057	(4,394)
		2,054,500	1,681,570	1,180,688	
Infrastructure-footpaths					-
12108	Footpath Construction	50,000	5,000	4,472	528
13107	Purchase Plant & Equipment - Warralakin Water Tank DWER	270,000	270,000	299,962	(29,962)
		320,000	275,000	304,434	(29,434)
		5,634,500	3,893,100	3,427,098	436,568

6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
507	HSC Vehicle - 09WT	23,000	35,000	12,000	0	22,453	32,000	9,547	0
415	Single Cab Ute	8,000	15,000	7,000	0	0	0	0	0
470	Telehandler	27,000	60,000	33,000	0	30,370	60,000	29,630	0
503	WT0339 StoneStar Water Tanker	0	0	0	0	45,748	62,273	16,525	0
558	Toyota LandCruiser - 0WT	118,000	100,000	0	(18,000)	0	0	0	0
545	Toyota Prado -02WT	61,000	75,000	14,000	0	59,057	70,000	10,943	0
		237,000	285,000	66,000	(18,000)	157,629	224,273	66,645	0

7 OTHER CURRENT ASSETS

	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 31 May 2025
	\$	\$	\$	\$
Other current assets				
Inventory				
Fuel and materials	0	0	(41,563)	(41,563)
Total other current assets	0	0	(41,563)	(41,563)
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

The Shire 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.

Inventory

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.

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

Contract assets

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

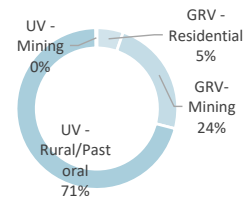
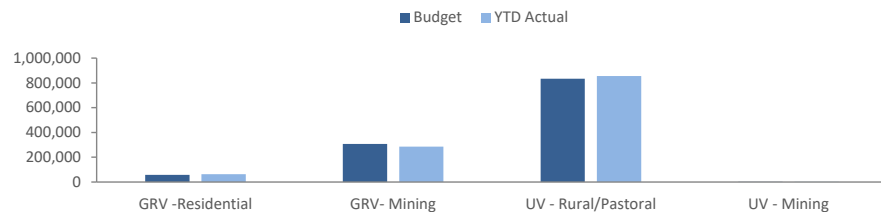
9 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	Total
	\$ (cents)	Properties	Value	Revenue	Reassessed	Revenue	Revenue	Reassessed	Revenue
				\$	\$	\$	\$	\$	\$
Gross rental value									
GRV -Residential	0.07236	59	819,856	57,902	0	57,902	59,878	4,127	64,005
GRV- Mining	0.23534	2	1,216,200	307,303	0	307,303	286,217	0	286,217
Unimproved value									
UV - Rural/Pastoral	0.01171	127	73,305,447	833,500	0	833,500	854,799	0	854,799
UV - Mining	0.01171	6	221,011	2,630	0	2,630	2,596	0	2,596
Sub-Total		194	75,562,514	1,201,335	0	1,201,335	1,203,489	4,127	1,207,617
Minimum payment	Minimum Payment \$								
Gross rental value									
GRV -Residential	370	15	28,944	5,920	0	5,920	5,550	0	5,550
Unimproved value									
UV - Rural/Pastoral	370	19	200,253	7,030	0	7,030	7,030	0	7,030
UV - Mining	200	20	68,591	3,800	0	3,800	3,800	0	3,800
Sub-total		54	297,788	16,750	0	16,750	16,380	0	16,380
Amount from general rates						1,218,085			1,223,997
Ex-gratia rates						5,200			5,031
Total general rates						1,223,285			1,229,028
Total						1,223,285			1,229,028

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



10 BORROWINGS

Repayments - borrowings

Information on borrowings		New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2024	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Antique Fuel Industry Museum Dis	1		600,000		0	0	600,000	0	0	0
Total		0	600,000	0	0	0	600,000	0	0	0
Non-current borrowings		0					600,000			
		0					600,000			

All debenture repayments were financed by general purpose revenue.

New borrowings 2024-25

Particulars	Amount Borrowed	Amount Borrowed	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	Actual	Budget						Actual	Budget	
	\$	\$				\$	%	\$	\$	\$
Antique Fuel Industry Museum Dis	600,000	600,000	Treasury Corp	Semi- Annual	10	153,436	5	0	0	600,000
	600,000	600,000				153,436		0	0	600,000

KEY INFORMATION

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

11 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2024	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 May 2025
		\$	\$	\$	\$	\$
Employee Related Provisions						
Provision for annual leave		179,808	0	0	0	179,808
Provision for long service leave		105,719	0	0	0	105,719
Total Provisions		285,527	0	0	0	285,527
Total other current liabilities		285,527	0	0	0	285,527

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note

KEY INFORMATION

Provisions

Provisions are recognised when the Shire 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.

Employee Related Provisions

Short-term employee benefits

Provision is made for the Shire'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'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 calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits 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's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Grants, subsidies and contributions revenue				YTD Revenue Actual
	Adopted Budget Revenue	YTD Budget	Annual Budget	Expected	
	\$	\$	\$	\$	\$
Grants and subsidies					
Grants Commission Grant Received - General	154,000	154,000	154,000	154,000	153,747
Grants Commission Grant Received- Roads	53,000	53,000	53,000	53,000	61,575
FESA Operating Grant	33,000	33,000	33,000	33,000	33,434
LRCIP Grant Round 4 Kiosk/Ablution	259,000	208,000	259,000	259,000	207,126
Grant - MRWA Direct	193,500	193,500	193,500	193,500	193,449
	692,500	641,500	692,500	692,500	649,331
Contributions					
Edna May MOU Emergency Services	10,000	10,000	10,000	10,000	13,636
Income School Facility/Main Building	0	0	0	0	109
Income Relating to Aged & Disabled - Senior Citize	5,000	0	5,000	5,000	0
Income 20 Diorite St -Rental	0	0	0	0	120
Income 301 Pyrite Street - Senior Finance Officer	0	0	0	0	120
Income Relating to Public Halls & Civic Centres	0	0	0	0	109
Income Edna May MOU 33%	19,000	19,000	19,000	19,000	20,583
Income Edna May MOU WPA 67%	30,000	40,000	30,000	30,000	41,791
Swimming Pool Donations	0	2,500	0	0	2,500
DFES Grant	35,000	16,000	35,000	35,000	16,022
LRCIP Grant Round 3 Stadium Final	180,500	180,500	180,500	180,500	180,616
Income Relating to Streets, Roads, Bridges & Depo	0	0	0	0	100
Grant -Electric Car Charging Station	100	0	100	100	0
Warralakin Water Tank DWER	270,000	270,000	270,000	270,000	0
Loan Proceeds	600,000	0	600,000	600,000	0
Grant Funding Opportunities	40,000	20,000	40,000	40,000	20,000
Events Income	0	0	0	0	2,000
LotteryWest Grant- Muesuem	0	0	0	0	227,273
DPIRD Grants Funding (CRC)	110,000	92,000	110,000	110,000	91,887
	1,299,600	650,000	1,299,600	1,299,600	616,866
TOTALS	1,992,100	1,291,500	1,992,100	1,992,100	1,266,197

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grants, subsidies and contributions revenue				YTD
	Adopted	YTD	Annual		Revenue
	Budget				
	Revenue	Budget	Budget	Expected	Actual
	\$	\$	\$	\$	\$
Capital grants and subsidies					
LotteryWest	250,000	130,000	250,000	250,000	135,975
Collgar Renewables	10,000	5,000	10,000	10,000	5,000
Income -Sale of 37 Diorite St, Westonia - CAPITAL	80,000	0	80,000	80,000	0
Income Relating to Libraries	100	100	100	100	0
Grant - MRWA Project	0	0	0	0	87,568
Grant - MRWA Specific	396,490	350,375	396,490	396,490	350,270
Grant - Roads to Recovery	421,000	415,000	421,000	421,000	415,000
Warralakin Water Tank DWER	0	0	0	0	281,131
LotteryWest Grant- Muesuem	250,000	230,000	250,000	250,000	909
TOTALS	1,407,590	1,130,475	1,407,590	1,407,590	1,275,853

SHIRE OF WESTONIA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2025

14 TRUST FUND

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening Balance 1 July 2024	Amount Received	Amount Paid	Closing Balance 31 May 2025
	\$	\$	\$	\$
LGMA - Receipts	7,272	0	(7,272)	(0)
Westonia Tennis Club	9,202	0	0	9,202
Westonia Historical Society	23,445	2,000	0	25,445
Cemetery Committee	8,292	2,000	90	10,382
	48,211	4,000	(7,182)	45,029

9.1.3 GST RECONCILIATION REPORT – MAY 2025

Responsible Officer:	Bill Price, CEO		
Author:	Jasmine Geier, Deputy Chief Executive Officer		
File Reference:	F1.4.4 Audit Report		
Disclosure of Interest:	Nil		
Attachments:	Attachment 9.1.3 GST Report		
Signature:	Officer	CEO	
			

Purpose of the Report

☐ Executive Decision ☒ Legislative Requirement

The GST reconciliation is presented to Council as a means of indicating Council’s current GST liability, which has an impact on Council’s cash-flow.

Background

The Reconciled Balance of the GST Ledger to the General Ledger as reported as at May 2025 provided to Council on a monthly basis as a means of keeping Council informed of its current GST liability.

Comment

The GST Reconciliation Report is attached for Councillor consideration.

Statutory Environment

Nil

Policy Implications

Council does not have a policy in regard to Goods and Services Tax.

Strategic Implications

Nil

Financial Implications

The GST reconciliation is presented to Council as a means of indicating Council’s current GST liability, which has an impact on Council’s cash-flow.

Voting Requirements

☒ Simple Majority ☒ Absolute Majority

OFFICER RECOMMENDATIONS

That the GST Reconciliation totalling \$3,940 for the period ending May 2025 adopted.

Shire of Westonia
Business Activity Statement
May 2025

Total Sales and Purchases		\$
G1	Total Sales	402,345
G3	Other GST Free Sales	329,866
G4	Input Taxed	28,137
G10	Capital Purchases	218,589
G11	Non-Capital Purchases	107,102

Amounts you owe the ATO (Credits in ledger)		\$
1A/ G9	GST On Sales (GL Balance)	4,031
4	PAYG (GL 94660)	27,438
6A	FBT Instalment	
7C	Fuel Tax credit over claim	-
<i>Total you owe the ATO</i>		<u>31,469</u>

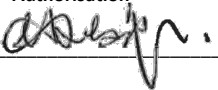
PAYG		\$
W1	Total Salary Wages & Other	123,204
W2	Amount withheld from Payments at W1	27,438
W4	Amount withheld where no ABN is quoted	
W3	Other amounts withheld	

Amounts the ATO owes you (Debits in ledger)		\$
1B/ G20	GST on Purchases (GL Balance)	23,865
7D	Fuel Tax Credit	3,664
<i>Total the ATO owes you</i>		<u>27,529</u>

FBT		\$
F1	FBT Instalment Amount	

Activity Statement Net Amount		\$
Amounts you owe the ATO (Credits in ledger)		31,469
Amounts the ATO owes you (Debits in ledger)		27,529
Payment (Red - Refund)		<u>3,940</u>

Authorisation

Prepared By: 

Date: 17/06/2025

Checked & Lodged By: 

Date: 17/06/2025

BAS Journal		
Debit	Credit	Description
1405000 - GST Income (Liability)	4,031	BAS liability due to ATO
1406010 - PAYG Tax Gen	27,438	PAYG paid to ATO
1304000 - GST Expense (Asset)	23,865	BAS purchases claimed from ATO
1144040.114 - Fuel Tax Credit Gen	3,664	FTC
1145090.580 - Fringe Benefits Tax - Admin Gen		FBT
1142210.502 - Fringe Benefits Tax - Works Gen		FBT
1406020 - ATO Clearing Account	3,940	Due from/to ATO
		BAS-Rounding
	<u>31,469</u>	<u>31,469</u>

9.1.4 DIFFERENTIAL RATES 2025/2026

Responsible Officer:	Bill Price, CEO		
Author:	Jasmine Geier, DCEO		
File Reference:			
Disclosure of Interest:	Nil		
Attachments:	Nil		
Signature:	Officer	CEO	
			

Purpose of the Report

☐

Executive Decision

☒

Legislative Requirement The Purpose of this

report is for Council to consider any submissions received following advertising of the proposed differential rates for 2025/2026 financial year.

Nil Submissions Received

Summary

Council supported the differential rates in the dollar and minimums proposed for the 2025/2026 financial year and advertised the proposed rates for a 21 day comment period closing on Friday 23rd May 2025 Council are then required to seek Ministerial approval for proposing to impose a Mining GRV differential rate that is more than twice the lowest rate.

May 2025 Resolution:

RESOLUTION

Moved: Cr Geier

Seconded: Cr Fathifull

07/05-25

That Council:

1. Reviews and adopts the statements in relation to
 - a) Objects and Reasons for implementing a Differential Rate 2025-26
 - b) Statement of Rating Information 2025-26
2. Support the following differential rates in the dollar and minimum payments for the GRV and UV rated properties, subject to finalisation of the 2025-26 draft budget:

Category	Rate in the \$	Minimum Rate \$
GRV General	8.384	370.00
GRV Mining	24.710	370.00
UV - Rural/Pastoral	1.076	370.00
UV - Mining	1.076	200.00

3. Seek the Minister for Local Government's approval to impose differential general rates more than twice the lowest rate; and
4. That Council publicly advertises its intention to impose differential rates, pursuant to section 6.36 (1) of the Local Government Act 1995 and invites public submissions for a period of twenty-one days; and
5. That Council consider any submissions in respect of imposition of differential rates as part of the 2025-26 Budget deliberations.

CARRIED BY ABSOLUTE MAJORITY 6/0

Background

An advertisement on the 23rd May 2025 was included in the public notice section of the Newspaper circulated in the district as well as being located on the public notice board at the Shire office and the Shire website. The community will have 21 days to make submissions. (5.00pm on Monday 16 June 2025)

Comment

The Local Government Act 1995 provides for Councils to levy rates to fund the estimated annual budget deficiency for the forthcoming financial year.

The estimated budget deficit for the 2025/2026 financial year has not yet been finalised, as the detailed budget estimates covering various expense and revenue items are currently being prepared. At present, the amount required from rates to fund the outcomes of the draft budget is in excess of the rate increase proposed of 5%. Staff is revising the draft budget and service levels and are looking at all avenues to reduce the gap, including alternative revenue sources.

In the past Council has adopted rates that are more than twice the minimum differential rate and must therefore seek Ministerial approval, as required by the provisions of the Local Government Act 1995. The Department of Local Government has been scrutinising Council's differential rating strategy each year and may request modifications to be made, if they are not satisfied that the rating strategy is fair and equitable.

It must be understood the purpose of this Agenda Item is to set an estimated Differential Rate so a request can be sent to the Minister after advertising and seeking submissions from the electorate. Invariable the actual rate amount set may differ from the estimate once the valuations have been received from Landgate for the next financial year. However the legislations allows these rate in dollar amounts to be adjusted to reflect the actual valuations by making notation in the Shires Adopted Budget and on the Rate Notices sent out. Such notation is to explain the reason for the difference between the advertise Differential Rate and that impose being due to valuation adjustments from Landgate. The actual Rate Revenue raised will not differ significantly.

The table below shows the rate categories for 2025/2026 and the rate in cents and minimum amounts; GRV Rate Category

Category	Rate in the \$	Minimum Rate \$
GRV General	8.384	370.00
GRV Mining	24.710	370.00
UV - Rural/Pastoral	1.076	370.00
UV - Mining	1.076	200.00

Statutory Environment

Under section 6.36 of the Local Government Act 1995, Council is required to give local public notice of the intention of Council to impose differential rates, or a minimum payment under a differential rate category. Local public notice includes publishing in a newspaper circulating in the district, exhibiting on the notice board of the local government office, and exhibiting on the notice board of the library inviting submissions in respect of the following information, for a minimum of 21 days;

- Details of each rate or minimum payment the local government intends to impose,
- Invitation for submissions to be made in respect of the proposed rate or minimum payment and any related matters.

Policy Implications

There are no policies relating to this matter.

Strategic Implications

N/A

Financial Implications

The Shire's principle source of income is through rates. It is an essential part of the budget process that the Council consider the level of rates that need to be raised in the context of funding the annual budget. It must also be noted that as other income, such as fees and charges are fixed by external legislation, there is very little scope for the Shire to increase this revenue source to keep up with the rising costs of service provision, therefore, these increasing costs must be borne by increases in rates.

The Shire has until 31 August each year to adopt the Annual Budget, as the Shire is a growing organisation and as such we are heavily reliant on receiving rates income to fund our operations, including salaries. With this in mind, setting the level of rates for advertising and allowing the adoption of the annual budget in June, after the close of the advertising period, is a very high priority to enable rates notices to be issued. The Shire prepares its cash flow based on starting to receive rate payments in late August each year.

Voting Requirements



Simple Majority



Absolute Majority

OFFICER RECOMMENDATIONS

That Council

1. Acknowledge Nil submissions received in regards to the proposed "Rate in the Dollar" for the 2025/2026 financial year.
2. Advise that the Council has reviewed the expenditure requirements and considered efficiency measures during budget deliberations (Long Term Financial Plan Review) and consider that the rates as advertised are required.
3. Request the CEO to seek Ministerial approval to raise rates under Section 6.33 of the *Local Government Act 1995* no more than the "Rate in the Dollar" that was advertised except for the amended mining rate category.

Category	Rate in the \$	Minimum Rate \$
GRV General	8.384	370.00
GRV Mining	24.710	370.00
UV - Rural/Pastoral	1.076	370.00
UV - Mining	1.076	200.00

9.1.5 WALGA AGM AND CONVENTION 2025

Responsible Officer:	Bill Price, CEO	
Author:	Bill Price, CEO	
File Reference:	A2.8.5	
Disclosure of Interest:	Nil	
Attachments:	WALGA Program	
Signature:	Officer	CEO
		

Purpose of the Report



Executive Decision



Legislative Requirement

The purpose of this report is for Council to consider which Councillors will be attending the WALGA Convention being held in Perth on 22 – 24 September 2025 and who will be the voting delegates at the AGM.

Background

WALGA is local governments representative body and annually conducts a conference including the AGM. The 2025 convention is being held between 22 – 24 September at the Perth Convention Centre.

A program for the event is attached for Councillor information.

Comment

Council will need to nominate if they are attending so that arrangements can be made for registrations and accommodations.

Based on which Councillors will be attending will determine who will be Council's voting delegates at the AGM.

Statutory Environment

Nil

Policy Implications

Strategic Implications

Networking and learning opportunities provided by the Convention

Financial Implications

Budget allowance for the attendance of conferences.

Voting Requirements



Simple Majority



Absolute Majority

OFFICER RECOMMENDATIONS

That Crs (insert names) attend the 2025 WALGA AGM and Convention being held at the Perth Convention Centre with Crs (insert names) being Council's voting delegates at the AGM.

9.1.6 RESERVE TRANSFERS

Responsible Officer:	Bill Price, CEO	
Author:	Bill Price, CEO	
File Reference:		
Disclosure of Interest:	Nil	
Attachments:	Nil	
Signature:	Officer	CEO

Purpose of the Report



Executive Decision



Legislative Requirement

This report seeks Council's endorsement for the transfer of funds from the Municipal Fund to the Reserve Fund to fund future projects.

Background

Council in its annual budget makes considerations for the transfer of funds to and from the Reserve account depending on the immediate and/or long-term needs of the Municipal budget or projects at hand.

The 2024/25 budget made recommendation for the following net transfers between accounts.

Plant Reserve	\$ 100,000 from Muni to Reserve
Swimming Pool Reserve	\$ 400,000 from Reserve to Muni
Building Reserve	\$ 600,000 from Reserve to Muni
Community Dev Reserve	\$ 150,000 from Muni to Reserve.

Comment

The \$1m transfer from Building and Swimming Pool Reserves to the Muni Fund transacted at the commencement of the financial year as the pool project was well advanced. These projections were set at the commencement of last year's budget and with a full year of operations I am recommending that the following transfers between accounts also take place

Plant Reserve	\$ 125,000 from Muni to Reserve
Community Dev Reserve	\$ 875,000 from Muni to Reserve.
Swimming Pool Reserve	\$ 300,000 from Muni to Reserve

It is noted that all interest earned on the Reserve Term Deposit is retained and allocated accordingly to each Reserve balance. This year's interest earned has \$ 155,000.

Statutory Environment

Local Government Act 1995.

Policy Implications

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

Strategic Implications

Sound Financial management practises by reserving funds for future project initiatives.



Financial Implications

Transfer of \$ 1,300,000 from the Municipal Fund to the Reserve Fund accounts for future projects.



Voting Requirements

☐

Simple Majority

☒

Absolute Majority

OFFICER RECOMMENDATIONS

That Council makes the following transfers between the Municipal Fund and the Reserve Fund

Plant Reserve	\$ 125,000 from Muni to Reserve
Community Dev Reserve	\$ 875,000 from Muni to Reserve.
Swimming Pool Reserve	\$ 300,000 from Muni to Reserve.

In accordance with Section 5.23(2) of the Local Government Act 1995, the meeting is closed to the members of the public for this item as the following sub-section applied:

a) a matter affecting an employee or employees;

9.1.7 CHIEF EXECUTIVE OFFICER APPRAISAL

9.1.8 EASTERN DISTRICTS HOCKEY ASSOCIATION – BUS HIRE WAIVER

Responsible Officer:	Bill Price, CEO	
Author:	Bill Price, CEO	
File Reference:	A1.9.5	
Disclosure of Interest:	Nil	
Attachments:	Nil	
Signature:	Officer	CEO
		

Purpose of the Report

☐ Executive Decision ☐ Legislative Requirement

The purpose of this report is for Council to consider waiving the hire fee for the use of the Community Bus by the Eastern Districts Hockey Association for a charity fundraising event being held in York on the 13 September 2025 to raise funds for Childhood cancer.

Background

The Eastern Districts Hockey Association are seeking Council’s support for a significant upcoming event in York WA.

On Saturday 13 September 2025, the York Hockey Club, in collaboration with the charity Hurt to Help, is hosting Eliza’s Game — an attempt to break the world record for the largest field hockey exhibition match. This special event aims to raise funds for childhood cancer research through Eliza’s Sparkle, and to support regional families affected by illness through Hurt to Help.

The event will take place at the York Recreation Centre, and promises a full day of hockey, community spirit, food, raffles, music, and family-friendly entertainment.

As part of our contribution, the EDHA hopes to bring 100+ players and supporters from across the region to participate.

To make this possible, we are currently trying to source as many buses as we can to assist with transport to and from each local club.

We kindly request whether the Shire would be willing to donate the use of your community bus(es) for the day or offer them at minimal or no cost to assist with this charitable cause.

Your support would go a long way in helping players from more remote areas take part in this event.

Could you please let me know at your earliest convenience if your Shire may be able to assist, and if so, whether there would be any associated cost.

Thank you very much for your time and consideration. We would be grateful for any assistance you can offer in helping make this event a success.

Comment

The bus is available for hire that particular weekend and as it is a legitimate fundraising event for Cancer it is recommended that Council support this initiative by waiving the cost of bus hire and supplying the fuel for the trip.

Statutory Environment

Nil



Policy Implications

Nil



Strategic Implications

Nil



Financial Implications

A small bus hire waiver and a tank of diesel.



Voting Requirements



Simple Majority



Absolute Majority

OFFICER RECOMMENDATIONS

That Council agree to waive the hire fee and fuel cost for the use of the Community Bus by the Eastern Districts Hockey Association for a charity fundraising event being held in York on the 13 September 2025 to raise funds for Childhood cancer.

9.2 COMMUNITY AND REGULATIONS

9.2.1 ROYAL LIFE SAVING – WESTONIA POOL SAFETY RE- ASSESSMENT 2025

Responsible Officer:	Bill Price, CEO	
Author:	Bill Price, CEO	
File Reference:	RC 1.1.6	
Disclosure of Interest:	Nil	
Attachments:	Safety Assessment Report Westonia Pool 2025	
Signature:	Officer	CEO
		

Purpose of the Report

☒ Executive Decision ☐ Legislative Requirement

The purpose of this report is for the Council to consider the findings of the Royal Life Saving Society Safety Re-assessment Report 2025, which has been reviewed since corrective works have been carried out at the Swimming Pool in the last couple of months.

Background

A Pool Safety Assessment (Assessment) is designed to provide swimming pool owners and operators with an overview of their performance against safety standards. The Assessment measures the facilities performance against a range of industry, state and national standards, guidelines and legislative provisions. The Assessment contains questions developed by a Technical Committee in consultation with the Aquatic Industry, government and non-government agencies. All questions are reference based and continually reviewed in line with changing industry standards and community expectations. As a result, the Assessment is considered best practice within the Aquatic Industry. The question set applies to both Council-owned public pools as well as public-access pools such as body corporates and Learn-to-Swim facilities.

Assessments can benefit pool owners / operators by:

- Benchmark current performance against industry standards and best practice.
- Gain independent and expert information and advice.
- Encourage continual improvement at your aquatic facility.
- Support the training and educational needs of key facility representatives.
- Stay current with regulatory changes.
- Reduce the likelihood and consequence of aquatic related injury and death in your facility.
- Demonstrate the use of a formal risk management process.
- Maintain a working relationship with the peak industry body.

Comment

The report for Westonia had quite a few findings that require addressing which is understandable as the facility is 50 years old. The Pool Manager had been instructed at the end of the Pool season to address and rectify where possible the critical and highly rated recommendations identified in the report.

A large portion of the recommendations have been addressed with outcomes reported back to Royal Life Saving for consideration and reassessment in a final report.

The new rating assessment report card which shows a huge improvement in scoring has been attached for Council information.



Statutory Environment

A range of industry, state and national standards, guidelines and legislative provisions.



Policy Implications

Nil



Strategic Implications

Social – provide community facilities and promote social interactions.



Financial Implications

Within budget constraints already adopted



Voting Requirements



Simple Majority



Absolute Majority

OFFICER RECOMMENDATIONS

That Council endorse the findings of the Royal Life Saving Society Safety Re-assessment Report 2025.

Privacy

RLS collects facility information for the purpose of the individual assessment. All information provided to and from the client is 'commercial-in-confidence' and is not shared by RLS to any third party, nor should it be shared by the client to any third party. Should the client wish the contents of reports to be subject to legal professional privilege, they should engage RLS via their solicitor to provide the assessment report.

Intellectual Property

All assessment materials including any question sets, preparation information, references provided and/or assessment methodologies remain the intellectual property of RLS. RLS reserves all rights in relation to its intellectual property and copying or reproduction of any part or whole of an RLS document is not permitted unless expressed permission is provided by RLSSA.

Assessment Safety Score

An aquatic safety assessment was conducted at Westonia Swimming Pool on the 25th of February 2025. The assessment was based on the RLSSA Safety Assessment National Question Set and requirements outlined within the Guidelines for Safe Pool Operations and the Western Australian Department of Health Code of Practice for the Design, Construction, Operation, Management and Maintenance of Aquatic Facilities.

Facility:	Westonia Swimming Pool
Safety Assessment Date:	25 th February 2025
Lead Assessor:	Eddie Gibbs
Venue Staff:	Scott Huggett / Bill Price

The following table provides an indication of the overall safety score across all sections assessed.

ITEM	CENTRE SCORE	TOTAL SCORE	SAFETY SCORE
Section 1: Work Health & Safety	77.26	145.00	53.28%
Section 2: Emergency Planning	10.33	90.00	11.48%
Section 3: Qualifications & Training	32.50	55.00	59.09%
Section 5: Supervision	52.50	110.00	47.73%
Section 6: First Aid	67.50	115.00	58.70%
Section 7: Plant & Chemical Areas	66.50	130.00	51.15%
Section 9: Changing Facilities	30.00	45.00	66.67%
Section 10: Lap & Lane Pools	131.50	160.00	82.19%
Section 11: Leisure Pools	71.25	90.00	79.17%
Section 17: Inflatable Equipment	6.25	35.00	17.86%
OVERALL RATING	545.60	975.00	55.96%

The following table provides an indication of the overall safety score across all sections assessed post eight (8) week follow-up period. A per evidence provided to RLSWA via email from the Shire of Westonia on the 20th of May 2025 by Scott Huggett and Bill Price.

ITEM	CENTRE SCORE	TOTAL SCORE	SAFETY SCORE
Section 1: Work Health & Safety	108.46	140.00	77.47%
Section 2: Emergency Planning	46.12	90.00	51.24%
Section 3: Qualifications & Training	35.55	55.00	63.64%
Section 5: Supervision	81.33	110.00	73.94%
Section 6: First Aid	94.17	115.00	81.88%
Section 7: Plant & Chemical Areas	81.50	130.00	62.69%
Section 9: Changing Facilities	30.00	45.00	66.67%
Section 10: Lap & Lane Pools	136.50	160.00	85.31%
Section 11: Leisure Pools	76.25	90.00	84.72%
Section 17: Inflatable Equipment	31.25	35.00	89.29%
OVERALL RATING	720.58	970.00	74.29%

Assessment Results & Improvement Plan

The following sections provide information relating to:

- Faults identified at the time of the assessment,
- Prescribed LGIS risk rating or each fault identified,
- Initial recommendations for rectification, and.
- Specific references to be used for additional information.

9.3 WORKS AND SERVICES

9.3.1 CLEARING LETTER OF AUTHORITY TELSTRA – SOUTH CARRABIN ROAD

Responsible Officer:	Bill Price, CEO	
Author:	Bill Price, CEO	
File Reference:	CA4.2.1	
Disclosure of Interest:	Nil	
Attachments:	Nil	
Signature:	Officer	CEO
		

Purpose of the Report

☒ Executive Decision

☐ Legislative Requirement

The purpose of this report is for Council to consider granting a Letter of Authority for Telstra contractors to undertake some clearing on Council Road Reserve South Carrabin Road.

Background

Service Stream Mobile Communications is appointed by Telstra and its subsidiary Company, Amplitel Pty Ltd for the deployment and maintenance of its mobile telephone network across Australia.

Telstra is going to co-locate telecommunications equipment on to an existing Optus/Indara mast located at Lot 32 (P142898) Carrabin South Road, Carrabin WA 6423. A power upgrade is required at the site and Western Power have advised that we need to submit a Vegetation Clearance Application to DWER for the works that they need to complete in the road reserve outside of the subject land.

We have recently received advice and a power plan from Western Power:

Western Power have advised us that power pole #S2255136 needs to be replaced 5m SE of the current location. Trenching works between the pole and the subject property is required and therefore vegetation clearance is required.

To facilitate the connection, clearing, or **potential clearing of vegetation** is required. Service Stream is working to obtain the necessary permits / approvals from DWER.

The total area for clearing is 0.009556h (95.56m²) approx., some of this is within the road reserve – The Shire of Westonia and some of this is within Lot 32 - private land.

In order to apply for the vegetation removal permit, Telstra need to complete a DWER (Dept of Water and Environmental Regulation) referral / application form, and need to provide a letter, in which the Landowner authorises us to access and clear native vegetation within the property.

Telstra seek a Letter of Authority from The Shire of Westonia authorising clearing within the road reserve.



Comment

The area involved for clearing on the road reserve is extremely minimal and is light land scrub. It is recommended that Council provide the approval.

Statutory Environment

Department of Water and Environmental Regulation - vegetation removal permit

Policy Implications

Nil

Strategic Implications

Nil

Financial Implications

Nil

Voting Requirements

☒ Simple Majority

☐ Absolute Majority

OFFICER RECOMMENDATIONS

That Council grant a Letter of Authority for Telstra contractors to undertake some clearing on Council Road Reserve South Carrabin Road.

9.4 ENVIRONMENTAL HEALTH, PLANNING AND BUILDING SERVICES

Nil

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

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

12. DATE AND TIME OF NEXT MEETING

The next ordinary meeting of Council will be held on Thursday schedule 17th July 2025 commencing at 4.00pm.

13. MEETING CLOSURE

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