



AGENDA

Ordinary Council Meeting

To be held in Council Chambers, Wolfram Street Westonia
Thursday 18th June 2026
Commencing 3.30pm

Dear Councillors,

The next Ordinary Meeting of the Council of the Shire of Westonia will be held on 18th June 2026 the Council Chambers, Wolfram Street, Westonia.

Concept Meeting – 2.30pm – 3.30pm

Afternoon Tea – 3.30 pm –4.00 pm

Council Meeting – 4.00 pm

A handwritten signature in black ink, appearing to read 'J Geier', is located above a horizontal line.

JASMINE GEIER
ACTING CHIEF EXECUTIVE OFFICER
12 June 2026



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.

The Shire of Westonia disclaims and liability for any loss whatsoever and howsoever caused by arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during the Council Meetings.

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.

Declaration of Financial Interest, Proximity Interest and/or Interest Affecting Impartiality

Chief Executive Officer, Shire of Westonia

In accordance with Section 5.60-5.65 of the Local Government Act and Regulation 34(B) and 34(C) of the Local Government (Administration) Regulations, I advise you that I declare a (appropriate box):

financial interest (Section 5.60A)

A person has a financial interest in a matter if it is reasonable to expect that the matter will, if dealt with by the local government, or an employee or committee of the local government or member of the council of the local government, in a particular way, result in a financial gain, loss, benefit or detriment for the person.

proximity interest (Section 5.60B)

A person has a proximity interest in a matter if the matter concerns a proposed —

- (a) change to a planning scheme affecting land that adjoins the person's land;
- (b) change to the zoning or use of land that adjoins the person's land; or
- (c) development (as defined in section 5.63(5)) of land that adjoins the person's land.

interest affecting impartiality/closely associated persons (Regulation 24C). I disclose that I have an association with the applicant. As a consequence, there may be a perception that my impartiality on the matter may be affected. I declare that I will consider this matter on its merits and vote accordingly.

An interest that would give rise to a reasonable belief that the impartiality of the person having the interest would be adversely affected but does not include a financial or proximity interest as referred to in section 5.60.

in the following Council / Committee Meetings to be held on _____

in Item number/s _____

the nature of the interest being _____

Further, that I wish to remain in the Chamber to participate in proceedings. As such, I declare the extent of my interest as being:

Yours faithfully

(Councillor's signature)

Councillor's Name

The *Local Government Act* provides that it is the member's obligation to declare the Nature of an interest if they believe that they have a financial interest, proximity interest, closely associated persons or an interest affecting impartiality in a matter being discussed by Council.

The Act provides that the Nature of the interest may be declared in writing to the Chief Executive Officer prior to the meeting or declared prior to discussion of the Agenda Item at the meeting. The Act further provides that the Extent of the interest needs to be declared if the member seeks to remain in the Chamber during the discussion, debate or voting on the item.

A Councillor declaring a financial or proximity interest must leave the meeting prior to the matter being discussed or voted on (including the question as to whether they are permitted to remain in the Chamber). Councillors remaining in the Chamber may resolve to allow the member to return to the meeting to participate in the proceedings.

The decision of whether to disclose a financial interest is yours and yours alone. Nobody can disclose for you and you can not be forced to make a disclosure.



**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.

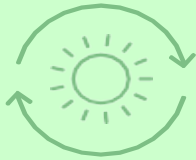
OUR VISION

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 4.00pm.

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 MJ Crews	
Cr A Faithfull	
Cr DL Simmonds	

Staff:

Mrs JL Geier	<i>Acting Chief Executive Officer</i>
Mrs HL Lockyer	<i>Senior Finance 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 21st May 2026 be confirmed as a true and correct record.

6. RECEIVAL OF MINUTES

OFFICER RECOMMENDATIONS

Nil

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 Crews advised having attended the following meetings:

8. DECLARATION OF FINANCIAL INTEREST, PROXIMITY INTEREST AND/OR INTEREST AFFECTING IMPARTIALITY

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 **18th June 2026**.

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 **18th June 2026**.

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 **18th June 2026**.

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 2026

Responsible Officer:	Jasmine Geier, ACTING CEO
Author:	Jasmine Geier, ACTING CEO
File Reference:	F1.3.3 Monthly Financial Statements
Disclosure of Interest:	Nil
Attachments:	Attachment 9.1.1 List of Accounts
Signature:	Officer ACTING 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 2026 The credit card/ Fuel Card statements currently show: -

MasterCard Transactions - \$4,682.70

CEO May 2026 \$841.27 associated with the purchase of 1049449 Managed Endpoint & Subscriptions Recurring, Starlink, Spotlight – Curtain Supplies, Flagworld Australian Flag, WWP Safety Sign Card Fee

DCEO May 2026 \$ 3,841.43 associated with the purchase of 5xExchange, 9x365 Business Basic, 13x365 Business Std, Mukinbudin CV Park – Accommodation, IGA - Australian Golden Outback Sundowner Food, Mukinbudin - Lunch Works Crew Nungarin/Muka Private Works, Shire – OWT Registration, Facebook Advert Westonia Hilux Raffle, Bendigo - Card Fee and International Transaction

Fuel Card Transactions Totalling \$342.08

CEO	\$ - 0.00
DCEO	\$ -223.01
Construction Supervisor	\$ - 119.07

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 2025/2026 Annual Budget.

Voting Requirements



Simple Majority



Absolute Majority

OFFICER RECOMMENDATIONS

That May 2026 accounts submitted to today's meeting on Municipal D/Debits from DD4961 to DD4981 and Electronic Fund Transfers EFT8335 to EFT8391 (Inclusive of Department for Planning and Infrastructure / Creditor and Bank Fees Directly Debited and Credit Card Payments) totalling \$835,991.24 be passed for payment.

List of Accounts Due & Submitted to Council May 2026

Chq/EFT	Date	Name	Description	Amount	Bank	Type
DD4961.1	03/05/2026	Aware Super - Accumulation	Payroll deductions	-7646.33	1	CSH
DD4961.2	03/05/2026	AUSTRALIANSUPER	Superannuation contributions	-1075.18	1	CSH
DD4961.3	03/05/2026	MLC Masterkey	Superannuation contributions	-351.51	1	CSH
DD4961.4	03/05/2026	G E S B Super Scheme	Superannuation contributions	-202.50	1	CSH
DD4961.5	03/05/2026	HESTA	Superannuation contributions	-33.89	1	CSH
DD4961.6	03/05/2026	Amp Flexible Lifetime Super	Superannuation contributions	-291.62	1	CSH
DD4961.7	03/05/2026	Macquarie Super	Superannuation contributions	-351.51	1	CSH
DD4961.8	03/05/2026	Rest Industry Super	Superannuation contributions	-274.90	1	CSH
DD4961.9	03/05/2026	Australian Retirement Trust	Superannuation contributions	-345.03	1	CSH
B/S	04/05/2026	FEE - BANK FEES	BANK FEES	-295.17	1	FEE
DD	05/05/2026	Employee Payroll	Salaries & Wages	-50052.92	1	PAY
EFT8335	05/05/2026	Services Australia Child Support	Payroll deductions	-871.13	1	CSH
DD4959.1	06/05/2026	Water Corporation	Water Usage & Service Charges	-13124.08	1	CSH
EFT8336	12/05/2026	STACEY GEIER	Reimbursement for bed legs	-56.16	1	CSH
EFT8337	12/05/2026	Avon Waste	April Waste Removal	-3163.94	1	CSH
EFT8338	12/05/2026	Landgate	Landgate Valuation & Certificate of Title	-60.50	1	CSH
EFT8339	12/05/2026	Westonia Progress Association Inc.	April Fuel Purchases	-2873.87	1	CSH
EFT8340	12/05/2026	Copier Support	Copier Support 25/03-28/04	-1059.89	1	CSH
EFT8341	12/05/2026	Ron Bateman & Co	Diesel Tank for Fuel Trailer	-4005.54	1	CSH
EFT8342	12/05/2026	Two Dogs Home Hardware	April Purchases	-823.62	1	CSH
EFT8343	12/05/2026	Westonia Tavern	April Council Meeting Dinner & Refreshments	-618.00	1	CSH
EFT8344	12/05/2026	Wanderers Bowling Club Bar	Golden Outback Sundowner Refreshments	-448.00	1	CSH
EFT8345	12/05/2026	Great Southern Fuel Supplies	April Fuel Purchases	-511.28	1	CSH
EFT8346	12/05/2026	Westonia Community Cooperative Limited	April Purchases	-1381.30	1	CSH
EFT8347	12/05/2026	Australia Post	April Auspost Charges	-30.80	1	CSH
EFT8348	12/05/2026	Merredin Auto Electrics & Air Conditioning	UHF 2-way for 938WT	-298.10	1	CSH
EFT8349	12/05/2026	Ancor Electrical	Internet Electrical Works	-3203.50	1	CSH
EFT8350	12/05/2026	McWilliam Clan Pty Ltd t/a D & T McWilliam	Hire Water Cart for Warralakin Rd	-14025.00	1	CSH
EFT8351	12/05/2026	Ross Anthony McLoughlin T/A Suburban Surveys	Surveying Charges	-5390.00	1	CSH
EFT8352	12/05/2026	MACE Services Pty Ltd	Mower Repairs	-816.88	1	CSH
EFT8353	12/05/2026	Lite n'Easy	HACC Supplies	-85.47	1	CSH
EFT8354	12/05/2026	Wongan Hills Pharmacy	HACC Products	-263.47	1	CSH
EFT8355	12/05/2026	Csstech Group Pty Ltd	May Phone Usage Charges	-660.50	1	CSH
EFT8356	12/05/2026	Therapy Focus	HACC Services	-64.02	1	CSH
DD4970.1	17/05/2026	Aware Super - Accumulation	Payroll deductions	-7627.18	1	CSH

List of Accounts Due & Submitted to Council May 2026

Chq/EFT	Date	Name	Description	Amount	Bank	Type
DD4970.2	17/05/2026	AUSTRALIANSUPER	Superannuation contributions	-1349.38	1	CSH
DD4970.3	17/05/2026	MLC Masterkey	Superannuation contributions	-369.93	1	CSH
DD4970.4	17/05/2026	G E S B Super Scheme	Superannuation contributions	-334.80	1	CSH
DD4970.5	17/05/2026	HESTA	Superannuation contributions	-39.54	1	CSH
DD4970.6	17/05/2026	Amp Flexible Lifetime Super	Superannuation contributions	-291.62	1	CSH
DD4970.7	17/05/2026	Macquarie Super	Superannuation contributions	-443.59	1	CSH
DD4970.8	17/05/2026	Rest Industry Super	Superannuation contributions	-274.90	1	CSH
DD4970.9	17/05/2026	Australian Retirement Trust	Superannuation contributions	-345.03	1	CSH
DD4967.1	18/05/2026	TELSTRA CORPORATION LIMITED	Telephone Usage	-2783.47	1	CSH
DD	19/05/2026	Employee Payroll	Salaries & Wages	-52486.94	1	PAY
EFT8357	19/05/2026	Services Australia Child Support	Payroll deductions	-871.13	1	CSH
DD4973.1	21/05/2026	Deputy Commissioner of Taxation	BAS April 26	-764.00	1	CSH
EFT8358	22/05/2026	Copier Support	Copier Support 28/04/26-21/05/26	-718.36	1	CSH
EFT8359	22/05/2026	Toll Transport Pty Ltd	Freight Charges	-73.35	1	CSH
EFT8360	22/05/2026	GEF Great Eastern Freightlines	Freight Charges	-103.13	1	CSH
EFT8361	22/05/2026	Centek Constructions	Mens Shed Construction	-53081.60	1	CSH
EFT8362	22/05/2026	Merredin Rural Supplies Pty Ltd	Chemical Purchases	-486.42	1	CSH
EFT8363	22/05/2026	Liberty Oil rural Pty Ltd	Purchase of 4,000L Diesel	-8365.20	1	CSH
EFT8364	22/05/2026	R Munns Engineering Consulting Services	RRG Engineering Support	-1714.14	1	CSH
EFT8365	22/05/2026	Hersey's Safety Pty Ltd	PVC Red & White Refelctive Posts	-4092.00	1	CSH
EFT8366	22/05/2026	Wheatbelt Uniforms Signs & Safety	100x Westonia Stubby Holders	-605.00	1	CSH
EFT8367	22/05/2026	Bitutek Pty Ltd	Spray & Cover Bitumous Products	-322768.74	1	CSH
EFT8368	22/05/2026	Karni Engineering	Repairs to JCB forks	-82.50	1	CSH
EFT8369	22/05/2026	Thompson Signs	Supply Plasma Cut - Old Truck	-4202.00	1	CSH
EFT8370	22/05/2026	Modular WA	Singles Accommodation Pratical Completion Payment	-94361.00	1	CSH
EFT8371	22/05/2026	Ancor Electrical	Singles Accomm. Power Connection	-6698.67	1	CSH
EFT8372	22/05/2026	Medelect Biomedical Services	Defib Annual Service	-583.00	1	CSH
EFT8373	22/05/2026	South Perth Settlements	Settlement Fees - 56 Diorite Street	-1441.44	1	CSH
EFT8374	22/05/2026	Sound Balance Physiotherapy	HACC Services	-110.00	1	CSH
EFT8375	22/05/2026	Comfortstyle Merredin	HACC Supplies	-1119.00	1	CSH
EFT8376	22/05/2026	Schoen Podiatry	HACC Services	-2360.00	1	CSH
EFT8377	22/05/2026	Lite n'Easy	HACC Services	-147.07	1	CSH
EFT8378	22/05/2026	Slipperys Earthmoving & Contracting	Water Cart Hire 14/04/26 - 9/05/26	-15262.50	1	CSH
EFT8379	22/05/2026	Guildford Garden Machinery	Chainsaw Parts	-74.30	1	CSH
EFT8380	22/05/2026	Csstech Group Pty Ltd	Phone Support Charges	-3854.62	1	CSH

List of Accounts Due & Submitted to Council May 2026

Chq/EFT	Date	Name	Description	Amount	Bank	Type
EFT8381	22/05/2026	Therapy Focus	HACC Services	-4505.74	1	CSH
B/S	25/05/2026	2VNET - 2VNET MONTHLY MAINTENANCE FEE	2VNET MONTHLY MAINTENANCE FEE	-578.95	1	FEE
DD4952.1	28/05/2026	Synergy	Business Plan	-2019.26	1	CSH
EFT8382	28/05/2026	Liberty Oil rural Pty Ltd	Purchase of Diesel	-17660.80	1	CSH
EFT8383	28/05/2026	Medelect Biomedical Services	Defib Maintenance	-335.50	1	CSH
EFT8384	28/05/2026	Cockies Ag	Staff Protective Clothing	-199.00	1	CSH
EFT8385	28/05/2026	WA Contract Ranger Services P/L	Ranger Services 29/04/26 & 12/05/26	-462.00	1	CSH
EFT8386	28/05/2026	Sound Balance Physiotherapy	HACC Services	-395.00	1	CSH
EFT8387	28/05/2026	Out West Mechanical	WT120 Service & Inspection	-6687.24	1	CSH
EFT8388	28/05/2026	Amy Hampton-Brook	HACC Services	-60.00	1	CSH
EFT8389	28/05/2026	Goomalling Pharmacy	HACC Supplies	-419.80	1	CSH
EFT8390	28/05/2026	Elite Pool Covers	WWP Cover	-6860.00	1	CSH
DD	29/05/2026	Employee Payroll	Salaries & Wages	-56746.88	1	PAY
DD4978.1	29/05/2026	Synergy	Power Usage	-8005.96	1	CSH
EFT8391	29/05/2026	Services Australia Child Support	Payroll deductions	-871.13	1	CSH
DD4941.1	30/05/2026	TELSTRA CORPORATION LIMITED	Telephone Usage	-3028.27	1	CSH
DD4965.1	30/05/2026	Bendigo Business Mastercard	Fridge Magnets, Computer Support, Facebook adverts, Licensing	-3810.54	1	CSH
B/S	31/05/2026	TPORT - DEPT TRANSPORT LICENSING	DEPT TRANSPORT LICENSING	-6453.35	1	FEE
B/S	31/05/2026	FEE - BANK FEES	BANK FEES	-37.44	1	FEE
DD4981.1	31/05/2026	Aware Super - Accumulation	Payroll deductions	-8056.88	1	CSH
DD4981.2	31/05/2026	AUSTRALIANSUPER	Superannuation contributions	-1619.69	1	CSH
DD4981.3	31/05/2026	MLC Masterkey	Superannuation contributions	-481.45	1	CSH
DD4981.4	31/05/2026	G E S B Super Scheme	Superannuation contributions	-259.20	1	CSH
DD4981.5	31/05/2026	Amp Flexible Lifetime Super	Superannuation contributions	-291.62	1	CSH
DD4981.6	31/05/2026	Macquarie Super	Superannuation contributions	-484.45	1	CSH
DD4981.7	31/05/2026	Rest Industry Super	Superannuation contributions	-274.90	1	CSH
DD4981.8	31/05/2026	Australian Retirement Trust	Superannuation contributions	-345.03	1	CSH

-\$ **835,991.24**


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 DD4961 to DD4981 and Electronic Fund Transfers EFT8335 to EFT8391 (Inclusive of Department for Planning and Infrastructure / Creditor and Bank Fees Directly Debited and Credit Card Payments) totalling \$835,991.24 submitted to each member of the Council on Thursday 18th June 2026, have been checked and are fully supported by vouchers and duly certified invoices with checks being carried out as to prices, computations and costing.



ACTING CHIEF EXECUTIVE OFFICER

9.1.2 MONTHLY STATEMENT OF FINANCIAL ACTIVITY– MAY 2026

Responsible Officer:	Jasmine Geier, ACTING CEO
Author:	Jasmine Geier, ACTING CEO
File Reference:	F1.3.3 Monthly Financial Statements
Disclosure of Interest:	Nil
Attachments:	Attachment 9.1.2 Monthly Statement of Financial Activity
Signature:	Officer ACTING 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 2026 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 2025/2026 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 2026 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 2026

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 2026

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
Note	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
	\$	\$	\$	\$	%	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	1,263,700	1,266,004	1,274,177	8,173	0.65%	
Grants, subsidies and contributions	1,590,100	1,359,000	1,580,890	221,890	16.33%	▲
Fees and charges	928,670	1,365,099	1,009,826	(355,273)	(26.03%)	▼
Interest revenue	245,600	241,400	257,877	16,477	6.83%	
Other revenue	674,650	145,000	173,321	28,321	19.53%	▲
Profit on asset disposals	151,077	11,054	70,399	59,345	536.86%	▲
	4,853,797	4,387,557	4,366,490	(21,067)	(0.48%)	
Expenditure from operating activities						
Employee costs	(2,266,400)	(2,040,977)	(1,813,187)	227,790	11.16%	▲
Materials and contracts	(1,269,250)	(786,517)	(879,031)	(92,514)	(11.76%)	▼
Utility charges	(200,233)	(162,895)	(152,393)	10,502	6.45%	
Depreciation	(2,441,050)	(2,164,778)	(2,181,004)	(16,226)	(0.75%)	
Finance costs	(26,743)	(24,508)	(26,743)	(2,235)	(9.12%)	
Insurance	(198,500)	(180,843)	(160,927)	19,916	11.01%	▲
Other expenditure	(56,900)	(38,400)	(39,272)	(872)	(2.27%)	
Loss on asset disposals	(34,267)	(6,896)	(24,335)	(17,439)	(252.89%)	▼
	(6,493,343)	(5,405,814)	(5,276,892)	128,922	2.38%	
Non cash amounts excluded from operating activities	2(c) 2,324,240	2,160,620	2,134,940	(25,680)	(1.19%)	
Amount attributable to operating activities	684,694	1,142,363	1,224,538	82,175	7.19%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	997,100	858,000	857,955	(45)	(0.01%)	
Proceeds from disposal of assets	739,000	230,000	256,393	26,393	11.48%	▲
	1,736,100	1,088,000	1,114,348	26,348	2.42%	
Outflows from investing activities						
Acquisition of property, plant and equipment	(2,709,000)	(1,789,800)	(1,810,106)	(20,306)	(1.13%)	
Acquisition of infrastructure	(2,034,550)	(1,592,734)	(1,142,609)	450,125	28.26%	▲
	(4,743,550)	(3,382,534)	(2,952,715)	429,819	12.71%	
Amount attributable to investing activities	(3,007,450)	(2,294,534)	(1,838,368)	456,166	19.88%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	75,000	0	0	0	0.00%	
	75,000	0	0	0	0.00%	
Outflows from financing activities						
Repayment of borrowings	(48,601)	(48,601)	(48,601)	0	0.00%	
Transfer to reserves	(1,350,000)	0	(1,161,173)	(1,161,173)	0.00%	
	(1,398,601)	(48,601)	(1,209,774)	(1,161,173)	(2389.20%)	
Amount attributable to financing activities	(1,323,601)	(48,601)	(1,209,774)	(1,161,173)	(2389.20%)	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 3,083,442	3,083,442	2,735,463	(347,979)	(11.29%)	▼
Amount attributable to operating activities	684,694	1,142,363	1,224,538	82,175	7.19%	
Amount attributable to investing activities	(3,007,450)	(2,294,534)	(1,838,368)	456,166	19.88%	▲
Amount attributable to financing activities	(1,323,601)	(48,601)	(1,209,774)	(1,161,173)	(2389.20%)	▼
Surplus or deficit after imposition of general rates	(562,915)	1,882,670	911,859	(970,811)	(51.57%)	▼

KEY INFORMATION

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

▲ Indicates a variance with a positive impact on the financial position.

▼ Indicates a variance with a negative impact on the financial position.

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

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

SHIRE OF WESTONIA
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 MAY 2026

	Actual 30 June 2025	Actual as at 31 May 2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	7,894,858	6,894,398
Trade and other receivables	271,140	212,831
TOTAL CURRENT ASSETS	8,165,998	7,107,229
NON-CURRENT ASSETS		
Inventories	40,339	40,339
Property, plant and equipment	15,152,066	16,127,664
Infrastructure	76,091,034	75,689,863
TOTAL NON-CURRENT ASSETS	91,283,439	91,857,866
TOTAL ASSETS	99,449,437	98,965,095
CURRENT LIABILITIES		
Trade and other payables	437,135	88,479
Borrowings	0	0
Employee related provisions	342,437	342,437
TOTAL CURRENT LIABILITIES	779,572	430,916
NON-CURRENT LIABILITIES		
Borrowings	600,000	600,000
Employee related provisions	32,493	32,493
TOTAL NON-CURRENT LIABILITIES	632,493	632,493
TOTAL LIABILITIES	1,412,065	1,063,409
NET ASSETS	98,037,373	97,901,685
EQUITY		
Retained surplus	24,275,077	22,978,215
Reserve accounts	4,773,364	5,934,537
Revaluation surplus	68,988,932	68,988,933
TOTAL EQUITY	98,037,373	97,901,685

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

SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2026

1 BASIS OF PREPARATION AND MATERIAL 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. Supplementary 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.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 00 January 1900

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.

MATERIAL ACCOUNTING POLICES

Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 Annual Budget. Please refer to the adopted budget document for details of these policies.

Critical accounting estimates and judgements

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.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Assets held for sale
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions
- Estimation uncertainties and judgements made in relation to lease accounting

SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2026

2 NET CURRENT ASSETS INFORMATION

(a) Net current assets used in the Statement of Financial Activity

Note	Adopted Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 31 May 2026
	\$	\$	\$
Current assets			
Cash and cash equivalents	6,415,736	7,894,858	6,894,398
Trade and other receivables	262,548	271,140	212,831
	6,678,284	8,165,998	7,107,229
Less: current liabilities			
Trade and other payables	(238,451)	(437,135)	(88,479)
Borrowings		0	0
Employee related provisions	(285,527)	(342,437)	(342,437)
	(523,978)	(779,572)	(430,916)
Net current assets	6,154,306	7,386,426	6,676,313
Less: Total adjustments to net current assets	2(b) (4,650,963)	(4,650,963)	(5,758,003)
Closing funding surplus / (deficit)	1,503,343	2,735,463	911,859

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets			
Less: Reserve accounts	(4,773,364)	(4,773,364)	(5,934,537)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of borrowings		0	0
- Current portion of employee benefit provisions held in reserve	122,401	122,401	176,534
Total adjustments to net current assets	2(a) (4,650,963)	(4,650,963)	(5,758,003)

(c) Non-cash amounts excluded from operating activities

	Adopted Budget Estimates 30 June 2026	YTD Budget Estimates 31 May 2026	YTD Actual 31 May 2026
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(151,077)	(11,054)	(70,399)
Add: Loss on asset disposals	34,267	6,896	24,335
Add: Depreciation	2,441,050	2,164,778	2,181,004
Total non-cash amounts excluded from operating activities	2,324,240	2,160,620	2,134,940

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 local governments' operational cycle.

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	30,500	26,500	26,084	(416)	(2)%	
03	03101	Rate Notice Stationery expense	500	350	339	(11)	(3)%	
03	03102	Rates Recovery - Legal Expenses	1,500	0	0	0		
03	03103	Valuation Expenses and Title Search	4,000	1,200	480	(720)	(60)%	
03	03107	Rates Written-off	500	0	0	0		
			37,000	28,050	26,903	(1,147)		
Operating Income								
03	03104	General Rates Levied	(1,258,500)	(1,260,804)	(1,269,145)	(8,341)	1%	
03	03105	Ex-Gratia Rates Received	(5,200)	(5,200)	(5,031)	169	(3)%	
03	03106	Penalty Interest Raised on Rates	(7,500)	(3,300)	(3,715)	(415)	13%	
03	03109	Instalment Interest Received	(3,000)	(3,000)	(4,272)	(1,272)	42%	
03	03110	Rates Administration Fee Received	(1,000)	(1,000)	(1,212)	(212)	21%	
03	03112	Other Revenue	(500)	(500)	(2,600)	(2,100)	420%	
			(1,275,700)	(1,273,804)	(1,285,975)	(12,171)		
Other General Purpose Funding								
Operating Expense								
03	03210	Bank Fees Expense	6,000	6,000	8,196	2,196	37%	
			6,000	6,000	8,196	2,196		
Operating Income								
03	03201	Grants Commission Grant Received	(673,000)	(673,000)	(640,709)	32,291	(5)%	
03	03202	Grants Commission Grant Received	(344,000)	(344,000)	(376,281)	(32,281)	9%	
03	03204	Interest Received	(235,100)	(235,100)	(249,890)	(14,790)	6%	
03	03205	Other General Purpose funding rece	(250)	0	0	0		
			(1,252,350)	(1,252,100)	(1,266,880)	(14,780)		
TOTAL OPERATING EXPENDITURE			43,000	34,050	35,098	1,048		
TOTAL OPERATING INCOME			(2,528,050)	(2,525,904)	(2,552,856)	(26,952)		

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	400	0	0	0		
04	04101	Members Conference Expenses	20,000	11,200	12,045	845	8%	
04	04102	Council Election Expenses	5,000	0	0	0		
04	04103	President's Allowance paid	6,000	3,000	3,000	0	0%	
04	04104	Members Refreshments & Receptio	25,000	25,000	27,548	2,548	10%	
04	04105	Members - Insurance	22,000	22,000	22,014	14	0%	
04	04106	Members - Subscriptions	65,000	65,000	65,850	850	1%	
04	04107	Members - Donation & Gifts	3,000	400	391	(9)	(2)%	
04	04108	Members communication Expenses	8,000	7,800	7,898	98	1%	
04	04109	Members Sitting Fees Paid	25,000	12,500	12,060	(440)	(4)%	
04	04110	Consultant Fees Expense	38,000	0	0	0		
04	04111	Training Expenses of Members	5,000	0	0	0		
04	04112	Maintenance - Council Chambers	7,200	3,639	3,422	(217)	(6)%	
04	04113	ABC Costs- Relating to Members	75,000	67,000	67,611	611	1%	
04	04114	Audit Fees expense	45,000	45,000	48,410	3,410	8%	
04	04118	Advertising	3,000	900	944	44	5%	
04	04120	Public Relations/ Promotions	2,500	0	0	0		
04	04199	Depreciation - Members of Council	50	0	0	0		
			355,150	263,439	271,193	7,754		
Operating Income								
04	04121	Contributions, Reimbursements	(500)	0	0	0		
04	04122	Photocopying	(100)	(100)	(723)	(623)	623%	
04	04124	Sale of Electoral Rolls	(50)	0	0	0		
			(650)	(100)	(723)	(623)		
TOTAL OPERATING EXPENDITURE			355,150	263,439	271,193	7,754		
TOTAL OPERATING INCOME			(650)	(100)	(723)	(623)		

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	22,500	22,500	21,515	(985)	(4)%	
05	05101	Bush Fire Control Maintenance Plan	10,000	6,900	5,920	(980)	(14)%	
05	05102	Bush Fire Control Maintenance Lanc	1,500	15,000	14,355	(645)	(4)%	
05	05103	Bush Fire Control	1,000	250	262	12	5%	
05	05104	Bush Fire Control Insurance	20,000	20,000	19,655	(345)	(2)%	
05	05112	Bush Fire Clothing, Training & Accs.	10,000	10,000	10,239	239	2%	
05	05113	Utilities Communication & Power	4,500	4,500	4,764	264	6%	
05	05114	Other Goods & Services	1,000	250	246	(4)	(2)%	
05	05199	Depreciation - Fire Prevention	21,500	21,500	18,847	(2,653)	(12)%	
			92,000	100,900	95,804	(5,096)		
Operating Income								
05	05107	FESA Operating Grant	(33,000)	(32,000)	(31,860)	140	(0)%	
05	05111	FESA ESL Admin Fee	(4,500)	(4,500)	(4,400)	100	(2)%	
			(37,500)	(36,500)	(36,260)	240		
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	0	0		
05	05201	Animal Control - Ranger Expense	5,000	5,000	6,085	1,085	22%	
			5,000	5,000	6,085	1,085		
Operating Income								
05	05202	Fines and Penalties - Animal Contro	(100)	(100)	(1,465)	(1,365)	1,365%	Impound Fee - Charges for Thor
05	05203	Dog Registration Fees	(750)	(500)	(516)	(16)	3%	Grant
05	05301	Income Relating to Other Law	(50)	0	0	0		
			(900)	(600)	(1,981)	(1,381)		
TOTAL OPERATING EXPENDITURE			97,000	105,900	101,889	(4,011)		
TOTAL OPERATING INCOME			(38,400)	(37,100)	(38,241)	(1,141)		
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	143,000	143,000	152,838	9,838	7%	
07	07112	Expenses Relating to Health HCS	70,000	70,000	137,765	67,765	97%	Increase in Client Need
07	07113	Travel & Accomodation - HACC	0	0	0	0		
07	07114	ABC Costs- Home Care Services	68,000	58,400	58,688	288	0%	
			281,000	271,400	349,291	77,891		
Operating Income								
07	07101	Service Fee	(300,000)	(300,000)	(333,905)	(33,905)	11%	
07	13198	Profit on Sale of Asset	0	0	0	0		
			(300,000)	(300,000)	(333,905)	(33,905)		
Capital Expense								
07	07405	Purchase Plant - HCS Vehicle	0	0	0	0		
			0	0	0	0		
Capital Income								
07	07109	Proceeds on Sale of Asset	0	0	0	0		
			0	0	0	0		
Preventative Services - Administration & Inspections								
Operating Expense								
07	07400	ABC Costs- Preventative Services - /	7,000	7,000	13,042	6,042	86%	
07	07404	Analytical Expenses	400	400	377	(23)	(6)%	
07	07406	Contract - EHO Expense	4,000	2,500	2,152	(348)	(14)%	
			11,400	9,900	15,571	5,671		
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	2,500	3,125	625	25%	
			2,500	2,500	3,125	625		
Preventative Services -Other								
Operating Expense								
07	07600	Ambulance Services - Other	1,000	500	393	(107)	(21)%	
07	07601	Medical Rooms & Dr Expense - Othe	13,000	13,000	15,771	2,771	21%	
08	08600	ABC Costs- Other Welfare	10,000	10,000	12,009	2,009	20%	
			24,000	23,500	28,173	4,673		
Operating Income								
07	07602	Reimbursement Rural Health West	(6,000)	(3,400)	(3,518)	(118)	3%	
			(6,000)	(3,400)	(3,518)	(118)		
Other Health								
Operating Expense								
07	07700	Nurse Practitioner Clinic	40,000	40,000	49,597	9,597	24%	
07	07799	Depreciation - Health	2,100	1,925	1,699	(226)	(12)%	
			42,100	41,925	51,296	9,371		
Operating Income								
07	07603	First Responder - WPA Grant	(15,000)	0	0	0		
07	07703	Voluntary Contribution Health	(15,000)	(12,100)	(12,132)	(32)	0%	
07	07704	Medicare Benefits	(20,000)	(20,000)	(24,490)	(4,490)	22%	
			(50,000)	(32,100)	(36,621)	(4,521)		
Capital Expense								
07	07702	Purchase Buildings - Medical Centre	10,000	0	0	0		
			10,000	0	0	0		
TOTAL OPERATING EXPENDITURE			361,000	349,225	447,456	98,231		
TOTAL OPERATING INCOME			(356,100)	(335,500)	(374,044)	(38,544)		
TOTAL CAPITAL INCOME			0	0	0	0		
TOTAL CAPITAL EXPENDITURE			10,000	0	0	0		

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	27,000	20,600	20,595	(5)	(0)%	
08	08101	Community Hub	64,000	39,326	40,066	740	2%	
08	08199	Depreciation - Community Hub	16,000	14,652	14,033	(619)	(4)%	
			107,000	74,578	74,695	117		
Operating Income								
08	08105	Income Community Hub Unit Accoun	(20,000)	(14,600)	(14,641)	(41)	0%	
			(20,000)	(14,600)	(35,286)	(20,686)		
Capital Income								
08	08107	LotteryWest	0	0	0	0		
08	08108	Collgar Renewables	0	0	0	0		
			0	0	0	0		
Capital Expense								
08	08104	Land & Buildings- Community Hub /	250,000	210,800	210,913	113	0%	
08	08203	Furniture & Equipment - Communit	95,000	11,000	11,377	377	3%	
			345,000	221,800	222,290	490		
Aged & Disabled - Senior Citizens								
Operating Expense								
08	08401	Seniors Activities	7,500	950	970	20	2%	
08	08402	Wheatbelt Agcare	500	500	900	400	80%	
			8,000	1,450	1,870	420		
Operating Income								
08	08403	Income Relating to Aged & Disabled	(5,000)	0	0	0		
			(5,000)	0	0	0		
TOTAL OPERATING EXPENDITURE			115,000	76,028	76,564	536		
TOTAL OPERATING INCOME			(25,000)	(14,600)	(35,286)	(20,686)		
TOTAL CAPITAL INCOME			0	0	0	0		
TOTAL CAPITAL EXPENDITURE			345,000	221,800	222,290	490		

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	22,000	19,563	(2,437)	(11)%	
09	09101	Maintenance 20 Diorite St -DCEO	18,000	8,784	8,846	62	1%	
09	09102	Maintenance 11 Quartz St	5,000	6,150	8,241	2,091	34%	
09	09104	Maintenance 37 Diorite St - Rental	0	0	719	719		
09	09105	Maintenance 7 Quartz St - Plant Oper	5,000	3,826	3,471	(355)	(9)%	
09	09108	Depreciation - Staff Housing	53,000	40,000	39,911	(89)	(0)%	
09	09109	Maintenance 13 Pyrite Street -Plant	8,500	2,188	1,908	(280)	(13)%	
09	09201	Maintenance 4 Quartz St - Plant Oper	5,500	5,413	4,723	(690)	(13)%	
09	09202	Maintenance 55 Wolfram St -Admin	16,000	9,800	9,801	1	0%	
09	09211	Maintenance 301 Pyrite Street - Sen	7,000	7,000	8,428	1,428	20%	
			142,000	105,161	95,597	(9,564)		
Operating Income								
09	09121	Income 20 Diorite St -Rental	0	0	0	0		
09	09122	Income 11 Quartz St	(4,500)	(4,500)	(8,550)	(4,050)	90%	
09	09124	Income 37 Diorite St - Rental	0	0	0	0		
09	09125	Income 7 Quartz St - Plant Operator	(2,600)	(2,176)	(1,920)	256	(12)%	
09	09130	Income 13 Pyrite Street -Plant Oper.	(2,600)	(2,376)	(1,400)	976	(41)%	
09	09220	Income 4 Quartz St - Plant Operator	(2,600)	(2,376)	(2,500)	(124)	5%	
09	09221	Income 55 Wolfram St -Administrati	(7,800)	(6,750)	(6,750)	0	0%	
09	09230	Income 301 Pyrite Street - Senior Fir	(2,600)	(2,356)	(2,160)	196	(8)%	
			(22,700)	(20,534)	(23,280)	(2,746)		
Other Housing								
Operating Expense								
09	09103	CEACA Contribution 3Units	50,000	0	0	0		
09	09200	ABC Costs- Other Housing	24,000	20,000	19,563	(437)	(2)%	
09	09203	Maintenance - Lifestyle	35,000	25,010	21,816	(3,194)	(13)%	
09	09206	Maintenance Quartz Street Age Uni	18,150	8,544	7,626	(918)	(11)%	
09	09208	Maintenance - 17 Pyrite Street JV U	24,850	11,591	6,759	(4,832)	(42)%	
09	09212	Westonia Progress - Unit 12 Lifestyl	13,500	0	0	0		
09	09236	Depreciation Other Housing	60,500	47,300	47,037	(263)	(1)%	
			226,000	112,445	102,800	(9,645)		
Other Housing								
Operating Income								
09	09222	Income - Lifestyle	(28,860)	(16,000)	(16,226)	(226)	1%	
09	09227	Income 17Pyrite St - JV Units	(29,640)	(25,159)	(24,940)	219	(1)%	
09	09231	Income - Ramelius Resources Lease	(28,000)	(21,000)	(21,000)	0	0%	
09	09235	Unit 12 Lifestyle AirBnB	(5,000)	(3,000)	(2,860)	140	(5)%	
09	09238	Income -Age Units Quartz Street	(39,520)	(34,212)	(33,910)	302	(1)%	
09	09298	Profit on Sale of Asset	(143,241)	(3,444)	(3,444)	(0)	0%	
			(274,261)	(102,815)	(102,380)	435		
Capital Expense								
09	09127	Purchase - Staff Housing - Shed 4 Q	0	0	0	0		
09	09128	Purchase Land & Buildings - Lifestyl	32,000	32,000	33,529	1,529	5%	
09	09239	CAPITAL-Single Persons Quarters	550,000	514,000	513,396	(604)	(0)%	
			582,000	546,000	546,925	925		
Capital Income								
09	09237	Proceeds on Sale -Housing CAPITAL	(410,000)	0	(0)	(0)		
			(410,000)	0	(0)	(0)		
TOTAL OPERATING EXPENDITURE			368,000	217,606	198,397	(19,209)		
TOTAL OPERATING INCOME			(296,961)	(123,349)	(125,660)	(2,311)		
TOTAL CAPITAL INCOME			(410,000)	0	(0)	(0)		
TOTAL CAPITAL EXPENDITURE			582,000	546,000	546,925	925		

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	22,000	19,563	(2,437)	(11)%	
10	10103	Domestic Refuse Collection	15,500	13,201	14,025	824	6%	
10	10105	Refuse Collection Public Bins	15,000	6,413	6,707	294	5%	
10	10106	Refuse Maintenance	22,000	20,739	22,016	1,277	6%	
10	10107	Waste Oil Recycling	500	0	0	0		
10	10108	Containers for Change Recycling Bin	0	0	0	0		
			77,000	62,353	62,312	(41)		
Operating Income								
10	10120	Income Relating to Sanitation - Hou	(14,000)	(12,000)	(12,272)	(272)	2%	
10	10122	Drum-Muster	0	0	0	0		
			(14,000)	(12,000)	(12,272)	(272)		
Other Community Amenities								
Operating Expense								
10	10704	Maintenance - Public Conveniences	11,000	9,665	10,589	924	10%	
10	10705	Maintenance - Cemetery	0	0	0	0		
10	10706	Maintenance - Grave Digging	9,500	140	137	(3)	(2)%	
10	10799	Depreciation - Community Services	21,200	21,200	43,974	22,774	107%	
			41,700	31,005	54,700	23,695		
Operating Income								
10	10701	Income Relating to Other Communi	0	0	0	0		
10	10708	Cemetery Fees	(2,000)	(1,750)	(1,750)	0	0%	
			(2,000)	(1,750)	(1,750)	0		
Capital Expenditure								
10	10702	Purchase Land & Buildings - Niche V	0	0	0	0		
			0	0	0	0		
TOTAL OPERATING EXPENDITURE			118,700	93,358	117,012	23,654		
TOTAL OPERATING INCOME			(16,000)	(13,750)	(14,022)	(272)		
TOTAL CAPITAL EXPENDITURE			0	0	0	0		

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	72,000	71,730	(270)	(0)%	
11	11104	Maintenance - Public Halls	20,500	16,815	19,023	2,208	13%	
11	11105	Maintenance - Complex/ Gym	34,000	31,429	33,204	1,775	6%	
11	11106	Maintenance - Wanderers Stadium	32,200	30,102	33,082	2,980	10%	
11	11107	MOU Westonia Progress Payment	0	0	0	0		
11	11199	Depreciation - Public Halls	67,800	49,800	50,347	547	1%	
			236,500	200,146	207,386	7,240		
Operating Income								
11	11110	Income Relating to Public Halls & Ci	(200)	0	0	0		
11	11111	Income Edna May MOU 33%	0	0	0	0		
11	11112	Income Charges Stadium	(500)	0	0	0		
11	11114	Income Edna May MOU WPA 67%	0	0	0	0		
			(700)	0	0	0	0	
Capital Expense								
11	11102	Purchase Land & Buildings	0	0	0	0		
11	11103	Purchase Furniture & Equipment -G	0	0	0	0		
11	11607	Furniture & Equipment - Disabled R	10,000	0	0	0		
			10,000	0	0	0	0	
Swimming Pool								
Operating Income								
11	11202	Swimming Pool Donations	0	0	(205)	(205)		
			0	0	(205)	(205)		
Operating Expense								
11	11207	Maintenance Westonia Swimming F	45,500	31,652	31,652	(0)	(0)%	
11	11208	Chlorine Expenses	3,500	6,000	6,109	109	2%	
11	11209	Management Contract Charges	75,000	68,750	69,709	959	1%	
11	11210	Water Charges	7,000	7,000	9,222	2,222	32%	
11	11299	Depreciaton - Swimming Pool	67,700	54,100	53,801	(299)	(1)%	
			198,700	167,502	170,493	2,991		
Capital Expense								
11	11204	Purchase Land & Buildings -Kiosk/At	150,000	212,000	212,874	874	0%	
11	11205	Purchase Furniture & Equipment - S	15,000	8,000	8,270	270	3%	
			165,000	220,000	221,144	1,144		
Other Recreation & Sport								
Operating Expense								
11	11307	Maintenance - Playground, Tennis &	326,000	325,000	325,346	346	0%	
11	11308	Maintenance - Recreation Oval	49,300	17,975	18,585	610	3%	
11	11399	Depreciation - Other Rec & Sport	158,500	144,000	144,324	324	0%	
			533,800	486,975	488,255	1,280		
Operating Income								
11	11302	Marquee Hire Charges	0	0	0	0		
			0	0	0	0	0	
Capital Income								
11	11203	LotteryWest	(100,000)	0	0	0		
11	11301	DFES Grant	0	0	0	0		
11	11211	Corporate sponsorship	(100,000)	0	0	0		
			(200,000)	0	0	0	0	
Capital Expense								
11	11309	Water Tanks Wanderers Stadium	10,000	11,000	11,149	149	1%	
			10,000	11,000	11,149	149		
Television and Rebroadcasting								
Operating Expense								
11	11401	Maintenance - Television and Rebr	4,000	400	788	388	97%	
11	11499	Depreciation - TV & Radio	5,500	4,500	4,528	28	1%	
			9,500	4,900	5,316	416		
Capital Expense								
11	11404	Purchase Furniture & Equipment - T	0	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	18,745	419	2%	
11	11505	Library Expenses	3,500	2,150	2,395	245	11%	
			23,500	20,476	21,140	664		
Operating Income								
11	11501	Income Relating to Libraries	(100)	0	0	0		
11	11502	Fines & Penalties Charged	(100)	0	0	0		
			(200)	0	0	0		
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	30,000	800	801	1	0%	
11	11606	Maintenance Walgoolan Info Bay	600	0	0	0		
			30,600	800	801	1		
Operating Income								
11	11602	Income Charges History Books	(200)	(200)	(632)	(432)	216%	
11	11604	Ramelius Common Management - I	0	0	0	0		
			(200)	(200)	(632)	(432)		
Capital Expense								
11	11603	Purchase Furniture & Equipment - P	600,000	49,000	48,600	(400)	(0.8)%	
			600,000	49,000	48,600	(400)		
TOTAL OPERATING EXPENDITURE			1,032,600	880,799	893,391	12,592		
TOTAL OPERATING INCOME			(1,100)	(200)	(836)	(636)		
TOTAL CAPITAL INCOME			(200,000)	0	0	0		
TOTAL CAPITAL EXPENDITURE			785,000	280,000	280,893	893		

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	601,500	87,000	87,005	5	0%	
12	12103	MRWA Project Construction	717,000	706,250	706,330	80	0%	
12	12104	Roads to Recovery Construction	519,050	351,300	351,523	223	0%	
12	12108	Footpath Construction	0	0	3,629	3,629		
			1,837,550	1,144,550	1,148,487	3,937		
Streets Roads Bridges & Depot Maintenance								
Operating Expense								
12	12202	Power - Street Lighting	8,500	7,088	6,457	(631)	(9)%	
12	12203	Maintenance - GRM	619,000	434,000	434,460	460	0%	
12	12204	Maintenance - Depot	35,500	55,500	59,270	3,770	7%	
12	12205	Maintenance - Footpaths	500	400	459	59	15%	
12	12206	Traffic Signs Maintenance	22,000	22,000	26,019	4,019	18%	
12	12208	Town Maintenance/Streetscape	170,000	165,000	164,849	(151)	(0)%	
12	12219	RRG Expenses	0	0	0	0		
12	12299	Depreciation - Street, Roads, Bridge	1,603,500	1,450,000	1,450,416	416	0%	
			2,459,000	2,133,988	2,141,932	7,944		
Operating Income								
12	12201	Income Relating to Streets, Roads, E	0	0	0	0		
12	12212	Grant - MRWA Direct	(200,000)	(190,000)	(189,763)	237	(0)%	
12	12213	Grant - MRWA Specific	(478,000)	(478,000)	(477,955)	45	(0)%	
12	12214	Grant -Electric Car Charging Station	(100)	0	0	0		
12	12216	Grant - Roads to Recovery	(519,000)	(380,000)	(380,000)	0	0%	
			(1,197,100)	(1,048,000)	(1,047,718)	282		
Capital Expense								
12	12218	Plant Shed - Depot	15,000.00	0.00	0.00	0.00		
12	12220	Sea Container Storage Depot	20,000.00	0.00	0.00	0.00		
			35,000.00	0.00	0.00	0.00		
Road Plant Purchase								
Operating Expense								
12	12359	Loss on Sale of Asset	6,896	6,896	24,335	17,439	253%	
			6,896	6,896	24,335	17,439		
Operating Income								
12	12398	Profit on Sale of Asset	(7,610)	(7,610)	(55,455)	(47,845)	629%	
			(7,610)	(7,610)	(55,455)	(47,845)		
Capital Income								
12	12306	Proceeds on Sale of Asset	(150,000)	(60,000)	(60,000)	0	0%	
			(150,000)	(60,000)	(60,000)	0		
Road Plant Purchase								
Capital Expense								
12	12302	Purchase Plant & Equipment - Road	30,000	25,000	25,272	272	1%	
12	12304	Telehandler - CAPITAL	370,000	370,000	377,274	7,274	2%	
12	12305	Garden Water Trailer- CAPITAL	10,000	0	0	0		
			410,000	395,000	402,546	7,546		
Aerodromes								
Operating Expense								
12	12604	Airport Maintenance	3,700	1,276	587	(689)	(54)%	
			3,700	1,276	587	(689)		
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	2,469,596	2,142,160	2,166,855	24,695		
		TOTAL OPERATING INCOME	(1,204,810)	(1,055,610)	(1,103,173)	(47,563)		
		TOTAL CAPITAL INCOME	(150,000)	(60,000)	(60,000)	0		
		TOTAL CAPITAL EXPENDITURE	2,282,550	1,539,550	1,551,034	11,484		

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	7,512	7,512		
13	13119	Project TBA	0	0	0	0		
13	13123	NRM Contract	5,000	5,000	4,289	(711)	(14)%	
13	13125	Noxious Weed Control	2,000	0	0	0		
13	13126	Wild Dog Contribution	0	0	0	0		
			7,000	5,000	11,800	6,800		
Operating Income								
13	13105	Govt. Grant Funding	0	0	0	0		
			0	0	0	0		
Capital Expense								
13	13107	Purchase Plant & Equipment - Warr	0	0	0	0		
			0	0	0	0		
Capital Income								
13	13108	Warralakin Water Tank DWER	0	0	0	0		
			0	0	0	0		
Tourism & Area Promotion								
Operating Expense								
13	13200	ABC Costs- Tourism & Area Promot	60,000	50,000	47,363	(2,637)	(5)%	
13	13210	Area Promotion	8,000	8,000	13,933	5,933	74%	
13	13211	SUBS- CW Visitor Centre	3,000	2,300	2,273	(27)	(1)%	
13	13212	SUBS- Newtravel	10,000	10,000	13,500	3,500	35%	
13	13213	Maintenance Caravan Park	118,750	118,750	132,340	13,590	11%	
13	13214	Information Bay- Carrabin	3,050	3,050	3,368	318	10%	
13	13215	Museum -Maintenance	63,500	62,353	62,121	(232)	(0)%	
13	13299	Depreciation - Tourism & Area Prom	39,000	32,000	32,284	284	1%	
			305,300	286,453	307,182	20,729		
Operating Income								
13	13201	Caravan Park Single Units	(30,000)	(30,000)	(30,909)	(909)	3%	
13	13202	Caravan Site Charges	(65,000)	(65,000)	(66,308)	(1,308)	2%	
13	13203	Tent Site Charges	(500)	(500)	(682)	(182)	36%	
13	13204	Souvenir Sales	(500)	(500)	(1,835)	(1,335)	267%	Extra sales of Bucket Hats & 2026 Calanders
13	13221	Income -Museum Entry	(15,000)	(20,000)	(21,148)	(1,148)	6%	
13	13223	Electric Car Charging Station - INCOI	0	0	(32)	(32)		
			(111,000)	(116,000)	(120,914)	(4,914)		
Capital Expense								
13	13216	Museum Expansion Project - Land &	250,000	240,000	243,737	3,737	2%	
13	13224	Caravan Park - Decking/New Laundr	32,000	4,000	4,225	225	6%	
			282,000	244,000	247,962	3,962		
Capital Income								
13	13225	LotteryWest Grant- Muesuem	0	0	0	0		
			0	0	0	0		
Building Control								
Operating Expense								
13	13301	Contract EH Services	3,000	1,500	1,350	(150)	(10)%	
			3,000	1,500	1,350	(150)		
Operating Income								
13	13303	Building Permit Charges	(3,000)	(1,750)	(1,747)	3	(0)%	
13	13304	Demolition Charges	(100)	0	0	0		
13	13305	Commission BRB	(200)	0	0	0		
13	13307	Planning Fee	0	0	0	0		
			(3,300)	(1,750)	(1,747)	3		
Community Development (CRC)								
Operating Expense								
13	13400	ABC Costs - Community Developme	60,000	54,800	54,569	(231)	(0)%	
13	13401	Programs / Activities	10,000	1,400	1,426	26	2%	
13	13402	Workers Compensation Premiums	7,000	7,000	6,364	(636)	(9)%	
13	13403	Superannuation	13,000	9,000	9,163	163	2%	
13	13404	Salaries	81,000	6,000	6,137	137	2%	
13	13405	Community Events	20,000	9,000	8,816	(184)	(2)%	
13	13406	Grant Generated Expenditure	0	0	0	0		
13	13610	Building Maintenance	24,183	7,764	8,090	326	4%	
			215,183	94,964	94,565	(399)		

Schedule 13 Economic Services

Prog	COA	Description	Original		YTD Actual	Var. \$	Var. %	Comment
			Budget	YTD Budget				
Operating Income								
13	13410	Grant Funding Opportunities	(10,000)	(10,000)	(23,078)	(13,078)	131%	
13	13411	DPIRD Grants Funding (CRC)	(110,000)	(110,000)	(114,967)	(4,967)	5%	
13	13412	Income Relating to Westonia CRC O	0	0	(41)	(41)		
13	13413	Events Income	0	0	(1,254)	(1,254)		
			(120,000)	(120,000)	(139,339)	(19,339)		
Plant Nursery								
Operating Expense								
13	13502	Nursery Operating Costs	0	0	160	160		
			0	0	160	160		
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	0	0	11,775	11,775		
13	13611	Water Supply Standpipes	30,000	30,000	35,511	5,511	18%	
13	13613	Ramelius ResourceLease - Industrial	0	0	180	180		
13	13614	St Lukes Church	0	0	52	52		
13	13615	CO-OP Bus -Expense	0	0	0	0		
13	16106	Loan Interest Loan # 99	0	0	0	0		
13	13699	Depreciation- Other Economic Servi	86,700	78,475	76,080	(2,395)	(3)%	
			116,700	108,475	123,598	15,123		
Other Economic Services								
Operating Income								
13	13602	Community Bus Hire Charges	(2,000)	(1,900)	(1,927)	(27)	1%	
13	13603	Ramelius Resource Lease - Industria	(22,000)	(16,500)	(16,500)	0	0%	
13	13604	Police Licensing Commissions	(9,000)	(7,000)	(7,044)	(44)	1%	
13	13607	SSL Interest Reimbursement	(5,600)	(2,600)	(2,622)	(22)	1%	
13	13608	SSL Principal Reimbursement	(12,800)	(6,500)	(6,551)	(51)	1%	
13	13609	Standpipe Water Charges - per kL	(100,000)	(95,000)	(95,269)	(269)	0%	
13	13618	Reimbursements General	(200)	(20)	(3,055)	(3,035)	15,173%	
			(151,600)	(129,520)	(132,967)	(3,447)		
Capital Expense								
13	13606	Land & Buildings - Wolfram Street S	0	0	0	0		
			0	0	0	0		
TOTAL OPERATING EXPENDITURE			647,183	496,392	538,655	42,263		
TOTAL OPERATING INCOME			(385,900)	(367,270)	(394,967)	(27,697)		
TOTAL CAPITAL INCOME			0	0	0	0		
TOTAL CAPITAL EXPENDITURE			282,000	244,000	247,962	3,962		

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	600,000	600,000	668,042	68,042	11%	
			600,000	600,000	668,042	68,042		
Operating Income								
14	14100	Private Works Income	(125,000)	(615,000)	(747,332)	(132,332)	22%	
			(125,000)	(615,000)	(747,332)	(132,332)		
Public Works Overheads								
Operating Expense								
14	14200	Administration Allocations to PWOH	258,000	250,489	248,984	(1,505)	(1)%	
14	14202	Sick Leave Expense	25,000	25,000	26,048	1,048	4%	
14	14203	Annual & Long Service Leave Expenses	100,000	100,000	168,416	68,416	68%	LSL Payments for Bill Price
14	14204	Protective Clothing - Outside Staff	6,000	5,000	5,876	876	18%	
14	14205	Conference Expenses- Engineering	4,000	1,700	1,677	(23)	(1)%	
14	14206	Medical Examination Costs	500	250	245	(5)	(2)%	
14	14207	Public Works Overheads Allocated to	(677,500)	(677,500)	(768,724)	(91,224)	13%	
14	14208	OSH Expenses	4,500	1,000	1,053	53	5%	
14	14211	Unallocated Wages	0	0	7,631	7,631		
14	14214	Eng. & Technical Support	10,000	10,000	12,869	2,869	29%	
14	14215	Staff Training	24,000	13,500	13,928	428	3%	
14	14216	Insurance on Works	45,500	18,800	18,776	(24)	(0)%	
14	14217	Supervision Costs	24,000	19,000	18,933	(67)	(0)%	
14	14218	Service Pay	7,000	6,413	7,179	766	12%	
14	14219	Superannuation Cost	125,000	125,000	148,744	23,744	19%	
14	14220	Allowances & Other Costs	38,000	24,300	24,592	292	1%	
14	14221	Fringe Benefits Tax - Works	8,000	8,000	9,685	1,685	21%	
			2,000	(69,048)	(54,087)	14,961		
Operating Income								
14	14201	Income Relating to Public Works Over	(7,000)	(7,000)	(9,330)	(2,330)	33%	
			(7,000)	(7,000)	(9,330)	(2,330)		
Plant Operation Costs								
Operating Expense								
14	14302	Insurance - Plant	18,500	13,500	13,623	123	1%	
14	14303	Fuel & Oils	240,000	240,000	272,227	32,227	13%	
								P4 - WT120 P4 Freightliner Trailer, Drive & Steer Tyres Replaced
14	14304	Tyres and Tubes	20,000	20,000	32,325	12,325	62%	
14	14305	Parts & Repairs	140,000	138,337	138,386	49	0%	
14	14306	Internal Repair Wages	33,500	31,200	31,196	(4)	(0)%	
14	14307	Licences - Plant	9,000	6,891	7,432	541	8%	
14	14308	Depreciation - Plant	200,000	170,500	170,577	77	0%	
14	14309	Plant Operation Costs Allocated to V	(706,000)	(616,031)	(616,031)	0	(0)%	
14	14310	Blades & Tynes	15,000	500	555	55	11%	
14	14311	Consumable Items	20,000	14,270	14,739	469	3%	
14	14312	Expendable Tools	10,000	900	925	25	3%	
			0	20,067	65,954	45,887		
Stock Fuels & Oils								
Operating Expense								
14	14402	Purchase of Stock Materials	0	0	163,120	163,120		
			0	0	163,120	163,120		
Operating Income								
14	14404	Diesel Fuel Rebate	(50,000)	(49,000)	(48,987)	13	(0)%	
14	14405	Sale of Stock	(500)	0	0	0		
14	14406	Sale of Fuel and Scrap	(2,000)	(2,000)	(6,012)	(4,012)	201%	
			(52,500)	(51,000)	(54,999)	(3,999)		
Administration								
Operating Expense								
14	14500	Expenses relating to Administration	494,000	457,076	457,854	778	0%	
								Repairs to Office Toilets Systems & Installation Door Security Systems to Museum
14	14501	Administration Office Maintenance	72,500	71,913	106,958	35,045	49%	
14	14502	Workers Compensation Premiums-	10,850	28,491	28,491	0	0%	
14	14503	Office Equipment Maintenance - Ad	5,000	2,000	2,267	267	13%	
14	14504	Telecommunications - Admin	10,000	10,000	13,719	3,719	37%	
14	14505	Travel & Accommodation - Admin	2,000	1,000	965	(35)	(3)%	

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	300	359	59	20%	
14	14507	Training Expenses - Admin	7,500	2,500	2,652	152	6%	
14	14508	Printing & Stationery - Admin	10,000	6,000	6,443	443	7%	
14	14509	Fringe Benefits Tax - Admin	17,000	14,900	14,527	(373)	(3)%	
14	14510	Conference Expenses - Admin	6,000	0	0	0		
14	14511	Staff Uniform - Admin	3,000	3,000	3,459	459	15%	
14	14515	Administration Costs Allocated to Pr	(750,350)	(652,000)	(652,089)	(89)	0%	
14	14517	Postage & Freight	1,500	150	1,003	853	569%	
14	14521	IT/Accounting Programs	45,000	37,000	37,025	25	0%	
14	14522	Advertising	3,000	3,000	3,629	629	21%	
14	14559	Admin Loss on Sale	27,371	0	0	0		
14	14599	Depreciation - Admin	38,000	34,826	32,091	(2,735)	(8)%	
			7,371	20,156	59,354	39,198		
Operating Income								
14	14525	Admin - Reimbursement	0	0	(20,308)	(20,308)		Paid Parental Leave Scheme Chantelle Pedrotti
14	14598	Profit on Sale of Asset - Admin	(226)	0	(11,500)	(11,500)		
			(226)	0	(31,808)	(31,808)		
Capital Expense								
14	14514	Purchase Furniture & Equipment Ac	30,000	30,000	36,695	6,695	22%	
14	14519	Carport Admin Office - CAPITAL	30,000	0	0	0		
14	14520	CEO Vehicle - CAPITAL	120,000	0	0	0		
14	14523	DCEO Vehicle - CAPITAL	80,000	73,000	72,796	(204)	(0)%	
			260,000	103,000	109,490	6,490		
Operating Expense								
14	14602	Gross Salaries & Wages	1,800,000	1,650,000	1,693,994	43,994	3%	
14	14603	Less Sal & Wages Alloc to Works	(1,800,000)	(1,650,000)	(1,693,994)	(43,994)	3%	
			0	0	0	0		
Unclassified								
Operating Income								
14	14701	Income Relating to Unclassified	(60,000)	(60,000)	(92,743)	(32,743)	55%	Sale of 5 Lots
14	14705	Ramelius Resources Haulage Operat	0	0	0	0		
			(60,000)	(60,000)	(92,743)	301,716		
Unclassified								
Capital Expense								
14	14704	Land Development	270,000	169,500	169,146	(354)	(0)%	
			270,000	169,500	169,146	(354)		
Capital Income								
14	14799	Proceeds on Sale of Assets	(176,000)	(64,000)	(63,636)	364	(1)%	
			(176,000)	(64,000)	(63,636)	364		
TOTAL OPERATING EXPENDITURE			609,371	571,175	902,383	331,208		
TOTAL OPERATING INCOME			(244,726)	(733,000)	(936,212)	131,247		
TOTAL CAPITAL EXPENDITURE			530,000	272,500	278,636	6,136		
TOTAL CAPITAL INCOME			(176,000)	(64,000)	(63,636)	364		

SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2026

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 2025-26 year is \$10,000 and 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Fees and charges	(355,273)	(26.03%)	▼
Interest revenue	0	0.00%	
Other revenue	28,321	19.53%	▲
Profit on asset disposals	59,345	536.86%	▲
Expenditure from operating activities			
Materials and contracts	(92,514)	(11.76%)	▼
Utility charges	0	0.00%	
Inflows from investing activities			
Proceeds from disposal of assets	26,393	11.48%	▲
Outflows from investing activities			
Acquisition of infrastructure	450,125	28.26%	▲
Surplus or deficit at the start of the financial year			
Surplus or deficit after imposition of general rates	(347,979)	(11.29%)	▼
	(970,811)	(51.57%)	▼

SHIRE OF WESTONIA
SUPPLEMENTARY INFORMATION

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BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

**SHIRE OF WESTONIA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026**

1 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted \$	Reserve Accounts \$	Total \$	Trust \$	Institution	Interest Rate	Maturity Date	
Cash on hand									
PETTY CASH and FLOATS	Cash and cash equivalents	870		870			NIL	On Hand	
MUNCIPAL BANK ACCOUNT	Cash and cash equivalents	958,991		958,991		Bendigo	Variable	Cheque Acc.	
RESERVE FUND	Cash and cash equivalents	0	5,934,537	5,934,537		Bendigo	Variable	Term Deposit	
TRUST FUND CASH AT BANK	Cash and cash equivalents	0		0	43,303	Bendigo	Variable	Cheque Acc.	
Total		959,861	5,934,537	6,894,399	43,303				
Comprising									
Cash and cash equivalents		959,861	5,934,537	6,894,399	43,303				
Financial assets at amortised cost - Term Deposits		0	0	0	0				
		959,861	5,934,537	6,894,399	43,303				

KEY INFORMATION

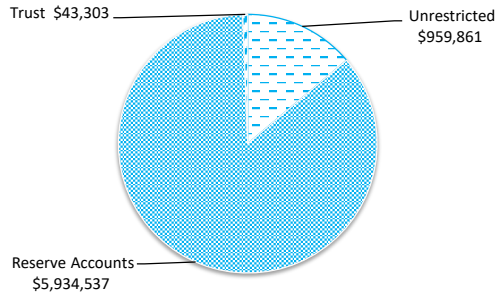
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 assets.



Transaction Summary	Corporate MasterCard	Total Amount \$	Institution	Interest Rate	Period End Date
Card # **** *693					
Price, Arthur W	1049449 Managed Endpoint & Subscriptions Recurring	274.00	Bendigo	17.99%	31-May-26
	Starlink	179.00			
	Spotlight - Curtain Supplies	59.00			
	Flagworld- Australian Flags	262.52			
	New Signs - WWP Safety Sign	62.75			
	Bendigo - Card Fee	4.00			
		\$841.27			
Card # **** *035					
Geier, Jasmine L	5xExchange, 9x365 Business Basic, 13x365 Business St	558.14	Bendigo	17.99%	31-May-26
	Mukinbudin CV Park - Accommodation	1,007.95			
	IGA - Australian Golden Outback Sundowner Food	395.99			
	Mukinbudin - Lunch Works Crew Nungarin/Muka Private	241.00			
	Shire - 0wt Registration	114.45			
	PAYPAL - Facebook Advert Westonia Hilux Raffle	1,475.66			
	Bendigo - Card Fee	4.00			
	International Transaction	44.24			
		\$3,841.43			
		\$4,682.70			
Transaction Summary	Corporate Fuel Cards	Total Amount \$	Institution	Interest Rate	Period End Date
Card #**** *7401					
Bill Price	Fuel Card Purchases - 0WT	\$0.00	BP		31-May-26
		\$0.00	Fuel Distributors		31-May-26
Card #**** *5677					
Kevin Paust	Fuel Card Purchases - Works Super - WT111	\$119.07	BP		31-May-26
		\$119.07			
Card #**** *5510					
Jasmine Geier	Fuel Card Purchases - DCEO - 02WT	\$223.01	BP		31-May-26
		\$223.01			
		\$342.08			

**SHIRE OF WESTONIA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026**

2 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by Council								
Reserve -Long Service Leave	122,401	4,000	0	126,401	122,401	54,133	0	176,534
Reserve -Plant	1,132,048	39,000	(75,000)	1,096,048	1,132,048	38,224	0	1,170,272
Reserve -Building	1,035,255	36,000	0	1,071,255	1,035,255	34,955	0	1,070,210
Reserve -Communication/Information Technolog	77,221	2,500	0	79,721	77,221	2,607	0	79,828
Reserve -Community Development	1,360,384	732,500	0	2,092,884	1,360,384	995,934	0	2,356,318
Reserve -Waste Management	136,915	4,500	0	141,415	136,915	4,623	0	141,538
Reserve -Swimming Pool Redevelopment	387,987	513,500	0	901,487	387,987	13,100	0	401,087
Reserve -Roadworks	521,153	18,000	0	539,153	521,153	17,597	0	538,750
	4,773,364	1,350,000	(75,000)	6,048,364	4,773,364	1,161,173	0	5,934,537

3 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - specialised	1,349,000	1,223,800	1,229,823	6,023
Furniture and equipment	750,000	98,000	104,942	6,942
Plant and equipment	610,000	468,000	475,342	7,342
Acquisition of property, plant and equipment	2,709,000	1,789,800	1,810,106	20,306
Infrastructure - roads	2,034,550	1,592,734	1,142,609	(450,125)
Acquisition of infrastructure	2,034,550	1,592,734	1,142,609	(450,125)
Total capital acquisitions	4,743,550	3,382,534	2,952,715	(429,819)
Capital Acquisitions Funded By:				
Capital grants and contributions	997,100	858,000	857,955	(45)
Other (disposals & C/Fwd)	739,000	230,000	256,393	26,393
Reserve accounts				
Reserve account - by council - [describe]	75,000	0	0	0
Contribution - operations	2,932,450	2,294,534	1,838,368	(456,166)
Capital funding total	4,743,550	3,382,534	2,952,715	(429,819)

KEY INFORMATION

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the 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. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

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 *Local Government (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.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable Value

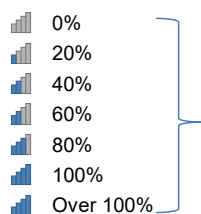
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

3 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

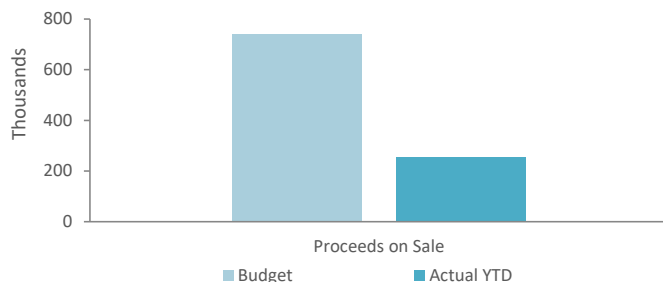


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

		Adopted			Variance	
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over	
		\$	\$	\$	\$	
Building						
	07702	Purchase Buildings - Medical Centre Upgrades	10,000	0	0	0
	08104	Land & Buildings- Community Hub / Leisure Centre Project	250,000	210,800	210,913	(113)
	09128	Purchase Land & Buildings - Lifestyle Village Fencing	32,000	32,000	33,529	(1,529)
	09239	CAPITAL-Single Persons Quarters	550,000	514,000	513,396	604
	11204	Purchase Land & Buildings -Kiosk/Ablution Redevelopmen	150,000	212,000	212,874	(874)
	11309	Water Tanks Wanderers Stadium	10,000	11,000	11,149	(149)
	12218	Plant Shed - Depot	15,000	0	0	0
	12220	Sea Container Storage Depot	20,000	0	0	0
	13216	Museum Expansion Project - Land & Building	250,000	240,000	243,737	(3,737)
	13224	Caravan Park - Decking/New Laundry - CAPITAL	32,000	4,000	4,225	(225)
	14519	Carport Admin Office - CAPITAL	30,000	0	0	0
			1,349,000	1,223,800	1,229,823	(6,023)
Furniture & Equipment						
	08203	Furniture & Equipment - Community Hub/Leisure Centre Project	95,000	11,000	11,377	(377)
	11205	Purchase Furniture & Equipment - Swimming Pools	15,000	8,000	8,270	(270)
	11603	Purchase Furniture & Equipment - PlayGround Redevelopment	600,000	49,000	48,600	400
	11607	Furniture & Equipment - Disabled Ramp Access @ Old Hall	10,000	0	0	0
	14514	Purchase Furniture & Equipment Administration	30,000	30,000	36,695	(6,695)
			750,000	98,000	104,942	(6,942)
Plant & Equipment						
	12302	Purchase Plant & Equipment - Road Plant Purchases	30,000	25,000	25,272	(272)
	12304	Telehandler - CAPITAL	370,000	370,000	377,274	(7,274)
	12305	Garden Water Trailer- CAPITAL	10,000	0	0	0
	14520	CEO Vehicle - CAPITAL	120,000	0	0	0
	14523	DCEO Vehicle - CAPITAL	80,000	73,000	72,796	204
			610,000	468,000	475,342	(7,342)
Infrastructure-roads						
	C0010	Begley Road (No 0010)	78,000	0	0	0
	C0011	Maxfield Road (No 0011)	84,000	77,000	0	77,000
	C0053	Hodgeson Road (No 0053)	123,000	112,750	0	112,750
	C0020	6 Mile Gate Road (No 0020)	78,500	71,951	22,175	49,776
	C0022	Henderson Road (No 0022)	44,000	0	0	0
	C0025	Rabbit Proof Fence Road (No 0025)	83,000	76,076	0	76,076
	C0030	Maisfield Gravel Resheet	95,000	22,913	24,171	(1,258)
	C0031	Elachbutting Road (No 0031)	90,000	59,587	21,945	37,642
	C0034	Farina Road (No 0034)	88,000	48,587	14,013	34,575
	C0064	Elsewhere Road (No 0064)	96,000	82,500	4,638	77,863
	C0070	Pitt Road (No 0070)	39,000	0	0	0
MRWA Project Construction						
	RRG84C	Warralakin Road Reconstruction	717,000	657,250	706,330	(49,080)
Roads to Recovery Construction						
	R2R04	Walgoolan South Road (No 0004)	100,000	91,663	62,604	29,059
	R2R55	Diorite Street Roundabout & Carport (No 0055)	58,000	53,163	158,403	(105,240)
	R2R96	Woolgar Street (0096)	0	0	0	0
	R2RFDW	Bitumen Floodways	69,050	63,294	0	63,294
	R2R06	Carrabin South Road (0006)	192,000	176,000	128,331	47,669
			2,034,550	1,592,734	1,142,609	450,125

4 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual				
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)	
		\$	\$	\$	\$	\$	\$	\$	\$	
Buildings										
A44	Fibro Dwelling (Old Pool House) (No	68,754	80,000	11,246	0	67,494	70,938	3,444	0	
A331	Lot 336 Pyrite St	0	0	0	0	2,500	10,000	7,500	0	
A337	Lot 342 Pyrite St	0	0	0	0	6,000	10,000	4,000	0	
A50	Fibro & Metal Clad Dwelling (Works F	198,005	330,000	131,995	0	0	0	0	0	
Plant and equipment										
A491	938WT P5 John Deere 624K Wheel L	142,390	150,000	7,610	0	134,335	110,000	0	(24,335)	
A511	P22 Kubota F3680 (Mower)	9,896	3,000	0	(6,896)	0	0	0	0	
A570	Toyota LandCruiser - 0WT	127,371	100,000	0	(27,371)	0	0	0	0	
A560	Toyota Hilux -WT111	0	0	0	0	0	55,455	55,455	0	
A566	Toyota Prado -02WT	75,774	76,000	226	0	0	0	0	0	
		622,190	739,000	151,077	(34,268)	210,329	256,393	70,399	(24,335)	



5 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Antique Fuel Industry Museum Dis	1	600,000	0	0	(48,601)	(48,601)	551,399	551,399	(26,743)	(26,743)
Total		600,000	0	0	(48,601)	(48,601)	551,399	551,399	(26,743)	(26,743)
Current borrowings		48,601					0			
Non-current borrowings		551,399					551,399			
		600,000					551,399			

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

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.

6 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 May 2026
		\$	\$	\$	\$	\$
Employee Related Provisions						
Provision for annual leave		206,651	0	0	0	206,651
Provision for long service leave		135,786	0	0	0	135,786
Total Provisions		342,437	0	0	0	342,437
Total other current liabilities		342,437	0	0	0	342,437

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.

7 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Grants, subsidies and contributions revenue					YTD Revenue Actual
	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	
	\$	\$	\$	\$	\$	
Grants and subsidies						
FESA Operating Grant	33,000	32,000	33,000	0	33,000	31,860
Grant - MRWA Direct	200,000	190,000	200,000	0	200,000	189,763
Grants Commission Grant Received - General	673,000	673,000	673,000	0	673,000	640,709
Grants Commission Grant Received- Roads	344,000	344,000	344,000	0	344,000	376,281
Corporate sponsorship	100,000	0	100,000	0	100,000	0
Swimming Pool Donations	0	0	0	0	0	205
Reimbursement Rural Health West		0	0		0	191
	1,350,000	1,239,000	1,350,000	0	1,350,000	1,239,008
Contributions						
First Responder - WPA Grant	15,000	0	15,000	0	15,000	0
LotteryWest	100,000	0	100,000	0	100,000	0
DPIRD Grants Funding (CRC)	110,000	110,000	110,000	0	110,000	114,967
Income Relating to Aged & Disabled - Senior Citizens	5,000	0	5,000	0	5,000	0
Grant -Electric Car Charging Station	100	0	100	0	100	0
Grant Funding Opportunities	10,000	10,000	10,000	0	10,000	23,078
	240,100	120,000	240,100	0	240,100	138,045
TOTALS	1,590,100	1,359,000	1,590,100	0	1,590,100	1,377,053

12 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grants, subsidies and contributions revenue					YTD
	Adopted Budget	YTD	Annual	Budget		Revenue
	Revenue	Budget	Budget	Variations	Expected	Actual
	\$	\$	\$	\$	\$	\$
Capital grants and subsidies						
Income Relating to Libraries	100	0	100	0	100	0
Grant - MRWA Specific	478,000	478,000	478,000	0	478,000	477,955
Grant - Roads to Recovery	519,000	380,000	519,000	0	519,000	380,000
	997,100	858,000	997,100	0	997,100	857,955

**SHIRE OF WESTONIA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026**

12 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 2025	Amount Received	Amount Paid	Closing Balance 31 May 2026
	\$	\$	\$	\$
Westonia Tennis Club	9,202	0	0	9,202
Westonia Historical Society	25,445	0	0	25,445
Cemetery Committee	10,618	0	(1,962)	8,656
	45,265	0	(1,962)	43,303

Shire of Westonia
Business Activity Statement
May 2026

Total Sales and Purchases		\$
G1	Total Sales	794,182
G3	Other GST Free Sales	492,341
G4	Input Taxed	18,751
G10	Capital Purchases	522,071
G11	Non-Capital Purchases	109,368



Amounts you owe the ATO (Credits in ledger)		\$
1A/ G9	GST On Sales (GL Balance)	25,736
4	PAYG (GL 94660)	49,576
6A	FBT Instalment	
7C	Fuel Tax credit over claim	-
<i>Total you owe the ATO</i>		<u>75,312</u>

PAYG		\$
W1	Total Salary Wages & Other	220,443
W2	Amount withheld from Payments at W1	49,576
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)	54,537
7D	Fuel Tax Credit	2,884
<i>Total the ATO owes you</i>		<u>57,421</u>

FBT		\$
F1	FBT Instalment Amount	-


Activity Statement Net Amount		\$
Amounts you owe the ATO (Credits in ledger)		75,312
Amounts the ATO owes you (Debits in ledger)		57,421
Payment (Red - Refund)		<u>17,891</u>

Authorisation	
Prepared By:	
Date:	12/06/2026
Checked & Lodged By:	
Date:	12/06/2026

BAS Journal		
Debit	Credit	Description
1405000 - GST Income (Liability)	25,736	BAS liability due to ATO
1406010 - PAYG Tax Gen	49,576	PAYG paid to ATO
1304000 - GST Expense (Asset)	54,537	BAS purchases claimed from ATO
1144040.114 - Fuel Tax Credit Gen	2,884	FTC
1145090.580 - Fringe Benefits Tax - Admin Gen 60%		FBT
1142210.502 - Fringe Benefits Tax - Works Gen 40%		FBT
1406020 - ATO Clearing Account	17,891	Due from/to ATO
		BAS-Rounding
	<u>75,312</u>	
	<u>75,312</u>	

9.1.4 RESERVE TRANSFERS

Responsible Officer:	Jasmine Geier, Acting CEO	
Author:	Jasmine Geier, Acting CEO	
File Reference:		
Disclosure of Interest:	Nil	
Attachments:	Nil	

Signature:	Officer	ACTING 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 2025/26 budget made recommendation for the following net transfers between accounts.

Plant Reserve	\$ 75,000 from Reserve to Muni
Swimming Pool Reserve	\$ 500,000 from Muni to Reserve
Community Dev Reserve	\$ 700,000 from Muni to Reserve.

Comment

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

Community Dev Reserve	\$ 950,000 from Muni to Reserve.
Long Service Leave Reserve	\$ 50,000 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 \$ 104,000.

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 \$ 1,000,000 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

Community Dev Reserve \$ 950,000 from Muni to Reserve.

Long Service Leave Reserve \$ 50,000 from Muni to Reserve

Background

An advertisement on the 8th May 2026 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. (12.00pm Monday 1st June 2026)

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 2026/2027 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 2026/2027 and the rate in cents and minimum amounts; GRV Rate Category

Category	Rate in the \$	Minimum Rate \$
GRV General	8.636	370.00
GRV Mining	25.450	370.00
UV - Rural/Pastoral	1.108	370.00
UV - Mining	1.108	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 2026/2027 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	8.636	370.00
GRV Mining	25.450	370.00
UV - Rural/Pastoral	1.108	370.00
UV - Mining	1.108	200.00

9.2 COMMUNITY AND REGULATIONS

9.2.1 APPLICATION FOR EXPLORATION LICENCE 77/3394

Responsible Officer:	Jasmine Geier, ACTING CEO	
Author:	Jasmine Geier, ACTING CEO	
File Reference:	ES1.6.1	
Disclosure of Interest:	Nil	
Attachments:	Location Map EL 77/3394	
Signature:	Officer	ACTING CEO



Purpose of the Report

Executive Decision

Legislative Requirement

This report seeks Council's comment on an Exploration license in the central part of the shire.

Background

The Shire has been advised of an application for an Exploration license having been lodged by Paul W Askins and Andrew J Drummond (E77/3394).

The application relates to land in the central portion of the Shire surrounding the Westonia townsite (See Attached)

Comment

Previous exploration approvals have been granted with the following conditions:

- 1) That dust suppression is carried out so that others are not adversely affected.
- 2) That any saline ground water found is contained by pumping it into a water trailer and disposed of through normal mining practices under the terms of the company's mining conditions.
- 3) Any ground water that escapes onto the ground around the drill site is to be bunded so that it does not spread.
- 4) All plastic bags used for soil samples are to be removed from the site and disposed of in a suitable manner.
- 5) All rubbish is to be disposed of at the local landfill site in the appropriate manner.
- 6) A firefighting unit is to be always available, and drilling is to cease if a total fire and harvest ban is called.
- 7) No drill holes are to extend under any public railway line or any roadways. Drilling being carried out is not to interfere with road drainage and must be beyond the batter line (this is to minimise damage to capped drill holes during maintenance grading) – refer to Typical Cross Section of Road Formation diagram.
- 8) Safety signs are to be erected in accordance with Australian Standards – to warn both mining staff, contractors, and the public/visitors.
- 9) All drill holes are to be capped as soon as possible/practical after drilling.
- 10) If working within 100m from a residence, all noise generated is to be limited in accordance with the Environmental Protection (Noise) Regulations 1997, when working between 7:00 pm. and 7:00 am.

- 11) That the proposed drilling work is advertised in the local newsletter “Westonian” prior to any work commencing to notify the general public of this work; and
- 12) That no drilling is to occur within any Shire Road Surface and gravel pits, and that no drilling operation is to affect any part Historical N/A in any way..

Statutory Environment

The Mining Act prevails in this matter.

Policy Implications

Nil

Strategic Implications

Nil.

Financial Implications

Nil

Voting Requirements



Simple Majority



Absolute Majority

OFFICER RECOMMENDATIONS

That Council grants approval to Paul W Askins and Andrew J Drummond (E77/3394) to carry out drilling along sections of Council controlled road reserves with this respective Exploration Lease as shown on the attached maps with the following conditions: -

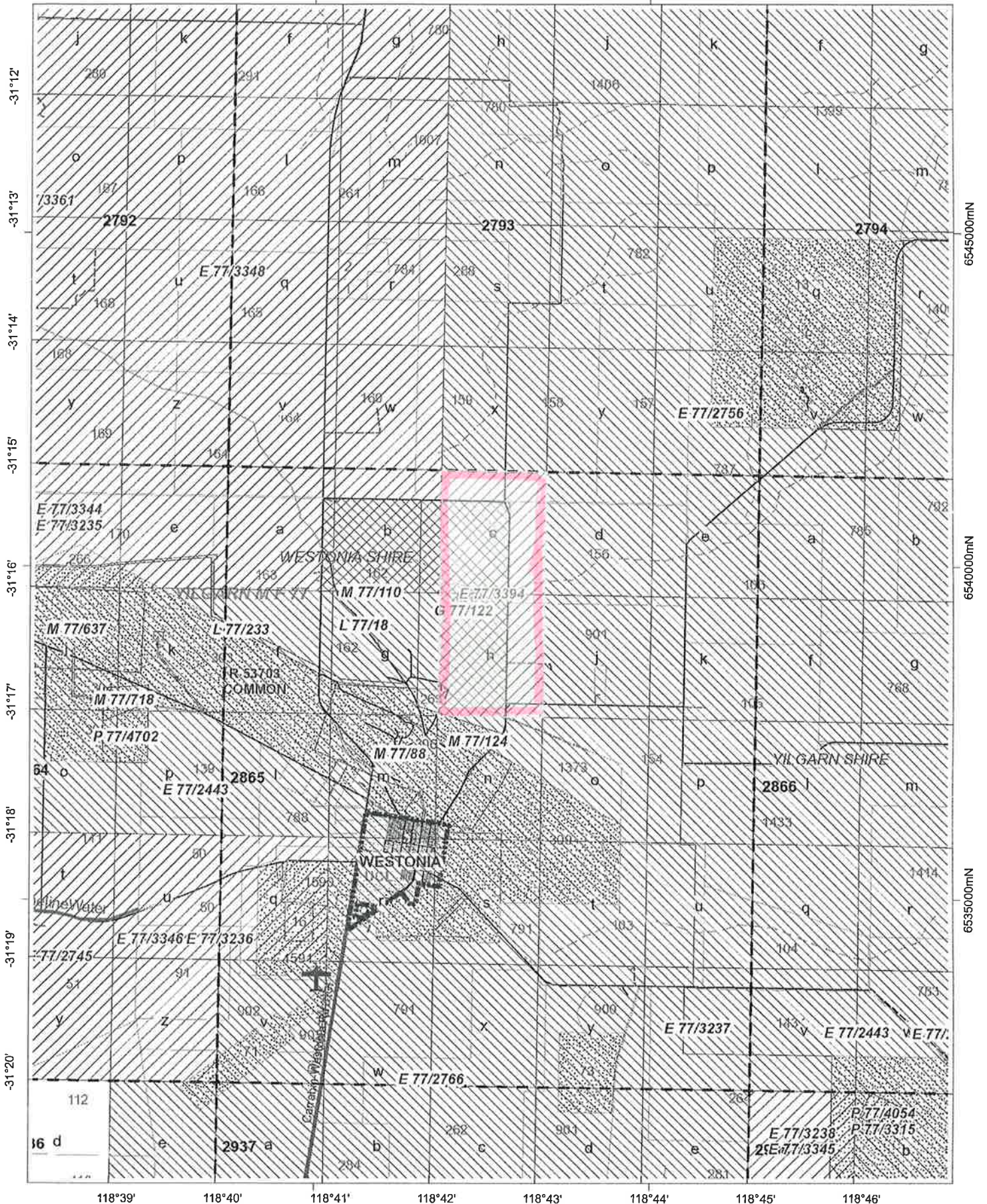
- 1) That dust suppression is carried out so that others are not adversely affected.
- 2) That any saline ground water found is contained by pumping it into a water trailer and disposed of through normal mining practices under the terms of the company’s mining conditions.
- 3) Any ground water that escapes onto the ground around the drill site is to be bunded so that it does not spread.
- 4) All plastic bags used for soil samples are to be removed from the site and disposed of in a suitable manner.
- 5) All rubbish is to be disposed of at the local landfill site in the appropriate manner.
- 6) A firefighting unit is to be always available, and drilling is to cease if a total fire and harvest ban is called.
- 7) No drill holes are to extend under any public railway line or any roadways. Drilling being carried out is not to interfere with road drainage and must be beyond the batter line (this is to minimise damage to capped drill holes during maintenance grading) – refer to Typical Cross Section of Road Formation diagram.
- 8) Safety signs are to be erected in accordance with Australian Standards – to warn both mining staff, contractors, and the public/ visitors.
- 9) All drill holes are to be capped as soon as possible/practical after drilling.
- 10) If working within 100m from a residence, all noise generated is to be limited in accordance with the Environmental Protection (Noise) Regulations 1997, when working between 7:00 pm. and 7:00 am.
- 11) That the proposed drilling work is advertised in the local newsletter “Westonian” prior to any work commencing to notify the general public of this work; and

- 12) That no drilling is to occur within any Shire Road Surface and gravel pits, and that no drilling operation is to affect any part Historical N/A in any way.**

E 77/3394 , Quick Appraisal Plan

660000mE

665000mE



This plan has been compiled from various data sources received from a number of agencies and with information supplied by applicants for mining tenements. No responsibility is accepted for any error or omission. The Commonwealth of Australia (c) 2012, through Geoscience Australia and the Department of Defence, retaining copyright over those parts of the topographic data it has provided for display in TENGRAPH. Users wishing to use the data in its unaltered form should contact Geoscience Australia at www.ga.gov.au. Confirmation of the extent and composition of any Native Title Claims, Determinations or ILUAs should be sought from the National Native Title Tribunal (NNTT) specifically - Register of Native Title Claims (RNTC), National Native Title Register (NNTTR) or Register of Indigenous Land Use Agreements (ILUA). Enclosed Pastoral Lease land and Pre 1994 mining confined to Manungwa Wajarri and Hjarawanga ILUA Native Title determination boundary.

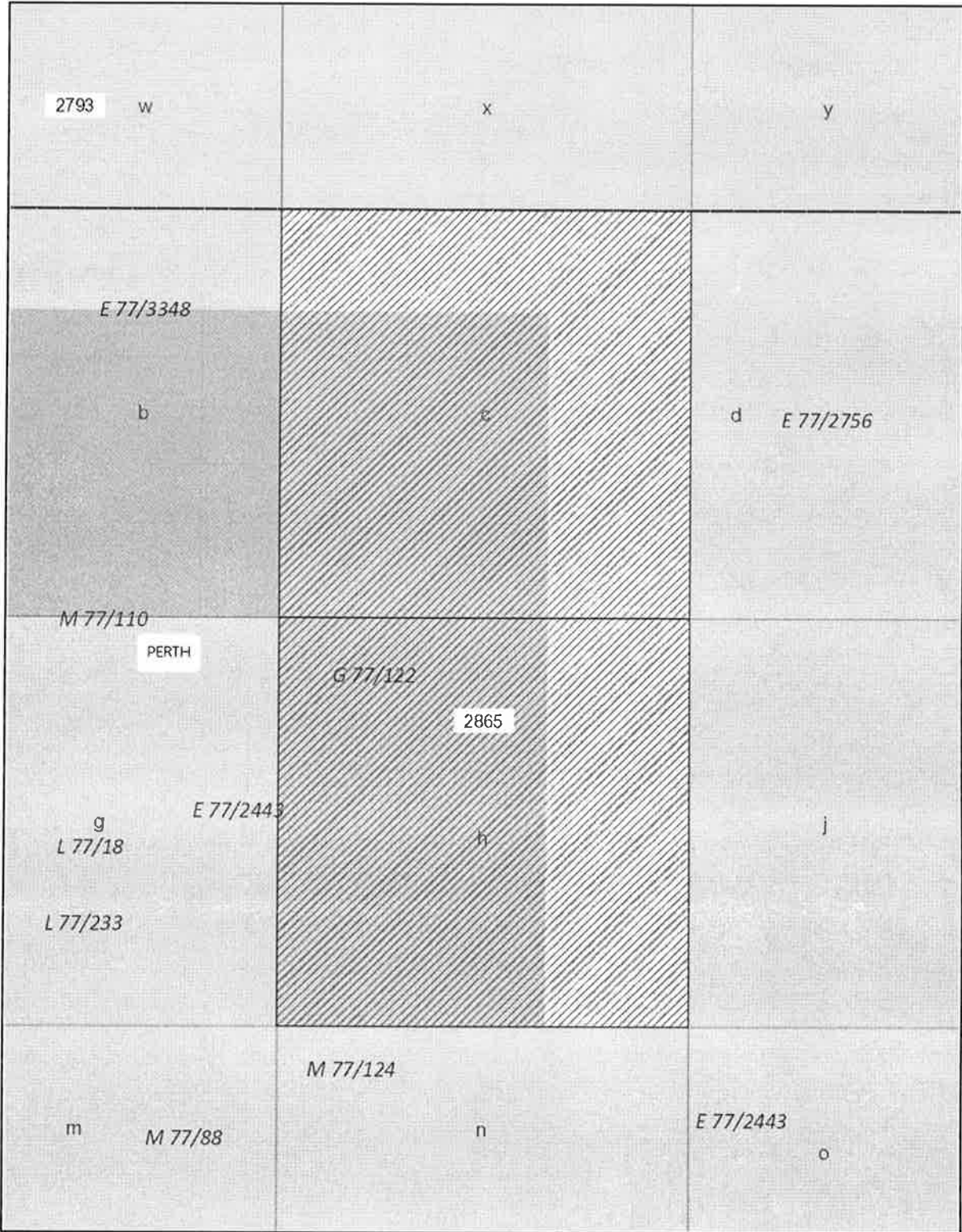
Scale: 1:72,224





FORM 21 - ATTACHMENT 2
Plan Name(s) - PERTH

Time Officially Received : 18/05/2020 08:30:00
User Id : ex11421



MAP SHOWING BLOCKS APPLIED FOR IN
EXPLORATION LICENCE NO. 77/3394

▣ Graticular Section Applied For

9.3 WORKS AND SERVICES

Nil

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 16th July 2026 commencing at 3.30pm.

13. MEETING CLOSURE

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