



Agenda of the Audit, Risk and Improvement Committee

Audit, Risk and Improvements Committee Meeting To be held in
Council Chambers, Wolfram Street Westonia
Thursday 26th March 2026
Commencing 2.30pm

Dear Councillors,

The next Audit Committee Meeting of the Shire of Westonia will be held on Thursday 26th March 2026 the Council Chambers, Wolfram Street, Westonia.

Audit Meeting – 2.30 pm

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

Jasmine Geier
ACTING CHIEF EXECUTIVE OFFICER
26 March 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.



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.

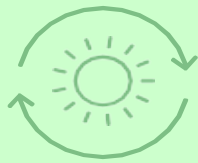
OUR VISION

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.

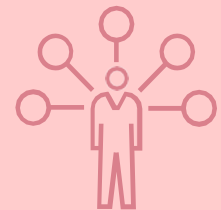
Our community has the opportunity to be active, socialised and connected.

- 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 2.30pm.

Shire President to hand over to New Presiding Member Mrs Karin Day

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 A Faithfull	
Cr MJ Crews	
Cr DL Simmonds	

Staff:

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

Apologies:

Mrs KM Day	Independent Member
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3. PUBLIC QUESTION TIME (2.35 PM – 2.50PM)

NIL

4. CONFIRMATION OF PREVIOUS MINUTES

OFFICER RECOMMENDATIONS


That the minutes of the Audit, Risk and Improvement Committee held of Council held on 1th 1 December 2025 be confirmed as a true and correct record.

5. PRESIDENT/COUNCILLORS ANNOUNCEMENTS

Nil

6. MATTERS REQUIRING A COUNCIL DECISION

6.1. 2025/2026 MID YEAR BUDGET REVIEW

Responsible Officer:	Jasmine Geier, ACTING CEO	
Author:	Jasmine Geier, ACTING CEO	
File Reference:	A2.8.5	
Disclosure of Interest:	Nil	
Attachments:	2024/2025 Budget Review Statement of Financial Activity, notes on Closing Funds, and Budget Amendments	
Signature:	Officer	ACTING CEO 

Purpose of the Report

Executive Decision Legislative Requirement

To consider the Shire's financial position as at 31 January 2026 and performance for the period 1 July 2025 to 31 January 2026 in relation to the adopted annual budget and projections estimated for the remainder of the financial year.

Background

The budget review has been prepared to include information required by the *Local Government Act 1995, Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards. The report for the period 31 January 2026 shown in the attachment has been prepared incorporating year to date budget variations and forecasts to 30 June 2026 and is presented for council's consideration.

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

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

Comment

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

Features of the budget review include:

General Rates - Increase	2,304
Grants, Subsidies and Contributions – Decrease	(128,244)
Fees and Charges – Increase	556,900
Other Revenue – Increase	3,000
Employee Costs – Increase	(556,500)
Material and Contracts – Increase	(95,150)
Utilities Charges – Decrease	36,000
Insurance – Increase	(17,641)

Purchase Plant & Equipment – Decrease	(100,000)
Purchase and Construction of Infrastructure – Roads Decrease	(337,000)

In considering the above variances and projections within the attached budget review.

Following completion of the budget review and to properly consider the impact of estimated projections at 30 June 2026, some items have been identified as requiring a budget amendment to properly account for these variances where appropriate. Required budget amendments have been included in Note 5 of the attached budget review document for information, and also presented as a separate recommendation to the budget review for council consideration.

Statutory Environment

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

- (1) Between 1 January and the last day of February in each financial year a local government is to carry out a review of its annual budget for that year.
- (2A) The review of an annual budget for a financial year must -
 - (a) consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and
 - (b) consider the local government's financial position as at the date of the review; and
 - (c) review the outcomes for the end of that financial year that are forecast in the budget; and
 - (d) include the following -
 - (i) the annual budget adopted by the local government;
 - (ii) an update of each of the estimates included in the annual budget;
 - (iii) the actual amounts of expenditure, revenue and income as at the date of the review;
 - (iv) adjacent to each item in the annual budget adopted by the local government that states an amount, the estimated end of year amount for the item.
- (2) The review of an annual budget for a financial year must be submitted to the council on or before 31 March in that financial year.
- (3) A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.

**Absolute majority required.*

- (4) Within 14 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.

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

Policy Implications

There are no known policy implications arising from this report.

Strategic Implications

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

Financial Implications

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

Voting Requirements

Simple Majority

Absolute Majority

OFFICER RECOMMENDATIONS

That the Audit, Risk and Improvement Committee recommends that Council:

- 1. Adopts the budget review for the period 1st July 2025 to 31 January 2026 inclusive of the recommended budget amendments as indicated in Note 4 of the report; and**
- 2. Forwards the budget review to the Department of Local Government, Industry Regulation and Safety as per requirement of the Act.**

SHIRE OF WESTONIA

BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 31 JANUARY 2026

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

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SHIRE OF WESTONIA
STATEMENT OF BUDGET REVIEW
FOR THE PERIOD ENDED 31 JANUARY 2026

		Budget v Actual			Estimated	Predicted	
		Adopted	Updated	Year to Date	Year at End	Variance	
Note		Budget	Budget	Actual	Amount	(b) - (a)	
		\$	\$	\$	\$	\$	
OPERATING ACTIVITIES							
Revenue from operating activities							
	General rates	4.1	1,263,700	1,263,700	1,266,004	2,304	▲
	Grants, subsidies and contributions	4.2	1,593,344	1,593,344	813,915	(128,244)	▼
	Fees and charges	4.3	866,770	866,770	701,346	556,900	▲
	Interest revenue		245,600	245,600	176,790	0	
	Other revenue	4.4	671,650	671,650	83,119	3,000	▲
	Profit on asset disposals		151,077	151,077	3,445	0	
			4,792,141	4,792,141	3,044,619	5,226,101	433,960
Expenditure from operating activities							
	Employee costs	4.5	(1,704,900)	(1,704,900)	(1,279,742)	(556,500)	▼
	Materials and contracts	4.6	(1,186,250)	(1,186,250)	(402,433)	(95,150)	▼
	Utility charges	4.7	(236,233)	(236,233)	(86,321)	36,000	▲
	Depreciation		(2,441,050)	(2,441,050)	(1,547,650)	0	
	Finance costs		(26,743)	(26,743)	(13,645)	0	
	Insurance	4.8	(198,500)	(198,500)	(160,927)	(17,641)	▼
	Other expenditure		(56,900)	(56,900)	(31,664)	0	
	Loss on asset disposals		(34,267)	(34,267)	0	(34,267)	0
			(5,884,843)	(5,884,843)	(3,522,382)	(6,518,134)	(633,291)
Non-cash amounts excluded from operating activities			2,324,240	1,525,892	1,544,205	1,525,892	0
Amount attributable to operating activities			1,231,538	433,190	1,066,442	233,859	(199,331)
INVESTING ACTIVITIES							
Inflows from investing activities							
	Capital grants, subsidies and contributions		997,100	997,100	169,602	997,100	0
	Proceeds from disposal of assets		739,000	739,000	70,938	739,000	0
			1,736,100	1,736,100	240,540	1,736,100	0
Outflows from investing activities							
	Purchase of plant and equipment	4.9	(2,809,000)	(2,809,000)	(1,045,350)	(2,709,000)	100,000
	Purchase and construction of infrastructure-roads	4.10	(2,134,550)	(2,134,550)	(191,158)	(1,797,550)	337,000
			(4,943,550)	(4,943,550)	(1,236,508)	(4,506,550)	437,000
Amount attributable to investing activities			(3,207,450)	(3,207,450)	(995,968)	(2,770,450)	437,000
FINANCING ACTIVITIES							
Cash inflows from financing activities							
	Transfers from reserve accounts		75,000	75,000	0	75,000	0
			75,000	75,000	0	75,000	0
Cash outflows from financing activities							
	Repayment of borrowings		(48,601)	(48,601)	(24,027)	(48,601)	0
	Transfers to reserve accounts		(1,350,000)	(1,350,000)	0	(1,350,000)	0
			(1,398,601)	(1,398,601)	(24,027)	(1,398,601)	0
Amount attributable to financing activities			(1,323,601)	(1,323,601)	(24,027)	(1,323,601)	0
MOVEMENT IN SURPLUS OR DEFICIT							
	Surplus or deficit at the start of the financial year	4.11	3,083,442	3,083,442	2,735,463	(347,979)	▼
	Amount attributable to operating activities		1,231,538	433,190	1,066,442	233,859	(199,331)
	Amount attributable to investing activities		(3,207,450)	(3,207,450)	(995,968)	(2,770,450)	437,000
	Amount attributable to financing activities		(1,323,601)	(1,323,601)	(24,027)	(1,323,601)	0
	Surplus or deficit after imposition of general rates	3(a),4.12	(216,071)	(1,014,419)	2,781,910	(1,124,729)	(110,310)

1. BASIS OF PREPARATION

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

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the budget review be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from *AASB 16 Leases* which would have required the Shire of Westonia to measure any vested improvements at zero cost.

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

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for the statement of financial activity, the budget review has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Year to Date Actual balances

Balances shown in this budget as Year to Date Actual are based on records at the time of preparation of the budget review and are subject to final adjustments.

Rounding off figures

All figures shown in this statement are rounded to the nearest dollar.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

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 budget review.

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 current financial year:

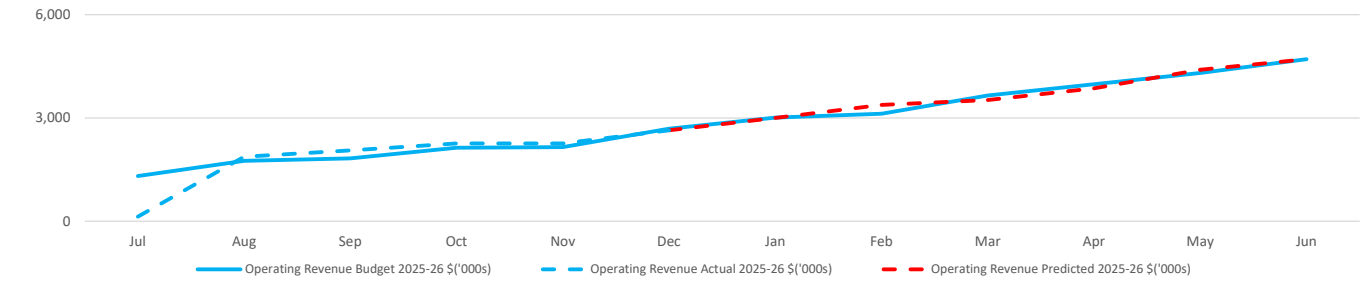
- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimation of fair values of provisions

MATERIAL ACCOUNTING POLICIES

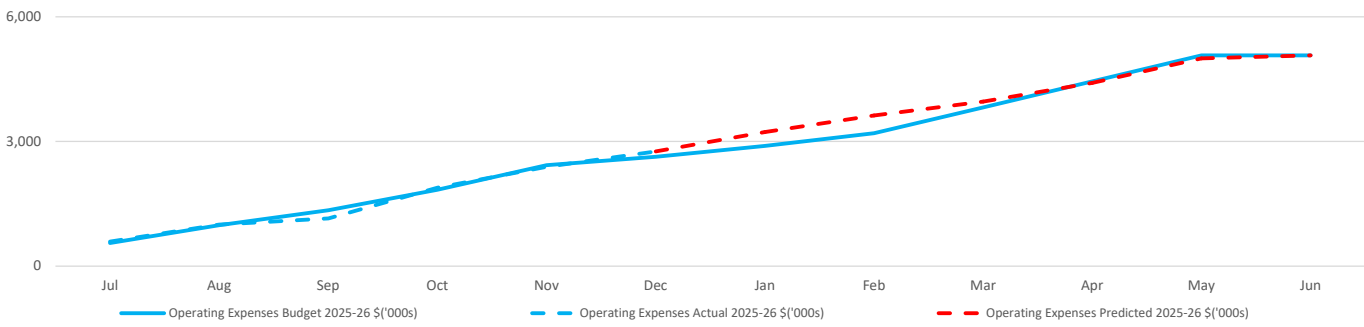
Material accounting policies utilised in the preparation of these statements are as described within the 2025-26 Annual Budget. Please refer to the adopted budget document for details of these policies.

2. SUMMARY GRAPHS - BUDGET REVIEW

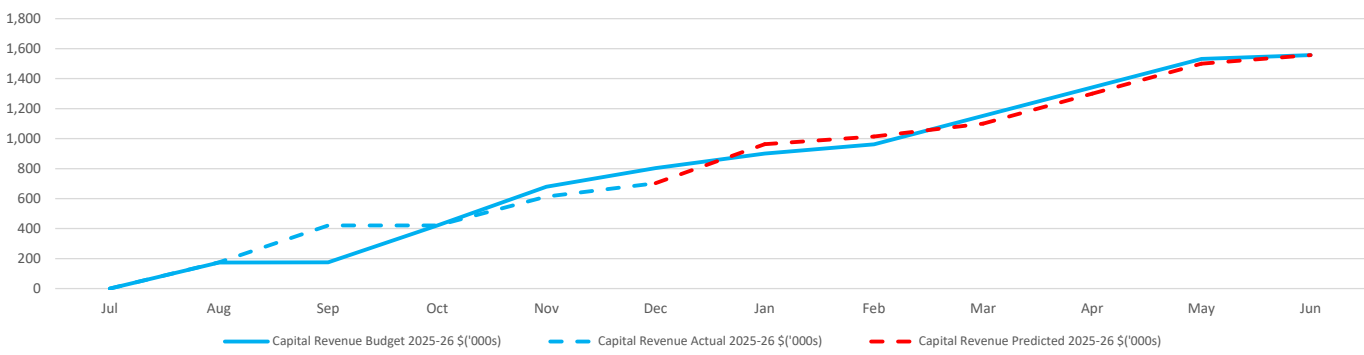
Operating Revenue



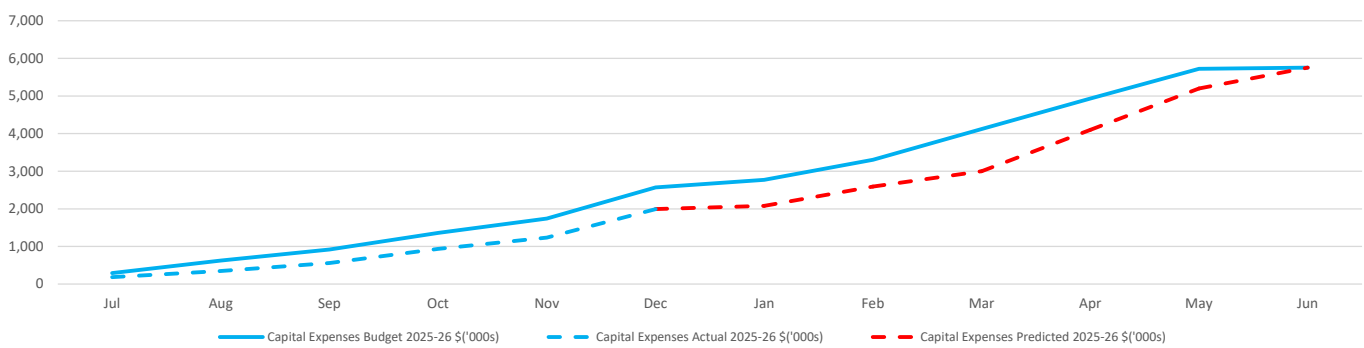
Operating Expenses



Capital Revenue



Capital Expenditure



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

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

	Audited Actual 30 June 2025	Adopted Budget 30 June 2026	Updated Budget Estimates 30 June 2026	Year to Date Actual 31 January 2026	Estimated Year at End Amount 30 June 2026
	\$	\$	\$	\$	\$
(a) Composition of estimated net current assets					
Current assets					
Cash and cash equivalents	3,121,496	1,642,374	1,642,374	2,794,061	2,800,000
Financial assets	4,773,362	4,773,362	4,773,362	4,882,369	6,048,364
Trade and other receivables	271,140	262,548	262,548	175,073	280,000
	8,165,998	6,678,284	6,678,284	7,851,504	9,128,364
Less: current liabilities					
Trade and other payables	(437,135)	(238,451)	(238,451)	(23,453)	(480,000)
Employee related provisions	(342,437)	(285,527)	(285,527)	(342,437)	(342,437)
	(779,572)	(523,978)	(523,978)	(365,890)	(822,437)
Net current assets	7,386,426	6,154,306	6,154,306	7,485,614	8,305,927
Less: Total adjustments to net current assets	(4,650,963)	(5,925,963)	(5,925,963)	(4,650,963)	(5,925,963)
Closing funding surplus / (deficit)	2,735,463	228,343	228,343	2,781,911	2,379,964

(b) Current assets and liabilities excluded from budgeted deficiency

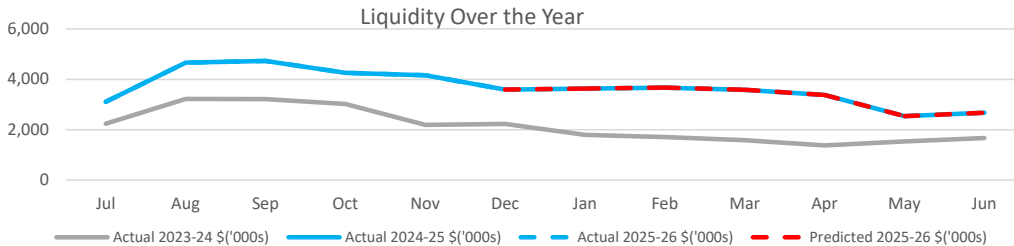
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

	Audited Actual 30 June 2025	Adopted Budget 30 June 2026	Updated Budget Estimates 30 June 2026	Year to Date Actual 31 January 2026	Estimated Year at End Amount 30 June 2026
	\$	\$	\$	\$	\$
Adjustments to net current assets					
Less: Reserve accounts	(4,773,364)	(6,048,364)	(6,048,364)	(4,773,364)	(6,048,364)
Add: Current liabilities not expected to be cleared at end of year - Current portion of provisions held in reserve	122,401	122,401	122,401	122,401	122,401
Total adjustments to net current assets	(4,650,963)	(5,925,963)	(5,925,963)	(4,650,963)	(5,925,963)

(c) Non-cash amounts excluded from operating activities

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

	Audited Actual 30 June 2025	Adopted Budget 30 June 2026	Updated Budget Estimates 30 June 2026	Year to Date Actual 31 January 2026	Estimated Year at End Amount 30 June 2026
	\$	\$	\$	\$	\$
Adjustments to operating activities					
Less: Profit on asset disposals	(66,644)	(151,077)	(151,077)	(3,445)	(151,077)
Add: Loss on disposal of assets	12,412	34,267	34,267	0	34,267
Add: Depreciation on assets	2,772,825	2,441,050	2,441,050	1,547,650	2,441,050
Non-cash amounts excluded from operating activities	2,718,592	2,324,240	2,324,240	1,544,205	2,324,240



SHIRE OF WESTONIA
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 JANUARY 2026

4 PREDICTED VARIANCES

		Variance
		\$
Revenue from operating activities		
4.1 General rates		2,304 ▲
	Increase in interim rates due to 2x GRV Residential Assessments	2,304
4.2 Grants, subsidies and contributions		(128,244) ▼
	Increase in Grants Commission Grant Received - General	32,291
	Decrease in Grants Commission Grant Received- Roads	(35,535)
	Decrease in First Responder - WPA Grant	(15,000)
	Decrease in Corporate sponsorship	(100,000)
	Decrease in Grant - MRWA Direct	(10,000)
4.3 Fees and charges		556,900 ▲
	Decrease in Voluntary Contribution Health	(10,000)
	Increase in Income 11 Quartz St	1,900
	Decrease in Unit 12 Lifestyle AirBnB	(10,000)
	Increase in Caravan Park Single Units	15,000
	Increase in Caravan Site Charges	5,000
	Increase in Income -Museum Entry	5,000
	Increase in Standpipe Water Charges - per kL	40,000
	Increase in Private Works Income	490,000
	Increase in Income Relating to Unclassified	20,000
4.4 Other revenue		3,000 ▲
	Increase in Medicare Benefits	3,000
Expenditure from operating activities		
4.5 Employee costs		(556,500) ▼
	Decrease in Contract - EHO Expense	3,000
	Decrease in Refuse Collection Public Bins	5,000
	Decrease in Maintenance Westonia Swimming Pool	10,500
	Increase in Private Works	(575,000)
4.6 Materials and contracts		(95,150) ▼
	Decrease in Members - Subscriptions	8,800
	Decrease in Consultant Fees Expense	10,000
	Increase in Audit Fees expense	(5,000)
	Increase in Bush Fire Control Maintenance Land & Building	(13,500)
	Increase in Bush Fire Clothing, Training & Accs.	(6,800)
	Decrease in Ambulance Services - Other	30,000
	Increase in Maintenance 11 Quartz St	(1,150)
	Decrease in Maintenance - 17 Pyrite Street JV Units	20,000
	Increase in Maintenance Westonia Swimming Pool	(5,000)
	Increase in Chlorine Expenses	(2,500)
	Decrease in Information Bay- Carrabin	13,000
	Decrease in Contract EH Services	7,000
	Increase in Land Development	(150,000)
4.7 Utility charges		36,000 ▲
	Increase in Maintenance Westonia Swimming Pool	(5,500)
	Decrease in Water Supply Standpipes	41,500
4.8 Insurance		(17,641) ▼
	Increase in Workers Compensation Premiums- Administration	(17,641)
Outflows from investing activities		
4.9 Purchase of plant and equipment		100,000 ▲
	Increase in Single Person Quarters	(50,000)
	Decrease in Payground Redevelopment	200,000
	Increase in Mueseum Expantion	(50,000)
4.10 Purchase and construction of infrastructure-roads		337,000 ▲
	Decrease in Begley Road (No 0010)	78,000
	Decrease in Henderson Road (No 0022)	44,000
	Decrease in Maisfield Gravel Resheet	70,000
	Increase in Elachbutting Road (No 0031)	65,000

**SHIRE OF WESTONIA
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 JANUARY 2026**

4 PREDICTED VARIANCES

	<u>Variance</u>
	\$
Decrease in Farina Road (No 0034)	35,000
Decrease in Elsewhere Road (No 0064)	6,000
Decrease in Pitt Road (No 0070)	39,000
4.11 Surplus or deficit at the start of the financial year	(347,979) ▼
4.12 Surplus or deficit after imposition of general rates	(110,310) ▼

Schedule 03 General Purpose Funding

Prog	COA	Description	Adopted Budget (a)	Year to Date Actual	Estimated Year at End Amount (b)	Predicted Variance (a) - (b)
Rates Income						
Operating Expense						
03	03100	ABC Costs- Rate Revenue	30,500	18,519	30,500	0
03	03101	Rate Notice Stationery expense	500	339	500	0
03	03102	Rates Recovery - Legal Expenses	1,500	0	1,500	0
03	03103	Valuation Expenses and Title Searches Expense	4,000	177	4,000	0
03	03107	Rates Written-off	500	0	500	0
			37,000	19,035	37,000	0
Operating Income						
03	03104	General Rates Levied	(1,258,500)	(1,260,973)	(1,260,804)	(2,304)
03	03105	Ex-Gratia Rates Received	(5,200)	(5,031)	(5,200)	0
03	03106	Penalty Interest Raised on Rates	(7,500)	(3,555)	(7,500)	0
03	03109	Instalment Interest Received	(3,000)	(4,272)	(3,000)	0
03	03110	Rates Administration Fee Received	(1,000)	(1,212)	(1,000)	0
03	03112	Other Revenue	(500)	(1,300)	(500)	0
			(1,275,700)	(1,276,343)	(1,278,004)	(2,304)
Other General Purpose Funding						
Operating Expense						
03	03210	Bank Fees Expense	6,000	6,506	6,000	0
			6,000	6,506	6,000	0
Operating Income						
03	03201	Grants Commission Grant Received - General	(640,709)	(320,355)	(673,000)	(32,291)
03	03202	Grants Commission Grant Received- Roads	(379,535)	(188,141)	(344,000)	35,535
03	03204	Interest Received	(235,100)	(168,963)	(235,100)	0
03	03205	Other General Purpose funding received	(250)	0	(250)	0
			(1,255,594)	(677,458)	(1,252,350)	3,244
TOTAL OPERATING EXPENDITURE			43,000	25,541	43,000	0
TOTAL OPERATING INCOME			(2,531,294)	(1,953,801)	(2,530,354)	940

Schedule 04 Governance

Prog	COA	Description	Adopted Budget (a)	Year to Date Actual	Estimated Year at End Amount (b)	Predicted Variance (a) - (b)
Members Of Council						
Operating Expense						
04	04100	Members Travelling Expenses paid	400	0	400	0
04	04101	Members Conference Expenses	20,000	12,045	20,000	0
04	04102	Council Election Expenses	5,000	0	5,000	0
04	04103	President's Allowance paid	6,000	3,000	6,000	0
04	04104	Members Refreshments & Receptions Expense	25,000	15,148	25,000	0
04	04105	Members - Insurance	22,000	22,014	22,000	0
04	04106	Members - Subscriptions	73,800	63,374	65,000	(8,800)
04	04107	Members - Donation & Gifts	3,000	317	3,000	0
04	04108	Members Telephone Subsidy Paid	8,000	6,579	8,000	0
04	04109	Members Sitting Fees Paid	25,000	12,060	25,000	0
04	04110	Consultant Fees Expense	38,000	0	28,000	(10,000)
04	04111	Training Expenses of Members	5,000	0	5,000	0
04	04112	Maintenance - Council Chambers	7,200	1,222	7,200	0
04	04113	ABC Costs- Relating to Members	75,000	48,007	75,000	0
04	04114	Audit Fees expense	45,000	48,410	50,000	5,000
04	04118	Advertising	3,000	944	3,000	0
04	04120	Public Relations/ Promotions	2,500	0	2,500	0
04	04199	Depreciation - Members of Council	50	0	50	0
			363,950	233,120	350,150	(13,800)
Operating Income						
04	04121	Contributions, Reimbursements	(500)	0	(500)	0
04	04122	Photocopying	(100)	0	(100)	0
04	04124	Sale of Electoral Rolls	(50)	0	(50)	0
			(650)	0	(650)	0
TOTAL OPERATING EXPENDITURE			363,950	233,120	350,150	(13,800)
TOTAL OPERATING INCOME			(650)	0	(650)	0

Schedule 05 Law, Order & Public Safety

Prog	COA	Description	Adopted Budget (a)	Year to Date Actual	Estimated Year at End Amount (b)	Predicted Variance (a) - (b)
Fire Prevention						
Operating Expense						
05	05100	ABC Costs- Fire Prevention	22,500	13,889	22,500	0
05	05101	Bush Fire Control Maintenance Plant & Equipment	10,000	4,457	10,000	0
05	05102	Bush Fire Control Maintenance Land & Building	1,500	14,355	15,000	13,500
05	05103	Bush Fire Control	1,000	262	1,000	0
05	05104	Bush Fire Control Insurance	20,000	19,655	20,000	0
05	05112	Bush Fire Clothing, Training & Accs.	3,200	288	10,000	6,800
05	05113	Utilities Communication & Power	4,500	1,681	4,500	0
05	05114	Other Goods & Services	1,000	246	1,000	0
05	05199	Depreciation - Fire Prevention	21,500	13,292	21,500	0
			85,200	68,125	105,500	20,300
Operating Income						
05	05106	Bush Fire Reimbursements	0	0	0	0
05	05107	FESA Operating Grant	(33,000)	(23,895)	(33,000)	0
05	05108	Edna May MOU Emergency Services	0	0	0	0
05	05111	FESA ESL Admin Fee	(4,500)	(4,400)	(4,500)	0
			(37,500)	(28,295)	(37,500)	0
Capital Expense						
05	5110	Purchase Plant Fire Prevention	0	0	0	0
			0	0	0	0
Animal Control						
Operating Expense						
05	05201	Animal Control - Ranger Expense	5,000	3,985	5,000	0
			5,000	3,985	5,000	0
Operating Income						
05	05202	Fines and Penalties - Animal Control	(100)	(1,465)	(100)	0
05	05203	Dog Registration Fees	(750)	(505)	(750)	0
05	05301	Income Relating to Other Law	(50)	0	(50)	0
			(900)	(1,970)	(900)	0
TOTAL OPERATING EXPENDITURE			90,200	72,110	110,500	20,300
TOTAL OPERATING INCOME			(38,400)	(30,265)	(38,400)	0
TOTAL CAPITAL EXPENDITURE			0	0	0	0

Schedule 07 Health

Prog	COA	Description	Adopted Budget (a)	Year to Date Actual	Estimated Year at End Amount (b)	Predicted Variance (a) - (b)
Health-HACC						
Operating Expense						
07	07110	HCS -Salaries	143,000	97,329	143,000	0
07	07112	Expenses Relating to Health HCS	70,000	64,944	70,000	0
07	07114	HCS - ABC Costs	68,000	41,667	68,000	0
			281,000	203,939	281,000	0
Operating Income						
07	07101	Service Fee	(300,000)	(169,891)	(300,000)	0
07	13198	Profit on Sale of Asset	0	0	0	0
			(300,000)	(169,891)	(300,000)	0
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 - Administration &	7,000	9,259	7,000	0
07	07404	Analytical Expenses	400	377	400	0
07	07406	Contract - EHO Expense	7,000	1,160	4,000	(3,000)
			14,400	10,797	11,400	(3,000)
Operating Income						
07	07407	Reimbursement	(100)	0	(100)	0
			(100)	0	(100)	0
Preventative Services - Pest Control						
Operating Expense						
07	07500	Mosquito Control Preventative Services - Pest Control	2,500	1,741	2,500	0
			2,500	1,741	2,500	0
Preventative Services -Other						
Operating Expense						
07	07600	Ambulance Services - Other	31,000	177	1,000	(30,000)
07	07601	Medical Rooms & Dr Expense - Other	13,000	9,973	13,000	0
08	08600	ABC Costs- Other Welfare	10,000	8,554	10,000	0
			54,000	18,704	24,000	(30,000)
Operating Income						
07	07602	Reimbursement Rural Health West	(6,000)	(3,409)	(6,000)	0
			(6,000)	(3,409)	(6,000)	0
Other Health						
Operating Expense						
07	07700	Nurse Practitioner Clinic	40,000	24,739	40,000	0
07	07799	Depreciation - Health	2,100	1,202	2,100	0
			42,100	25,941	42,100	0
Operating Income						
07	07603	First Responder - WPA Grant	(15,000)	0	0	15,000
07	07703	Voluntary Contribution Health	(25,000)	(6,591)	(15,000)	10,000
07	07704	Medicare Benefits	(17,000)	(14,470)	(20,000)	(3,000)
			(57,000)	(21,061)	(35,000)	22,000
Capital Expense						
07	07702	Purchase Buildings - Medical Centre Upgrades	10,000	0	10,000	0
			10,000	0	10,000	0
TOTAL OPERATING EXPENDITURE			394,000	261,121	361,000	(33,000)
TOTAL OPERATING INCOME			(363,100)	(194,361)	(341,100)	22,000
TOTAL CAPITAL INCOME			0	0	0	0
TOTAL CAPITAL EXPENDITURE			10,000	0	10,000	0

Schedule 08 Education & Welfare

Prog	COA	Description	Adopted Budget (a)	Year to Date Actual	Estimated Year at End Amount (b)	Predicted Variance (a) - (b)
Pre-Schools						
Operating Expense						
08	08100	Expenses Relating to Schools	27,000	14,594	27,000	0
08	08101	Westonia Primary School	64,000	22,043	64,000	0
08	08199	Depreciation - School	16,000	9,924	16,000	0
			107,000	46,561	107,000	0
Operating Income						
08	08103	Income School Facility/Main Building	0	0	0	0
08	08105	Income Unit Accommodation	(20,000)	(10,473)	(20,000)	0
			(20,000)	(10,473)	(20,000)	0
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	Purchase Land & Buildings- Leisure Centre Project	250,000	98,785	250,000	0
08	08203	Purchase Furniture & Equipment - Leisure Centre Pro	95,000	0	95,000	0
			345,000	98,785	345,000	0
Aged & Disabled - Senior Citizens						
Operating Expense						
08	08401	Seniors Activities	7,500	935	7,500	0
08	08402	Wheatbelt Agcare	500	900	500	0
			8,000	1,835	8,000	0
Operating Income						
08	08403	Income Relating to Aged & Disabled - Senior Citizens	(5,000)	0	(5,000)	0
			(5,000)	0	(5,000)	0
TOTAL OPERATING EXPENDITURE			115,000	48,396	115,000	0
TOTAL OPERATING INCOME			(25,000)	(10,473)	(25,000)	0
TOTAL CAPITAL INCOME			0	0	0	0
TOTAL CAPITAL EXPENDITURE			345,000	98,785	345,000	0

Schedule 09 Housing

Prog	COA	Description	Adopted Budget (a)	Year to Date Actual	Estimated Year at End Amount (b)	Predicted Variance (a) - (b)
Staff Housing						
Operating Expense						
09	09100	Staff Housing - ABC Costs	24,000	13,889	24,000	0
09	09101	Maintenance 20 Diorite St -DCEO	18,000	4,835	18,000	0
09	09102	Maintenance 11 Quartz St - Swimming Pool Manager	5,000	6,150	6,150	1,150
09	09104	Maintenance 37 Diorite St - Rental	0	719	0	0
09	09105	Maintenance 7 Quartz St - Plant Operator	5,000	1,798	5,000	0
09	09107	Staff House Costs Allocated to Works	(20,000)	(7,801)	(20,000)	0
09	09108	Depreciation - Staff Housing	53,000	28,475	53,000	0
09	09109	Maintenance 13 Pyrite Street -Plant Operator	8,500	1,564	8,500	0
09	09201	Maintenance 4 Quartz St - Plant Operator	5,500	4,108	5,500	0
09	09202	Maintenance 55 Wolfram St -Administration Staff	16,000	7,531	16,000	0
09	09211	Maintenance 301 Pyrite Street - Senior Finance	7,000	5,463	7,000	0
			122,000	66,731	123,150	1,150
Operating Income						
09	09121	Income 20 Diorite St -Rental	0	0	0	0
09	09122	Income 11 Quartz St - Swimming Pool Manager	(2,600)	(4,500)	(4,500)	(1,900)
09	09124	Income 37 Diorite St - Rental	0	0	0	0
09	09125	Income 7 Quartz St - Plant Operator	(2,600)	(1,200)	(2,600)	0
09	09130	Income 13 Pyrite Street -Plant Operator	(2,600)	(1,400)	(2,600)	0
09	09220	Income 4 Quartz St - Plant Operator	(2,600)	(1,600)	(2,600)	0
09	09221	Income 55 Wolfram St -Administration Staff	(7,800)	(3,750)	(7,800)	0
09	09230	Income 301 Pyrite Street - Senior Finance Officer	(2,600)	(1,350)	(2,600)	0
			(20,800)	(13,800)	(22,700)	(1,900)
Other Housing						
Operating Expense						
09	09103	CEACA Contribution 3Units	50,000	0	50,000	0
09	09200	Other Housing - ABC Costs	24,000	13,889	24,000	0
09	09203	Maintenance - Lifestyle	35,000	17,100	35,000	0
09	09206	Maintenance Quartz Street Age Units	18,150	6,439	18,150	0
09	09208	Maintenance - 17 Pyrite Street JV Units	44,850	3,760	24,850	(20,000)
09	09212	Westonia Progress - Unit 12 Lifestyle AirBnB	13,500	0	13,500	0
09	09236	Depreciation Other Housing	60,500	33,266	60,500	0
			246,000	74,454	226,000	(20,000)
Other Housing						
Operating Income						
09	09222	Income - Lifestyle	(28,860)	(10,070)	(28,860)	0
09	09227	Income 17Pyrite St - JV Units	(29,640)	(16,200)	(29,640)	0
09	09231	Income - Ramelius Resources Lease Camp/Carport	(28,000)	(14,000)	(28,000)	0
09	09235	Unit 12 Lifestyle AirBnB	(15,000)	(1,760)	(5,000)	10,000
09	09238	Income -Age Units Quartz Street	(39,520)	(21,370)	(39,520)	0
09	09298	Profit on Sale of Asset	(143,241)	(3,444)	(143,241)	0
			(284,261)	(66,844)	(274,261)	10,000
Capital Expense						
09	09128	Purchase Land & Buildings - Lifestyle Village Fencing	32,000	33,529	32,000	0
09	09239	CAPITAL-Single Persons Quarters	500,000	34,490	550,000	50,000
			532,000	68,019	582,000	50,000
Capital Income						
09	09237	Proceeds on Sale -Housing CAPITAL	(410,000)	(0)	(410,000)	0
			(410,000)	(0)	(410,000)	0
TOTAL OPERATING EXPENDITURE			368,000	141,184	349,150	(18,850)
TOTAL OPERATING INCOME			(305,061)	(80,644)	(296,961)	8,100
TOTAL CAPITAL INCOME			(410,000)	(0)	(410,000)	0
TOTAL CAPITAL EXPENDITURE			532,000	68,019	582,000	50,000

Schedule 10 Community Amenities

Prog	COA	Description	Adopted Budget (a)	Year to Date Actual	Estimated Year at End Amount (b)	Predicted Variance (a) - (b)
Sanitation - Household Refuse						
Operating Expense						
10	10100	ABC Costs- Household Refuse	24,000	13,889	24,000	0
10	10103	Domestic Refuse Collection	15,500	8,141	15,500	0
10	10105	Refuse Collection Public Bins	15,000	4,074	10,000	(5,000)
10	10106	Refuse Maintenance	22,000	11,911	22,000	0
10	10107	Waste Oil Recycling	500	0	500	0
			77,000	38,014	72,000	(5,000)
Operating Income						
10	10120	Income Relating to Sanitation - Household Refuse	(14,000)	(12,182)	(14,000)	0
			(14,000)	(12,182)	(14,000)	0
Other Community Amenities						
Operating Expense						
10	10704	Maintenance - Public Conveniences	11,000	5,854	11,000	0
10	10706	Maintenance - Grave Digging	9,500	137	9,500	0
10	10799	Depreciation - Community Services	21,200	31,100	21,200	0
			41,700	37,091	41,700	0
Operating Income						
10	10708	Cemetery Fees	(2,000)	(250)	(2,000)	0
			(2,000)	(250)	(2,000)	0
Capital Expenditure						
10	10702	Purchase Land & Buildings - Niche Wall Cemetery	0	0	0	0
			0	0	0	0
TOTAL OPERATING EXPENDITURE			118,700	75,105	113,700	(5,000)
TOTAL OPERATING INCOME			(16,000)	(12,432)	(16,000)	0
TOTAL CAPITAL EXPENDITURE			0	0	0	0

Schedule 11 Recreation & Culture

Prog	COA	Description	Adopted Budget (a)	Year to Date Actual	Estimated Year at End Amount (b)	Predicted Variance (a) - (b)
Public Halls & Civic Centres						
Operating Expense						
11	11100	ABC Costs- Public Halls & Civic Centres	82,000	50,926	82,000	0
11	11104	Maintenance - Public Halls	20,500	7,609	20,500	0
11	11105	Maintenance - Complex/ Gym	34,000	21,620	34,000	0
11	11106	Maintenance - Wanderers Stadium	32,200	18,431	32,200	0
11	11107	MOU Westonia Progress Payment	0	0	0	0
11	11199	Depreciation - Public Halls	67,800	35,800	67,800	0
			236,500	134,386	236,500	0
Operating Income						
11	11110	Income Relating to Public Halls & Civic Centres	(200)	0	(200)	0
11	11111	Income Edna May MOU 33%	0	0	0	0
11	11112	Income Charges Stadium	(500)	0	(500)	0
11	11114	Income Edna May MOU WPA 67%	0	0	0	0
			(700)	0	(700)	0
Capital Expense						
11	11103	Purchase Furniture & Equipment -Generator Complex	0	0	0	0
11	11607	Furniture & Equipment - Disabled Ramp Access @ OI	10,000	0	10,000	0
			10,000	0	10,000	0
Swimming Pool						
Operating Income						
11	11202	Swimming Pool Donations	0	0	0	0
			0	0	0	0
Operating Expense						
11	11207	Maintenance Westonia Swimming Pool	45,500	19,718	45,500	0
11	11208	Chlorine Expenses	3,500	5,111	6,000	2,500
11	11209	Management Contract Charges	75,000	44,511	75,000	0
11	11210	Water Charges	7,000	4,062	7,000	0
11	11299	Depreciaton - Swimming Pool	67,700	38,050	67,700	0
			198,700	111,452	201,200	2,500
Capital Expense						
11	11204	Purchase Land & Buildings -Kiosk/Ablution Redevelop	150,000	212,874	212,000	62,000
11	11205	Purchase Furniture & Equipment - Swimming Pools	15,000	8,270	10,000	(5,000)
			165,000	221,144	222,000	57,000
Other Recreation & Sport						
Operating Expense						
11	11307	Maintenance - Playground, Tennis & Bowls	326,000	218,491	326,000	0
11	11308	Maintenance - Recreation Oval	49,300	8,438	49,300	0
11	11399	Depreciation - Other Rec & Sport	158,500	101,916	158,500	0
			533,800	328,845	533,800	0
Operating Income						
11	11302	Marquee Hire Charges	0	0	0	0
			0	0	0	0
Capital Income						
11	11203	LotteryWest	(100,000)	0	(100,000)	0
11	11301	DFES Grant	0	0	0	0
11	11211	Corporate sponsorship	(100,000)	0	0	100,000
			(200,000)	0	(100,000)	100,000
Capital Expense						
11	11309	Water Tanks Wanderers Stadium	10,000	11,149	11,000	1,000
			10,000	11,149	11,000	1,000
Television and Rebroadcasting						
Operating Expense						
11	11401	Maintenance - Television and Rebroadcasting	4,000	596	4,000	0
11	11499	Depreciation - TV & Radio	5,500	3,203	5,500	0
			9,500	3,799	9,500	0

Schedule 11 Recreation & Culture

Prog	COA	Description	Adopted Budget (a)	Year to Date Actual	Estimated Year at End Amount (b)	Predicted Variance (a) - (b)
Other Recreation & Sport						
Operating Expense						
11	11500	Expenses Relating to Libraries	0	0	0	0
11	11504	Library Salaries	20,000	11,719	20,000	0
11	11505	Library Expenses	3,500	2,113	3,500	0
			<u>23,500</u>	<u>13,832</u>	<u>23,500</u>	<u>0</u>
Operating Income						
11	11501	Income Relating to Libraries	(100)	0	(100)	0
11	11502	Fines & Penalties Charged	(100)	0	(100)	0
			<u>(200)</u>	<u>0</u>	<u>(200)</u>	<u>0</u>
Capital Expense						
11	11503	Purchase Furniture & Equipment - Libraries	0	0	0	0
			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Culture						
Operating Expense						
11	11605	Nature Reserve Management	30,000	801	30,000	0
11	11606	Maintenance Walgoolan Gazebo	600	0	600	0
			<u>30,600</u>	<u>801</u>	<u>30,600</u>	<u>0</u>
Operating Income						
11	11602	Income Charges History Books	(200)	(441)	(200)	0
			<u>(200)</u>	<u>(441)</u>	<u>(200)</u>	<u>0</u>
Capital Expense						
11	11603	Purchase Furniture & Equipment - PlayGround Redev	800,000	0	600,000	(200,000)
			<u>800,000</u>	<u>0</u>	<u>600,000</u>	<u>(200,000)</u>
TOTAL OPERATING EXPENDITURE			1,032,600	593,116	1,035,100	2,500
TOTAL OPERATING INCOME			(1,100)	(441)	(1,100)	0
TOTAL CAPITAL INCOME			(200,000)	0	(100,000)	100,000
TOTAL CAPITAL EXPENDITURE			985,000	232,293	843,000	(142,000)

Schedule 12 Transport

Prog	COA	Description	Adopted Budget (a)	Year to Date Actual	Estimated Year at End Amount (b)	Predicted Variance (a) - (b)
Streets Roads Bridges & Depot Construction						
Capital Expense						
12	12101	Roads Construction Council	898,500	64,830	561,500	(337,000)
	C0010	Begley Road (No 0010)	78,000	0	0	(78,000)
	C0011	Maxfield Road (No 0011)	84,000	0	84,000	0
	C0053	Hodgeson Road (No 0053)	123,000	0	123,000	0
	C0020	6 Mile Gate Road (No 0020)	78,500	0	78,500	0
	C0022	Henderson Road (No 0022)	44,000	0	0	(44,000)
	C0025	Rabbit Proof Fence Road (No 0025)	83,000	0	83,000	0
	C0030	Maisefield Gravel Resheet	95,000	24,171	25,000	(70,000)
	C0031	Elachbutting Road (No 0031)	90,000	21,945	25,000	(65,000)
	C0034	Farina Road (No 0034)	88,000	14,013	53,000	(35,000)
	C0064	Elsewhere Road (No 0064)	96,000	4,638	90,000	(6,000)
	C0070	Pitt Road (No 0070)	39,000	0	0	(39,000)
12	12103	MRWA Project Construction	717,000	23,062	717,000	0
	RRG84C	Warralakin Road Reconstruction	717,000	23,062	717,000	0
12	12104	Roads to Recovery Construction	519,050	105,516	519,050	0
	R2R04	Walgoolan South Road (No 0004)	100,000	261	100,000	0
	R2R55	Diorite Street Roundsbout & Carport (No 0055)	58,000	102,860	58,000	0
	R2R61	Wolfram Street (0061)	100,000	0	100,000	0
	R2RFDW	Bitumen Floodways	69,050	0	69,050	0
	R2R06	Carrabin South Road (0006)	192,000	209	192,000	0
			2,134,550	193,407	1,797,550	(337,000)
Streets Roads Bridges & Depot Maintenance						
Operating Expense						
12	12202	Power - Street Lighting	8,500	4,420	8,500	0
12	12203	Maintenance - GRM	619,000	355,848	619,000	0
12	12204	Maintenance - Depot	35,500	30,487	35,500	0
12	12205	Maintenance - Footpaths	500	329	500	0
12	12206	Traffic Signs Maintenance	22,000	19,604	22,000	0
12	12208	Townsite Beautification	170,000	102,055	170,000	0
12	12219	RRG Expenses	0	0	0	0
12	12299	Depreciation - Street, Roads, Bridges	1,603,500	1,025,788	1,603,500	0
			2,459,000	1,538,531	2,459,000	0
Operating Income						
12	12212	Grant - MRWA Direct	(200,000)	(189,763)	(190,000)	10,000
12	12213	Grant - MRWA Specific	(478,000)	(169,602)	(478,000)	0
12	12214	Grant -Electric Car Charging Station	(100)	0	(100)	0
12	12216	Grant - Roads to Recovery	(519,000)	0	(519,000)	0
			(1,197,100)	(359,365)	(1,187,100)	10,000
Capital Expense						
12	12218	Plant Shed - Depot	15,000	0	15,000	0
12	12220	Sea Container Storage Depot	20,000	0	20,000	0
			35,000	0	35,000	0
Road Plant Purchase						
Operating Expense						
12	12359	Loss on Sale of Asset	6,896	0	6,896	0
			6,896	0	6,896	0
Operating Income						
12	12398	Profit on Sale of Asset	(7,610)	0	(7,610)	0
			(7,610)	0	(7,610)	0
Capital Income						
12	12306	Proceeds on Sale of Asset	(150,000)	(110,000)	(150,000)	0
			(150,000)	(110,000)	(150,000)	0
Road Plant Purchase						
Capital Expense						
12	12302	Purchase Plant & Equipment - Road Plant Purchases	30,000	25,272	30,000	0
12	12304	Telehandler - CAPITAL	370,000	377,274	370,000	0
12	12305	Garden Water Trailer- CAPITAL	10,000	0	10,000	0
			410,000	402,546	410,000	0

Schedule 12 Transport

Prog	COA	Description	Adopted Budget (a)	Year to Date Actual	Estimated Year at End Amount (b)	Predicted Variance (a) - (b)
Aerodromes						
Operating Expense						
12	12604	Airport Maintenance	3,700	587	3,700	0
			3,700	587	3,700	0
Operating Income						
12	12601	Income Relating to Aerodromes	(100)	0	(100)	0
			(100)	0	(100)	0
Capital Expense						
12	12605	Airport Land - CAPITAL	0	0	0	0
			0	0	0	0
TOTAL OPERATING EXPENDITURE			2,469,596	1,539,118	2,469,596	0
TOTAL OPERATING INCOME			(1,204,810)	(359,365)	(1,194,810)	10,000
TOTAL CAPITAL INCOME			(150,000)	(110,000)	(150,000)	0
TOTAL CAPITAL EXPENDITURE			2,579,550	595,953	2,242,550	(337,000)

Schedule 13 Economic Services

Prog	COA	Description	Adopted Budget (a)	Year to Date Actual	Estimated Year at End Amount (b)	Predicted Variance (a) - (b)
Rural Services						
Operating Expense						
13	13100	ABC Costs- Rural Services	0	0	0	0
13	13123	NRM Contract	5,000	4,289	5,000	0
13	13125	Noxious Weed Control	2,000	0	2,000	0
			<u>7,000</u>	<u>4,289</u>	<u>7,000</u>	<u>0</u>
Capital Expense						
13	13107	Purchase Plant & Equipment - Warralakin Water Tank	0	0	0	0
			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Capital Income						
13	13108	Warralakin Water Tank DWER	0	0	0	0
			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Tourism & Area Promotion						
Operating Expense						
13	13200	Admin Allocations Tourism & Area Promotion	60,000	33,615	60,000	0
13	13210	Area Promotion	8,000	7,293	8,000	0
13	13211	SUBS- CW Visitor Centre	3,000	2,273	3,000	0
13	13212	SUBS- Newtravel	10,000	0	10,000	0
13	13213	Maintenance Caravan Park	118,750	73,208	118,750	0
13	13214	Information Bay- Carrabin	16,050	2,684	3,050	(13,000)
13	13215	Old Club Hotel Museum -Maintenance	63,500	41,149	63,500	0
13	13299	Depreciation - Tourism & Area Promotion	39,000	22,832	39,000	0
			<u>318,300</u>	<u>183,054</u>	<u>305,300</u>	<u>(13,000)</u>
Operating Income						
13	13201	Caravan Park Single Units	(15,000)	(22,000)	(30,000)	(15,000)
13	13202	Caravan Site Charges	(60,000)	(51,076)	(65,000)	(5,000)
13	13203	Tent Site Charges	(500)	(577)	(500)	0
13	13204	Souvenir Sales	(500)	(1,645)	(500)	0
13	13221	Income -Museum Entry	(15,000)	(15,728)	(20,000)	(5,000)
13	13223	Electric Car Charging Station - INCOME	0	(32)	0	0
			<u>(91,000)</u>	<u>(91,057)</u>	<u>(116,000)</u>	<u>(25,000)</u>
Capital Expense						
13	13216	Museum Expansion Project - Land & Building	200,000	230,020	250,000	50,000
13	13224	Caravan Park - Decking/New Laundry - CAPITAL	32,000	4,225	32,000	0
			<u>232,000</u>	<u>234,245</u>	<u>282,000</u>	<u>50,000</u>
Capital Income						
13	13222	Loan Proceeds	0	0	0	0
13	13225	LotteryWest Grant- Muesuem	0	0	0	0
			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Building Control						
Operating Expense						
13	13301	Contract EH Services	10,000	900	3,000	(7,000)
			<u>10,000</u>	<u>900</u>	<u>3,000</u>	<u>(7,000)</u>
Operating Income						
13	13303	Building Permit Charges	(3,000)	(568)	(3,000)	0
13	13304	Demolition Charges	(100)	0	(100)	0
13	13305	Commission BRB	(200)	0	(200)	0
			<u>(3,300)</u>	<u>(568)</u>	<u>(3,300)</u>	<u>0</u>
Community Development (CRC)						
Operating Expense						
13	13400	ABC Costs - Community Development	60,000	38,748	60,000	0
13	13401	Programs / Activities	10,000	337	10,000	0
13	13402	Workers Compensation Premiums	7,000	6,364	7,000	0
13	13403	Superannuation	13,000	5,701	13,000	0
13	13404	Salaries	81,000	2,961	81,000	0
13	13405	Community Events	20,000	472	20,000	0
13	13406	Grant Generated Expenditure	0	0	0	0
13	13610	Building Maintenance	24,183	4,847	7,183	(17,000)
			<u>215,183</u>	<u>59,429</u>	<u>198,183</u>	<u>(17,000)</u>

Schedule 13 Economic Services

Prog	COA	Description	Adopted Budget (a)	Year to Date Actual	Estimated Year at End Amount (b)	Predicted Variance (a) - (b)
Operating Income						
13	13410	Grant Funding Opportunities	(10,000)	(5,455)	(10,000)	0
13	13411	DPIRD Grants Funding (CRC)	(110,000)	(86,225)	(110,000)	0
13	13412	Income Relating to Westonia CRC Operations	0	0	0	0
13	13413	Events Income	0	(416)	0	0
			(120,000)	(92,096)	(120,000)	0
Plant Nursery						
Operating Expense						
13	13502	Nursery Operating Costs	0	160	0	0
			0	160	0	0
Operating Income						
13	13505	Tree Planter Hire	0	0	0	0
			0	0	0	0
Other Economic Services						
Operating Expense						
13	13600	ABC Costs to Other Economic Services	0	8,619	0	0
13	13611	Water Supply Standpipes	71,500	17,305	30,000	(41,500)
13	13613	Ramelius Resource Lease - Industrial Shed	0	180	0	0
13	13614	St Lukes Church	0	52	0	0
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 Services	86,700	53,807	86,700	0
			158,200	79,961	116,700	(41,500)
Other Economic Services						
Operating Income						
13	13602	Community Bus Hire Charges	(2,000)	(1,408)	(2,000)	0
13	13603	Ramelius Resource Lease - Industrial Shed	(22,000)	(11,000)	(22,000)	0
13	13604	Police Licensing Commissions	(9,000)	(4,242)	(9,000)	0
13	13607	SSL Interest Reimbursement	(5,600)	(2,622)	(5,600)	0
13	13608	SSL Principal Reimbursement	(12,800)	(6,551)	(12,800)	0
13	13609	Standpipe Water Charges - per kL	(60,000)	(95,000)	(100,000)	(40,000)
13	13618	Reimbursements General	(200)	(18)	(200)	0
			(111,600)	(120,842)	(151,600)	(40,000)
Capital Expense						
13	13606	Land & Buildings - Wolfram Street Shed & Façade	0	0	0	0
			0	0	0	0
TOTAL OPERATING EXPENDITURE			708,683	327,793	630,183	(78,500)
TOTAL OPERATING INCOME			(325,900)	(304,563)	(390,900)	(65,000)
TOTAL CAPITAL INCOME			0	0	0	0
TOTAL CAPITAL EXPENDITURE			232,000	234,245	282,000	50,000

Schedule 14 Other Property & Services

Prog	COA	Description	Adopted Budget (a)	Year to Date Actual	Estimated Year at End Amount (b)	Predicted Variance (a) - (b)
Private Works						
Operating Expense						
14	14102	Private Works	25,000	582,870	600,000	575,000
			25,000	582,870	600,000	575,000
Operating Income						
14	14100	Private Works Income	(125,000)	(605,443)	(615,000)	(490,000)
			(125,000)	(605,443)	(615,000)	(490,000)
Public Works Overheads						
Operating Expense						
14	14200	Administration Allocations to PWOH	258,000	162,005	258,000	0
14	14202	Sick Leave Expense	25,000	17,487	25,000	0
14	14203	Annual & Long Service Leave Expense	100,000	88,541	100,000	0
14	14204	Protective Clothing - Outside Staff	6,000	4,810	6,000	0
14	14205	Conference Expenses- Engineering	4,000	1,677	4,000	0
14	14206	Medical Examination Costs	500	0	500	0
14	14207	Public Works Overheads Allocated to Works	(677,500)	(499,868)	(677,500)	0
14	14208	OSH Expenses	4,500	409	4,500	0
14	14211	Unallocated Wages	0	0	0	0
14	14214	Eng. & Technical Support	10,000	1,889	10,000	0
14	14215	Staff Training	24,000	11,305	24,000	0
14	14216	Insurance on Works	45,500	18,776	45,500	0
14	14217	Supervision Costs	24,000	15,595	24,000	0
14	14218	Service Pay	7,000	4,450	7,000	0
14	14219	Superannuation Cost	125,000	96,918	125,000	0
14	14220	Allowances & Other Costs	38,000	15,247	38,000	0
14	14221	Fringe Benefits Tax - Works	8,000	6,642	8,000	0
			2,000	(54,118)	2,000	0
Operating Income						
14	14201	Income Relating to Public Works Overheads	(7,000)	(5,700)	(7,000)	0
			(7,000)	(5,700)	(7,000)	0
Plant Operation Costs						
Operating Expense						
14	14302	Insurance - Plant	18,500	13,623	18,500	0
14	14303	Fuel & Oils	240,000	185,563	240,000	0
14	14304	Tyres and Tubes	20,000	13,987	20,000	0
14	14305	Parts & Repairs	140,000	87,287	140,000	0
14	14306	Internal Repair Wages	33,500	24,145	33,500	0
14	14307	Licences - Plant	9,000	7,231	9,000	0
14	14308	Depreciation - Plant	200,000	126,314	200,000	0
14	14309	Plant Operation Costs Allocated to Works	(706,000)	(429,459)	(706,000)	0
14	14310	Blades & Tynes	15,000	0	15,000	0
14	14311	Consumable Items	20,000	11,799	20,000	0
14	14312	Expendable Tools	10,000	772	10,000	0
			0	41,262	0	0
Stock Fuels & Oils						
Operating Income						
14	14404	Diesel Fuel Rebate	(50,000)	(37,512)	(50,000)	0
14	14405	Sale of Stock	(500)	0	(500)	0
14	14406	Sale of Fuel and Scrap	(2,000)	(2,922)	(2,000)	0
			(52,500)	(40,434)	(52,500)	0
Administration						
Operating Expense						
14	14500	Expenses relating to Administration	494,000	291,875	494,000	0
14	14501	Administration Office Maintenance	72,500	67,826	72,500	0
14	14502	Workers Compensation Premiums- Administration	10,850	28,491	28,491	17,641
14	14503	Office Equipment Maintenance - Admin	5,000	1,182	5,000	0
14	14504	Telecommunications - Admin	10,000	1,079	10,000	0

Schedule 14 Other Property & Services

Prog	COA	Description	Adopted Budget (a)	Year to Date Actual	Estimated Year at End Amount (b)	Predicted Variance (a) - (b)
Administration						
Operating Expense - Continued						
14	14505	#VALUE!	2,000	0	2,000	0
14	14506	Legal Expenses Administration	5,000	359	5,000	0
14	14507	Training Expenses - Admin	7,500	0	7,500	0
14	14508	Printing & Stationery - Admin	10,000	4,223	10,000	0
14	14509	Fringe Benefits Tax - Admin	17,000	9,962	17,000	0
14	14510	Conference Expenses - Admin	6,000	0	6,000	0
14	14511	Staff Uniform - Admin	3,000	3,459	3,000	0
14	14515	Administration Costs Allocated to Programs	(750,350)	(462,963)	(750,350)	0
14	14517	Postage & Freight	1,500	555	1,500	0
14	14521	IT/Accounting Programs	45,000	29,525	45,000	0
14	14522	Advertising	3,000	1,745	3,000	0
14	14559	Admin Loss on Sale	27,371	0	27,371	0
14	14599	Depreciation - Admin	38,000	22,682	38,000	0
			7,371	0	25,012	17,641
Operating Income						
14	14525	Admin - Reimbursement	0	(18,349)	0	0
14	14598	Profit on Sale of Asset - Admin	(226)	0	(226)	0
			(226)	(18,349)	(226)	0
Capital Expense						
14	14514	Purchase Furniture & Equipment Administration	30,000	9,461	30,000	0
14	14519	Carport Admin Office - CAPITAL	30,000	0	30,000	0
14	14520	CEO Vehicle - CAPITAL	120,000	0	120,000	0
14	14523	DCEO Vehicle - CAPITAL	80,000	0	80,000	0
			260,000	9,461	260,000	0
Operating Expense						
14	14602	Gross Salaries & Wages	1,800,000	1,069,753	1,800,000	0
14	14603	Less Sal & Wages Alloc to Works	(1,800,000)	(1,069,753)	(1,800,000)	0
			0	0	0	0
Unclassified						
Operating Income						
14	14701	Income Relating to Unclassified	(40,000)	(60,000)	(60,000)	(20,000)
14	14705	Ramelius Resources Haulage Operation Agreement	0	0	0	0
			(40,000)	(60,000)	(60,000)	(20,000)
Unclassified						
Capital Expense						
14	14704	Land Development	120,000	81,244	270,000	150,000
			120,000	81,244	270,000	150,000
Capital Income						
14	14799	Proceeds on Sale of Assets	(176,000)	0	(176,000)	0
			(176,000)	0	(176,000)	0
TOTAL OPERATING EXPENDITURE			34,371	570,015	627,012	592,641
TOTAL OPERATING INCOME			(224,726)	(729,926)	(734,726)	(510,000)
TOTAL CAPITAL EXPENDITURE			380,000	90,705	530,000	150,000
TOTAL CAPITAL INCOME			(176,000)	0	(176,000)	0

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

8. DATE AND TIME OF NEXT MEETING

The next ordinary meeting of Council will be held on Thursday schedule 23rd April 2026 commencing at 2.30pm.

9. MEETING CLOSURE

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