



SHIRE OF
COOROW
ALWAYS IN SEASON

AGENDA

FOR THE

SPECIAL COUNCIL MEETING

TO BE HELD ON

TUESDAY 31 MARCH 2026

PLEASE READ THE FOLLOWING DISCLAIMER BEFORE PROCEEDING

Members of the public are cautioned against taking any action on Council decisions, on items in this Agenda in which they may have an interest, until such times as they have been advised in writing by Shire staff

NOTICE OF MEETING

PLEASE BE ADVISED THAT THE

ORDINARY COUNCIL MEETING

COMMENCING AT 5.00PM

WILL BE HELD ON

TUESDAY 31 MARCH 2026

COOROW COUNCIL CHAMBERS

Peter Bentley

Acting Chief Executive Officer

DISCLAIMER

The advice and information contained herein is given by and to the Council without liability or responsibility for its accuracy. Before placing any reliance on this advice or information. A written inquiry should be made to the Council giving reasons for seeking the advice or information and how it is proposed to be used.

Councillors Schedule for the Day

Coorow Council Chambers

5.00pm

Special Council Meeting

Our Guiding Values

Community

Serving our community is the guiding principle for Council.

Leadership

We will provide leadership for the betterment of our community.

Loyalty

Our conduct will demonstrate our commitment to our community.

Accountability

We will be open, honest and responsible in the way we undertake all of our functions.

Disclaimer

No responsibility whatsoever is implied or accepted by the Shire of Coorow (Shire) for any act, omission or statement or intimation occurring during Council or Committee meetings. The Shire disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or Committee 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 so at that person's or legal entity's own risk. In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or intimation of approval made by any Elected Member or officer of the Shire during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire. The Shire warns that anyone who has any application lodged with the Shire 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 in respect of the application.

Notes for Members of the Public

PUBLIC QUESTION TIME

The Shire of Coorow extends a warm welcome to you in attending any Shire meeting. The Shire is committed to involving the public in its decision making processes whenever possible. The ability to ask questions during 'Public Question Time' is of critical importance in pursuing this public participation objective. The Shire sets aside a period of 'Public Question Time' to enable a member of the public to put questions. Questions should only relate to the business of the Shire and should not be a statement or personal opinion. Upon receipt of a question from a member of the public, the Presiding Member may either answer the question or direct it to an officer to answer, or it will be taken on notice.

Any comments made by a member of the public become a matter of public record as they are minuted by Council. Members of the public are advised that they are deemed to be held personally responsible and legally liable for any comments made by them that might be construed as defamatory or otherwise considered offensive by any other party.

MEETING FORMALITIES

Local government Council meetings are governed by legislation and regulations. During the meeting, no member of the public may interrupt the meetings proceedings or enter into conversation.

Members of the public shall ensure that their mobile telephone or audible pager is not switched on or used during any Shire meeting.

Members of the public are hereby advised that the use of any electronic, visual or audio recording device or instrument to record proceedings of the meeting is not permitted without the permission of the Presiding Member.

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Meeting Dates

Month	Venue	Time	Date	Type
July	Coorow	5.00pm	Wednesday 16 July 2025	Ordinary
August	Leeman	5.00pm	Wednesday 20 August 2025	Ordinary
September	Warradarge	5.00pm	Tuesday 16 September 2025	Ordinary
October	Coorow	5.00pm	Wednesday 22 October 2025	Ordinary
November	Leeman	5.00pm	Wednesday 19 November 2025	Ordinary
December	Coorow	5.00pm	Wednesday 17 December 2025	Ordinary
February	Coorow	5.00pm	Wednesday 18 February 2026	Ordinary
March	Green Head	5.00pm	Wednesday 18 March 2026	Ordinary
April	Coorow	5.00pm	Wednesday 15 April 2026	Ordinary
May	Leeman	5.00pm	Wednesday 20 May 2026	Ordinary
June	Coorow	5.00pm	Wednesday 17 June 2026	Ordinary

Notes for Elected Members

NATURE OF COUNCIL'S ROLE IN DECISION MAKING

- Advocacy** When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.

- Executive** The substantial direction setting and oversight role of the Council eg adopting plans and reports, accepting tenders, setting and amending budgets.

- Legislative** Includes adopting local laws, local planning schemes and policies.

- Review** When Council reviews decisions made by officers.

- Quasi-judicial** When Council determines an application/matter that directly affects a person's rights and interests. The judicial character arises from the obligation to abide by the principles of natural justice eg local planning applications, building licences, other permits/licences (eg under Health Act, Dog Act or local laws and other decisions that may be appealable to the State Administrative Tribunal (SAT)

ALTERNATIVE MOTIONS

Councillors wishing to make alternative motions to officer recommendations are requested to provide notice of such motions in written form to the Chief Executive Officer prior to the Council meeting.

DECLARATIONS OF INTERESTS

Elected Members should fill in Disclosure of Interest forms for items in which they have a financial, proximity or impartiality interest and forward these to the Presiding Member before the meeting commences. Section 5.60A of the *Local Government Act 1995* states;

“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.”

Section 5.60B states;

“a person has a proximity interest in a matter if the matter concerns –

(a) a proposed change to a planning scheme affecting land that adjoins the person's land;

or

(b) a proposed change to the zoning or use of land that adjoins the person's land; or

- (c) *a proposed development (as defined in section 5.63(5)) of land that adjoins the person's land."*

Regulation 11 (Impartiality) states:

- (1) *In this regulation —*

interest means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest and includes an interest arising from kinship, friendship or membership of an association.

- (2) *A person who is a council member and who has an interest in any matter to be discussed at a council or committee meeting attended by the member must disclose the nature of the interest —*

(a) *in a written notice given to the CEO before the meeting; or*

(b) *at the meeting immediately before the matter is discussed.*

- (3) *Subregulation (2) does not apply to an interest referred to in section 5.60 of the Act.*

- (4) *Subregulation (2) does not apply if —*

(a) *a person who is a council member fails to disclose an interest because the person did not know he or she had an interest in the matter; or*

(b) *a person who is a council member fails to disclose an interest because the person did not know the matter in which he or she had an interest would be discussed at the meeting and the person disclosed the interest as soon as possible after the discussion began.*

- (5) *If, under subregulation (2)(a), a person who is a council member discloses an interest in a written notice given to the CEO before a meeting then —*

(a) *before the meeting the CEO is to cause the notice to be given to the person who is to preside at the meeting; and*

(b) *at the meeting the person presiding is to bring the notice and its contents to the attention of the persons present immediately before a matter to which the disclosure relates is discussed.*

- (6) *If —*

(a) *under subregulation (2)(b) or (4)(b) a person's interest in a matter is disclosed at a meeting; or*

(b) *under subregulation (5)(b) notice of a person's interest in a matter is brought to the attention of the persons present at a meeting,*

the nature of the interest is to be recorded in the minutes of the meeting.

Section 5.61 of the Local Government Act 1995 states;

"A reference in this Subdivision to an indirect financial interest of a person in a matter includes a reference to a financial relationship between that person and another person who requires a local government decision in relation to the matter."

Section 5.62 of the Local Government Act 1995 states;

- (1) *"For the purposes of this Subdivision a person is to be treated as being closely associated with a relevant person if —*

- (a) *the person is in partnership with the relevant person; or*
- (b) *the person is an employer of the relevant person; or*
- (c) *the person is a beneficiary under a trust, or an object of a discretionary trust, of which the relevant person is a trustee; or*
 - (ca) *the person belongs to a class of persons that is prescribed; or*
- (d) *the person is a body corporate —*
 - (i) *of which the relevant person is a director, secretary or executive officer; or*
 - (ii) *in which the relevant person holds shares having a total value exceeding —*
 - I. *the prescribed amount; or*
 - II. *the prescribed percentage of the total value of the issued share capital of the company,*

whichever is less;

or

- (e) *the person is the spouse, de facto partner or child of the relevant person and is living with the relevant person; or*
 - (ea) *the relevant person is a council member and the person —*
 - (i) *gave an electoral gift to the relevant person in relation to the election at which the relevant person was last elected; or*
 - (ii) *has given an electoral gift to the relevant person since the relevant person was last elected;*
- or*
- (eb) *the relevant person is a council member and the person has given a gift to which this paragraph applies to the relevant person since the relevant person was last elected; or*
- (ec) *the relevant person is a CEO and the person has given a gift to which this paragraph applies to the relevant person since the relevant person was last employed (or appointed to act) in the position of CEO; or*
- (f) *the person has a relationship specified in any of paragraphs (a) to (d) in respect of the relevant person's spouse or de facto partner if the spouse or de facto partner is living with the relevant person.*

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1 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS**1.1 SALUTATIONS AND OPENING OF MEETING**

The President, President G Sims, welcomed those present and opened the Meeting at [Type time](#).

1.2 ACKNOWLEDGEMENT OF COUNTRY

The Shire of Coorow acknowledges the traditional owners of this land – the Yued people, and their continuing connection to land, water and community. We pay our respects to them and their cultures, and to elders both past, present and emerging.

1.3 VISITORS**2 RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE****2.1 ATTENDANCE**

President G Sims

Deputy President G Censi

Councillor D Gericke

Councillor C Hassell

Councillor G Hannington

Councillor D Melbin

Councillor L Van Den Heever

Mr Peter Bentley

Acting Chief Executive Officer

Mr K Bean

Manager of Works & Services

Mrs S Atkinson

Deputy Chief Executive Officer

2.2 ATTENDANCE VIA TELEPHONE/INSTANTANEOUS COMMUNICATION

In accordance with regulation 14C(2) of the Local Government (Administration) Regulations 1996. Application to participate via electronic means is to be made twenty four (24) hours prior to the meeting. The member must ensure that the location is quite and private without distraction where all doors and windows can be closed to other people. The Shire

of Coorow utilises either Zoom or the Microsoft Teams platform. The attendee will be notified of the platform to be used prior to the meeting.

2.3 LEAVE OF ABSENCE PREVIOUSLY APPROVED

Nil

2.4 APOLOGIES

Nil

3 DISCLOSURE OF INTERESTS

Section 5.65 and 5.70 of the Local Government Act 1995 requires an Elected Member or officer who has an interest in any matter to be discussed at a Committee/Council Meeting that will be attended by the Elected Member or officer must disclose the nature of the interest in a written notice given to the Chief Executive Officer before the meeting; or at the meeting before the matter is discussed. An Elected Member who makes a disclosure under section 5.65 or 5.70 must not preside at the part of the meeting relating to the matter; or participate in; or be present during, any discussion or decision making procedure relating to the matter, unless allowed by the Committee/Council. If Committee/Council allow an Elected Member to speak, the extent of the interest must also be stated.

4 REPORTS**4.1 DEPUTY CHIEF EXECUTIVE OFFICER****4.1.1 2025-2026 ANNUAL BUDGET REVIEW**

Reporting Officer: S Atkinson, Deputy Chief Executive Officer

Responsible Executive: P Bentley, Acting Chief Executive Officer

File Reference:

Disclosure of Interest: Nil

Voting Requirement: Absolute Majority

COUNCIL'S ROLE:

Executive: The substantial direction setting and oversight role of the Council e.g. adopting plans and reports, accepting tenders, setting and amending budgets.

REPORT PURPOSE

For Council to accept the 2025-2026 Mid-Year Budget Review and approve Budget Amendments as presented.

BACKGROUND

Local governments are required by regulation 33A of the Local Government (Financial Management) Regulations 1996 to conduct a budget review between 1 January and the last day of February in each financial year. This report presents an indicative summary of the 2025-2026 mid-year budget review.

The review is an opportunity to reevaluate the current budget and allocate funding for emerging community and social priorities, allowing the organisation to respond and provide the best result for the Shire.

There are also other factors and urgent matters that affect the operational activities and revenue streams which have resulted in budget variations and are discussed further in this report.

Budget reviews provide a tool for decision making for current and future activities and they are a key component of prudential financial management practices to mitigate financial risk exposure to Council. In conjunction to compliance with legislation, the review aims to reconsider all budget items and review them by considering any changes in the macro or minor economic variables and any other relevant information.

COMMENT

The focus of the 2025-2026 mid-year budget review has been to consider any changes in Council's operating environment since the beginning of the financial year with a view to forecasting the

financial impacts likely to arise for the remainder of the financial year and make a determination in relation to prevailing economic conditions and the most likely impact on the Council's financial position.

Annual budgets are by nature predictions of what will happen during the term of the budget. Though budgets are carefully prepared, unexpected circumstances and external influences result in the need to review the proposed activities during the entire budget term.

Council needs to ensure there is sufficient operational capacity to deliver the services and budget programs as set out in the adopted 2025-2026 budget and accommodate events and issues that have arisen since budget adoption.

One of the main variations identified is a decrease in the actual surplus brought forward from 2024-2025 which is lower than the budget estimate. A variance of (\$874,107) has been identified due to an overstatement of capital Grant Income during the budget process.

This variation is shown at the Note 3, Predicted Variances within the attached 2025-2026 Mid-Year Budget Review.

As per the Local Government (Financial Management) Regulations 1996 section 33A, a review of the budget between 1 January and the last day of February in each financial year is required. In conducting the review adjustments have been identified. The Budget Review is included as an attachment to this report shows a budget deficit.

This Review includes a number of amendments, the most significant of these being:

- Additional expenditure required to fund land purchases - to be funded by reserves,
- Additional funds required for purchase of Mechanics Truck, and
- Funding received for Grain Freight Road works.

A detailed list of the proposed budget amendments is included at the Note 3, Predicted Variances within the attached 2025-2026 Mid-Year Budget Review.

Future monitoring will be required, and further budget adjustments will be required later in the financial year, to ensure that Council will have no surprises during the budget process for 2026-2027 year over the next few months and at 30 June 2026.

Management will continue to monitor the Budget to the end of the financial year and attempt to identify further savings and/or alternative sources of funds.

STAKEHOLDER ENGAGEMENT

There has been no external stakeholder engagement, however the review and proposed amendments have been discussed by all Executive Staff members.

STATUTORY ENVIRONMENT

Local Government Act 1995

6.8. Expenditure from the municipal fund not included in annual budget.

(1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —

(a) is incurred in a financial year before the adoption of the annual budget by the local government; or

(b) is authorised in advance by resolution; or*

(c) is authorised in advance by the mayor or president in an emergency.

** Absolute majority required.*

Local Government (Financial Management) Regulations 1996

33A. Review of budget

(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.

STRATEGIC IMPLICATIONS

STRATEGIC PRIORITIES	Outcome	Strategy
Civic Leadership Leadership that provides strategic direction for the community.	4.3 Skilled and well supported team	<ul style="list-style-type: none"> Provide resources to support the Shire's operations and to meet planning, reporting and accountability requirements

POLICY IMPLICATIONS

There are no policy implications related to this report.

FINANCIAL IMPLICATIONS

The Budget review has identified some areas of over and underspend, with minimal effect besides on the bottom line of the Budget. However, figures presented in this report are indicative and subject to change following further review and prioritisation. Further detailed analysis will be undertaken over the next few months during the formulation of the 2025-2026 Annual Budget and any areas requiring Councils attention will be referred to at the next scheduled Ordinary Council Meeting.

Areas requiring Council's attention immediately are highlighted in the 2025-2026 Mid-Year Budget Review - Note 14 Budget Amendments.

RISK IMPLICATIONS

Risk	Likelihood	Consequence	Risk Analysis	Mitigation
Legal & Compliance: That the review not be submitted to the DLGSC within 30 days after the review has been finalised.	Unlikely	Moderate	Medium	Accept officer recommendation and submit to DLGSC.
Organisation's Operations: Non- approval of the budget review would result in significant delays to achieving deliverables	Unlikely	Moderate	Medium	In the short term the existing annual budget would continue to apply any proposed amendments would not apply.
Reputation: Non approval of the budget review would result in significant delays to achieving deliverables	Unlikely	Moderate	Medium	Accept officer recommendation with any amendments (as specified by Council).

ATTACHMENTS

1. **2025-2026 Mid-Year Budget Review** [↓](#)

OFFICER RECOMMENDATION

That Council:

1. Adopts the 2025-2026 Mid-Year Budget Review, in accordance with regulation 33A of the Local Government (Financial Management) Regulations 1996.
2. Within 14 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.
3. That the Chief Executive Officer continue to pursue other options to reduce the budget deficit by the end of the financial year, 30 June 2026.

SHIRE OF COOROW
BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2026

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

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SHIRE OF COOROW
STATEMENT OF BUDGET REVIEW
FOR THE PERIOD ENDED 28 FEBRUARY 2026

		Budget v Actual		Estimated	Predicted	
Note	Adopted Budget	Year to Date Actual	Year at End Amount (b)	Variance (b) - (a)		
	\$	\$	\$	\$		
OPERATING ACTIVITIES						
Revenue from operating activities						
	4.1	4,288,729	4,293,904	4,288,729	0	▲
	4.2	16,058	16,058	16,058	0	▲
	4.3	1,795,507	1,459,063	1,842,207	46,700	▲
	4.4	866,745	846,354	914,446	47,701	▲
	4.5	145,292	89,714	145,292	0	▲
	4.6	55,750	16,005	55,750	0	▲
	4.7	119,277	65,206	68,207	(51,070)	▲
		7,287,358	6,786,304	7,330,689	43,331	
Expenditure from operating activities						
	4.8	(3,286,031)	(2,299,443)	(3,254,603)	31,428	▼
	4.9	(2,968,337)	(1,866,848)	(3,055,110)	(86,773)	▼
	4.10	(409,530)	(241,096)	(409,530)	0	▼
	4.11	(6,226,570)	(4,390,489)	(6,226,570)	0	▼
	4.12	(305,614)	(127,286)	(305,614)	0	▼
	4.13	(355,958)	(297,287)	(355,958)	0	▼
	4.14	(137,070)	(79,287)	(137,070)	0	▼
		(5,931)	0	0	5,931	
		(13,695,041)	(9,301,736)	(13,744,455)	(49,415)	
	4.15	6,123,059	4,325,536	45,139	45,139	▲
		(284,624)	1,810,104	(6,368,627)	39,056	
INVESTING ACTIVITIES						
Inflows from investing activities						
	4.16	1,449,554	686,830	1,785,894	336,340	▲
	4.17	200,000	134,000	134,000	(66,000)	▲
	4.18	28,107	13,134	28,107		▲
		1,677,661	833,964	1,948,001	270,340	
Outflows from investing activities						
	4.19	(900,000)	(591,505)	(1,408,550)	(508,550)	▼
	4.20	(494,500)	(574,398)	(574,398)	(79,898)	▼
	4.21	(2,074,248)	(961,497)	(2,178,071)	(103,823)	▼
	4.22	(85,000)	(28,549)	(85,803)	(803)	▼
		(3,553,748)	(2,155,949)	(4,246,821)	(693,073)	
		(1,876,087)	(1,321,985)	(2,298,820)	(422,733)	
FINANCING ACTIVITIES						
Cash inflows from financing activities						
	4.23	153,105	0	829,686	676,581	▲
		153,105	0	829,686	676,581	
Cash outflows from financing activities						
	4.24	(4,118)	0	(4,118)	0	▼
	4.25	(232,960)	(115,030)	(232,960)	0	▼
	4.26	(79,438)	(2,062)	(79,438)	0	▼
		(316,516)	(117,092)	(316,516)	0	
		(163,411)	(117,092)	513,170	676,581	
MOVEMENT IN SURPLUS OR DEFICIT						
	4.27	2,324,122	1,450,015	1,450,015	(874,107)	▲
		(284,624)	1,810,104	39,056	39,056	
		(1,876,087)	(1,321,985)	(422,733)	(422,733)	
		(163,411)	(117,092)	676,581	676,581	
	2(a),4.28	0	1,821,042	1,742,918	(581,204)	▲

SHIRE OF COOROW
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2026

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 Coorow 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 Coorow 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.

SHIRE OF COOROW
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2026

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

	Current			Estimated Year at End Amount 30 June 2026
	UnAudited Actual 30 June 2025	Adopted Budget Bfwd 30 June 2026	Year to Date Actual 28 February 2026	
(a) Composition of estimated net current assets	\$	\$	\$	\$
Current assets				
Cash and cash equivalents	1,985,320	1,951,570	2,708,529	952,575
Financial assets	26,469	39,404	13,335	0
Trade and other receivables	312,377	399,997	641,650	325,000
Inventories	10,938	22,605	(100,611)	10,000
Other assets	1,920,840	2,558,867	912,450	0
	4,255,944	4,972,443	4,175,353	1,287,575
Less: current liabilities				
Trade and other payables	(812,486)	(721,052)	(372,195)	(780,655)
Contract liabilities	(144,786)	(144,786)	(144,786)	0
Lease liabilities	(3,420)	(4,118)	(3,420)	0
Borrowings	(232,960)	(232,960)	(117,931)	0
Employee related provisions	(304,418)	(371,054)	(304,418)	(304,418)
	(1,498,070)	(1,473,970)	(942,750)	(1,085,073)
Net current assets	2,757,874	3,498,473	3,232,603	202,502
Less: Total adjustments to net current assets	(1,307,859)	(1,174,351)	(1,387,582)	(783,706)
Closing funding surplus / (deficit)	1,450,015	2,324,122	1,845,020	(581,204)

(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.

	UnAudited Actual	Adopted Budget	Year to Date Actual	Estimated Year at
	30 June 2025	30 June 2026	28 February 2026	End Amount 30 June 2026
	\$	\$	\$	\$
Adjustments to net current assets				
Less: Reserve accounts	(1,702,823)	(1,568,716)	(1,704,885)	(952,575)
Less: Financial assets at amortised cost - self supporting loans	(26,469)	(39,404)	(13,335)	0
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	232,960	232,960	117,931	0
- Current portion of lease liabilities	3,420	4,118	3,420	0
- Current portion of provisions held in reserve	185,053	196,691	209,287	168,869
Total adjustments to net current assets	(1,307,859)	(1,174,351)	(1,387,582)	(783,706)

(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*.

	UnAudited Actual	Adopted Budget	Year to Date Actual	Estimated Year at
	30 June 2025	30 June 2026	28 February 2026	End Amount 30 June 2026
	\$	\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals		(119,277)	(65,206)	(68,207)
Less: Movement in liabilities associated with restricted cash		9,835	253	(40,165)
Add: Loss on disposal of assets		5,931	0	0
Add: Depreciation on assets		6,226,570	4,390,489	6,226,570
Non-cash amounts excluded from operating activities	0	6,123,059	4,325,536	6,118,198

SHIRE OF COOROW
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 28 FEBRUARY 2026

3 PREDICTED VARIANCES

	Variance
	\$
Revenue from operating activities	
4.3 Grants, subsidies and contributions	46,700 ▲
Funding received for Library - Better beginnings and Australia day	
4.4 Fees and charges	47,701 ▲
Increase in caravan park Income and planning fees	
4.7 Profit on asset disposals	(51,070) ▲
Remove profit provided for vehicle sales as assets will not be sold in FY26	
Expenditure from operating activities	
4.8 Employee costs	31,428 ▼
Reduction of expenditure in various building operations and maintenance programs	
4.9 Materials and contracts	(86,773) ▼
The main increases relate to Town Planning Consultants \$35K, CRC contribution \$25K and better beginnings program \$24K - funded program.	
4.14 Loss on asset disposals	5,931
Remove loss provided for mower sale as asset will not be sold in FY26	
4.15 Non-cash amounts excluded from operating activities	45,139 ▲
Movement in Profit/loss associated with Plant already sold.	
Inflows from investing activities	
4.16 Capital grants, subsidies and contributions	336,340 ▲
Funding received for Grain Freight road works and Men's shed capital works	
4.17 Proceeds from disposal of assets	(66,000) ▲
Reduction in proceeds - sale of assets. Will not be sold in FY26	
Outflows from investing activities	
4.19 Purchase of land and buildings	(508,550) ▼
Additional expenditure required to fund land purchases - to be funded by reserves	
4.20 Purchase of plant and equipment	(79,898) ▼
Additional funds required for purchase of Mechanics Truck, Ranger Ute replacement to be deferred.	
4.21 Purchase and construction of infrastructure-roads	(103,823) ▼
Reduction in some Council works, additional works for grain freight	
4.22 Purchase and construction of infrastructure-other	(803) ▼
Within variance	
Cash inflows from financing activities	
4.23 Transfers from reserve accounts	676,581 ▲
Additional transfers required to fund land purchases and various capital works projects	
4.27 Surplus or deficit at the start of the financial year	(874,107) ▲
Last years predicted closing position is \$874K worse than budgeted, due to an overstatement of Capital grant Income during the budget process.	
4.28 Surplus or deficit after imposition of general rates	(581,204) ▲
The deficit predicted at 30th June 2026 is \$581K. This deficiency will need to be addressed with the FY27 budget deliberations.	

SHIRE OF COOROW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2026

3 PREDICTED VARIANCES
BUDGET AMENDMENTS PROPOSED

Account Number	Description	Classification	Original Budget	Proposed Budget	Non Cash Adjustment	Decrease in	Increase in	Amended Budget Running Balance
						Available Cash	Available Cash	
					\$	\$	\$	
	Budget adoption	Opening surplus(deficit)	2,324,122	1,450,015		(874,107)	0	(874,107)
3080700	WELFARE - Contributions & Donations	Operating revenue	0	36,340		0	36,340	(837,767)
3100620	PLAN - Planning Application Fees	Operating revenue	0	8,651		0	8,651	(829,116)
3100621	PLAN - Planning Licence Fees	Operating revenue	0	550		0	550	(828,566)
3110301	REC - Reimbursements - Other Recreation	Operating revenue	0	700		0	700	(827,866)
3110323	REC - Other Fees & Charges	Operating revenue	2,000	3,000		0	1,000	(826,866)
3110511	LIB - Other Grants	Operating revenue	0	24,000		0	24,000	(802,866)
3110710	OTH CUL - Grants - Other Culture	Operating revenue	0	8,000		0	8,000	(794,866)
3110720	OTH CUL - Fees & Charges	Operating revenue	0	500		0	500	(794,366)
3120113	ROADC - Other Grants - Roads/Streets	Operating revenue	0	300,000		0	300,000	(494,366)
3130221	TOURISM - Caravan Park Fees - Leeman	Operating revenue	165,000	200,000		0	35,000	(459,366)
3130320	BUILD - Building License Fees	Operating revenue	7,500	10,000		0	2,500	(456,866)
3130335	BUILD - Other Income	Operating revenue	500	1,500		0	1,000	(455,866)
3130821	ECONOM - Standpipe Income	Operating revenue	2,000	500		(1,500)	0	(457,366)
3140301	PWO - Other Reimbursements	Operating revenue	0	14,000		0	14,000	(443,366)
2030115	RATES - Printing and Stationery	Operating expenses	0	(1,000)		(1,000)	0	(444,366)
2040116	MEMBERS - Election Expenses	Operating expenses	(17,500)	(4,100)		0	13,400	(430,966)
2090189	STF HOUSE - Staff Housing Building Maintenance	Operating expenses	(53,500)	(61,000)		(7,500)	0	(438,466)
2100212	SAN OTH - Waste Disposal	Operating expenses	0	(5,083)		(5,083)	0	(443,549)
2100465	STORM - Maintenance/Operations	Operating expenses	(64,407)	(49,324)			15,083	(428,466)
2100650	PLAN - Contract Town Planning	Operating expenses	(65,000)	(100,000)		(35,000)	0	(463,466)
2110189	HALLS - Town Halls and Public Bldg Maintenance	Operating expenses	(51,258)	(55,858)		(4,600)	0	(468,066)
2110368	REC - Playground Equipment & Furniture Mtce	Operating expenses	(14,972)	(20,717)		(5,746)	0	(473,812)
2110587	LIBRARY - Other Expenses	Operating expenses	0	(24,000)		(24,000)	0	(497,812)
2110711	OTH CUL - Events	Operating expenses	(23,000)	(48,000)		(25,000)	0	(522,812)
2110788	OTH CUL - Building Operations	Operating expenses	(18,637)	(8,637)		0	10,000	(512,812)
2120218	ROADM - Ancillary Maintenance - Outside BUA	Operating expenses	(31,085)	(21,085)		0	10,000	(502,812)
2120665	AERO - Airstrip & Grounds Maintenance/Operations	Operating expenses	(25,600)	(15,000)		0	10,600	(492,212)
2130111	RURAL - Noxious Weed Control	Operating expenses	(8,465)	(18,465)		(10,000)	0	(502,212)
2130240	TOUR - Public Relations & Area Promotion	Operating expenses	(70,000)	(50,000)		0	20,000	(482,212)
2130289	TOUR - Building Maintenance	Operating expenses	(54,065)	(95,565)		(41,500)	0	(523,712)
2140210	ADMIN - Motor Vehicle Expenses	Operating expenses	(70,000)	(40,000)		0	30,000	(493,712)
2140240	ADMIN - Advertising	Operating expenses	(10,000)	(15,000)		(5,000)	0	(498,712)
Various	Proceeds from disposal of assets	Capital revenue	200,000	134,000			(66,000)	(564,712)
Various	Purchase of land and buildings	Capital expenses	(900,000)	(1,408,550)		(508,550)	0	(1,073,261)
Various	Purchase of plant and equipment	Capital expenses	(494,500)	(574,398)		(79,898)	0	(1,153,159)
Various	Purchase of furniture and equipment	Capital expenses	0	0		0	0	(1,153,159)
Various	Purchase and construction of infrastructure-roads	Capital expenses	(2,074,248)	(2,178,071)		(103,823)	0	(1,256,982)
Various	Purchase and construction of infrastructure-other	Capital expenses	(85,000)	(85,803)		(803)	0	(1,257,785)
Various	Transfers from reserve accounts	Capital revenue	153,105	829,686			676,581	(581,204)
3120390	PLANT - Profit on Disposal of Assets	Non cash item	44,180	225	(43,955)			(581,204)
3140290	ADMIN - Profit on Disposal of Assets	Non cash item	75,097	67,982	(7,115)			(581,204)
2120391	PLANT - Loss on Disposal of Assets	Non cash item	(5,931)	0	5,931			(581,204)

SHIRE OF COOROW
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 28 FEBRUARY 2026

4 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

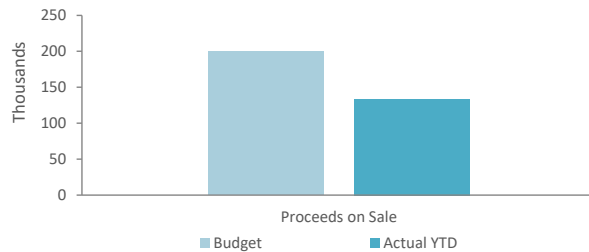
	Account Description	Adopted Budget	Budget YTD Budget	Proposed Budget	YTD Actual	COMMENT
		\$	\$		\$	
█	BC010	\$10,000	10,000	10,000	0	Funded from Reserve
###	BC053	\$10,000	10,000	10,000	744	Funded from Reserve
###	BC011	\$0	47,000	32,399	32,399	
###	BC019	\$0	0	0	1,748	Item to be Expensed
###	BC020	\$0	0	364,758	364,758	
###	BC021	\$0	0	20,505	20,505	
###	BC024	\$0	0	16,505	16,505	
###	BC025	\$60,000	60,000	52,682	52,682	
█	BC071	\$790,000	526,664	790,000	0	Loan funding received in prior year for these works
###	BC072	\$0	0	0	1,404	Item to be Expensed
###	BC073	\$0	0	0	1,404	Item to be Expensed
###	BC013	\$30,000	30,000	24,850	24,850	
█	BC036	\$0	0	17,600	0	Swipe card system upgrade
###	BC077	\$0	0	39,968	39,968	
###	BC038	\$0	0	0	380	Item to be Expensed
###	BC042	\$0	0	29,282	29,282	Funded from Reserve
###	BC061	\$0	0	0	4,875	Item to be Expensed
	Buildings	\$900,000	\$683,664	\$1,408,550	\$591,605	
###	PE8	\$17,000	17,000	11,769	11,769	
###	PE0072	\$30,000	12,500	3,144	3,144	
###	PE6	\$46,000	46,000	53,013	53,013	
###	PE3315	\$50,000	50,000	52,678	52,678	
###	PE3513	\$52,000	52,000	44,000	44,000	
█	PE0050	\$57,000	0	0	0	Defer to FY27
###	PE0002	\$62,500	62,500	61,775	61,775	
###	PE000	\$90,000	90,000	84,076	84,076	
###	PE0001	\$90,000	90,000	82,552	82,552	
###	PE3505	\$0	0	181,392	181,392	Funded from Reserve
	Plant	\$494,500	\$420,000	\$574,398	\$574,398	
█	RC086	\$17,346	17,346	17,346	0	
█	RC079	\$22,384	22,384	22,384	0	
█	RC087	\$22,384	22,384	22,384	0	
█	RC085	\$26,337	26,337	26,337	0	
█	RC083	\$26,934	26,934	26,934	0	
█	RC122	\$33,405	33,405	33,405	0	
█	RC076	\$35,254	35,254	35,254	0	
█	RC077	\$35,254	35,254	35,254	0	
█	RC080	\$36,934	36,934	36,934	0	
█	RC107	\$65,100	65,100	0	0	Project removed
█	RC113	\$94,100	94,100	0	0	Project removed
###	RC052	\$120,860	0	35,196	35,196	Complete
###	RC166	\$140,328	0	140,328	12,046	
###	RC082	\$0	0	12,643	12,643	
###	1RC165	\$0	0	320,100	41,148	Offset by new capital grant \$300K
###	R2R021	\$106,594	0	106,594	42,527	
###	R2R012	\$146,005	146,005	146,005	315,390	Expenditure to be allocated to correct job
###	R2R013	\$203,761	203,761	203,761	85,377	
###	RRG161	\$0	0	15,944	15,944	
###	RRG164	\$439,608	439,608	439,608	270,958	
###	RRG162	\$501,661	501,661	501,661	130,268	
	Roads	\$2,074,248	\$1,706,467	\$2,178,071	\$961,497	
###	FC166	\$60,000	60,000	60,000	13,696	
█	4100480	\$25,000	16,664	16,664	0	
###	OC037	\$0	0	9,139	9,139	New pump funded by Reserve
###	OC064	\$0	0	0	2,620	Item to be Expensed
###	OC007	\$0	0	0	3,095	Item to be Expensed
	Other Infrastructure	\$85,000	\$76,664	\$85,803	\$28,549	
	Total	\$3,553,748	\$2,886,795	\$4,246,821	\$2,155,949	

SHIRE OF COOROW
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 28 FEBRUARY 2026

OPERATING ACTIVITIES

5 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Original Budget				Proposed Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment												
6523	CEO Toyotal	17,486	55,000	37,514	0	17,544	48,000	30,456	0	17,544	48,000	30,456	0
6524	DCEO Toyotal	17,417	55,000	37,583	0	17,474	52,000	34,526	0	17,474	52,000	34,526	0
36	W/S Utility	33,741	40,000	6,259	0	33,775	34,000	225	0	33,775	34,000	225	0
6507	Ford Ranger 4x4	5,616	24,000	18,384	0	0	0	0	0	0	0	0	0
3294	Ford Ranger 4x4	463	20,000	19,537	0	0	0	0	0	0	0	0	0
3299	Toro Groundmaster	11,931	6,000	0	(5,931)	0	0	0	0	0	0	0	0
		86,654	200,000	119,277	(5,931)	68,793	134,000	65,207	0	68,793	134,000	65,207	0



SHIRE OF COOROW
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 28 FEBRUARY 2026

6 RESERVE ACCOUNTS

Reserve account name	Budget				Proposed Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	* Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by Council												
** Reserve account - by council - Leave Reserve	209,034	9,835		218,869	209,034	9,835	(50,000)	168,869	209,034	253	0	209,287
* Reserve account - by council - Plant Replacement	317,967	15,446	(138,105)	195,308	317,967	15,446	(319,497)	13,916	317,967	385	0	318,352
Reserve account - by council - Airport	41,411	1,800		43,211	41,411	1,800	0	43,211	41,411	50	0	41,461
* Reserve account - by council - Land & Building Reserve	516,849	25,244		542,093	516,849	25,244	(401,768)	140,325	516,849	626	0	517,475
Reserve account - by council - Resource Sharing Reserve	28,041	1,386		29,427	28,041	1,386	0	29,427	28,041	34	0	28,075
Reserve account - by council - Rebroadcasting Reserve	15,980	790		16,770	15,980	790	0	16,770	15,980	19	0	15,999
* Reserve account - by council - Joint Venture Housing Reserve	47,776	2,361	(15,000)	35,137	47,776	2,361	(20,000)	30,137	47,776	58	0	47,834
Reserve account - by council - Bowling Club Reserve	20,448	907		21,355	20,448	907	0	21,355	20,448	25	0	20,473
Reserve account - by council - Roads Infrastructure Reserve	70,834	3,500		74,334	70,834	3,500	0	74,334	70,834	86	0	70,920
* Reserve account - by council - Pool Revitalisation Reserve	11,972	345		12,317	11,972	345	(9,139)	3,178	11,972	14	0	11,986
* Reserve account - by council - Tourist Infrastructure Reserve	195,742	9,177		204,919	195,742	9,177	(29,282)	175,637	195,742	237	0	195,979
Reserve account - by council - Emergency Services Management Reserve	15,318	510		15,828	15,318	510	0	15,828	15,318	19	0	15,337
Reserve account - by council - Early Childhood Reserve	27,100	1,240		28,340	27,100	1,240	0	28,340	27,100	33	0	27,133
Reserve account - by council - Waste Site Reserve	56,470	2,049		58,519	56,470	2,049	0	58,519	56,470	68	0	56,538
Reserve account - by council - Coastal Foreshore Reserve	102,881	3,848		106,729	102,881	3,848	0	106,729	102,881	125	0	103,006
Reserve account - by council - Recreation Boating Facilities Reserve	25,000	1,000		26,000	25,000	1,000	0	26,000	25,000	30	0	25,030
	1,702,823	79,438	(153,105)	1,629,156	1,702,823	79,438	(829,686)	952,575	1,702,823	2,062	0	1,704,885

5 NEW BUSINESS OF URGENT NATURE

6 CLOSURE

6.1 DATE OF NEXT MEETING

Next Council Meeting will be held on Wednesday 15 April 2026 from 5:00 PM.(Coorow Council Chambers)

6.2 CLOSURE OF MEETING

There being no further business the President, President G Sims closed the meeting at [type time](#).