



SHIRE OF  
**COOROW**

*ALWAYS IN SEASON*

# MINUTES

FOR THE

SPECIAL COUNCIL MEETING

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 Minutes 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

## SPECIAL COUNCIL MEETING

COMMENCED AT 5:00 PM

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.

# Minutes

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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 6:03pm.

**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

Councillor D Gericke

Councillor G Hannington

Councillor D Melbin

Councillor L Van Den Heever

Mr P 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 14A of the Local Government (Administration) Regulations 1996 Council must approve (by Absolute Majority) the attendance of a person, not physically present at a meeting of Council, by audio contact. The person must be in a 'suitable place' as approved (by absolute majority) by Council. A 'suitable place' means a place that is located in a townsite or other residential area and 150km or further from the place at which the meeting is to be held.

Councillor C Hassell

Deputy President G Censi

**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"> <li>Provide resources to support the Shire's operations and to meet planning, reporting and accountability requirements</li> </ul>

**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.

**RISK IMPLICATIONS**

Risk	Likelihood	Consequence	Risk Analysis	Mitigation
<b>Legal &amp; Compliance:</b> 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.
<b>Organisation's Operations:</b> 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.
<b>Reputation:</b> 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** [↓](#)

**RESOLUTION    SCM-2026/029****Moved:**        Cr L Van Den Heever**Seconded:**    Cr G Hannington

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.

**In Favour:**    Cr G Sims, Cr G Censi, Cr D Gericke, Cr C Hassell, Cr G Hannington, Cr D Melbin and Cr L Van Den Heever

**Against:**        Nil

**CARRIED 7/0**  
**Absolute Majority**

**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)		
	\$	\$	\$	\$		
<b>OPERATING ACTIVITIES</b>						
<b>Revenue from operating activities</b>						
	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	
<b>Expenditure from operating activities</b>						
	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	
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
	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	
<b>Outflows from investing activities</b>						
	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)	
<b>FINANCING ACTIVITIES</b>						
<b>Cash inflows from financing activities</b>						
	4.23	153,105	0	829,686	676,581	▲
		153,105	0	829,686	676,581	
<b>Cash outflows from financing activities</b>						
	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	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>						
	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	\$	\$	\$	\$
<b>Current assets</b>				
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
<b>Less: current liabilities</b>				
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)
<b>Net current assets</b>	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)
<b>Closing funding surplus / (deficit)</b>	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
	\$	\$	\$	\$
<b>Adjustments to net current assets</b>				
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
<b>Total adjustments to net current assets</b>	(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
	\$	\$	\$	\$
<b>Adjustments to operating activities</b>				
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
<b>Non-cash amounts excluded from operating activities</b>	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**

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

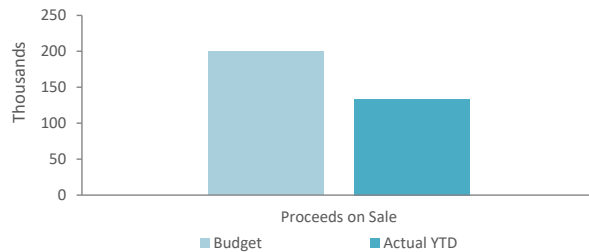
	Account Description	Adopted Budget	Budget YTD Budget	Proposed Budget	YTD Actual	COMMENT
		\$	\$		\$	
█	BC010 Coorow Aged Care Unit 2 - Capital	\$10,000	10,000	10,000	0	Funded from Reserve
###	BC053 Coorow Aged Care Common - Capital	\$10,000	10,000	10,000	744	Funded from Reserve
###	BC011 Green Head Mens Shed - Capital	\$0	47,000	32,399	32,399	
###	BC019 2, Lot 9 Thomas Street - Capital	\$0	0	0	1,748	Item to be Expensed
###	BC020 29, Lot 49 Naim Street - Capital	\$0	0	364,758	364,758	
###	BC021 27, Lot 50 Naim Street - Capital	\$0	0	20,505	20,505	
###	BC024 18, Lot 626 Morcombe Road - Capital	\$0	0	16,505	16,505	
###	BC025 11, Lot 490 Tamarisk Street - Capital	\$60,000	60,000	52,682	52,682	
█	BC071 New Staff Housing	\$790,000	526,664	790,000	0	Loan funding received in prior year for these works
###	BC072 Unit 3, Commercial Street - Capital	\$0	0	0	1,404	Item to be Expensed
###	BC073 Unit 4, Commercial Street - Capital	\$0	0	0	1,404	Item to be Expensed
###	BC013 7, Lot 29 Spain Street - Capital	\$30,000	30,000	24,850	24,850	
█	BC036 Green Head Community Centre - Capital	\$0	0	17,600	0	Swipe card system upgrade
###	BC077 Community Space Building (Old Swimming Pool) Capital	\$0	0	39,968	39,968	
###	BC038 RSL Hall - Capital	\$0	0	0	380	Item to be Expensed
###	BC042 Coorow Caravan Park - Capital	\$0	0	29,282	29,282	Funded from Reserve
###	BC061 Milligan Island Facilities - Capital	\$0	0	0	4,875	Item to be Expensed
	<b>Buildings</b>	<b>\$900,000</b>	<b>\$683,664</b>	<b>\$1,408,550</b>	<b>\$591,605</b>	
###	PE8 MEMBERS - Furniture & Equipment (Capital)	\$17,000	17,000	11,769	11,769	
###	PE0072 CCTV Cameras & Equipment (Capital)	\$30,000	12,500	3,144	3,144	
###	PE6 Sundry Plant & Equipment (Capital)	\$46,000	46,000	53,013	53,013	
###	PE3315 CW3315 Utility (Capital)	\$50,000	50,000	52,678	52,678	
###	PE3513 CW3513 Coastal Mower (Capital)	\$52,000	52,000	44,000	44,000	
█	PE0050 CW0050 Ranger Utility (Capital)	\$57,000	0	0	0	Defer to FY27
###	PE0002 CW0002 MWS Dual Cab Utility (Capital)	\$62,500	62,500	61,775	61,775	
###	PE000 CW000 DCEO Vehicle (Capital)	\$90,000	90,000	84,076	84,076	
###	PE0001 CW000 CEO Vehicle (Capital)	\$90,000	90,000	82,552	82,552	
###	PE3505 CW3505 Mechanic Ute (Capital)	\$0	0	181,392	181,392	Funded from Reserve
	<b>Plant</b>	<b>\$494,500</b>	<b>\$420,000</b>	<b>\$574,398</b>	<b>\$574,398</b>	
█	RC086 Brand Street (Capital) Council Funded	\$17,346	17,346	17,346	0	
█	RC079 Central Street (Capital) Council Funded	\$22,384	22,384	22,384	0	
█	RC087 Market Street (Capital) Council Funded	\$22,384	22,384	22,384	0	
█	RC085 Long Street (Capital) Council Funded	\$26,337	26,337	26,337	0	
█	RC083 Bothe Street (Capital) Council Funded	\$26,934	26,934	26,934	0	
█	RC122 Jones Street (Capital) Council Funded	\$33,405	33,405	33,405	0	
█	RC076 Commercial Street (Capital) Council Funded	\$35,254	35,254	35,254	0	
█	RC077 Bristol Street (Capital) Council Funded	\$35,254	35,254	35,254	0	
█	RC080 North Street (Capital) Council Funded	\$36,934	36,934	36,934	0	
█	RC107 Read Street (Capital) Council Funded	\$65,100	65,100	0	0	Project removed
█	RC113 Bonham Street (Capital) Council Funded	\$94,100	94,100	0	0	Project removed
###	RC052 Campbell White Road (Capital) Council Funded	\$120,860	0	35,196	35,196	Complete
###	RC166 The Lakes Road (Capital) Council Funded	\$140,328	0	140,328	12,046	
###	RC082 Station Street (Capital) Council Funded	\$0	0	12,643	12,643	
###	1RC165 Wubin-Gunyidi Road (Capital) Grain Freight Route	\$0	0	320,100	41,148	Offset by new capital grant \$300K
###	R2R021 Coorow-Maya Road (Capital) R2R	\$106,594	0	106,594	42,527	
###	R2R012 Erindoon Road (Capital) R2R	\$146,005	146,005	146,005	315,390	Expenditure to be allocated to correct job
###	R2R013 Waddy Forest Road (Capital) R2R	\$203,761	203,761	203,761	85,377	
###	RRG161 Coorow-Greenhead Road East (Capital) RRG	\$0	0	15,944	15,944	
###	RRG164 Coorow-Latham Road (Capital) RRG	\$439,608	439,608	439,608	270,958	
###	RRG162 Coorow-Greenhead Road West (Capital) RRG	\$501,661	501,661	501,661	130,268	
	<b>Roads</b>	<b>\$2,074,248</b>	<b>\$1,706,467</b>	<b>\$2,178,071</b>	<b>\$961,497</b>	
###	FC166 The Lakes Road Footpath (Capital)	\$60,000	60,000	60,000	13,696	
█	4100480 STORM - Infrastructure Other (Capital) . MUN	\$25,000	16,664	16,664	0	
###	OC037 Coorow Swimming Pool (Capital)	\$0	0	9,139	9,139	New pump funded by Reserve
###	OC064 Lot 601 Park, Peterson Place (Capital)	\$0	0	0	2,620	Item to be Expensed
###	OC007 Coastal Waste Transfer Station (Capital)	\$0	0	0	3,095	Item to be Expensed
	<b>Other Infrastructure</b>	<b>\$85,000</b>	<b>\$76,664</b>	<b>\$85,803</b>	<b>\$28,549</b>	
	<b>Total</b>	<b>\$3,553,748</b>	<b>\$2,886,795</b>	<b>\$4,246,821</b>	<b>\$2,155,949</b>	

SHIRE OF COOROW  
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET  
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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)
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>												
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
		<b>86,654</b>	<b>200,000</b>	<b>119,277</b>	<b>(5,931)</b>	<b>68,793</b>	<b>134,000</b>	<b>65,207</b>	<b>0</b>	<b>68,793</b>	<b>134,000</b>	<b>65,207</b>	<b>0</b>



SHIRE OF COOROW  
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET  
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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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Reserve accounts restricted by Council</b>												
** 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
	<b>1,702,823</b>	<b>79,438</b>	<b>(153,105)</b>	<b>1,629,156</b>	<b>1,702,823</b>	<b>79,438</b>	<b>(829,686)</b>	<b>952,575</b>	<b>1,702,823</b>	<b>2,062</b>	<b>0</b>	<b>1,704,885</b>

**5 NEW BUSINESS OF URGENT NATURE**

**6 CLOSURE**

The President, President G Sims thanked Acting Chief Executive Officer, Peter Bentley for his work for the past six weeks and acknowledged the work of Deputy Chief Executive Officer, Mrs Samantha Atkinson for her work over the last two and a half months.

The President, President G Sims thanked the Councillors for attendance at short notice.

**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 6:07.

**These minutes were confirmed at a meeting on**

\_\_\_\_\_

**Signed:** \_\_\_\_\_

**Presiding Person at the meeting at which these minutes were confirmed.**

**Date:** \_\_\_\_\_