



SHIRE OF MENZIES

Minutes

**OF THE ORDINARY MEETING OF THE COUNCIL
HELD ON**

WEDNESDAY, 17 DECEMBER 2025

Commencing at 1.00PM

**At the Council Chambers,
124 Shenton Street, Menzies**

A blue ink signature, appearing to read "Peter Bentley", is written over the text of the Acting Chief Executive Officer.

**Peter Bentley
Acting Chief Executive Officer**

Resolution Numbers 174/25 to 191/25

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Menzies for any act, omission or statement or intimation occurring during Council / Committee meetings or during formal / informal conversations with staff. The Shire of Menzies 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 / Committee meetings or discussions. Any person or legal entity that acts or fails to act in reliance upon any statement 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 limitation of approval made by a member or officer of the Shire of Menzies during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Menzies. The Shire of Menzies warns that anyone who has an application lodged with the Shire of Menzies must obtain and only should rely on written confirmation of the outcome of the application, and any conditions attaching to the decision made by the Shire of Menzies in respect of the application.

DISCLOSURES OF INTEREST

A member who has an Impartiality, Proximity or Financial interest in any matter to be discussed at this meeting must disclose the nature of the interest either in a written notice, given to the Chief Executive Officer, prior to the meeting, or at the meeting immediately before the matter is discussed.

A member who makes a disclosure in respect to a Proximity or Financial interest must not preside at the part of the meeting which deals with the matter, or participate in, or be present during any discussion or decision-making process relative to the matter, unless the disclosing member is permitted to do so under Section 5.68 or Section 5.69 of the *Local Government Act 1995*.

RECORDING OF MEETINGS

- All Council Meetings are digitally recorded, for audio only, except for Confidential Agenda Items (in accordance with Section 5.23(2) of the Local Government Act 1995) during which time recording ceases.
- Following publication and distribution of the meeting minutes to Council Members the digital audio recording will be available on the Shire's website.

Defamation – cl 14K Local Government (Administration) Regulations 1996

- (1) A local government is not liable to an action for defamation in relation to any of the following done by the local government as required or authorised under this Part —
- (a) publicly broadcasting a meeting;
 - (b) making a recording of a meeting;
 - (c) making a recording of a meeting publicly available;
 - (d) retaining a recording of a meeting or a copy of a recording;
 - (e) providing a copy of a recording of a meeting to the Departmental CEO.

Councillor Meeting Information

Shire of Menzies Council Meetings

Council Members are bound by legislation to act with integrity and make decisions for the whole of the Shire.

Attending meetings

Council Members have a duty to attend all the Council Meetings to ensure that electors are adequately represented. In recognition of this, under the *Local Government Act 1995* a Council Member who is absent from three consecutive meetings of the Council without leave being granted by the Council, is automatically disqualified. If a member wishes to be absent for more than six consecutive ordinary meetings, Ministerial approval is necessary as well as the Council approval.

It should be noted that applications for leave of absence are usually supported but must be approved by the Council before, or at, the meeting(s) the Council Member is to be absent from. Leave of absence cannot be approved retrospectively.

Voting at meetings

If a Council Member is present at a Council Meeting, he or she is required by law to vote on all matters before that meeting unless he or she has a financial interest in the matter. Agendas are delivered to the Council Members within the required timeframes of the Local Government Act 1995, being a minimum of seventy-two (72) hours prior to the advertised commencement of the meeting. While late items are generally not considered there is provision on the Agenda for items of an urgent nature to be considered.

Council Members are required to give due consideration to all matters contained in the agenda. Without adequate time for reading the agenda, it is extremely difficult for the Council Members to make effective assessments of issues and provide constructive input to the Council debate and decision making. It is recommended that further information be requested if there is insufficient material available to make an informed decision.

TABLE OF CONTENTS

1	DECLARATION OF OPENING.....	6
2	ANNOUNCEMENT OF VISITORS.....	6
3	RECORD OF ATTENDANCE	6
4	RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE	6
5	PUBLIC QUESTION TIME.....	6
6	APPROVED LEAVE OF ABSENCE.....	6
7	DISCLOSURES OF INTEREST.....	6
8	NOTICE OF ITEMS TO BE DISCUSSED BEHIND CLOSED DOORS.....	7
9	CONFIRMATION/RECEIVAL OF MINUTES	7
9.1	CONFIRMATION OF MINUTES	7
10	PETITIONS/DEPUTATIONS/PRESENTATIONS	7
11	ANNOUNCEMENT BY PRESIDING MEMBER WITHOUT DISCUSSION	8
12	REPORTS OF COMMITTEES	8
13	REPORTS OF OFFICERS.....	9
13.1	FINANCE REPORTS	9
13.1.1	Finance Report - November 2025.....	9
13.1.2	List of Monthly Payments - November 2025	46
13.2	ADMINISTRATION REPORTS	56
13.2.1	Annual Report and Electors' General Meeting.....	56
13.2.2	Review of Policy 1.1.3 Volunteer Code of Conduct.....	123
13.2.3	Review of Policy 3.8 Ordinary Council Meeting.....	129
13.2.4	Review of Policy 4.1 Budget Preparation Timetable	133
13.2.5	Review of Policy 4.5 Credit Card	144
13.2.6	Review of Policy 3.2 Events and Professional Development Expenses	149
13.2.7	Review of Policy 4.6 Debt Recovery – Outstanding Rates and Sundry Debtors	158
13.2.8	Review of Policy 12.1 Plant Replacement Program	165
13.2.9	Review of Policy 12.5 Private Works	171
13.2.10	Review of Policy 12.7 Bus Hire.....	174
13.2.11	Adoption of Policy for Annual End-of-Year Employee Allowance	183
14	MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN	187
15	NEW BUSINESS OF AN URGENT NATURE	187
16	BEHIND CLOSED DOORS - CONFIDENTIAL REPORTS	187

16.1 RATES WRITE OFF - DEAD TENEMENTS	188
17 NEXT MEETING	188
18 CLOSURE OF MEETING	188

1 DECLARATION OF OPENING

The Shire President, as Presiding Member declared the meeting open at 1pm.

2 ANNOUNCEMENT OF VISITORS

Nil

3 RECORD OF ATTENDANCE

Councillors: Cr P Warner, Shire President
Cr K Tucker
Cr J Dwyer
Cr S Wessely
Cr A Tucker

Apologies: Cr S Sudhir, Deputy Shire President
Cr I Baird

Staff: Mr P Bentley, Acting Chief Executive Officer
Ms K Van Kuyl, Chief Financial Officer
Ms M Yulo-Uy, Executive Officer (Minutes)
Mr S McGay, Community Development Manager

4 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

5 PUBLIC QUESTION TIME

Nil

6 APPROVED LEAVE OF ABSENCE

Nil

7 DISCLOSURES OF INTEREST

Nil

Item 16.1 Rates Write-Off- Dead Tenements

9.1 Confirmation of Minutes

Council Resolution Number:	174/25
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Seconded: Cr A Tucker

Carried	5 / 0
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10 PETITIONS/DEPUTATIONS/PRESENTATIONS

Nil

11 ANNOUNCEMENT BY PRESIDING MEMBER WITHOUT DISCUSSION

President's Report – December 2025

It was great to see the water tanks installed at the southern end of town, an important improvement to local infrastructure.

I attended the MAC Christmas Show, which was very well supported by the community and a great success.

I also attended the end-of-year school awards day and was proud to present the Long Tan Award, sponsored by the Department of Defence, recognising outstanding values and achievement.

As the year draws to a close, I would like to extend my sincere thanks to our community, volunteers, local organisations, and Shire staff for their continued dedication and support throughout the year.

Christmas is a time to reflect on what we have achieved together and to appreciate the strong sense of community that makes Menzies such a special place to live. It has been wonderful to see the town decorated with Christmas lights and to share in local events that bring people together.

On behalf of the Shire of Menzies and Councillors, I wish everyone a safe, happy, and festive Christmas, and a healthy and prosperous New Year.

I would like to sincerely thank our Acting CEO, Peter Bentley, for his time, leadership and commitment to the Shire of Menzies as his tenure comes to an end. Peter's professionalism and steady guidance have been greatly appreciated by Council, staff and the community. We thank him for his valuable contribution and wish him all the best in his future endeavours.

I would also like to welcome Rob Stewart back in the New Year as Acting CEO. We look forward to working with Rob as he takes over the role and continues to support the Shire, Council and community.

Paul Warner
Shire President

12 REPORTS OF COMMITTEES

Nil

13 REPORTS OF OFFICERS

13.1 Finance Reports

13.1.1	Finance Report - November 2025
LOCATION	Not Applicable
APPLICANT	Internal
DOCUMENT REF	NAM1588
DATE OF REPORT	08 December 2025
AUTHOR	Chief Financial Officer, Kristy Van Kuyl
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Peter Bentley
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	<ol style="list-style-type: none">1. Statement of Financial Activity - November 2025 [13.1.1.1 - 26 pages]2. Financial Information Statement - November 2025 [13.1.1.2 - 8 pages]

SUMMARY:

To receive the Statement of Financial Activity for the period ended 30 November 2025.

BACKGROUND:

Regulation 34 of the *Local Government (Financial Management) Regulations 1996* (the Regulations) requires a local government to prepare each month a statement of financial activity reporting on the revenue and expenditure, including:

- a. The annual budget estimates;
- b. Budget estimates to the end of the month;
- c. The actual amounts of expenditure, revenue, income to the end of the relevant month;
- d. Material variances between the comparable amounts between budget estimates to the end of the month and the year to date amount of expenditure, revenue and income to the end of the relevant month;
- e. Net current assets.

Regulation 35 of the Regulations requires a local government to prepare each month a statement of financial position of the local government as at the last day of the previous month and the last day of the previous financial year.

COMMENT:

This report contains the annual budget, actual amounts of expenditure and income to the end of the month. It shows the material variances between the budget and actual

amounts where they are not associated with timing differences for the purpose of keeping the Council informed of the current financial position.

CONSULTATION:

Bob Waddell and Associates

STATUTORY AUTHORITY:

Local Government (Financial Management) Regulations (1996):

Regulation 34 requires the local government to prepare and provide a statement of financial activity as of the end of the relevant month.

Regulation 35 requires the local government to prepare and provide a statement of financial position as of the end of the relevant month.

POLICY IMPLICATIONS:

There is no policy related to the subject matter.

FINANCIAL IMPLICATIONS:

There are no financial implications for this report.

RISK ASSESSMENT:

Applying the Council's Risk Management matrix, should the statutory process required not be followed there is a minor risk of reputational damage. As it is unlikely that the Council would ignore the statutory process there is a low overall consequence. However, should the officer's recommendation not be applied, the Council will be in contravention of Regulation 34 of the Regulations.

STRATEGIC IMPLICATIONS:

The Shire of Menzies Council Plan 2025-2035 outlines the following Outcome, Strategy and Activity:

Outcome

8. An efficient and effective organisation.

Strategy

8.1. Maintain a high level of corporate governance, responsibility and accountability.

Activity:

8.1.2 Demonstrate sound financial planning and management, seeking a high level of legislative compliance and effective internal controls.

Accordingly, the officer's recommendation aligns with the Shire of Menzies Council Plan.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number:	175/25
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Moved: Cr K Tucker

Seconded: Cr J Dwyer

That the Statement of Financial Activity for the period ending 30 November 2025, as attached, be received.

Carried	5 / 0
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For: Cr P Warner, Cr K Tucker, Cr J Dwyer, Cr S Wessely and Cr A Tucker

Against: Nil



SHIRE OF MENZIES

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 30 November 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Monthly Summary Information	3 - 5
Key Terms and Descriptions - Nature or Type Descriptions	6
Statement of Financial Activity by Nature or Type	7
Statement of Financial Position	8
Note 1 Adjusted Net Current Assets	9
Note 2 Cash and Financial Assets	10
Note 3 Receivables	11
Note 4 Other Current Assets	12
Note 5 Payables	13
Note 6 Rating Revenue	14
Note 7 Disposal of Assets	15
Note 8 Capital Acquisitions	16-18
Note 9 Borrowings and Financing	19
Note 10 Reserves	20
Note 11 Other Current Liabilities	21
Note 12 Operating Grants and Contributions	22
Note 15 Explanation of Material Variances	25
Note 16 Budget Amendments	26

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SHIRE OF MENZIES
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 NOVEMBER 2025

KEY INFORMATION

Items of Significance
The material variance adopted by the Shire for the 2025/26 year is \$25,000 and 10%. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of significant/material variance is disclosed in Note 15.

	% Collected / Completed	Annual Budget	YTD Budget (a)	YTD Actual (b)	Variance (Under)/Over (a-b)
Lot 93 (36) Mercer St - Building (Capital)	38%	50,000	20,830	19,227	1,603
Lady Shenton/CRC Lot 41 (37) Shenton St - Building (Capital)	20%	150,000	125,000	29,850	95,150
Town Hall (Admin) - Building (Capital)	16%	100,000	99,999	15,628	84,371
Program Reseal Outside BUA	21%	1,250,000	0	262,773	(262,773)
Menzies North West (RRG 23/24)	97%	523,977	349,318	509,500	(160,182)

Financial Position		30 November	30 November
Adjusted Net Current Assets	116%	\$ 6,631,022	\$ 7,713,712
Cash and Equivalent - Unrestricted	91%	\$ 7,875,272	\$ 7,139,837
Cash and Equivalent - Restricted	97%	\$ 13,197,704	\$ 12,818,258
Receivables - Rates	100%	\$ 1,439,977	\$ 1,434,843
Receivables - Other	54%	\$ 299,721	\$ 161,141
Payables	14%	\$ 1,371,376	\$ 198,061

% Compares current ytd actuals to prior year actuals at the same time

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may

SHIRE OF MENZIES
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 NOVEMBER 2025

SUMMARY INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 30 November 2025
Prepared by: Tien Tran & Bob Wadell & Associates Pty Ltd
Reviewed by: Kristy Van Kuyl (CFO)

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of Local Government (Financial Management) Regulations 1996, Regulation 34 . Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 14.

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CRITICAL ACCOUNTING ESTIMATES

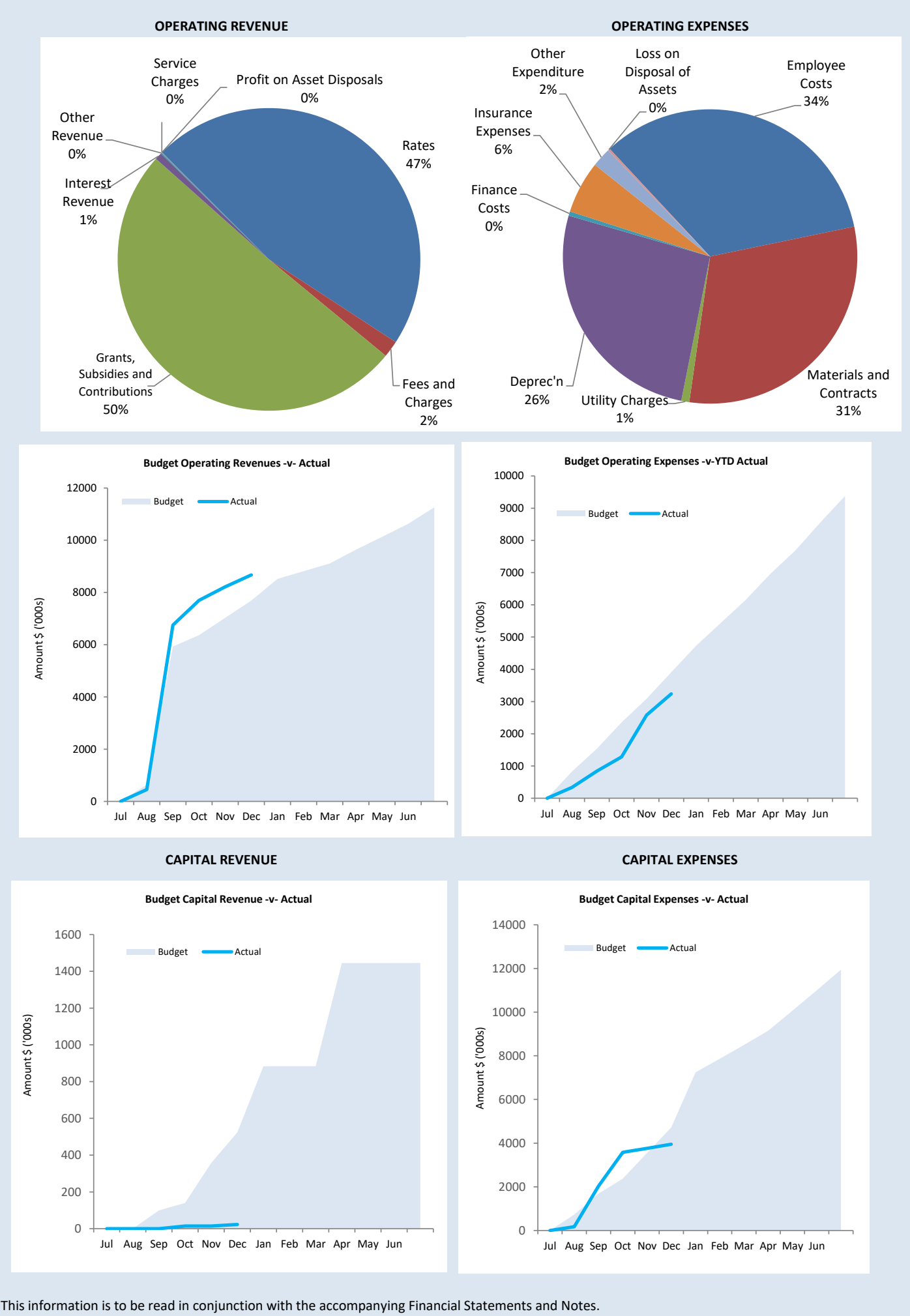
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are 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.

ROUNDING OFF FIGURES

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

SHIRE OF MENZIES
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 NOVEMBER 2025

SUMMARY GRAPHS



SHIRE OF MENZIES**KEY TERMS AND DESCRIPTIONS****FOR THE PERIOD ENDED 30 NOVEMBER 2025****NATURE OR TYPE DESCRIPTIONS****REVENUE****RATES**

All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments,

EXPENSES**EMPLOYEE COSTS**

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

FINANCE COSTS

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

SHIRE OF MENZIES
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025

BY NATURE

	Note	Adopted Annual Budget	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
		\$	\$	\$	\$	\$	%		
OPERATING ACTIVITIES									
Revenue from operating activities									
Rates	6	4,982,851	4,982,851	4,982,851	4,936,479	(46,372)	(1%)	▼	
Grants, Subsidies and Contributions	12	1,816,720	1,816,720	939,867	1,129,320	189,453	20%	▲	\$
Fees and Charges		251,028	251,028	108,635	188,372	79,737	73%	▲	\$
Interest Revenue		304,000	304,000	128,990	80,648	(48,342)	(37%)	▼	\$
Other Revenue		110,602	110,602	46,075	14,196	(31,879)	(69%)	▼	\$
Profit on Disposal of Assets	7	93,813	93,813	4,499	1,364	(3,135)	(70%)	▼	
Gain FV Valuation of Assets		0	0	0	0	0			
		7,559,014	7,559,014	6,210,917	6,350,378				
Expenditure from operating activities									
Employee Costs		(3,161,466)	(3,161,466)	(1,336,356)	(1,090,745)	245,611	18%	▲	\$
Materials and Contracts		(2,646,542)	(2,646,542)	(1,095,024)	(988,152)	106,872	10%	▲	
Utility Charges		(175,700)	(175,700)	(73,100)	(28,536)	44,564	61%	▲	\$
Depreciation		(2,676,314)	(2,676,314)	(1,115,100)	(852,604)	262,496	24%	▲	\$
Finance Costs		(30,098)	(30,098)	(12,038)	(15,429)	(3,391)	(28%)	▼	
Insurance Expenses		(177,287)	(177,287)	(73,740)	(186,130)	(112,390)	(152%)	▼	\$
Other Expenditure		(512,097)	(512,097)	(206,470)	(68,695)	137,775	67%	▲	\$
Loss on Disposal of Assets	7	0	0	0	(7,539)	(7,539)		▼	
Loss FV Valuation of Assets		0	0	0	0	0			
		(9,379,504)	(9,379,504)	(3,911,828)	(3,237,829)				
Non-cash amounts excluded from operating activities									
Add back Depreciation		2,676,314	2,676,314	1,115,100	852,604	(262,496)	(24%)	▼	\$
Adjust (Profit)/Loss on Asset Disposal	7	(93,813)	(93,813)	(4,499)	6,175	10,674	(237%)	▲	
Movement in Leave Reserve (Added Back)		0	0	0	0	0			
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Movement Due to Changes in Accounting Standards		0	0	0	0	0			
Fair Value adjustments to financial assets at fair value through profit and loss		0	0	0	0	0			
Loss on Asset Revaluation		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	1	1		▲	
		2,582,501	2,582,501	1,110,601	858,779				
Amount attributable to operating activities		762,011	762,010	3,409,690	3,971,329				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	3,703,044	3,703,044	1,474,790	2,321,708	846,918	57%	▲	\$
Proceeds from Disposal of Assets	7	186,000	186,000	50,000	22,825	(27,175)	(54%)	▼	\$
		3,889,044	3,889,044	1,524,790	2,344,533				
Outflows from investing activities									
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	(1,426,976)	(1,362,748)	(706,704)	(170,901)	535,803	76%	▲	\$
Plant and Equipment	8	(1,185,000)	(1,185,000)	(561,735)	(423,056)	138,679	25%	▲	\$
Furniture and Equipment	8	0	0	0	0	0			
Infrastructure Assets - Roads	8	(5,777,276)	(5,777,276)	(2,069,188)	(2,877,062)	(807,874)	(39%)	▼	\$
Infrastructure Assets - Footpaths	8	(75,000)	(75,000)	(31,250)	0	31,250	100%	▲	\$
Infrastructure Assets - Parks and Ovals	8	(1,000,000)	(1,000,000)	(416,660)	0	416,660	100%	▲	\$
Infrastructure Assets - Other	8	(767,106)	(831,334)	(537,549)	(418,316)	119,233	22%	▲	\$
		(10,231,358)	(10,231,358)	(4,323,086)	(3,889,336)				
Amount attributable to investing activities		(6,342,314)	(6,342,314)	(2,798,296)	(1,544,803)				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from new borrowings		0	0	0	0	0			
Transfer from Reserves	10	1,259,000	1,259,000	473,332	0	(473,332)	(100%)	▼	\$
		1,259,000	1,259,000	473,332	0				
Outflows from financing activities									
Repayment of borrowings	9	(62,136)	(62,136)	(15,533)	(30,724)	(15,191)	(98%)	▼	
Payments for principal portion of lease liabilities	9	0	0	0	0	0			
Transfer to Reserves	10	(1,650,136)	(1,650,136)	(383,330)	(29,430)	353,900	92%	▲	\$
		(1,712,272)	(1,712,272)	(398,863)	(60,154)				
Amount attributable to financing activities		(453,272)	(453,272)	74,469	(60,154)				
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	1	6,033,575	6,033,575	6,033,575	5,347,340	(686,235)	(11%)	▼	\$
Amount attributable to operating activities		762,011	762,010	3,409,690	3,971,329				
Amount attributable to investing activities		(6,342,314)	(6,342,314)	(2,798,296)	(1,544,803)				
Amount attributable to financing activities		(453,272)	(453,272)	74,469	(60,154)				
Surplus or deficit at the end of the financial year	1	0	(0)	6,719,438	7,713,712				

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

Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2025/26 year is \$25,000 and 10%.

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

SHIRE OF MENZIES
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 NOVEMBER 2025

	30 June 2025	30 November 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	18,676,937	19,958,095
Trade and other receivables	601,275	1,270,884
Inventories	42,569	42,569
Contract assets	259,072	223,043
TOTAL CURRENT ASSETS	19,677,267	21,494,591
NON-CURRENT ASSETS		
Trade and other receivables	1,905	1,905
Other financial assets	19,905	19,905
Property, plant and equipment	15,331,962	15,553,244
Infrastructure	176,538,251	179,324,700
TOTAL NON-CURRENT ASSETS	191,892,023	194,899,755
TOTAL ASSETS	211,569,290	216,394,346
CURRENT LIABILITIES		
Trade and other payables	599,884	212,111
Other liabilities	933,380	742,674
Employee related provisions	157,081	157,081
TOTAL CURRENT LIABILITIES	1,752,480	1,143,278
NON-CURRENT LIABILITIES		
Employee related provisions	85,310	85,310
TOTAL NON-CURRENT LIABILITIES	628,345	628,345
TOTAL LIABILITIES	2,380,825	1,771,623
NET ASSETS	209,188,465	214,622,723
EQUITY		
Retained surplus	31,619,216	37,024,043
Reserve accounts	12,788,828	12,818,258
Revaluation surplus	164,780,422	164,780,422
TOTAL EQUITY	209,188,465	214,622,723

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

SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025

OPERATING ACTIVITIES

NOTE 1

ADJUSTED NET CURRENT ASSETS

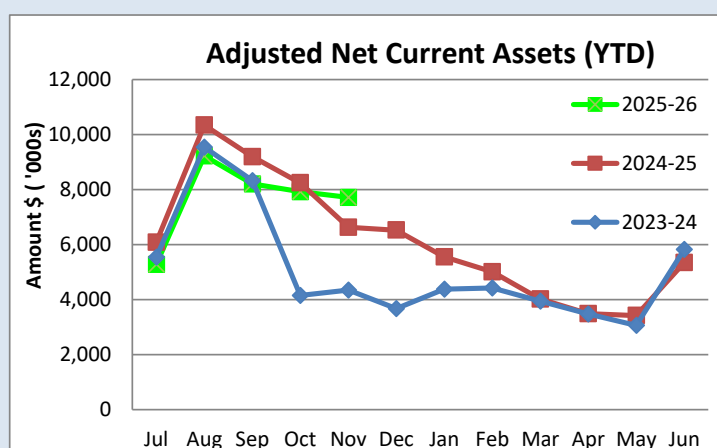
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2025	This Time Last Year 30/11/2024	Year to Date Actual 30/11/2025
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	5,888,109	7,875,272	7,139,837
Cash Restricted - Reserves	2	12,788,828	13,197,704	12,818,258
Cash Restricted - Bonds & Deposits	2	0	0	0
Receivables - Rates	3	741,033	1,439,977	1,434,843
Receivables - Other	3	185,341	299,721	161,141
Impairment of Receivables	3	(325,099)	(340,752)	(325,099)
Other Assets Other Than Inventories	4	356,487	29,049	223,043
Inventories	4	42,569	11,331	42,569
		19,677,267	22,512,302	21,494,591
Less: Current Liabilities				
Payables	5	(593,128)	(1,371,376)	(198,061)
Contract Liabilities	11	(933,380)	(1,256,446)	(742,674)
Bonds & Deposits	14	(6,756)	(50,733)	(14,051)
Loan and Lease Liability	9	(62,136)	(30,051)	(31,412)
Provisions	11	(157,081)	(148,022)	(157,081)
		(1,752,480)	(2,856,627)	(1,143,278)
Less: Cash Reserves	10	(12,788,828)	(13,197,704)	(12,818,258)
Less: Component of Leave Receivable not Required to be funded		(7,836)	(5,021)	(7,836)
Add Back: Component of Leave Liability not Required to be funded		157,081	148,022	157,081
Add Back: Loan and Lease Liability		62,136	30,051	31,412
Less : Loan Receivable - clubs/institutions		0	0	0
Net Current Funding Position		5,347,340	6,631,022	7,713,712

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.



This Year YTD

Surplus(Deficit)

\$7.71 M

Last Year YTD

Surplus(Deficit)

\$6.63 M

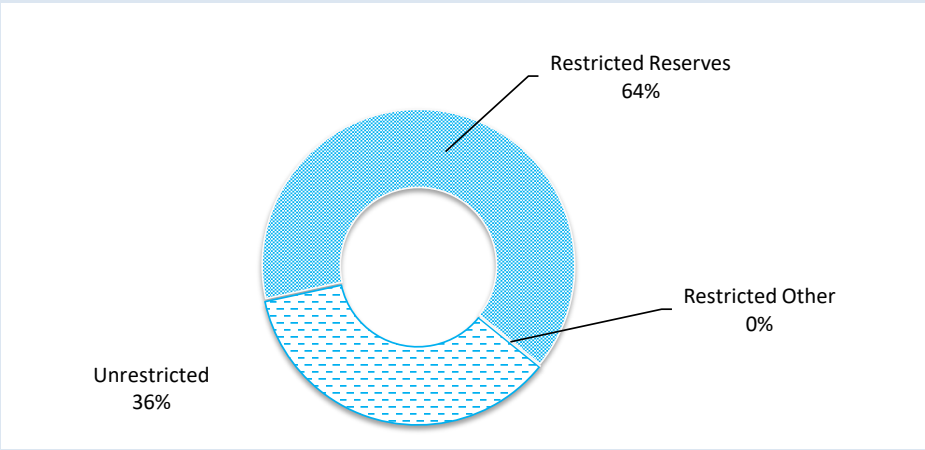
SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
Cash On Hand - Admin	250	0	0	250	Cash on Hand	Nil	On Hand
At Call Deposits							
Municipal Bank Account	3,807,118	0	0	3,807,118	NAB	1.150%	Ongoing
Reserve Bank Account		7,818,258		7,818,258	NAB	1.150%	Ongoing
Term Deposits							
Municipal Maximiser Investment Account	3,332,468	0	0	3,332,468	NAB	1.150%	Ongoing
Investments							
Total	7,139,837	12,818,258	0	19,958,095			

SIGNIFICANT ACCOUNTING POLICIES
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

KEY INFORMATION
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.



Total Cash	Restricted
\$19.96 M	\$12.82 M

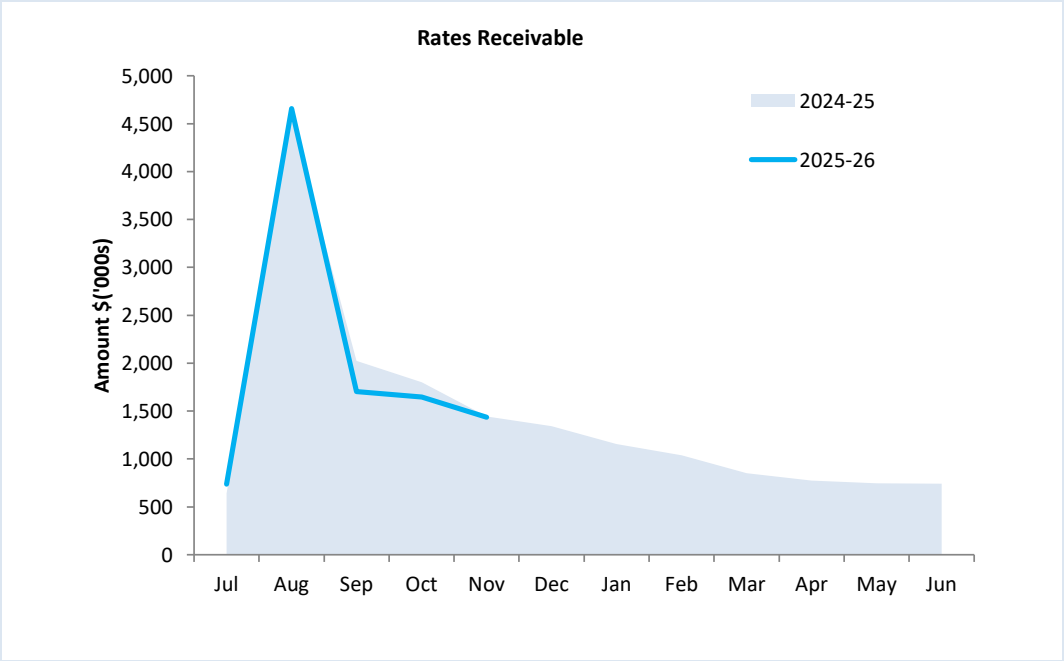
SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Receivables - Rates & Rubbish	30 June 2025	30 Nov 25
	\$	\$
Opening Arrears Previous Years	687,651	742,938
Levied this year	4,655,851	4,947,213
Less Collections to date	(4,600,564)	(4,253,403)
Equals Current Outstanding	742,938	1,436,748
Net Rates Collectable	742,938	1,436,748
% Collected	86.10%	74.75%

KEY INFORMATION

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

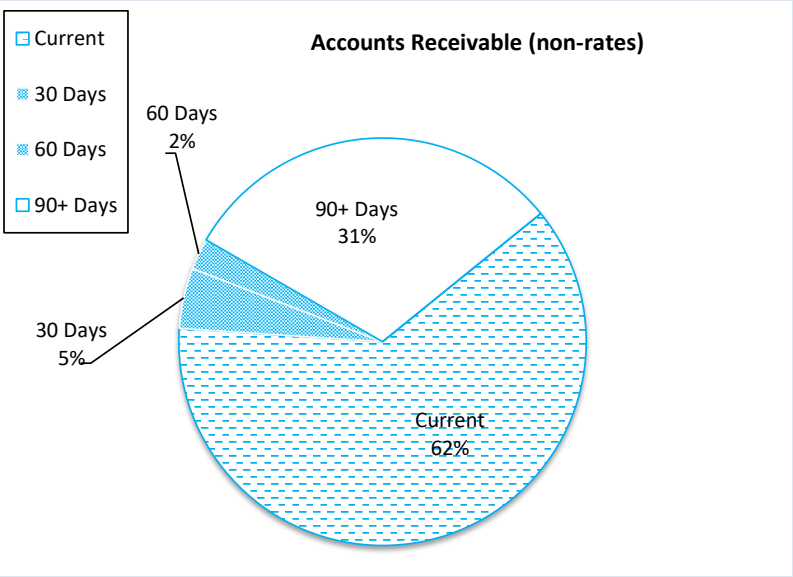


Collected	Rates Due
75%	\$1,436,748

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	36,852	2,857	1,480	18,362	59,550
Percentage	62%	5%	2%	31%	
Balance per Trial Balance					
Sundry Debtors					59,550
Impairment of Receivables					(325,099)
Receivables - Other					101,590
Total Receivables General Outstanding					(163,958)
Amounts shown above include GST (where applicable)					

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



Debtors Due
-\$163,958
Over 30 Days
38%
Over 90 Days
31%

SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

Other Current Assets	Opening Balance 1 Jul 2025	Asset Increase	Asset Reduction	Closing Balance 30 Nov 2025
	\$	\$	\$	\$
Inventory				
Fuel, Oil & Materials on hand	42,569	0	0	42,569
Accrued income and prepayments				
Accrued income and prepayments	97,415	0	(97,415)	0
Contract assets				
Contract assets	259,072	0	(36,029)	223,043
Total Other Current assets				265,612
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Inventory

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land held for resale

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

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

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

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

CONTRACT ASSETS

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

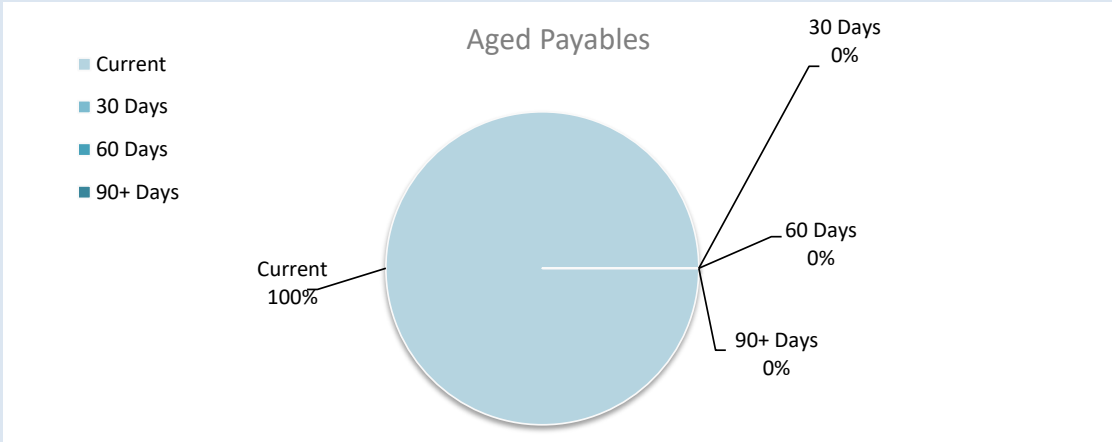
SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025

OPERATING ACTIVITIES
NOTE 5
Payables

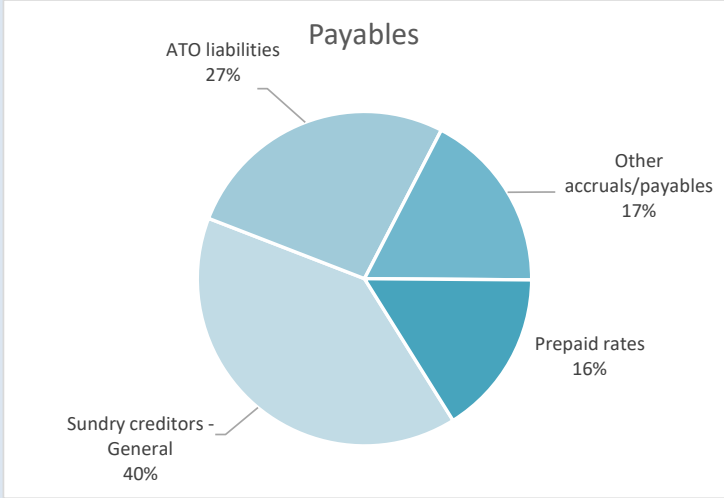
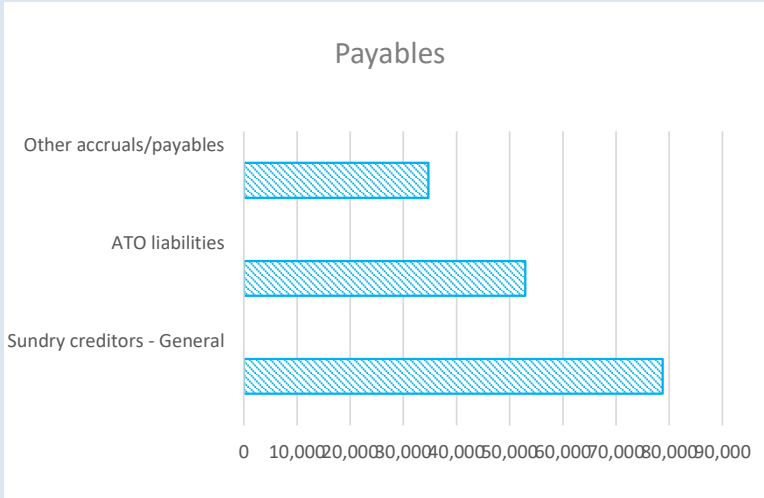
Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	78,754	0	0	0	78,754
Percentage	100%	0%	0%	0%	
Balance per Trial Balance					
Sundry creditors - General					78,754
ATO liabilities					52,926
Other accruals/payables					34,702
Prepaid rates					31,679
Total Payables General Outstanding					198,061
Amounts shown above include GST (where applicable)					

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.



Creditors Due
\$198,061
Over 30 Days
0%
Over 90 Days
0%



SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 NOVEMBER 2025

OPERATING ACTIVITIES

NOTE 6

RATE REVENUE

RATE TYPE	Budget							YTD Actual			
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$			\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
Gross rental valuations											
Vacant and improved	0.089400	35	2,141,320	191,434	0	0	191,434	191,434	157	0	191,591
Unimproved valuations											
Mining	0.163930	243	23,817,997	3,904,484	0	0	3,904,484	3,904,484	0	0	3,904,484
Exploration and Prospecting	0.147540	525	4,303,828	634,987	0	0	634,987	634,987	(39,282)	(7,247)	588,458
Pastoral and Other	0.085300	86	978,687	83,482	0	0	83,482	83,482	0	0	83,482
Non-Rateable	0.000000	258	3,249	0			0	0	0	0	0
Sub-Totals		1,147	31,245,081	4,814,387	0	0	4,814,387	4,814,387	(39,125)	-7,247	4,768,015
Minimum Payment	Minimum \$										
Gross rental valuations											
Vacant and improved	200	206	50,022	41,200	0	0	41,200	41,200	0	0	41,200
Unimproved valuations											
Mining	328	58	62,908	19,024	0	0	19,024	19,024	0	0	19,024
Exploration and Prospecting	328	320	380,660	104,960	0	0	104,960	104,960	0	0	104,960
Pastoral and Other	328	10	18,626	3,280	0	0	3,280	3,280	0	0	3,280
Sub-Totals		594	512,216	168,464	0	0	168,464	168,464	0	0	168,464
		1,741	31,757,297	4,982,851	0	0	4,982,851	4,982,851	(39,125)	-7,247	4,936,479
Discounts							0				0
Concession							0				0
Amount from General Rates							4,982,851				4,936,479
Ex-Gratia Rates							0				0
Movement in Excess Rates							0				0
Specified Area Rates							0				0
Total Rates							4,982,851				4,936,479

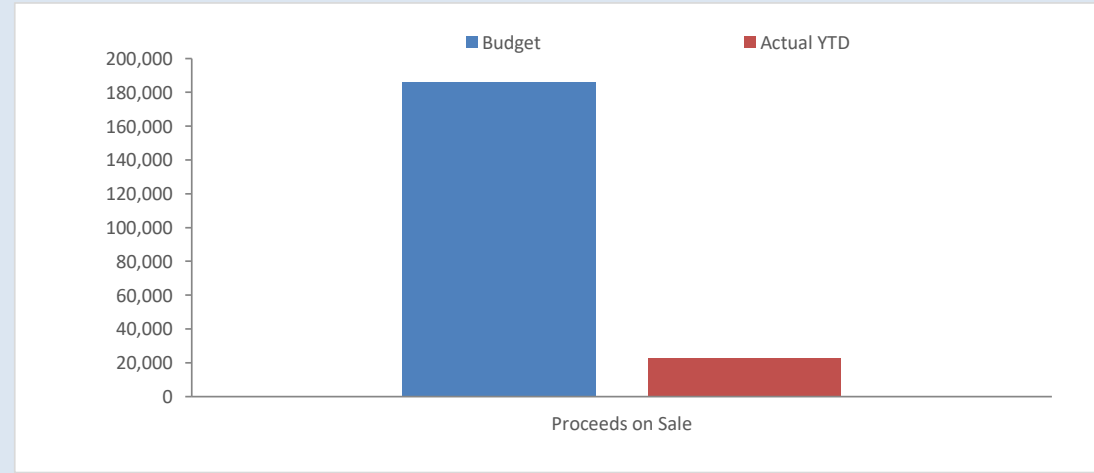
SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land - Vacant Freehold (Level 2)								
483	Lnd - Lot 25 (50 Britannia) - Kookynie	0	0			4,000	2,836		(1,164)
261	Lnd - Lot 27 (54 Britannia) - Kookynie	0	0			4,000	2,836		(1,164)
306	Lnd - Lot 653 (56) Ballard Street - Menzies	0	0			5,000	3,746		(1,254)
305	Lnd - Lot 576 (95 Suiter) - Menzies	0	0			5,000	3,727		(1,273)
322	Lnd - Lot 666 (106 Suiter) C/T 2052/27 - Menzies	0	0			6,000	4,157		(1,843)
323	Lnd - Lot 667 (108 Suiter) C/T 2051/501- Menzies	0	0			5,000	4,157		(843)
	Plant and Equipment								
103	2023 Toyota Prado Diesel Wagon At Gxl (Ceo) 1Mn	0	0			0	0		
103	2023 Toyota Prado Diesel Wagon At Gxl (Ceo) 1Mn	45,501	50,000	4,499		0	0		
515	P0207 Hino 300 Series 816 Medium Auto Rubbish Truck - Mn963	494	5,000	4,506		0	0		
15	P0202 Hino X-Long Crew Cab Truck 1Esm849	2,144	20,000	17,856		0	0		
60	P0206 Hino 300 Series 920 Medium 003Mn	12,600	20,000	7,400.00		0	0		
51	P0143 Trailer - Skid Steer 1Tfu134	(344)	1,000	1,344.00		0	0		
48	Toyota Hilux 4X4 Dual C/Chasis P0220	15,000	15,000			0	0		
84	1Isz675 Toyota Hilux 4X4 Hi Rider P0232	0	15,000	15,000.00		0	0		
82	1Isz681 Toyota Hiace Commuter Bus P0228	0	30,000	30,000.00		0	0		
95	P0242 - Toyota Hilux 2022 - 1Isz696	16,792	30,000	13,208		0	0		
203	P0162 Box Trailer 7 X 4 1Tik887	0	0			0	1,364	1,364	
		92,187	186,000	93,813	0	29,000	22,825	1,364	(7,539)

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
\$186,000	\$22,825	12%

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

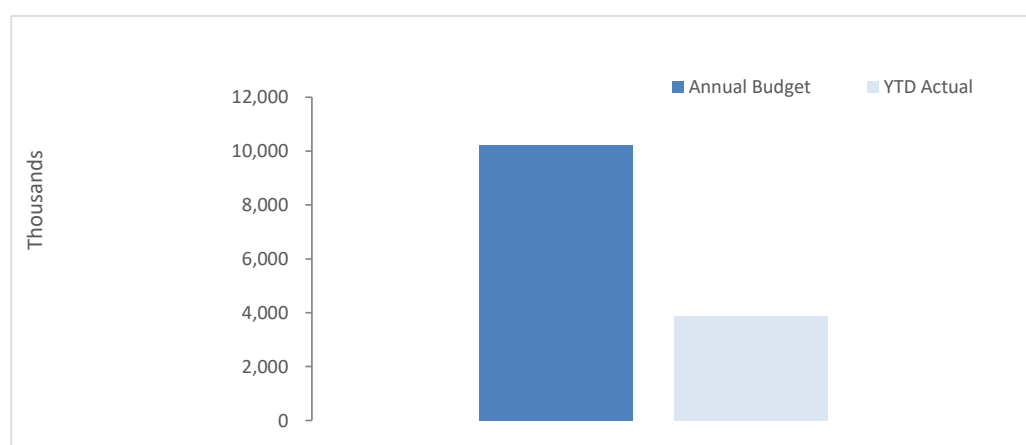
Capital Acquisitions	Adopted Annual Budget	Amended		YTD Actual Total	YTD Budget Variance
		YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	1,426,976	706,704	1,362,748	170,901	(535,803)
Equipment on Reserves	0	0	0	0	0
Plant and Equipment	1,185,000	561,735	1,185,000	423,056	(138,679)
Motor Vehicles	0	0	0	0	0
Furniture and Equipment	0	0	0	0	0
Infrastructure Assets - Roads	5,777,276	2,069,188	5,777,276	2,877,062	807,874
Infrastructure Assets - Footpaths	75,000	31,250	75,000	0	(31,250)
Infrastructure Assets - Parks and Ovals	1,000,000	416,660	1,000,000	0	(416,660)
Infrastructure Assets - Other	767,106	537,549	831,334	418,316	(119,233)
Capital Expenditure Totals	10,231,358	4,323,086	10,231,358	3,889,336	(433,750)
Capital acquisitions funded by:					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	3,703,044	1,474,790	3,703,044	2,321,708	846,918
Borrowings	0	0	0	0	0
Other (Disposals & C/Fwd)	186,000	50,000	186,000	22,825	(27,175)
Council contribution - Cash Backed Reserves					
Various Reserves	1,259,000	473,332	1,259,000	0	(473,332)
Council contribution - operations	5,083,314	2,324,964	5,083,314	1,544,803	(780,161)
Capital Funding Total	10,231,358	4,323,086	10,231,358	3,889,336	(433,750)

SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair

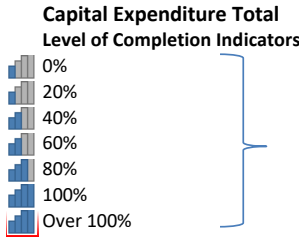
KEY INFORMATION

Acquisitions	Annual Budget	YTD Actual	% Spent
	\$10.23 M	\$3.89 M	38%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$3.7 M	\$2.32 M	63%



SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

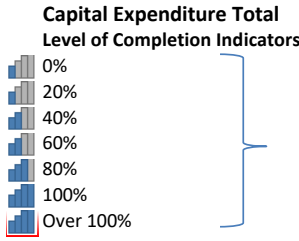


Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

Completion		Level of completion indicator, please see table at the top of this note for further detail.				Adopted		Amended		
Assets		Account Number	Balance Sheet Category	Job Number	Annual Budget	Annual Budget	YTD Budget	Total YTD	Variance (Under)/Over	
					\$	\$	\$	\$	\$	
Land										
Economic Services										
1.05	<div><div></div></div>	Lot 713 Mahon Street - Land (Capital)	4130809	508	LC004	(12,000)	(12,000)	(12,000)	(12,648)	(648)
Total - Economic Services						(12,000)	(12,000)	(12,000)	(12,648)	(648)
1.05	<div><div></div></div>	Total - Land				(12,000)	(12,000)	(12,000)	(12,648)	(648)
Buildings										
Housing										
0.00	<div><div></div></div>	Lot 91 (27) Wilson St - Building (Capital)	4090110	510	BC004	(35,000)	(35,000)	(14,580)	0	14,580
0.38	<div><div></div></div>	Lot 93 (36) Mercer St - Building (Capital)	4090110	510	BC005	(50,000)	(50,000)	(20,830)	(19,227)	1,603
0.00	<div><div></div></div>	Duplex Lot 12a Walsh St (North Unit) - Building (Capital)	4090110	510	BC007	(12,000)	(12,000)	(5,000)	0	5,000
0.00	<div><div></div></div>	Duplex Lot 12b Walsh St (South Unit) - Building (Capital)	4090110	510	BC008	(12,000)	(12,000)	(5,000)	0	5,000
0.00	<div><div></div></div>	15 Onslow Street - Building Capital	4090110	510	BC025	(20,000)	(20,000)	(8,330)	0	8,330
0.00	<div><div></div></div>	Lot 1089 (3) Wilson St - Building (Capital)	4090210	510	BC019	(40,000)	(40,000)	(16,665)	0	16,665
0.48	<div><div></div></div>	GROH House 4x2	4090210	510	BC023	(88,093)	(88,093)	(58,728)	(42,299)	16,429
0.34	<div><div></div></div>	GROH House 2x1	4090210	510	BC024	(122,883)	(122,883)	(81,922)	(42,299)	39,623
Total - Housing						(379,976)	(379,976)	(211,055)	(103,826)	107,229
Community Amenities										
0.00	<div><div></div></div>	Niagara Toilet Block (Septic) - Building (Capital)	4100710	510	BC041	(120,000)	(120,000)	(50,000)	0	50,000
Total - Community Amenities						(120,000)	(120,000)	(50,000)	0	50,000
Recreation And Culture										
0.00	<div><div></div></div>	Town Hall (Hall) - Building (Capital)	4110110	510	BC026	(150,000)	(150,000)	(62,500)	0	62,500
0.00	<div><div></div></div>	Old Butcher Shop Lot 1094 (53) Shenton St - Building (Capital)	4110610	510	BC029	(60,000)	(60,000)	(25,000)	0	25,000
0.00	<div><div></div></div>	War memorial (Capital - Infrastructure)	4110610	510	C0049	(200,000)	(200,000)	(83,330)	0	83,330
1.00	<div><div></div></div>	Marmion Village Reserve Improvements	4110370	570	PC005	0	0	0	0	0
Total - Recreation And Culture						(410,000)	(410,000)	(170,830)	0	170,830
Transport										
0.60	<div><div></div></div>	Depot - Workshop (Capital)	4120110	510	BC037C	(15,000)	(15,000)	(6,250)	(8,950)	(2,700)
Total - Transport						(15,000)	(15,000)	(6,250)	(8,950)	(2,700)
Economic Services										
0.00	<div><div></div></div>	Building not specified	4130210	510	BC000	(100,000)	(35,772)	(14,905)	0	14,905
0.20	<div><div></div></div>	Lady Shenton/CRC Lot 41 (37) Shenton St - Building (Capital)	4130210	510	BC028	(150,000)	(150,000)	(125,000)	(29,850)	95,150
0.00	<div><div></div></div>	Goongarrie Cottage South - Building (Capital)	4130210	510	BC032	(50,000)	(50,000)	0	0	0
0.00	<div><div></div></div>	Goongarrie Cottage North - Building (Capital)	4130210	510	BC033	(50,000)	(50,000)	0	0	0
0.00	<div><div></div></div>	Caravan Park Upgrade (Capital)	4130210	510	BC021A	(30,000)	(30,000)	(12,500)	0	12,500
0.00	<div><div></div></div>	Community Building Lot 8 (50) Shenton St - Building (Capital)	4130210	510	BC030	(10,000)	(10,000)	(4,165)	0	4,165
Total - Economic Services						(390,000)	(325,772)	(156,570)	(29,850)	126,720
Other Property & Services										
0.16	<div><div></div></div>	Town Hall (Admin) - Building (Capital)	4140210	510	BC027	(100,000)	(100,000)	(99,999)	(15,628)	84,371
1.00	<div><div></div></div>	Station Masters House Goongarrie - Building (Capital)	4130210	510	BC031	0	0	0	0	0
0.16	<div><div></div></div>	Total - Other Property & Services				(100,000)	(100,000)	(99,999)	(15,628)	84,371
0.12	<div><div></div></div>	Total - Buildings				(1,414,976)	(1,350,748)	(694,704)	(158,253)	536,451
Plant & Equipment										
Governance										
0.16	<div><div></div></div>	ERP Software (Enterprise Resource Planning Software)	4040230	530	C0143	(150,000)	(150,000)	(150,000)	(23,465)	126,535
0.00	<div><div></div></div>	Vehicle Replacement CEO	4040230	530	CP001	(90,000)	(90,000)	(90,000)	0	90,000
Total - Governance						(240,000)	(240,000)	(240,000)	(23,465)	216,535
Transport										
0.00	<div><div></div></div>	Equipment Trailer Replacement	4120330	530	C1221	(50,000)	(50,000)	(20,000)	0	20,000
1.36	<div><div></div></div>	New Equipment Camp Trailer	4120330	530	C1222	(25,000)	(25,000)	0	(33,993)	(33,993)
1.00	<div><div></div></div>	Vehicle Replacement Works Manager	4120330	530	CP004	(70,000)	(70,000)	(29,165)	(70,118)	(40,953)
0.00	<div><div></div></div>	Rubbish Truck with Compactor	4120330	530	CP006	(5,000)	(5,000)	0	0	0
0.00	<div><div></div></div>	Service Truck Replacement	4120330	530	CP007	(20,000)	(20,000)	(8,000)	0	8,000
0.89	<div><div></div></div>	Tip Truck Replacement	4120330	530	CP014	(140,000)	(140,000)	0	(125,030)	(125,030)
0.74	<div><div></div></div>	Work Utility Vehicle Replacement	4120330	530	CP016	(50,000)	(50,000)	(20,830)	(37,191)	(16,361)
0.86	<div><div></div></div>	Commuter Bus Replacement	4120330	530	CP017	(85,000)	(85,000)	(35,415)	(73,150)	(37,735)
0.74	<div><div></div></div>	Work Utility Vehicle Replacement	4120330	530	CP018	(50,000)	(50,000)	(20,830)	(37,200)	(16,370)
0.00	<div><div></div></div>	New Rock Crusher (New Plant -Capital)	4120330	530	CP019	(400,000)	(400,000)	(166,665)	0	166,665
0.46	<div><div></div></div>	Tjuntjuntjarra - Bin Lifter, Tipper Trailer	4120330	530	CP020	(50,000)	(50,000)	(20,830)	(22,909)	(2,079)
Total - Transport						(945,000)	(945,000)	(321,735)	(399,591)	(77,856)
0.36	<div><div></div></div>	Total - Plant & Equipment				(1,185,000)	(1,185,000)	(561,735)	(423,056)	138,679

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS



Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

% of Completion		Level of completion indicator, please see table at the top of this note for further detail.					Adopted		Amended	
Assets		Account Number	Balance Sheet Category	Job Number	Annual Budget	Annual Budget	YTD Budget	Total YTD	Variance (Under)/Over	
					\$	\$	\$	\$	\$	
Infrastructure - Roads										
Transport										
0.21	<div><div></div></div>	Program Reseal Outside BUA	4120141	540	RC000	(1,250,000)	(1,250,000)	0	(262,773)	(262,773)
0.00	<div><div></div></div>	Tjuntjunjarra Access Rd (Capital)	4120142	540	RC049	(300,000)	(300,000)	(125,000)	0	125,000
0.00	<div><div></div></div>	Tjuntjunjarra Internal Roads Program (20-21)	4120142	540	RC249	(250,000)	(250,000)	0	0	0
1.00	<div><div></div></div>	Menzies North West Rd (R2R)	4120147	540	R2R007	(1,480,789)	(1,480,789)	(616,995)	(1,480,789)	(863,794)
0.00	<div><div></div></div>	Tjuntjunjarra Access Rd (RRG)	4120150	540	RRG049	(448,201)	(448,201)	(186,750)	0	186,750
1.00	<div><div></div></div>	Kookynie Malcom Rd (RRG)	4120150	540	RRG038	0	0	0	0	0
0.97	<div><div></div></div>	Menzies North West (RRG 23/24)	4120151	540	RRG007F	(523,977)	(523,977)	(349,318)	(509,500)	(160,182)
1.00	<div><div></div></div>	Menzies North West slk 60.46-66.72 (RRG 24/25)	4120151	540	RRG007G	(624,000)	(624,000)	(416,000)	(624,000)	(208,000)
0.00	<div><div></div></div>	RRG Road Renewals - Menzies North West slk 50.21-54.21(RRG 25/26)	4120151	540	RRG007H	(297,914)	(297,914)	(124,130)	0	124,130
0.00	<div><div></div></div>	Tjuntjunjarra Access Road (Indigenous Community Access Rd)	4120164	540	ICA049	(602,395)	(602,395)	(250,995)	0	250,995
Total - Transport						(5,777,276)	(5,777,276)	(2,069,188)	(2,877,062)	(807,874)
0.50	<div><div></div></div>	Total - Infrastructure - Roads				(5,777,276)	(5,777,276)	(2,069,188)	(2,877,062)	(807,874)
Infrastructure - Footpaths										
Transport										
0.00	<div><div></div></div>	Footpath Construction General (Budgeting Only)	4120170	560	FC000	(75,000)	(75,000)	(31,250)	0	31,250
Total - Transport						(75,000)	(75,000)	(31,250)	0	31,250
0.00	<div><div></div></div>	Total - Infrastructure - Footpaths				(75,000)	(75,000)	(31,250)	0	31,250
Infrastructure - Parks & Ovals										
Recreation And Culture										
0.00	<div><div></div></div>	Menzies Playground	4110370	570	PC003	(500,000)	(500,000)	(208,330)	0	208,330
0.00	<div><div></div></div>	Sport Court & Town Gym (Capital)	4110370	570	PC004	(500,000)	(500,000)	(208,330)	0	208,330
Total - Recreation And Culture						(1,000,000)	(1,000,000)	(416,660)	0	416,660
0.00	<div><div></div></div>	Total - Infrastructure - Parks & Ovals				(1,000,000)	(1,000,000)	(416,660)	0	416,660
Infrastructure - Other										
Community Amenities										
0.00	<div><div></div></div>	Menzies Effluent Pond (Capital)	4100180	590	C0106	(85,000)	(85,000)	(85,000)	0	85,000
2.15	<div><div></div></div>	LRCI Menzies Waste (Fencing&Shelter) Expenditure	4100180	590	LRC0124	0	(10,228)	(6,818)	(21,955)	(15,137)
Total - Community Amenities						(85,000)	(95,228)	(91,818)	(21,955)	69,863
Recreation And Culture										
0.00	<div><div></div></div>	Menzies Water Park Infrastructure (Capital)	4110390	590	PC002	(100,000)	(100,000)	(41,665)	0	41,665
0.85	<div><div></div></div>	LRCI Menzies Skatepark	4110390	590	LRC0121	(372,106)	(372,106)	(248,070)	(317,080)	(69,010)
Total - Recreation And Culture						(472,106)	(472,106)	(289,735)	(317,080)	(27,345)
Transport										
0.00	<div><div></div></div>	Town Improvement Project (Capital)	4120190	590	C0105	(80,000)	(80,000)	(33,330)	0	33,330
0.37	<div><div></div></div>	Town Dam Upgrade	4120790	590	C0121	(130,000)	(130,000)	(86,666)	(47,495)	39,171
Total - Transport						(210,000)	(210,000)	(119,996)	(47,495)	72,501
Economic Services										
1.00	<div><div></div></div>	Astrotourism (Capital)	4130290	590	C0050	0	0	0	(6,965)	(6,965)
0.46	<div><div></div></div>	LRCI KMS Marker (Lake Ballard) Expenditure	4130290	590	LRC0123	0	(54,000)	(36,000)	(24,822)	11,178
Total - Economic Services						0	(54,000)	(36,000)	(31,787)	4,213
0.50	<div><div></div></div>	Total - Infrastructure - Other				(767,106)	(831,334)	(537,549)	(418,316)	119,233
0.38	<div><div></div></div>	Grand Total				(10,231,358)	(10,231,358)	(4,323,086)	(3,889,336)	433,750

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025

FINANCING ACTIVITIES
NOTE 9
LOAN DEBENTURE BORROWINGS AND FINANCING

(a) Information on Loan Debenture Borrowings

Movement in borrowings and interest between the beginning and the end of the current financial year.

Particulars/Purpose	01 Jul 2025	New Loans			Principal Repayments			Principal Outstanding			Interest & Guarantee Fee Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing													
GROH House Construction x 2	605,171	0	0	0	30,724	62,136	62,136	574,447	543,035	543,035	15,429	30,098	30,098
Total	605,171	0	0	0	30,724	62,136	62,136	574,447	543,035	543,035	15,429	30,098	30,098
Current loan borrowings	62,136							31,412					
Non-current loan borrowings	543,035							543,035					
	605,171							574,447					

All debenture repayments were financed by general purpose revenue.

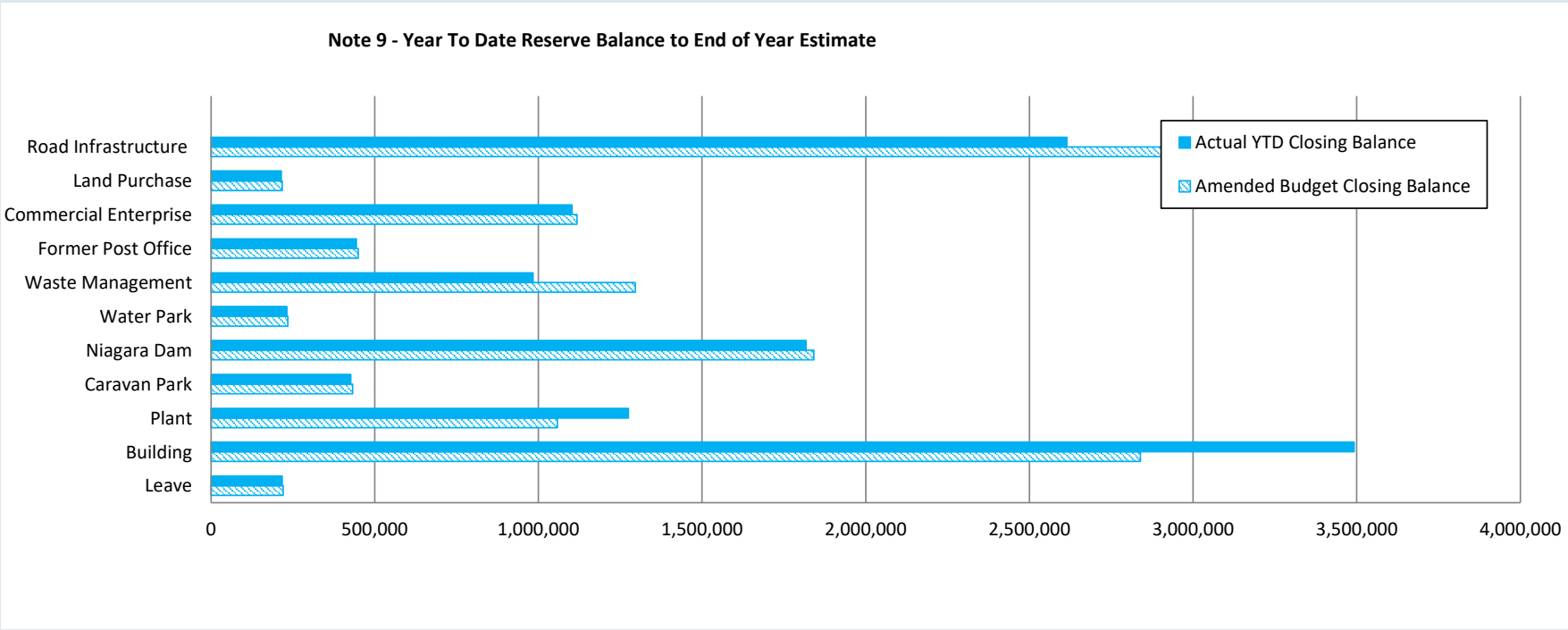
SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025

OPERATING ACTIVITIES
NOTE 10
CASH BACKED RESERVES

Cash Backed Reserve

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave	217,079	3,395	500	0	0	0	0	220,474	217,579
Building	3,484,145	54,487	8,017	0	0	(700,000)	0	2,838,632	3,492,162
Plant	1,271,657	19,887	2,925	0	0	(234,000)	0	1,057,544	1,274,583
Caravan Park	425,414	6,653	980	0	0	0	0	432,067	426,394
Niagara Dam	1,813,230	28,356	4,173	0	0	0	0	1,841,586	1,817,403
Water Park	230,855	3,610	533	0	0	0	0	234,465	231,388
Waste Management	980,895	15,340	2,257	300,000	0	0	0	1,296,235	983,152
Former Post Office	442,859	6,926	1,018	0	0	0	0	449,785	443,878
Commercial Enterprise	1,100,278	17,207	2,531	0	0	0	0	1,117,485	1,102,809
Land Purchase	214,252	3,351	494	0	0	0	0	217,603	214,746
Road Infrastructure	2,608,163	40,788	6,001	1,150,136	0	(325,000)	0	3,474,087	2,614,164
	12,788,828	200,000	29,430	1,450,136	0	(1,259,000)	0	13,179,964	12,818,258

KEY INFORMATION



SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 NOVEMBER 2025

OPERATING ACTIVITIES

NOTE 11

OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2025	Liability Increase	Liability Reduction	Closing Balance 30 Nov 2025
		\$	\$	\$	\$
Other Liabilities					
- Contract liabilities	12	84,134	59,867	(85,992)	58,009
- Capital grant/contribution liabilities	13	849,246	1,713,956	(1,878,536)	684,665
Total other liabilities		933,380	1,773,823	(1,964,529)	742,674
Employee Related Provisions					
Annual leave		138,045	0	0	138,045
Long service leave		19,036	0	0	19,036
Total Provisions		157,081	0	0	157,081
Total Other Current Liabilities					899,755
Amounts shown above include GST (where applicable)					

KEY INFORMATION

PROVISIONS

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

EMPLOYEE RELATED PROVISIONS

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the

CAPITAL GRANT/CONTRIBUTION LIABILITIES

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

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025

NOTE 12

GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent Grant, Subsidies and Contributions Liability				Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2025	Increase in Liability	Liability Reduction (As revenue)	Current Liability 30 Nov 2025	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and Subsidies								
General purpose funding								
Grants Commission - General (WALGGC)	0	0	0	0	766,625	766,625	319,425	474,620
Grants Commission - Roads (WALGGC)	0	0	0	0	457,772	457,772	190,735	266,864
Law, order, public safety								
DFES Grant - Operating Bush Fire Brigade	0	0	0	0	8,000	8,000	3,330	0
Transport								
Direct Grant (MRWA)	0	0	0	0	297,159	297,159	297,159	297,159
Street Lighting Subsidy (MRWA)	0	0	0	0	1,713	1,713	710	0
Town Dam Upgrade	0	0	0	0	83,800	83,800	34,915	0
Economic services								
WACRN Community Resource Centre Grant	0	40,000	(40,000)	0	80,000	80,000	40,000	40,000
DSS Community Hub Grant	56,813	19,867	(43,892)	32,788	98,734	98,734	41,135	43,892
City Kalgoorlie Boulder Community-Led Support Operating Grant	25	0	0	25	0	0	0	0
CRC Development Grant Expenditure Accounts	6,000	0	(2,100)	3,900	9,000	9,000	3,750	2,100
CRC Champion Grant	0	0	0	0	5,000	5,000	2,080	0
	62,838	59,867	(85,992)	36,713	1,807,803	1,807,803	933,239	1,124,635
Contributions								
Recreation and culture								
Menzies Discovery Day Contributions	0	0	0	0	5,000	5,000	4,998	0
LIBRARY - Contributions & Donations	0	0	0	0	3,917	3,917	1,630	0
Economic services								
INDUE Cashless Debit Card Contribution	21,296	0	0	21,296	0	0	0	0
	21,296	0	0	21,296	8,917	8,917	6,628	0
TOTALS	84,134	59,867	(85,992)	58,009	1,816,720	1,816,720	939,867	1,124,635

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025

NOTE 13
CAPITAL GRANTS AND CONTRIBUTIONS

Provider	Unspent Capital Grants, Subsidies and Contributions Liability				Capital Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2025	Increase in Liability	Liability Reduction (As revenue)	Current Liability 30 Nov 2025	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Capital Grants and Subsidies								
Community amenities								
LRCIP Grant - Phase 4 - Menzies Waste (Fencing & Shelter)	0	0	0	0	0	0	0	0
LRCIP Grant - Phase 4 - Marmion Village Access Improvement	0	0	0	0	76,936	76,936	19,234	0
LRCIP Grant - Phase 4 - Menzies Skatepark	202,322	0	(202,322)	0	342,106	342,106	85,526	202,322
LRCIP Grant - Phase 4 - Sealing Kensington Street Menzies	0	0	0	0	114,020	114,020	28,505	0
Transport								
RTR Grant Funded - Menzies North West Rd	0	1,480,789	(1,480,789)	0	1,480,789	1,480,789	616,995	1,480,789
RRG Grant Funded -Menzies North West Road - 23/24	46,342	0	(46,342)	0	265,889	265,889	177,258	265,889
RRG Grant Funded 20/21 -Tjuntjunjarra Access Rd	0	0	0	0	448,201	448,201	298,800	0
WALGGC Special Road Grant - Tjuntjunjarra Access Road	442,395	166,667	0	609,062	602,395	602,395	0	0
RRG Road Renewals - Menzies North West slk 60.46-66.72 (RRG 23/24)	149,083	0	(149,083)	0	372,708	372,708	248,472	372,708
RRG Road Renewals - Menzies North West slk 50.21-54.21 (RRG 25/26)	0	66,500	0	66,500	0	0	0	0
Economic services								
LRCIP Grant Phase 4 - KMS Marker (Lake Ballard)	0	0	0	0	0	0	0	0
EV Charging System	0	0	0	0	0	0	0	0
	840,143	1,713,956	(1,878,536)	675,562	3,703,044	3,703,044	1,474,790	2,321,708
Capital Contributions								
Transport								
City Kalgoorlie Boulder Cutline Road Expenditure	9,103	0	0	9,103	0	0	0	0
	9,103	0	0	9,103	0	0	0	0
Total Capital grants, subsidies and contributions	849,246	1,713,956	(1,878,536)	684,665	3,703,044	3,703,044	1,474,790	2,321,708

SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025

NOTE 14

BONDS & DEPOSITS AND TRUST FUNDS

In previous years, bonds and deposits were held as trust monies. They are still reported in this Note but also included in Restricted Cash - Bonds and Deposits and as a current liability in the books of Council.

Trust funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 01 Jul 2025	Amount Received	Amount Paid	Closing Balance 30 Nov 2025
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Pet Bonds	617.50	107.00	0.00	724.50
Staff Housing Bonds	2,786.00	592.00	0.00	3,378.00
BCITF	(591.74)	14,237.00	(14,237.00)	(591.74)
Building Levy	37.95	9,754.95	(9,754.95)	37.95
Nomination Fees	0.00	700.00	(600.00)	100.00
Unclaimed Monies	1,182.42	0.00	0.00	1,182.42
Hall Hire Bond	400.00	531.82	(750.00)	181.82
Other Housing Bond	1,845.00	600.00	(2,060.00)	385.00
Community Bus Bond	200.00	0.00	0.00	200.00
Retention Bonds & Liabilities	279.28	8,173.44	0.00	8,452.72
Sub-Total	6,756.41	34,696.21	(27,401.95)	14,050.67
Trust Funds				
Nil				
Sub-Total	0.00	0.00	0.00	0.00
	6,756.41	34,696.21	(27,401.95)	14,050.67

KEY INFORMATION

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025

NOTE 15
EXPLANATION OF SIGNIFICANT VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.
The material variance adopted by Council for the 2025/26 year is \$25,000 and 10%.

Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. \$	Timing/ Permanent	Explanation of Variance
Revenue from operating activities						
Grants, Subsidies and Contributions	\$ 189,453	20%	▲	\$	Timing	MRWA - Direct Roads Grant - Received in July 24, budget phased over 12 months.
Fees and Charges	79,737	73%	▲	\$	Timing	Positive variance due to Caravan Park charges and Domestic refuse tracking higher than
Interest Revenue	(48,342)	(37%)	▼	\$	Timing	Interest budget phased over year.
Other Revenue	(31,879)	(69%)	▼	\$	Timing	Other revenue currently tracking lower than budgeted.
Profit on Disposal of Assets	(3,135)	(70%)	▼		Timing	Disposal are yet to occurred
Expenditure from operating activities						
Employee Costs	245,611	18%	▲	\$	Timing	Employee Costs currently tracking lower than budgeted.
Materials and Contracts	106,872	10%	▲		Timing	Materials & Contracts currently tracking lower than budgeted, mainly due to Capital purchases.
Depreciation	262,496	24%	▲	\$	Timing	Depreciation within the Transport programme is currently tracking lower than
Insurance Expenses	(112,390)	(152%)	▼	\$	Timing	Insurance expenditure payable July and December, budgeted over twelve months.
Other Expenditure	137,775	67%	▲	\$	Timing	Rate write-offs budgeted for July 24 were higher than actuals and the Tjuntjunjara Community Programs & Events is yet to occur.
Non-cash amounts excluded from operating activities						
Add back Depreciation	(262,496)	(24%)	▼	\$	Timing	Depreciation within the Transport programme is currently tracking lower than
Adjust (Profit)/Loss on Asset Disposal	10,674	(237%)	▲		Timing	Disposal are yet to occurred
INVESTING ACTIVITIES						
Capital Grants, Subsidies and Contributions	846,918	57%	▲	\$	Timing	Budgeted Non Operating Grant Income tracking lower than actuals.
Proceeds from Disposal of Assets	(27,175)	(54%)	▼	\$	Timing	No Disposals have yet occurred.
Land and Buildings	535,803	76%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Plant and Equipment	138,679	25%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Roads	(807,874)	(39%)	▼	\$	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Footpaths	31,250	100%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Parks and Ovals	416,660	100%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Other	119,233	22%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
FINANCING ACTIVITIES						
Proceeds from new borrowings	0				Timing	No new borrowing being introduce at FY25/26
Transfer from Reserves	(473,332)	(100%)	▼	\$	Timing	Most allocations occur at year-end
Transfer to Reserves	353,900	92%	▲	\$	Timing	Most allocations occur at year-end

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025

NOTE 16
BUDGET AMENDMENTS

GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running
					\$	\$	\$	\$
		Budget Adoption		Closing Surplus/(Deficit)			0	0
		Opening surplus adjustment		Opening Surplus(Deficit)			0	0
								0
4130290	LRC0123	LRCI KMS Marker (Lake Ballard) Expenditure	OCM resolution 129/25	Capital Expenses			(54,000)	(54,000)
4100180	LRC0124	LRCI Menzies Waste (Fencing&Shelter) Expenditure	OCM resolution 129/25	Capital Expenses			(10,228)	(64,228)
4130210	BC000	Buidling Not Specified	OCM resolution 129/25	Capital Expenses		64,228		0
								0
								0
					0	64,228	(64,228)	0

SHIRE OF MENZIES FINANCIAL INFORMATION SCHEDULE AS AT 30 NOVEMBER 2025



PURPOSE OF DOCUMENT - The Financial Information Schedule has been developed so that Councillors can have a more detailed breakdown of operating expenses and income. The document should be read in conjunction with the Monthly Financial Report as it is a useful tool in understanding variances to the budget.

30/11/2025	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 30/11/2025
		General Purpose Funding				
		Rates				
		Operating Income				
	3030120	RATES - Instalment Admin Fee Received	-\$7,000.00	\$0.00	-\$7,000.00	-\$2,520.00
	3030121	RATES - Account Enquiry Charges	-\$100.00	\$0.00	-\$100.00	\$0.00
	3030122	RATES - Reimbursement of Debt Collection Costs	-\$3,000.00	\$0.00	-\$3,000.00	\$0.00
	3030130	RATES - Rates Levied - Synergy	-\$4,982,851.24	\$0.00	-\$4,982,851.24	-\$4,936,479.22
	3030145	RATES - Penalty Interest Received	-\$40,000.00	\$0.00	-\$40,000.00	-\$23,574.35
	3030146	RATES - Instalment Interest Received	-\$10,000.00	\$0.00	-\$10,000.00	-\$11,826.49
	3030147	RATES - Pensioner Deferred Interest Received	\$0.00	\$0.00	\$0.00	\$0.00
		Total Operating Income	-\$5,042,951.24	\$0.00	-\$5,042,951.24	-\$4,974,400.06
		Other General Purpose Funding				
		Operating Income				
	3030201	GEN PUR - Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00
	3030210	GEN PUR - Financial Assistance Grant - General	-\$766,625.00	\$0.00	-\$766,625.00	-\$474,620.00
	3030211	GEN PUR - Financial Assistance Grant - Roads	-\$457,772.00	\$0.00	-\$457,772.00	-\$266,863.50
	3030214	GEN PUR - Grant Funding	\$0.00	\$0.00	\$0.00	\$0.00
	3030220	GEN PUR - Charges - Photocopying / Faxing	\$0.00	\$0.00	\$0.00	\$0.00
	3030235	GEN PUR - Other Income	-\$1,000.00	\$0.00	-\$1,000.00	-\$1,542.33
	3030245	GEN PUR - Interest Earned - Reserve Funds	-\$200,000.00	\$0.00	-\$200,000.00	-\$29,430.48
	3030246	GEN PUR - Interest Earned - Municipal Funds	-\$50,000.00	\$0.00	-\$50,000.00	-\$12,881.75
		Total Operating Income	-\$1,475,397.00	\$0.00	-\$1,475,397.00	-\$785,338.06
		Rates				
		Operating Expenditure				
	2030100	RATES - Employee Costs	\$56,182.94	\$0.00	\$56,182.94	\$32,932.43
	2030104	RATES - Training & Development	\$2,000.00	\$0.00	\$2,000.00	\$0.00
	2030109	RATES - Travel & Accommodation	\$2,000.00	\$0.00	\$2,000.00	\$0.00
	2030112	RATES - Valuation Expenses	\$10,000.00	\$0.00	\$10,000.00	\$2,093.80
	2030113	RATES - Title/Company Searches	\$500.00	\$0.00	\$500.00	\$65.20
	2030114	RATES - Debt Collection Expenses	\$10,000.00	\$0.00	\$10,000.00	\$0.00
	2030116	RATES - Postage and Freight	\$2,000.00	\$0.00	\$2,000.00	\$864.55
	2030118	RATES - Rates Write Off	\$240,000.00	\$0.00	\$240,000.00	\$117.32
	2030119	RATES - Seizure of Land	\$10,000.00	\$0.00	\$10,000.00	\$0.00
	2030152	RATES - Consultants	\$10,000.00	\$0.00	\$10,000.00	\$2,196.00
	2030187	RATES - Other Expenses Relating To Rates	\$3,000.00	\$0.00	\$3,000.00	\$0.00
	2030199	RATES - Administration Allocated	\$57,849.00	\$0.00	\$57,849.00	\$22,806.73
		Total Operating Expenditure	\$403,531.94	\$0.00	\$403,531.94	\$61,076.03
		Other General Purpose Funding				
		Operating Expenditure				
	2030211	GEN PUR - Bank Fees & Charges	\$7,000.00	\$0.00	\$7,000.00	\$4,026.51
	2030214	GEN PUR - Rounding	\$10.00	\$0.00	\$10.00	\$1.06
	2030299	GEN PUR - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$15,204.50
		Total Operating Expenditure	\$45,576.00	\$0.00	\$45,576.00	\$19,232.07
		Total Operating Income	-\$6,518,348.24	\$0.00	-\$6,518,348.24	-\$5,759,738.12
		Total Operating Expenditure	\$449,107.94	\$0.00	\$449,107.94	\$80,308.10
		Governance				
		Other Governance				
		Operating Income				
	3040135	MEMBERS - Other Income	\$0.00	\$0.00	\$0.00	-\$0.91
	3040201	OTH GOV - Reimbursements	\$0.00	\$0.00	\$0.00	-\$456.32
	3040235	OTH GOV - Other Income	\$0.00	\$0.00	\$0.00	-\$1.82
	3040290	OTH GOV - Profit on Disposal of Assets	-\$4,499.00	\$0.00	-\$4,499.00	\$0.00
		Total Operating Income	-\$4,499.00	\$0.00	-\$8,998.00	-\$459.05
		Members Of Council				
		Operating Expenditure				
	2040104	MEMBERS - Training & Development	\$20,000.00	\$0.00	\$20,000.00	\$480.00
	2040109	MEMBERS - Members Travel and Accommodation	\$40,000.00	\$0.00	\$40,000.00	\$17,387.11
	2040111	MEMBERS - Mayors/Presidents Allowance	\$22,138.00	\$0.00	\$22,138.00	\$9,224.15
	2040112	MEMBERS - Deputy Mayors/Presidents Allowance	\$5,534.00	\$0.00	\$5,534.00	\$2,305.85
	2040113	MEMBERS - Members Sitting Fees	\$98,791.28	\$0.00	\$98,791.28	\$32,979.09
	2040114	MEMBERS - Communications Allowance	\$8,624.00	\$0.00	\$8,624.00	\$2,963.01
	2040115	MEMBERS - Printing and Stationery	\$400.00	\$0.00	\$400.00	\$414.13
	2040116	MEMBERS - Election Expenses	\$23,000.00	\$0.00	\$23,000.00	\$0.00
	2040121	MEMBERS - Information Systems	\$0.00	\$0.00	\$0.00	\$973.64
	2040129	MEMBERS - Donations to Community Groups	\$20,000.00	\$0.00	\$20,000.00	\$0.00
	2040130	MEMBERS - Insurance Expenses	\$13,764.00	\$0.00	\$13,764.00	\$13,879.74
	2040186	MEMBERS - Expensed Minor Asset Purchases	\$15,000.00	\$0.00	\$15,000.00	\$10,738.18
	2040188	MEMBERS - Chambers Operating Expenses	\$20,000.00	\$0.00	\$20,000.00	\$6,058.89
	2040199	MEMBERS - Administration Allocated	\$385,661.00	\$0.00	\$385,661.00	\$152,044.90
		Total Operating Expenditure	\$672,912.28	\$0.00	\$672,912.28	\$249,448.69
		Other Governance				
		Operating Expenditure				
	2040200	OTH GOV - Employee Costs	\$456,519.72	\$0.00	\$456,519.72	\$205,715.72
	2040203	OTH GOV - Uniforms	\$1,000.00	\$0.00	\$1,000.00	\$0.00
	2040204	OTH GOV - Training & Development	\$8,000.00	\$0.00	\$8,000.00	-\$680.00
	2040205	OTH GOV - Recruitment	\$5,000.00	\$0.00	\$5,000.00	\$0.00
	2040209	OTH GOV - Conference, Travel and Accommodation	\$7,000.00	\$0.00	\$7,000.00	\$8,177.13
	2040210	OTH GOV - Motor Vehicle Expenses	\$37,705.70	\$0.00	\$37,705.70	\$10,521.80
	2040211	OTH GOV - Civic Functions, Refreshments & Receptions	\$10,000.00	\$0.00	\$10,000.00	\$3,608.86

30/11/2025	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 30/11/2025
	2040215	OTH GOV - Printing and Stationery	\$500.00	\$0.00	\$500.00	\$190.91
	2040216	OTH GOV - Postage and Freight	\$0.00	\$0.00	\$0.00	\$0.00
	2040221	OTH GOV - Information Systems	\$0.00	\$0.00	\$0.00	\$0.00
	2040240	OTH GOV - Advertising & Promotion	\$0.00	\$0.00	\$0.00	\$0.00
	2040241	OTH GOV - Subscriptions & Memberships	\$75,500.00	\$0.00	\$75,500.00	\$59,739.41
	2040250	OTH GOV - Consultancy - Statutory	\$0.00	\$0.00	\$0.00	\$0.00
	2040251	OTH GOV - Consultancy - Strategic	\$50,000.00	\$0.00	\$50,000.00	-\$12,660.52
	2040252	OTH GOV - Other Consultancy	\$5,000.00	\$0.00	\$5,000.00	\$0.00
	2040285	OTH GOV - Legal Expenses	\$50,000.00	\$0.00	\$50,000.00	\$8,052.60
	2040286	OTH GOV - Expensed Minor Asset Purchases	\$5,000.00	\$0.00	\$5,000.00	\$0.00
	2040292	OTH GOV - Depreciation	\$4,619.00	\$0.00	\$4,619.00	\$1,285.05
	2040298	OTH GOV - Staff Housing Allocated	\$0.00	\$0.00	\$0.00	\$0.00
	2040299	OTH GOV - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$15,204.50
		Total Operating Expenditure	\$754,410.42	\$0.00	\$754,410.42	\$299,155.46
		Total Operating Income	-\$4,499.00	\$0.00	-\$8,998.00	-\$459.05
		Total Operating Expenditure	\$1,427,322.70	\$0.00	\$1,427,322.70	\$548,604.15
		Law, Order & Public Safety				
		Fire Prevention, Animal Control, Law, Order & Public Safety				
		Operating Income				
	3050135	FIRE - Other Income	-\$4,000.00	\$0.00	-\$4,000.00	-\$142.49
	3050220	ANIMAL - Pound Fees	-\$50.00	\$0.00	-\$50.00	\$0.00
	3050221	ANIMAL - Animal Registration Fees	-\$500.00	\$0.00	-\$500.00	-\$227.26
	3050310	OLOPS - Grants	\$0.00	\$0.00	\$0.00	\$0.00
		Total Operating Income	-\$4,550.00	\$0.00	-\$4,550.00	-\$369.75
		Emergency Services Levy - Bush Fire Brigade				
		Operating Income				
	3050502	ESL BFB - Admin Fee/Commission	-\$4,000.00	\$0.00	-\$4,000.00	\$0.00
	3050510	ESL BFB - Operating Grant	-\$8,000.00	\$0.00	-\$8,000.00	\$0.00
	3050545	ESL BFB - Non-Payment Penalty Interest	-\$4,000.00	\$0.00	-\$4,000.00	-\$2,934.45
		Total Operating Income	-\$16,000.00	\$0.00	-\$16,000.00	-\$2,934.45
		Fire Prevention				
		Operating Expenditure				
	2050110	FIRE - Motor Vehicle Expenses	\$572.00	\$0.00	\$572.00	\$6.68
	2050113	FIRE - Fire Prevention and Planning	\$0.00	\$0.00	\$0.00	\$0.00
	2050188	FIRE - Building Operations	\$6,891.00	\$0.00	\$6,891.00	\$474.76
	2050189	FIRE - Building Maintenance	\$1,241.00	\$0.00	\$1,241.00	\$0.00
	2050192	FIRE - Depreciation	\$3,311.00	\$0.00	\$3,311.00	\$920.97
		Total Operating Expenditure	\$12,015.00	\$0.00	\$12,015.00	\$1,402.41
		Animal Control				
		Operating Expenditure				
	2050253	ANIMAL - Contract Services	\$42,900.00	\$0.00	\$42,900.00	\$15,536.98
	2050265	ANIMAL - Animal Care Day Menzies	\$5,000.00	\$0.00	\$5,000.00	\$4,065.54
	2050288	ANIMAL - Animal Pound Operations	\$0.00	\$0.00	\$0.00	\$0.00
	2050289	ANIMAL - Animal Pound Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
	2050292	ANIMAL - Depreciation	\$2,329.00	\$0.00	\$2,329.00	\$647.94
	2050299	ANIMAL - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$15,204.50
		Total Operating Expenditure	\$88,795.00	\$0.00	\$88,795.00	\$35,454.96
		Other Law, Order & Public Safety				
		Operating Expenditure				
	2050311	OLOPS - CCTV Maintenance	\$15,000.20	\$0.00	\$15,000.20	\$1,672.93
	2050312	OLOPS - LEMC Support	\$1,000.00	\$0.00	\$1,000.00	\$0.00
	2050313	OLOPS - Community Emergency Services	\$3,012.00	\$0.00	\$3,012.00	\$0.00
	2050392	OLOPS - Depreciation	\$58,036.00	\$0.00	\$58,036.00	\$16,144.62
	2050399	OLOPS - Administration Allocated	\$9,642.00	\$0.00	\$9,642.00	\$3,801.16
		Total Operating Expenditure	\$86,690.20	\$0.00	\$86,690.20	\$21,618.71
		Emergency Services Levy - Bush Fire Brigade				
		Operating Expenditure				
	2050530	ESL BFB - Insurance Expenses	\$3,250.00	\$0.00	\$3,250.00	\$3,250.00
	2050565	ESL BFB - Maintenance Plant & Equipment	\$11,268.70	\$0.00	\$11,268.70	\$17,797.97
	2050589	ESL BFB - Maintenance Land & Buildings	\$2,683.00	\$0.00	\$2,683.00	\$0.00
	2050599	ESL BFB - Administration Allocated	\$9,642.00	\$0.00	\$9,642.00	\$3,801.16
		Total Operating Expenditure	\$26,843.70	\$0.00	\$26,843.70	\$24,849.13
		Total Operating Income	-\$20,550.00	\$0.00	-\$20,550.00	-\$3,304.20
		Total Operating Expenditure	\$214,343.90	\$0.00	\$214,343.90	\$83,325.21
		Health				
		Preventative Services - Inspection/Admin				
		Operating Income				
	3070420	HEALTH - Health Regulatory Fees & Charges	-\$300.00	\$0.00	-\$300.00	-\$265.00
		Total Operating Income	-\$300.00	\$0.00	-\$300.00	-\$265.00
		Preventative Services - Inspection/Admin				
		Operating Expenditure				
	2070411	HEALTH - Contract EHO	\$39,000.00	\$0.00	\$39,000.00	\$12,075.00
	2070412	HEALTH - Analytical Expenses	\$400.00	\$0.00	\$400.00	\$377.21
	2070485	HEALTH - Legal Expenses	\$0.00	\$0.00	\$0.00	\$0.00
	2070499	HEALTH - Administration Allocated	\$9,642.00	\$0.00	\$9,642.00	\$3,801.16
	2070553	PEST - Pest Control Programs	\$15,000.00	\$0.00	\$15,000.00	\$0.00
		Total Operating Expenditure	\$64,042.00	\$0.00	\$64,042.00	\$16,253.37

30/11/2025	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 30/11/2025
		Other Health				
		Operating Expenditure				
	2070750	OTH HEALTH - Nurse Expenses	\$1,000.00	\$0.00	\$1,000.00	\$0.00
	2070741	OTH HEALTH - Subscriptions & Membership	\$11,100.00	\$0.00	\$11,100.00	\$0.00
		Total Operating Expenditure	\$1,000.00	\$0.00	\$1,000.00	\$0.00
		Total Operating Income	-\$300.00	\$0.00	-\$300.00	-\$265.00
		Total Operating Expenditure	\$65,042.00	\$0.00	\$65,042.00	\$16,253.37
		Education & Welfare				
		Other Welfare				
		Operating Expenditure				
	2080700	WELFARE - Employee Costs	\$23,145.42	\$0.00	\$23,145.42	\$8,424.26
	2080712	WELFARE - Youth Services	\$2,500.00	\$0.00	\$2,500.00	\$504.60
		Total Operating Expenditure	\$25,645.42	\$0.00	\$25,645.42	\$8,928.86
		Total Operating Expenditure	\$25,645.42	\$0.00	\$25,645.42	\$8,928.86
		Housing				
		Staff and Other Housing				
		Operating Income				
	3090101	STF HOUSE - Staff Rental Reimbursements	-\$30,000.00	\$0.00	-\$30,000.00	-\$9,090.00
	3090135	STF HOUSE - Other Income	\$0.00	\$0.00	\$0.00	\$0.00
	3090220	OTH HOUSE - Fees & Charges	-\$24,300.00	\$0.00	-\$24,300.00	-\$53,374.48
	3090235	OTH HOUSE - Other Income	-\$200.00	\$0.00	-\$200.00	\$0.00
		Total Operating Income	-\$54,500.00	\$0.00	-\$54,500.00	-\$62,464.48
		Staff Housing				
		Operating Expenditure				
	2090186	STF HOUSE - Expensed Minor Asset Purchases	\$20,000.00	\$0.00	\$20,000.00	\$9,484.54
	2090187	STF HOUSE - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00
	2090188	STF HOUSE - Staff Housing Building Operations	\$68,564.00	\$0.00	\$68,564.00	\$28,662.89
	2090189	STF HOUSE - Staff Housing Building Maintenance	\$144,716.00	\$0.00	\$144,716.00	\$42,313.87
	2090192	STF HOUSE - Depreciation	\$126,945.00	\$0.00	\$126,945.00	\$38,394.58
	2090198	STF HOUSE - Staff Housing Costs Recovered	-\$173,809.00	\$0.00	-\$173,809.00	-\$54,718.50
	2090199	STF HOUSE - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$0.00
		Total Operating Expenditure	\$224,982.00	\$0.00	\$224,982.00	\$64,137.38
		Other Housing				
		Operating Expenditure				
	2090270	OTH HOUSE - Loan Interest Repayments	\$30,097.54	\$0.00	\$30,097.54	\$15,429.01
	2090285	OTH HOUSE - Legal Expenses	\$0.00	\$0.00	\$0.00	\$0.00
	2090286	OTH HOUSE - Expensed Minor Asset Purchases	\$1,000.00	\$0.00	\$1,000.00	\$0.00
	2090288	OTH HOUSE - Building Operations	\$24,861.00	\$0.00	\$24,861.00	\$14,183.41
	2090289	OTH HOUSE - Building Maintenance	\$75,997.00	\$0.00	\$75,997.00	\$1,942.44
	2090292	OTH HOUSE - Depreciation	\$88,743.00	\$0.00	\$88,743.00	\$27,702.91
	2090298	OTH HOUSE - Staff Housing Costs Recovered	-\$41,437.00	\$0.00	-\$41,437.00	-\$1,780.29
	2090299	OTH HOUSE - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$30,408.99
		Total Operating Expenditure	\$217,827.54	\$0.00	\$217,827.54	\$87,886.47
		Total Operating Income	-\$54,500.00	\$0.00	-\$54,500.00	-\$62,464.48
		Total Operating Expenditure	\$442,809.54	\$0.00	\$442,809.54	\$152,023.85
		Community Amenities				
		Community Amenities				
		Operating Income				
	3100120	SAN - Domestic Refuse Collection Charges	-\$10,000.00	\$0.00	-\$10,000.00	-\$10,734.00
	3100200	SAN OTH - Commercial Collection Charge	\$0.00	\$0.00	\$0.00	\$0.00
	3100321	SEW - Septic Tank Inspection Fees	-\$700.00	\$0.00	-\$700.00	\$0.00
	3100335	SEW - Other Income	-\$1,000.00	\$0.00	-\$1,000.00	-\$236.00
	3100620	PLAN - Planning Application Fees	-\$500.00	\$0.00	-\$500.00	\$0.00
	3100710	COM AMEN - Grants	\$0.00	\$0.00	\$0.00	\$0.00
	3100735	COM AMEN - Other Income	\$0.00	\$0.00	\$0.00	\$0.00
		Total Operating Income	-\$12,200.00	\$0.00	-\$12,200.00	-\$10,970.00
		Sanitation - General				
		Operating Expenditure				
	2100111	SAN - Waste Collection	\$160,203.00	\$0.00	\$160,203.00	\$53,978.42
	2100117	SAN - General Tip Maintenance	\$100,790.00	\$0.00	\$100,790.00	\$32,292.25
	2100118	SAN - Purchase of Bins (Sulo and Other)	\$5,000.00	\$0.00	\$5,000.00	\$0.00
	2100152	SAN - Consultants	\$10,000.00	\$0.00	\$10,000.00	\$0.00
	2100192	SAN - Depreciation	\$22,720.00	\$0.00	\$22,720.00	\$6,320.22
	2100199	SAN - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$15,204.50
		Total Operating Expenditure	\$337,279.00	\$0.00	\$337,279.00	\$107,795.39
		Sanitation - Other				
		Operating Expenditure				
	2100212	SAN OTH - Waste Disposal	\$0.00	\$0.00	\$0.00	\$1,303.50
	2100214	SAN OTH - Purchase of Street Bins	\$0.00	\$0.00	\$0.00	\$0.00
		Total Operating Expenditure	\$0.00	\$0.00	\$0.00	\$1,303.50
		Sewerage				
		Operating Expenditure				
	2100365	SEW - Maintenance/Operations	\$7,524.00	\$0.00	\$7,524.00	\$0.00
	2100399	SEW - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$15,204.50
		Total Operating Expenditure	\$46,090.00	\$0.00	\$46,090.00	\$15,204.50

30/11/2025	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 30/11/2025
		Town Planning & Regional Development				
		Operating Expenditure				
	2100615	PLAN - Printing and Stationery	\$0.00	\$0.00	\$0.00	\$0.00
	2100640	PLAN - Advertising & Promotion	\$0.00	\$0.00	\$0.00	\$0.00
	2100650	PLAN - Contract Town Planning	\$4,080.00	\$0.00	\$4,080.00	\$0.00
	2100652	PLAN - Consultants	\$20,000.00	\$0.00	\$20,000.00	\$1,198.09
	2100653	PLAN - Scheme Amendments	\$0.00	\$0.00	\$0.00	\$0.00
	2100699	PLAN - Administration Allocated	\$9,642.00	\$0.00	\$9,642.00	\$3,801.16
		Total Operating Expenditure	\$33,722.00	\$0.00	\$33,722.00	\$4,999.25
		Other Community Amenities				
		Operating Expenditure				
	2100711	COM AMEN - Cemetery Maintenance/Operations	\$44,070.00	\$0.00	\$44,070.00	\$479.31
	2100788	COM AMEN - Public Conveniences Operations	\$168,030.00	\$0.00	\$168,030.00	\$34,891.90
	2100789	COM AMEN - Public Conveniences Maintenance	\$45,548.00	\$0.00	\$45,548.00	\$1,888.36
	2100792	COM AMEN - Depreciation	\$7,332.00	\$0.00	\$7,332.00	\$2,039.62
	2100799	COM AMEN - Administration Allocated	\$9,642.00	\$0.00	\$9,642.00	\$3,801.16
		Total Operating Expenditure	\$274,622.00	\$0.00	\$274,622.00	\$43,100.35
		Total Operating Income	-\$12,200.00	\$0.00	-\$12,200.00	-\$10,970.00
		Total Operating Expenditure	\$691,713.00	\$0.00	\$691,713.00	\$172,402.99
		Recreation & Culture				
		Recreation & Culture				
		Operating Income				
	3110120	HALLS - Town Hall Hire	-\$200.00	\$0.00	-\$200.00	-\$290.91
	3110135	HALLS - Other Income	-\$100.00	\$0.00	-\$100.00	\$0.00
	3110310	REC - Grants	-\$533,062.28	\$0.00	-\$533,062.28	-\$202,322.28
	3110320	REC - Fees & Charges	-\$500.00	\$0.00	-\$500.00	\$0.00
	3110335	REC - Other Income	\$0.00	\$0.00	\$0.00	\$0.00
	3110500	LIBRARY - Contributions & Donations	-\$3,916.67	\$0.00	-\$3,916.67	\$0.00
	3110501	LIBRARY - Reimbursements Lost Books	\$0.00	\$0.00	\$0.00	\$0.00
	3110540	LIBRARY - Fines & Penalties	\$0.00	\$0.00	\$0.00	\$0.00
	3110600	HERITAGE - Contributions & Donations	\$0.00	\$0.00	\$0.00	\$0.00
	3110700	OTH CUL - Contributions & Donations - Other Culture	-\$5,000.00	\$0.00	-\$5,000.00	\$0.00
	3110720	OTH CUL - Fees & Charges	\$0.00	\$0.00	\$0.00	\$0.00
	3110735	OTH CUL - Other Income	\$0.00	\$0.00	\$0.00	\$0.00
		Total Operating Income	-\$542,778.95	\$0.00	-\$542,778.95	-\$202,613.19
		Public Halls And Civic Centres				
		Operating Expenditure				
	2110186	HALLS - Expensed Minor Asset Purchases	\$0.00	\$0.00	\$0.00	\$0.00
	2110188	HALLS - Town Halls and Public Bldg Operations	\$16,506.00	\$0.00	\$16,506.00	\$8,612.38
	2110189	HALLS - Town Halls and Public Bldg Maintenance	\$6,012.00	\$0.00	\$6,012.00	\$1,235.00
	2110199	HALLS - Administration Allocated	\$57,849.00	\$0.00	\$57,849.00	\$38,011.24
		Total Operating Expenditure	\$80,367.00	\$0.00	\$80,367.00	\$47,858.62
		Other Recreation And Sport				
		Operating Expenditure				
	2110353	REC - Sports Courts Maintenance/Operations	\$19,962.00	\$0.00	\$19,962.00	\$2,912.04
	2110355	REC - Water Park Maintenance/Operations	\$15,710.00	\$0.00	\$15,710.00	\$11,549.11
	2110365	REC - Parks & Gardens Maintenance/Operations	\$320,433.00	\$0.00	\$320,433.00	\$190,624.77
	2110366	REC - Town Sports Oval Maintenance/Operations	\$18,789.00	\$0.00	\$18,789.00	\$20,525.46
	2110367	REC - Rodeo Grounds Maintenance/Operations	\$0.00	\$0.00	\$0.00	\$585.00
	2110368	REC - Playground Equipment Mtce	\$9,787.00	\$0.00	\$9,787.00	\$6,774.14
	2110386	REC - Expensed Minor Asset Purchases	\$10,000.00	\$0.00	\$10,000.00	\$0.00
	2110388	REC - Youth Centre Building Operations	\$9,227.00	\$0.00	\$9,227.00	\$4,152.45
	2110389	REC - Youth Centre Building Maintenance	\$9,893.00	\$0.00	\$9,893.00	\$7,193.98
	2110392	REC - Depreciation	\$114,883.00	\$0.00	\$114,883.00	\$35,976.48
	2110399	REC - Administration Allocated	\$96,415.00	\$0.00	\$96,415.00	\$60,818.00
		Total Operating Expenditure	\$625,099.00	\$0.00	\$625,099.00	\$341,111.43
		Tv And Radio Re-Broadcasting				
		Operating Expenditure				
	2110465	TV RADIO - Re-Broadcasting Maintenance/Operations	\$10,609.00	\$0.00	\$10,609.00	\$8,344.22
	2110492	TV RADIO - Depreciation	\$42,519.00	\$0.00	\$42,519.00	\$16,466.64
	2110499	TV RADIO - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$15,204.50
		Total Operating Expenditure	\$91,694.00			\$40,015.36
		Libraries				
		Operating Expenditure				
	2110512	LIBRARY - Book Purchases	\$1,500.00	\$0.00	\$1,500.00	\$0.00
	2110516	LIBRARY - Postage and Freight	\$400.00	\$0.00	\$400.00	\$0.00
	2110541	LIBRARY - Subscriptions & Memberships	\$2,000.00	\$0.00	\$2,000.00	\$300.00
	2110586	LIBRARY - Expensed Minor Asset Purchases	\$2,000.00	\$0.00	\$2,000.00	\$0.00
	2110588	LIBRARY - Library Building Operations	\$0.00	\$0.00	\$0.00	\$0.00
	2110599	LIBRARY - Administration Allocated	\$9,642.00	\$0.00	\$9,642.00	\$3,801.16
		Total Operating Expenditure	\$15,542.00	\$0.00	\$15,542.00	\$4,101.16
		Heritage				
		Operating Expenditure				
	2110652	HERITAGE - Consultants	\$0.00	\$0.00	\$0.00	\$0.00
	2110688	HERITAGE - Building Operations	\$17,547.00	\$0.00	\$17,547.00	-\$531.58
	2110689	HERITAGE - Building Maintenance	\$41,477.00	\$0.00	\$41,477.00	\$6,034.02
		Total Operating Expenditure	\$59,024.00	\$0.00	\$59,024.00	\$5,502.44

30/11/2025	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 30/11/2025
		Other Culture				
		Operating Expenditure				
		2110700 OTH CUL - Employee Costs	\$23,145.42	\$0.00	\$23,145.42	\$8,050.15
		2110711 OTH CUL - Australia Day	\$2,565.00	\$0.00	\$2,565.00	\$0.00
		2110712 OTH CUL - ANZAC Day	\$1,000.00	\$0.00	\$1,000.00	\$0.00
		2110714 OTH CUL - Christmas Events	\$20,000.00	\$0.00	\$20,000.00	\$1,511.09
		2110716 OTH CUL - Postage and Freight	\$0.00	\$0.00	\$0.00	\$0.00
		2110717 OTH CUL - Community Arts	\$0.00	\$0.00	\$0.00	\$0.00
		2110719 OTH CUL - Menzies School Programs	\$50,000.00	\$0.00	\$50,000.00	\$0.00
		2110723 OTH CUL - Outback Graves	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00
		2110725 OTH CUL - Festival & Events	\$0.00	\$0.00	\$0.00	\$0.00
		2110743 OTH CUL - Other Festival Events	\$0.00	\$0.00	\$0.00	\$0.00
		2110760 OTH CUL - Tjuntjunjara Community Programs & Events	\$57,000.00	\$0.00	\$57,000.00	\$0.00
		2110799 OTH CUL - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$15,204.50
		Total Operating Expenditure	\$219,131.00	\$0.00	\$219,131.00	\$74,765.74
		Total Operating Income	-\$542,778.95	\$0.00	-\$542,778.95	-\$202,613.19
		Total Operating Expenditure	\$1,090,857.00	\$0.00	\$999,163.00	\$513,354.75
		Transport				
		Transport				
		Operating Income				
		3120110 ROADC - Regional Road Group Grants (MRWA)	-\$1,086,798.00	\$0.00	-\$1,086,798.00	-\$638,597.01
		3120111 ROADC - Roads to Recovery Grant	-\$1,480,789.00	\$0.00	-\$1,480,789.00	-\$1,480,789.00
		3120113 ROADC - Other Grants - Roads/Streets	\$0.00	\$0.00	\$0.00	\$0.00
		3120117 ROADC - Other Grants - Aboriginal Roads	-\$602,395.00	\$0.00	-\$602,395.00	\$0.00
		3120133 ROADC - Other Contrib & Donations - Roads/Streets	\$0.00	\$0.00	\$0.00	\$0.00
		3120200 ROADM - Street Lighting Subsidy	-\$1,713.00	\$0.00	-\$1,713.00	\$0.00
		3120210 ROADM - Direct Road Grant (MRWA)	-\$297,159.00	\$0.00	-\$297,159.00	-\$297,159.00
		3120211 ROADM - Other Grants	\$0.00	\$0.00	\$0.00	\$0.00
		3120235 ROADM - Other Income	-\$74,352.00	\$0.00	-\$74,352.00	\$0.00
		3120390 PLANT - Profit on Disposal of Assets	-\$89,314.00	\$0.00	-\$89,314.00	-\$1,363.64
		Total Operating Income	-\$3,632,520.00	\$0.00	-\$3,632,520.00	-\$2,417,908.65
		Maintenance - Streets, Roads, Bridges & Depots				
		Operating Expenditure				
		2120211 ROADM - Road Maintenance - Built Up Areas	\$248,701.10	\$0.00	\$248,701.10	\$37,099.17
		2120212 ROADM - Road Maintenance - Sealed Outside BUA	\$15,000.00	\$0.00	\$15,000.00	\$6,677.77
		2120213 ROADM - Road Maintenance - Gravel Outside BUA	\$313,358.00	\$0.00	\$313,358.00	\$119,611.68
		2120214 ROADM - Road Maintenance - Formed Outside BUA	\$301,791.00	\$0.00	\$301,791.00	\$202,245.44
		2120217 ROADM - Ancillary Maintenance - Built Up Areas	\$186,127.00	\$0.00	\$186,127.00	\$43,682.97
		2120222 ROADM - Roads Outside BUA - Formed - Flood Damage	\$0.00	\$0.00	\$0.00	\$0.00
		2120232 ROADM - Crossover Council Contribution	\$3,383.00	\$0.00	\$3,383.00	\$0.00
		2120234 ROADM - Street Lighting	\$10,200.00	\$0.00	\$10,200.00	\$4,509.27
		2120235 ROADM - Traffic Signs/Equipment (Safety)	\$10,000.00	\$0.00	\$10,000.00	\$0.00
		2120236 ROADM - Bores for Roadworks Maintenance/Operations	\$1,883.00	\$0.00	\$1,883.00	\$395.49
		2120237 ROADM - Road Grids Maintenance	\$16,652.00	\$0.00	\$16,652.00	\$0.00
		2120252 ROADM - Consultants	\$100,000.00	\$0.00	\$100,000.00	\$0.00
		2120285 ROADM - Legal Expenses	\$5,000.00	\$0.00	\$5,000.00	\$0.00
		2120286 ROADM - Workshop/Depot Expensed Equipment	\$15,000.00	\$0.00	\$15,000.00	\$0.00
		2120288 ROADM - Depot Building Operations	\$50,796.00	\$0.00	\$50,796.00	\$7,697.04
		2120289 ROADM - Depot Building Maintenance	\$3,012.00	\$0.00	\$3,012.00	\$0.00
		2120292 ROADM - Depreciation	\$1,440,463.00	\$0.00	\$1,440,463.00	\$403,804.12
		2120299 ROADM - Administration Allocated	\$77,132.00	\$0.00	\$77,132.00	\$30,408.99
		2120391 PLANT - Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00
		Total Operating Expenditure	\$2,798,498.10	\$0.00	\$2,798,498.10	\$856,131.94
		Aerodromes				
		Operating Expenditure				
		2120665 AERO - Airstrip & Grounds Maintenance/Operations	\$20,050.00	\$0.00	\$20,050.00	\$600.53
		2120765 WATER - Town Dam Maintenance/Operations	\$23,403.00	\$0.00	\$23,403.00	\$30,662.99
		Total Operating Expenditure	\$43,453.00	\$0.00	\$43,453.00	\$31,263.52
		Total Operating Income	-\$3,632,520.00	\$0.00	-\$3,632,520.00	-\$2,417,908.65
		Total Operating Expenditure	\$2,841,951.10	\$0.00	\$2,841,951.10	\$887,395.46
		Economic Services				
		Economic Services				
		Operating Income				
		3130200 TOUR - Contributions & Donations	\$0.00	\$0.00	\$0.00	-\$4,166.67
		3130202 TOUR - Commission	\$0.00	\$0.00	\$0.00	\$0.00
		3130210 TOUR - Grants	\$0.00	\$0.00	\$0.00	\$0.00
		3130221 TOUR - Caravan Park Fees	-\$100,000.00	\$0.00	-\$100,000.00	-\$82,640.73
		3130222 TOUR - Caravan Park Laundry Fees	-\$4,500.00	\$0.00	-\$4,500.00	\$0.00
		3130225 TOUR - Visitors Centre Lady Shenton Income	-\$25,000.00	\$0.00	-\$25,000.00	-\$8,976.61
		3130235 TOUR - Other Income Relating to Tourism & Area Promotion	-\$5,000.00	\$0.00	-\$5,000.00	\$0.00
		3130290 TOUR - Profit on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00
		3130302 BUILD - Commission - BSL & CTF	-\$150.00	\$0.00	-\$150.00	-\$49.10
		3130320 BUILD - Fees & Charges (including Licences)	-\$18,000.00	\$0.00	-\$18,000.00	-\$13,440.00
		3130600 ECON DEV - Contributions & Donations	\$0.00	\$0.00	\$0.00	\$0.00
		3130821 OTH ECON - Standpipe Income	-\$2,000.00	\$0.00	-\$2,000.00	-\$528.00
		3130823 OTH ECON - Community Resource Centre Contributions	\$0.00	\$0.00	\$0.00	\$0.00
		3130824 OTH ECON - Community Resource Centre Grants	-\$192,734.00	\$0.00	-\$192,734.00	-\$85,992.35
		3130826 OTH ECON - Post Office Income	-\$9,000.00	\$0.00	-\$9,000.00	-\$5,406.93
		Total Operating Income	-\$356,384.00	\$0.00	-\$356,384.00	-\$201,200.39

30/11/2025	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 30/11/2025
		Rural Services				
		Operating Expenditure				
	2130111	RURAL - Noxious Weed Control	\$46,939.00	\$0.00	\$46,939.00	\$0.00
	2130160	RURAL - Dog Health Program Tjuntjunjara	\$25,000.00	\$0.00	\$25,000.00	\$0.00
	2130165	RURAL - Maintenance/Operations	\$0.00	\$0.00	\$0.00	\$0.00
		Total Operating Expenditure	\$71,939.00	\$0.00	\$71,939.00	\$0.00
		Tourism And Area Promotion				
		Operating Expenditure				
	2130200	TOUR - Employee Costs	\$57,678.84	\$0.00	\$57,678.84	\$22,108.24
	2130205	TOUR - Recruitment	\$0.00	\$0.00	\$0.00	\$0.00
	2130211	TOUR - Visitor Centre Operations	\$59,290.84	\$0.00	\$59,290.84	\$31,354.15
	2130215	TOUR - Printing and Stationery	\$1,000.00	\$0.00	\$1,000.00	\$40.00
	2130230	TOUR - Insurance Expenses	\$2,498.00	\$0.00	\$2,498.00	\$2,498.38
	2130235	TOUR - Signage	\$50,000.00	\$0.00	\$50,000.00	\$0.00
	2130236	TOUR - Tour Guide	\$0.00	\$0.00	\$0.00	\$0.00
	2130240	TOUR - Public Relations & Area Promotion	\$10,000.00	\$0.00	\$10,000.00	\$5,526.10
	2130241	TOUR - Subscriptions & Memberships	\$47,100.00	\$0.00	\$47,100.00	\$44,914.00
	2130242	TOUR - Events Other	\$6,000.00	\$0.00	\$6,000.00	\$4,941.77
	2130243	TOUR - Cyclassic Event	\$0.00	\$0.00	\$0.00	\$0.00
	2130245	TOUR - Astrotourism Operations	\$10,000.00	\$0.00	\$10,000.00	\$6,962.28
	2130258	TOUR - Kookynie Townsite and Info Bay Maintenace/Operations	\$3,823.00	\$0.00	\$3,823.00	\$1,646.37
	2130259	TOUR - Goongarrie Cottages Maintenance/Operations	\$41,117.00	\$0.00	\$41,117.00	\$10,988.13
	2130260	TOUR - Niagara Dam Maintenance/Operations	\$50,801.00	\$0.00	\$50,801.00	\$4,356.14
	2130261	TOUR - Golden Quest Trail Maintenance/Operations	\$6,883.00	\$0.00	\$6,883.00	\$0.00
	2130265	TOUR - Lake Ballard Maintenance/Operations	\$18,818.00	\$0.00	\$18,818.00	\$4,857.62
	2130266	TOUR - Caravan Park General Maintenance/Operations	\$395,324.51	\$0.00	\$395,324.51	\$124,026.02
	2130286	TOUR - Expensed Minor Asset Purchases	\$7,000.00	\$0.00	\$7,000.00	\$30.00
	2130288	TOUR - Building Operations	\$53,887.00	\$0.00	\$53,887.00	\$22,833.58
	2130289	TOUR - Building Maintenance	\$50,745.00	\$0.00	\$50,745.00	\$3,907.70
	2130292	TOUR - Depreciation	\$361,478.00	\$0.00	\$361,478.00	\$118,466.74
	2130299	TOUR - Administration Allocated	\$279,605.00	\$0.00	\$279,605.00	\$72,221.36
		Total Operating Expenditure	\$1,513,049.19	\$0.00	\$1,513,049.19	\$481,678.58
		Building Control				
		Operating Expenditure				
	2130350	BUILD - Contract Building Services	\$0.00	\$0.00	\$0.00	\$0.00
	2130385	BUILD - Legal Expenses	\$10,000.00	\$0.00	\$10,000.00	\$0.00
	2130391	BUILD - Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$7,538.66
	2130399	BUILD - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$15,204.50
		Total Operating Expenditure	\$48,566.00	\$0.00	\$48,566.00	\$22,743.16
		Economic Development				
		Operating Expenditure				
	2130630	ECON DEV - Insurance Expenses	\$0.00	\$0.00	\$0.00	\$0.00
	2130641	ECON DEV - Subscriptions & Memberships	\$0.00	\$0.00	\$0.00	\$0.00
		Total Operating Expenditure	\$0.00	\$0.00	\$0.00	\$0.00
		Other Economic Services				
		Operating Expenditure				
	2130816	OTH ECON - Postage and Freight	\$7,500.00	\$0.00	\$7,500.00	\$0.00
	2130855	OTH ECON - Community Bus	\$9,055.60	\$0.00	\$9,055.60	\$8,164.78
	2130860	OTH ECON - Community Resource Centre Operations	\$279,401.46	\$0.00	\$279,401.46	\$95,987.48
	2130863	OTH ECON - Post Office Operations	\$69,571.56	\$0.00	\$69,571.56	\$20,932.37
	2130886	OTH ECON - Expensed Minor Asset Purchases	\$5,000.00	\$0.00	\$5,000.00	\$0.00
	2130888	OTH ECON - Building Operations	\$43,330.00	\$0.00	\$43,330.00	\$3,827.64
	2130889	OTH ECON - Building Maintenance	\$25,056.00	\$0.00	\$25,056.00	\$0.00
	2130899	OTH ECON - Administration Allocated	\$9,642.00	\$0.00	\$9,642.00	\$3,801.16
		Total Operating Expenditure	\$441,056.62	\$0.00	\$441,056.62	\$132,713.43
		Total Operating Income	-\$356,384.00	\$0.00	-\$356,384.00	-\$201,200.39
		Total Operating Expenditure	\$2,074,610.81	\$0.00	\$2,074,610.81	\$637,135.17
		Other Property & Services				
		Other Property & Services				
		Operating Income				
	3140120	PRIVATE - Private Works Income	-\$10,728.00	\$0.00	-\$10,728.00	\$0.00
	3140200	ADMIN - Contributions & Donations	\$0.00	\$0.00	\$0.00	-\$518.18
	3140220	ADMIN - Fees & Charges	-\$250.00	\$0.00	-\$250.00	\$0.00
	3140235	ADMIN - Other Income Relating to Administration	\$0.00	\$0.00	\$0.00	-\$3,225.17
	3140290	ADMIN - Profit on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00
	3140410	POC - Fuel Tax Credits Grant Scheme	-\$25,000.00	\$0.00	-\$25,000.00	-\$9,420.34
	3140501	SAL - Reimbursement - Workers Compensation	\$0.00	\$0.00	\$0.00	\$0.00
		Total Operating Income	-\$35,978.00	\$0.00	-\$35,978.00	-\$13,163.69
		Private Works and General Administration Overheads				
		Operating Expenditure				
	2140187	PRIVATE - Private Works Expenses	\$7,152.00	\$0.00	\$7,152.00	\$0.00
	2140200	ADMIN - Employee Costs	\$695,771.62	\$0.00	\$695,771.62	\$274,348.38
	2140203	ADMIN - Uniforms	\$7,500.00	\$0.00	\$7,500.00	\$569.35
	2140204	ADMIN - Training & Development	\$60,000.00	\$0.00	\$60,000.00	\$3,783.32
	2140205	ADMIN - Recruitment	\$9,000.00	\$0.00	\$9,000.00	\$2,408.69
	2140206	ADMIN - Fringe Benefits Tax (FBT)	\$31,940.00	\$0.00	\$31,940.00	\$7,815.24
	2140208	ADMIN - Other Employee Expenses	\$5,000.00	\$0.00	\$5,000.00	\$0.00
	2140209	ADMIN - Travel & Accommodation	\$12,000.00	\$0.00	\$12,000.00	\$3,454.18
	2140210	ADMIN - Motor Vehicle Expenses	\$50,179.40	\$0.00	\$50,179.40	\$5,814.59
	2140215	ADMIN - Printing and Stationery	\$40,000.00	\$0.00	\$40,000.00	\$11,178.98

30/11/2025	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 30/11/2025
	2140216	ADMIN - Postage and Freight	\$3,000.00	\$0.00	\$3,000.00	\$537.57
	2140220	ADMIN - Communication Expenses	\$48,000.00	\$0.00	\$48,000.00	\$14,705.16
	2140221	ADMIN - Information Technology	\$50,000.00	\$0.00	\$50,000.00	\$33,364.55
	2140222	ADMIN - Security	\$0.00	\$0.00	\$0.00	\$0.00
	2140226	ADMIN - Office Equipment Mtce	\$1,000.00	\$0.00	\$1,000.00	-\$40.00
	2140227	ADMIN - Records Management	\$3,000.00	\$0.00	\$3,000.00	\$0.00
	2140230	ADMIN - Insurance Expenses (Other than Bld and W/Comp)	\$55,599.00	\$0.00	\$55,599.00	\$48,019.18
	2140240	ADMIN - Advertising and Promotion	\$30,000.00	\$0.00	\$30,000.00	\$30,633.45
	2140241	ADMIN - Subscriptions and Memberships	\$10,000.00	\$0.00	\$10,000.00	\$3,067.81
	2140252	ADMIN - Consultants	\$150,000.00	\$0.00	\$150,000.00	\$27,319.16
	2140265	ADMIN - Software Licences/Upgrades	\$100,000.00	\$0.00	\$100,000.00	\$21,188.07
	2140281	ADMIN - Write Off	\$0.00	\$0.00	\$0.00	\$580.00
	2140284	ADMIN - Audit Fees	\$100,000.00	\$0.00	\$100,000.00	\$89,883.00
	2140285	ADMIN - Legal Expenses	\$20,000.00	\$0.00	\$20,000.00	\$2,924.96
	2140286	ADMIN - Expensed Minor Asset Purchases	\$15,000.00	\$0.00	\$15,000.00	\$12,415.70
	2140287	ADMIN - Other Expenses	\$1,000.00	\$0.00	\$1,000.00	\$0.66
	2140288	ADMIN - Building Operations	\$62,520.00	\$0.00	\$62,520.00	\$43,989.20
	2140289	ADMIN - Building Maintenance	\$22,304.00	\$0.00	\$22,304.00	\$36,383.61
	2140292	ADMIN - Depreciation	\$157,720.00	\$0.00	\$157,720.00	\$47,289.81
	2140298	ADMIN - Admin Staff Housing Costs Allocated	\$187,774.00	\$0.00	\$187,774.00	\$51,115.04
	2140299	ADMIN - Administration Overheads Recovered	-\$1,928,308.00	\$0.00	-\$1,928,308.00	-\$760,224.46
		Total Operating Expenditure	\$7,152.02	\$0.00	\$7,152.02	\$12,525.20
		Public Works Overheads				
		Operating Expenditure				
	2140300	PWO - Employee Costs	\$511,459.00	\$0.00	\$511,459.00	\$273,489.73
	2140303	PWO - Uniforms	\$7,500.00	\$0.00	\$7,500.00	\$1,659.15
	2140304	PWO - Training & Development	\$10,000.00	\$0.00	\$10,000.00	\$1,353.05
	2140305	PWO - Recruitment	\$5,000.00	\$0.00	\$5,000.00	\$1,711.44
	2140307	PWO - Protective Clothing	\$0.00	\$0.00	\$0.00	\$0.00
	2140308	PWO - Other Employee Expenses	\$1,000.00	\$0.00	\$1,000.00	\$0.00
	2140309	PWO - Travel & Accommodation	\$0.00	\$0.00	\$0.00	\$0.00
	2140310	PWO - Motor Vehicle Expenses	\$194,149.70	\$0.00	\$194,149.70	\$97,856.72
	2140316	PWO - Postage and Freight	\$2,000.00	\$0.00	\$2,000.00	\$433.09
	2140320	PWO - Communication Expenses	\$5,000.00	\$0.00	\$5,000.00	\$2,033.95
	2140321	PWO - Information Technology	\$10,000.00	\$0.00	\$10,000.00	\$10,211.47
	2140323	PWO - Sick Pay	\$25,404.00	\$0.00	\$25,404.00	\$19,170.18
	2140324	PWO - Annual Leave	\$59,698.00	\$0.00	\$59,698.00	\$18,767.49
	2140325	PWO - Public Holidays	\$30,485.00	\$0.00	\$30,485.00	\$2,359.57
	2140329	PWO - Insurance Expenses (Except Workers Comp)	\$22,807.00	\$0.00	\$22,807.00	\$22,807.00
	2140330	PWO - Occupational Health and Safety	\$40,000.00	\$0.00	\$40,000.00	\$22,860.58
	2140341	PWO - Subscriptions & Memberships	\$0.00	\$0.00	\$0.00	\$79.08
	2140352	PWO - Consultants	\$0.00	\$0.00	\$0.00	-\$7,468.31
	2140361	PWO - Engineering & Technical Support	\$50,000.00	\$0.00	\$50,000.00	\$0.00
	2140365	PWO - Maintenance/Operations	\$122,373.70	\$0.00	\$122,373.70	\$42,511.46
	2140371	PWO Bldg Mtce - Employee Costs	\$31,286.00	\$0.00	\$31,286.00	\$0.00
	2140372	PWO Bldg Mtce - Uniforms	\$0.00	\$0.00	\$0.00	\$0.00
	2140373	PWO Bldg Mtce - Training & Development	\$2,000.00	\$0.00	\$2,000.00	\$0.00
	2140374	PWO Bldg Mtce - Recruitment	\$0.00	\$0.00	\$0.00	\$0.00
	2140376	PWO Bldg Mtce - Protective Clothing	\$1,000.00	\$0.00	\$1,000.00	\$0.00
	2140380	PWO Bldg Mtce - Expendable Tools	\$2,000.00	\$0.00	\$2,000.00	\$0.00
	2140381	PWO Bldg Mtce - Minor Expenses	\$0.00	\$0.00	\$0.00	\$0.00
	2140386	PWO - Expensed Minor Asset Purchases	\$10,000.00	\$0.00	\$10,000.00	\$5,030.84
	2140392	PWO - Depreciation	\$74,993.00	\$0.00	\$74,993.00	\$20,861.58
	2140393	PWO - LESS Allocated to Works (PWO's)	-\$1,766,270.00	\$0.00	-\$1,766,270.00	-\$706,899.88
	2140398	PWO - Staff Housing Costs Allocated	\$27,472.00	\$0.00	\$27,472.00	\$5,383.75
	2140399	PWO - Administration Allocated	\$520,643.00	\$0.00	\$520,643.00	\$205,260.13
	2140400	POC - Internal Plant Repairs - Wages & O/Head	\$301,517.00	\$0.00	\$301,517.00	\$101,957.16
	2140411	POC - External Parts & Repairs	\$83,685.00	\$0.00	\$83,685.00	\$61,401.63
	2140412	POC - Fuels and Oils	\$181,001.25	\$0.00	\$181,001.25	\$46,387.67
	2140413	POC - Tyres and Tubes	\$52,480.00	\$0.00	\$52,480.00	\$830.00
	2140416	POC - Licences/Registrations	\$7,604.30	\$0.00	\$7,604.30	\$155.20
	2140417	POC - Insurance Expenses	\$17,986.00	\$0.00	\$17,986.00	\$17,985.96
	2140492	POC - Depreciation	\$170,223.00	\$0.00	\$170,223.00	\$116,282.48
	2140494	POC - LESS Plant Operation Costs Allocated to Works	-\$814,493.55	\$0.00	-\$814,493.55	-\$258,900.69
		Total Operating Expenditure	\$3.40	\$0.00	\$3.40	\$125,571.48
		Salaries And Wages				
		Operating Expenditure				
	2140500	SAL - Gross Salary and Wages	\$2,555,879.68	\$0.00	\$2,555,879.68	\$919,923.66
	2140501	SAL - LESS Salaries & Wages Allocated	-\$2,555,879.68	\$0.00	-\$2,555,879.68	-\$919,923.66
	2140503	SAL - Workers Compensation Expense	\$0.00	\$0.00	\$0.00	\$0.00
		Total Operating Expenditure	\$0.00	\$0.00	\$0.00	\$0.00
		Total Operating Income	-\$35,978.00	\$0.00	-\$35,978.00	-\$13,163.69
		Total Operating Expenditure	\$7,155.42	\$0.00	\$7,155.42	\$138,096.68
		Total Operating Income	-\$11,178,058.19	\$0.00	-\$11,182,557.19	-\$8,672,086.77
		Total Operating Expenditure	\$9,330,558.83	\$0.00	\$9,238,864.83	\$3,237,828.59

13.1.2	List of Monthly Payments - November 2025
LOCATION	Not Applicable
APPLICANT	Internal
DOCUMENT REF	NAM1589
DATE OF REPORT	08 December 2025
AUTHOR	Finance Team Leader, Tien Tran
RESPONSIBLE OFFICER	Chief Financial Officer, Kristy Van Kuyl
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. List of Payments - November 2025 [13.1.2.1 - 7 pages]

SUMMARY:

To receive the list of payments made for the month of November 2025.

BACKGROUND:

Payments have been made by electronic funds transfer (EFT), direct transfer from the Shire Municipal Bank account and duly authorised as required by Council Policy. These payments have been made under delegated authority by the Chief Executive Officer and are reported to the Council.

COMMENT:

The EFT, Direct Debit, Credit Card and Payroll payments that have been made for the month of November 2025 are attached.

CONSULTATION:

Nil

STATUTORY AUTHORITY:

Regulation 13 of the *Local Government (Financial Management) Regulations 1996*

POLICY IMPLICATIONS:

Policy 4.7 – Creditors Preparation for Payment

FINANCIAL IMPLICATIONS:

A total of \$569,153.46 has been withdrawn from the Municipal Bank Account.

RISK ASSESSMENT:

The Shire may incur reputational damage if financial obligations are not met.

STRATEGIC IMPLICATIONS:

The Shire of Menzies Council Plan 2025 - 2035 outlines the following Outcome, Strategy and Activity:

Outcome

8. An efficient and effective organisation.

Strategy

8.1 Maintain a high level of corporate governance, responsibility and accountability.

Activity

8.1.2 Demonstrate sound financial planning and management, seeking a high level of legislative compliance and effective internal controls.

Accordingly, the officer's recommendation aligns with the Shire of Menzies Council Plan.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number:	176/25
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Moved: Cr K Tucker

Seconded: Cr J Dwyer

That the list of payments for the month of November 2025 totalling \$569,153.46 being:

- 1. Electronic Funds Transfer from EFT10740 to EFT10833, payments from Municipal Fund totalling \$391,642.82**
- 2. Direct Debit payments from the Municipal Fund totalling \$52,342.09**
- 3. Payroll payments from the Municipal Fund totalling \$117,983.01**
- 4. Credit Card payments for the Statement Month of November 2025 from the Municipal Fund totalling \$5,048.99**
- 5. Fuel Card payments from the Municipal Fund totalling \$2,136.55**

be received.

Carried	5 / 0
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For: Cr P Warner, Cr K Tucker, Cr J Dwyer, Cr S Wessely and Cr A Tucker
Against: Nil

Shire of Menzies
Payments for the Month of November 2025

Date	Name	Description	Amount
	Cheque		\$ -
	EFT		\$ 391,642.82
	Direct Debit		\$ 52,342.09
	Credit Card Payment		\$ 5,048.99
	Payroll		\$ 117,983.01
	Fuel Card Payment		\$ 2,136.55
	CabCharge Payment		\$ -
	<u>Total Payments</u>		<u>\$ 569,153.46</u>

Shire of Menzies
Payments for the Month of November 2025

Chq/EFT	Date	Name	Description	Amount
EFT10740	10/11/2025	GOLDFIELDS TOYOTA	REPLACEMENT VEHICLE FOR 3MN WORKS MANAGER	\$ 72,022.41
EFT10741	13/11/2025	CANINE CONTROL	MURDOCH UNIVERSITY STERILISATION PROGRAM AND MICROCHIPPING 2025	\$ 6,473.13
EFT10742	13/11/2025	LEONORA PHARMACY	PHARMACY ITEMS SOLD ON CONSIGNMENT OCTOBER 2025	\$ 431.11
EFT10743	13/11/2025	XSTRA GLOBAL IT AND COMMUNICATION SOLUTIONS	CHARGES FOR PABX SYSTEM OCTOBER 2025	\$ 280.41
EFT10744	13/11/2025	KAYLENE LORRAINE TUCKER	REFUND NOMINATION FEE - ELECTION 2025	\$ 100.00
EFT10745	13/11/2025	JOHN WARNER	REFUND NOMINATION FEE - ELECTION 2025	\$ 100.00
EFT10746	13/11/2025	KRISTY VAN KUYL	RETURN FLIGHT KALGOORLIE PERTH LGPWA ANNUAL STATE CONFERENCE 2025	\$ 401.95
EFT10747	13/11/2025	LAMBRON CONTRACTING PTY LTD	UNSEALED ROAD MAINTENANCE GRADING AND MINOR CIVIL WORK- PIANTO RD MAINTENANCE FOR OCTOBER 2025	\$ 36,124.00
EFT10748	13/11/2025	JB AUTO ELECTRICS	ELECTRICAL MODIFICATION TO NEW VEHICLE FOR WORKS MANAGER 3MN	\$ 2,037.40
EFT10749	13/11/2025	MAUREEN YULO-UY	RETURN TRAVEL TO PERTH TO ATTEND WALGA DELEGATION & AUTHORISATION - ESSENTIALS	\$ 494.64
EFT10750	13/11/2025	RARE EARTHS M&C PTY LTD T/A MENZIES HOTEL	CATERED DINNER FOR THE VET PROGRAM ON 09/11/2025	\$ 710.00
EFT10751	13/11/2025	TIEN TRAN	REIMBURSEMENT FOR RETURN FLIGHTS TO ATTEND READYTECH ANNUAL MEETING AND WORK SHOES	\$ 578.85
EFT10752	13/11/2025	TEAM GLOBAL EXPRESS PTY LTD	ADMIN STATIONERY FREIGHT CHARGE	\$ 44.85
EFT10753	13/11/2025	OMNICOM MEDIA GROUP AUSTRALIA PTY LTD (MARKETFORCE)	JOB ADVERTISEMENT- THE WEST - BUILDING MAINTENANCE OFFICER & VISITOR SERVICES OFFICER	\$ 537.76
EFT10754	13/11/2025	SHIRE OF MOUNT MAGNET	EHO BUILDING SURVEYOR OCTOBER 2025	\$ 3,927.00
EFT10755	13/11/2025	THE TRUSTEE FOR VISTA TRUST TA EXURBAN RURAL & REGIONAL PLANNING	TOWN PLANNING CONSULTANT SERVICES GREGORY STREET APPLICATION	\$ 262.88
EFT10756	13/11/2025	BARTY MECHANICAL PTY LTD	REPLACE PUMP AND REPAIR ELECTRICALS FOR FIRE TRUCK	\$ 12,148.28
EFT10757	13/11/2025	MCLEODS BARRISTERS & SOLICITORS	LEGAL SERVICE ON THE PREPARATION COMMERCIAL LEASE OF THE GOONGARRIE STATION MASTER HOUSE	\$ 3,206.68
EFT10758	13/11/2025	CYBERSECURE UNIT TRUST T/A CYBERSECURE	CLOUD STORAGE, BACKUP SUBSCRIPTION OCTOBER 2025	\$ 568.70
EFT10759	13/11/2025	BOOEASY AUSTRALIA PTY LTD	ROOM MANAGER COMMISSION AND FEES OCTOBER 2025	\$ 481.29
EFT10760	13/11/2025	THE LOCAL GOVERNMENT, RACING AND CEMETERIES EMPLOYEES UNION (WA)	PAYROLL DEDUCTIONS PPE 11/11/2025	\$ 168.00
EFT10761	13/11/2025	WARREN DONE	LABOUR HIRE, MAINTENANCE VARIOUS PROPERTIES ASSISTANCE WITH GRADING	\$ 2,925.00
EFT10762	13/11/2025	NARMAL PTY LTD T/AS DUXTON HOTEL PERTH	ACCOMMODATION FOR (WALGA) DELEGATION & AUTHORISATION TRAINING- M. YULO-UY ACCOMMODATION FOR KRISTY VAN KUYL AND PETER BENTLEY TO ATTEND LGPWA STATE CONFERENCE	\$ 1,315.00
EFT10763	13/11/2025	DEPARTMENT OF LOCAL GOVERNMENT, INDUSTRY REGULATION AND SAFETY	BSL REIMBURSEMENT FOR BP25-05 RAPID CAMPS.	\$ 4,242.00
EFT10764	13/11/2025	SIMCONNECT NATIONAL PTY LTD	TELSTRA RECHARGE CARDS FOR RESALE CRC	\$ 844.80
EFT10765	13/11/2025	PINGARNING PTY LTD	IMPLEMENTATION OF THE WHS MANAGEMENT SYSTEM	\$ 15,400.00

Shire of Menzies
Payments for the Month of November 2025

EFT10766	13/11/2025	KALGOORLIE NICKEL PTY LTD	RATES REFUND FOR ASSESSMENT A5784 E29/01045 MINING TENEMENT	\$	432.58
EFT10767	13/11/2025	SUSANNE MICHELLE WESSELY	REFUND NOMINATION FEE - ELECTION 2025	\$	100.00
EFT10768	13/11/2025	WA LOCAL GOVERNMENT ASSOCIATION (WALGA)	PROCUREMENT AND CONTRACT ESSENTIALS ONLINE TRAINING	\$	682.00
EFT10769	13/11/2025	AIR LIQUIDE AUSTRALIA LTD	RENTAL ON OXYGEN CYLINDER OCTOBER 2025	\$	28.16
EFT10770	13/11/2025	BAH HENNEKER & CO	AIR CONDITIONER REPLACEMENT - 25 ONSLOW STREET	\$	4,972.00
EFT10771	13/11/2025	WESTFARMERS LTD T/AS BUNNINGS	NEW PRESSURE CLEANER FOR STRET CLEANING. ENGINE OIL	\$	897.87
EFT10772	13/11/2025	JILLIAN DWYER	REFUND NOMINATION FEE - ELECTION 2025	\$	100.00
EFT10773	13/11/2025	EAGLE PETROLEUM (W.A) PTY LTD	8000 LITRES BULK TANK DIESEL DELIVERY 3/11/2025	\$	15,060.32
EFT10774	13/11/2025	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	25/26 ESL SHIRE OWNED PROPERTIES	\$	2,916.00
EFT10775	13/11/2025	HORIZON POWER	ELECTRICITY USUAGE 29A REID STREET 01/10/2025 - 27/10/2025	\$	5.76
EFT10776	13/11/2025	KULBARDI HILL CONSULTING	FINALISATION OF DESIGN, FABRICATION AND SUPPLY TO COURIER OF SEVEN (7) KILOMETRE MARKERS FOR LAKE BALLARD/INSIDE AUSTRALIA INSTALLATION	\$	10,279.50
EFT10777	13/11/2025	SHIRE OF MENZIES SOCIAL CLUB	PAYROLL DEDUCTIONS PPE 11/11/2025	\$	180.00
EFT10778	13/11/2025	MENZIES ABORIGINAL CORPORATION	PAYROLL DEDUCTIONS PPE 11/11/2025	\$	360.00
EFT10779	13/11/2025	NETLOGIC INFORMATION TECHNOLOGY	IT SUPPORT/CONSULTING 28/09/2025 TO 02/11/2025	\$	5,250.00
EFT10780	13/11/2025	OFFICE NATIONAL	COUNCILLOR & LUNCH ROOM TABLE AND CHAIRS	\$	5,730.52
EFT10781	13/11/2025	PAUPIYALA TJARUTJA ABORIGINAL CORPORATION (PTAC)	ACCOMMODATION FOR 20 & 21 OCT (SPECIAL COUNCIL MEETING)-CR I BAIRD	\$	240.00
EFT10782	13/11/2025	REFRESH WATER	WATER BOTTLE REFILL X 15	\$	165.00
EFT10783	13/11/2025	THE TRUSTEE FOR BIRDANCO PRACTICE TRUST T/A RSM	LRCI ACQUITTAL PHASES 3 & 4	\$	8,800.00
EFT10784	13/11/2025	ANDREW TUCKER	REFUND NOMINATION FEE - ELECTION 2025	\$	100.00
EFT10785	13/11/2025	TUDOR HOUSE	FLAGS FOR TOWN HALL AND FREIGHT	\$	1,740.00
EFT10786	13/11/2025	MOORE AUSTRALIA (WA) PTY LTD	ANNUAL FINANCIAL REPORT AUDIT SUPPORT 2024/2025 AS PER ENGAGEMENT AGREEMENT OCTOBER 2022	\$	3,035.08
EFT10787	13/11/2025	PAUL WARNER	REFUND NOMINATION FEE - ELECTION 2025	\$	100.00
EFT10788	13/11/2025	WATER CORPORATION	52 SHENTON STREET SERVICE CHARGES 01/11/2025 TO 31/12/2025	\$	49.62
EFT10789	27/11/2025	CANINE CONTROL	RANGER PATROL MENZIES TOWNSITE AND SURROUNDING AREAS, KOOKYNIE AND NIAGARA DAM NOVEMBER 2025	\$	2,001.04
EFT10790	27/11/2025	STRATCO	PIPING FOR ROAD SIGNAGE	\$	1,950.91
EFT10791	27/11/2025	MONARCH VENTURES PTY LTD T/AS MONARCH CIVIL VENTURES	WIN GRAVEL TO ASSIST WITH MAINTENANCE GRADING	\$	4,900.00
EFT10792	27/11/2025	BATTERIES N MORE	BATTERIES FOR P0202 HINO X-LONG CREW CAB TRUCK	\$	480.00
EFT10793	27/11/2025	TRADELINK PTY LIMITED	PIPE FITTINGS TO SUIT NEW TANKS TOWN DAM UPGRADE	\$	788.46
EFT10794	27/11/2025	CENTRAL HOTEL LEONORA	GVROC MEETING ACCOMMODATION-CR J DWYER	\$	165.00
EFT10795	27/11/2025	SEEK	JOB ADVERTISEMENT COST - TECHNICAL ADMIN OFFICER	\$	511.50
EFT10796	27/11/2025	ITR PACIFIC PTY LTD	10 PACK OF CUTTING EDGES 12M ROAD GRADER	\$	1,815.00
EFT10797	27/11/2025	OAG OFFICE OF THE AUDITOR GENERAL	AUDIT FEE SHIRE OF MENZIES FOR YEAR ENDING 30 JUNE 2025	\$	88,421.30
EFT10798	27/11/2025	CORSIGN	SIGNS FOR STREETS, ROADS & COUNCIL HOUSES	\$	3,355.00

Shire of Menzies
Payments for the Month of November 2025

EFT10799	27/11/2025	HERSEY'S SAFETY PTY LTD	DEPOT CONSUMABLES - SAFETY GLASSES, DUSTMASKS, GLOVES, WATER BOTTLES, ELECTROLYTE DRINKS, ETC	\$	1,756.13
EFT10800	27/11/2025	BOB WADDELL & ASSOCIATES PTY LTD	ASSISTANCE PROVIDED WITH OCTOBER MONTHLY FINANCIAL STATEMENT	\$	220.00
EFT10801	27/11/2025	DORSETT RETAIL PTY LTD T/AS KALGOORLIE RETRAVISION	ENGEL FRIDGE FOR WORKS MANAGER UTE 3MN	\$	1,499.00
EFT10802	27/11/2025	RARE EARTHS M&C PTY LTD T/A MENZIES HOTEL	CATERING SENIOR AND FRIENDS EVENT HOSTED AT THE MENZIES CRC	\$	595.00
EFT10803	27/11/2025	TEAM GLOBAL EXPRESS PTY LTD	DELIVERY OF KILOMETRE MARKER SIGNS TO MENZIES	\$	3,392.47
EFT10804	27/11/2025	SECURE ENERGY PTY LTD	OCTOBER 2025 INTERVENTIONS SHIRE TOWN HALL SOLAR SYSTEM	\$	998.25
EFT10805	27/11/2025	CLAIRE WOOLMER T/AS LAURIE'S CAFE	CATERED LUNCH FOR THE VET PROGRAM 10/11/2025	\$	1,148.40
EFT10806	27/11/2025	REECE GROUP	TOWN DAM UPGRADE NIPPLES AND END CAPS FOR TANKS	\$	286.12
EFT10807	27/11/2025	LUCY BATES	REIMBURSEMENT FOR ITEMS BROUGHT FOR CHRISTMAS PARTY	\$	275.00
EFT10808	27/11/2025	DS AGENCIES PTY LTD	RECYCLING BIN FOR CRC GRANT PROVIDED BY ANGLOGOLDASHANTI	\$	5,476.50
EFT10809	27/11/2025	THE LOCAL GOVERNMENT, RACING AND CEMETERIES EMPLOYEES UNION (WA)	PAYROLL DEDUCTIONS PPE 25/11/2025	\$	168.00
EFT10810	27/11/2025	SUPAGAS PTY LIMITED	BULK GAS LUARIES CAFE	\$	1,016.58
EFT10811	27/11/2025	WARREN DONE	LABOUR HIRE 15/10/2025 TO 21/10/2025	\$	2,925.00
EFT10812	27/11/2025	NARMAL PTY LTD T/AS DUXTON HOTEL PERTH	ACCOMMODATION FOR ATTENDING READYTECH GOVERNMENT USER GROUP (WA) ANNUAL MEETING - TIEN TRAN	\$	500.00
EFT10813	27/11/2025	WIN TELEVISION NETWORK PTY LTD	TELEVISION ADVERTISING ON WIN TELEVISION FOR SHIRE OF MENZIES SHARED COST WITH OTHER GOLDFIELDS SHIRES	\$	183.70
EFT10814	27/11/2025	REGENER8 RESOURCES NL	RATES REFUND FOR ASSESSMENT A5125 E40/00342 MINING TENEMENT	\$	49.42
EFT10815	27/11/2025	NOMAD PLUMBING PTY LTD	UNBLOCK SEWER MAINS 25 WILSON & 36 MERCER STREET	\$	1,958.00
EFT10816	27/11/2025	WA LOCAL GOVERNMENT ASSOCIATION (WALGA)	COUNCIL MEMBER ESSENTIALS (2 MODULES) CR S WESSELY	\$	528.00
EFT10817	27/11/2025	A-Z PANEL & PAINT	EXCESS 1MN PANEL DAMAGE REPAIR	\$	300.00
EFT10818	27/11/2025	WESTFARMERS LTD T/AS BUNNINGS	INDOOR PLANTS, POTS AND SAUCERS FOR COUNCILLOR LUNCH/OFFICE ROOM	\$	185.76
EFT10819	27/11/2025	EAGLE PETROLEUM (W.A) PTY LTD	15MN - SUBARU FORESTER MY24 2.5I AWD CVT WAGON- UNLEADED 40.34L	\$	72.53
EFT10820	27/11/2025	EVERETT BUTCHERS	COMMUNITY EATS - NOVEMBER 19 2025 - ROAST MEATS (BEEF & PORK) AND SALADS (POTATO, PASTA, GREEK, CHICKEN CAESAR)	\$	524.46
EFT10821	27/11/2025	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	2025/2026 ESL QUARTERLY CONTRIBUTION 2ND QUARTER	\$	19,431.80
EFT10822	27/11/2025	ROVAR PTY LTD T/AS GOLDLINE DISTRIBUTORS	CRC, COMMUNITY EVENTS, TOWN HALL AND CARAVAN PARK FOOD ITEMS, CONSUMBALES AND CLEANING PRODUCTS.	\$	1,353.70
EFT10823	27/11/2025	GOLDFIELDS SETTLEMENTS	SETTLEMENT FEE PURCHASE LOT 713 (40) MAHON STREET, MENZIES	\$	1,191.52
EFT10824	27/11/2025	GOLDFIELDS TOYOTA	3MN 140 000 KM SERVICE	\$	572.62
EFT10825	27/11/2025	GOLDFIELDS PEOPLE HIRE (GPH)	CLEANER COVERAGE WEEK ENDING 26/10/25 47 HOURS	\$	3,432.09
EFT10826	27/11/2025	KMART	CHRISTMAS 2025 SUPPLIES INCLUDING DECORATIONS AND TABLEWARE	\$	802.00

Shire of Menzies
Payments for the Month of November 2025

EFT10827	27/11/2025	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA (LGPRO)	LG PROFESSIONALS - DINNER AND AWARDS CEREMONY	\$	150.00
EFT10828	27/11/2025	SHIRE OF MENZIES SOCIAL CLUB	PAYROLL DEDUCTIONS PPE 25/11/2025	\$	180.00
EFT10829	27/11/2025	MENZIES ABORIGINAL CORPORATION	PAYROLL DEDUCTIONS PPE 25/11/2025	\$	360.00
EFT10830	27/11/2025	NETLOGIC INFORMATION TECHNOLOGY	IT SUPPORT/CONSULTING LABOUR 14 - 23 NOVEMBER	\$	1,650.00
EFT10831	27/11/2025	OFFICE NATIONAL	HEIGHT ADJUSTABLE 1500X1500 CORNER WORK STATION CRC	\$	5,257.79
EFT10832	27/11/2025	TOURISM COUNCIL WESTERN AUSTRALIA	2026 MEMBERSHIP - VISITOR CENTRE	\$	605.00
EFT10833	27/11/2025	WESTRAC PTY LTD	CUTTING EDGES 12M ROAD GRADER	\$	1,159.22
TOTAL EFT PAYMENT				\$	391,642.82

Shire of Menzies
Payments for the Month of November 2025

Direct Debit	Date	Name	Description	Amount
DD7232.2	04/11/2025	THE WEST AUSTRALIAN	SUBSCRIPTION TO NEWSPAPER ONLINE OCTOBER 2025	\$ 32.00
DD7271.1	07/11/2025	POWER ICT PTY LTD	MESSAGE ON HOLD NOVEMBER 2025	\$ 75.90
DD7244.1	10/11/2025	TELSTRA	ACC. 3307495295 - PHONE USAGE FROM 20/10/2025 TO 19/11/2025	\$ 220.00
DD7245.1	10/11/2025	TELSTRA	OFFICE INTERNET ACCOUNT - 1182919000 USAGE FROM 17/10/2025 TO 16/11/2025	\$ 3,448.27
DD7247.1	11/11/2025	THE TRUSTEE FOR AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS PPE 11/11/2025	\$ 690.36
DD7247.2	11/11/2025	AWARE SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS PPE 11/11/2025	\$ 10,849.62
DD7247.3	11/11/2025	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS PPE 11/11/2025	\$ 1,636.04
DD7247.4	11/11/2025	CBUS	SUPERANNUATION CONTRIBUTIONS PPE 11/11/2025	\$ 793.23
DD7247.5	11/11/2025	CARE SUPER	SUPERANNUATION CONTRIBUTIONS PPE 11/11/2025	\$ 1,079.77
DD7247.6	11/11/2025	REST SUPER	SUPERANNUATION CONTRIBUTIONS PPE 11/11/2025	\$ 729.55
DD7247.7	11/11/2025	TEAM SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS PPE 11/11/2025	\$ 624.14
DD7249.1	11/11/2025	TELSTRA	OFFICE INTERNET AND PHONE USAGE FROM 23/10/2025 TO 22/11/2025	\$ 385.49
DD7254.1	13/11/2025	HORIZON POWER	25 ONSLOW STREET ELECTRICAL USAGE 28/08/25 - 27/10/25	\$ 719.02
DD7241.1	14/11/2025	SYNERGY	POWER USAGE STATION MASTER HOUSE 21/08/2025 TO 20/10/2025	\$ 13.86
DD7259.1	14/11/2025	HORIZON POWER	POWER USAGE FOR STREETLIGHTS 01/10/2025 - 31/10/2025	\$ 1,250.13
DD7256.1	17/11/2025	3E ADVANTAGE	PRINTER USAGE CRC & ADMIN NOVEMBER 2025	\$ 3,034.55
DD7273.1	19/11/2025	GLOBALSTAR/PIVOTEL	TRAK SPOT TRACKING FOR NOVEMBER 2025	\$ 31.00
DD7262.1	21/11/2025	PAUL WARNER	SITTING FEE FOR CR. PAUL WARNER OCTOBER 2025	\$ 3,732.67
DD7262.2	21/11/2025	SUDHIR	SITTING FEE FOR CR. SUDHIR OCTOBER 2025	\$ 1,431.17
DD7262.3	21/11/2025	IAN BAIRD	SITTING FEE CR. IAN BAIRD OCTOBER 2025	\$ 970.00
DD7262.4	21/11/2025	JILLIAN DWYER	SITTING FEE CR JILL DWYER OCTOBER 2025	\$ 970.00
DD7262.5	21/11/2025	ANDREW TUCKER	SITTING FEE FOR CR. ANDREW TUCKER OCTOBER 2025	\$ 970.00
DD7262.6	21/11/2025	KRISTIE TUCKER	SITTING FEE FOR CR. KRISTIE TUCKER OCTOBER 2025	\$ 970.00
DD7262.7	21/11/2025	SUSANNE MICHELLE WESSELY	SITTING FEE FOR CR. SUSANNE WESSELY OCTOBER 2025	\$ 970.00
DD7264.1	25/11/2025	THE TRUSTEE FOR AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS PPE 25/11/2025	\$ 690.36
DD7264.2	25/11/2025	AWARE SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS PPE 25/11/2025	\$ 11,017.38
DD7264.3	25/11/2025	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS PPE 25/11/2025	\$ 1,500.78
DD7264.4	25/11/2025	CBUS	SUPERANNUATION CONTRIBUTIONS PPE 25/11/2025	\$ 793.23
DD7264.5	25/11/2025	CARE SUPER	SUPERANNUATION CONTRIBUTIONS PPE 25/11/2025	\$ 1,061.79
DD7264.6	25/11/2025	REST SUPER	SUPERANNUATION CONTRIBUTIONS PPE 25/11/2025	\$ 729.55
DD7264.7	25/11/2025	TEAM SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS PPE 25/11/2025	\$ 669.80
DD7268.1	28/11/2025	NAB	MERCHANT FEES NOVEMBER 2025	\$ 198.44
DD7232.1	01/12/2025	IINET LIMITED	CRC PUBLIC INTERENET OCTOBER 2025	\$ 53.99
TOTAL DIRECT DEBIT PAYMENT				\$ 52,342.09

Shire of Menzies
Payments for the Month of November 2025

Date	Name	Description	Amount
CEO CARD NO: **** * 9136			
6/10/2025	OFFICE NATIONAL	KEYBOARD CEO	\$ 76.45
7/10/2025	BUNNINGS	CLEANING PRODUCTS FOR 36 MERCER STREET	\$ 71.00
7/10/2025	BUNNINGS	HOUSE AND YARD MAINTENANCE PRODUCTS FOR 36 MERCER STREET	\$ 352.73
15/10/2025	BWS LIQUOR KALGOORLIE	REFRESHMENTS FOR COUNCIL	\$ 166.40
17/10/2025	COLES	THUMBDRIVE'S COUNCIL	\$ 128.00
20/10/2025	KMART	KITCHENWARE FOR 36 MERCER	\$ 15.50
28/10/2025	NAB	CARD FEE	\$ 9.00
TOTAL CEO CREDIT CARD			\$ 819.08
CFO CARD NO: **** * 0541			
2/10/2025	WOOLWORTHS	CIVIC FUNCTIONS COFFEE, TEA & BISCUITS	\$ 73.50
6/10/2025	KMART	TOWN HALL DRINKWARE	\$ 14.20
6/10/2025	AUTO MASTERS	15MN CAR SERVICE	\$ 460.00
6/10/2025	GIBBONS HOLDEN	5MN 12 MONTH CAR SERVICE	\$ 370.90
9/10/2025	UBIQUITI	CYBER SECURE 08/10/25	\$ 174.90
13/10/2025	WOOLWORTHS	FOOD & CONSUMABLES COMMUNITY EVENTS	\$ 304.53
13/10/2025	STARLINK	STARLINK SUBSCRIPTIONS MOW 10/10/2025 TO 10/11/2025	\$ 195.00
13/10/2025	OFFICEWORKS	WHS CLIPBOARDS	\$ 132.30
15/10/2025	STARLINK	STARLINK SUBSCRIPTIONS CRC AND ADMIN 13/10/2025 TO 13/11/2025	\$ 139.00
17/10/2025	STARLINK	STARLINK SUBSCRIPTIONS CCTV AND GRADER 15/10/2025 TO 15/11/2025	\$ 390.00
20/10/2025	OFFICE NATIONAL	ID POUCH FOR DOOR ACCESS CARD X 20	\$ 47.19
20/10/2025	COLES	GIFTCARDS FOR CHRISTMAS LIGHT COMPETITION	\$ 513.00
20/10/2025	VEND POS	LIGHSPEED MONTHLY SUBSCRIPTION FOR OCTOBER 2025	\$ 279.00
21/10/2025	APPLE.COM	MONTHLY SUBSCRIPTION ICLOUD STORAGE OCTOBER 2025	\$ 1.49
21/10/2025	AUSTRALIA POST	STAMPS FOR RATES NOTICES	\$ 170.00
23/10/2025	ADOBE	ADOBE SUBSCRIPTION FOR OCTOBER 2025	\$ 645.90
27/10/2025	COLES	GIFTCARDS FOR HALLOWEEN PARTY COMPETITION	\$ 160.00
27/10/2025	COLES	GIFTCARDS FOR HALLOWEEN PARTY COMPETITION	\$ 150.00
28/10/2025	NAB	CARD FEES	\$ 9.00
TOTAL CFO CREDIT CARD			\$ 4,229.91
12/11/2025		PAYROLL PAYMENT PPE 11/11/2025	\$ 59,237.31
26/11/2025		PAYROLL PAYMENT PPE 25/11/2025	\$ 58,745.70
TOTAL PAYROL			\$ 117,983.01
01/12/2025		FUEL CARD - CEO - FOR THE MONTH OF DECEMBER 2025	\$ 1,063.40
01/12/2025		FUEL CARD - CFO - FOR THE MONTH OF DECEMBER 2025	\$ 508.88
01/12/2025		FUEL CARD - WM - FOR THE MONTH OF DECEMBER 2025	\$ 11.55
01/12/2025		FUEL CARD - CDM - FOR THE MONTH OF DECEMBER 2025	\$ 552.72
TOTAL FUEL CARD			\$ 2,136.55

13.2 Administration Reports

13.2.1	Annual Report and Electors' General Meeting
LOCATION	Not Applicable
APPLICANT	Internal
DOCUMENT REF	NAM1590
DATE OF REPORT	09 December 2025
AUTHOR	Executive Officer, Maureen Yulo-Uy
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Peter Bentley
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. Draft Annual Report 2024-2025 [13.2.1.1 - 63 pages]

SUMMARY:

To accept the Annual Report for the Financial Year 2024/2025 and set a date for the 2024/2025 Electors' General Meeting.

BACKGROUND:

An annual audit of the Shire's accounting activities and responsibilities is conducted and overseen by the Auditor General for Western Australia.

The Shire of Menzies' Financial Year 2024/2025 audit was undertaken by RSM Australia. The delegate of the Auditor General has issued an independent auditor report, which must be included in the Annual Report. The audited financial statements were also submitted to the Auditor General's Office for review.

The Annual Financial Report and Independent Auditor's Report have now been received from the Office of the Auditor General.

The Annual Financial Report exit meeting was held on 20 November 2025, attended by available Councillors, the Acting CEO and senior staff members. The Council adopted the Audited Financial Report and Management Report for the year ending 30 June 2025 at its Ordinary Meeting on 27 November 2025.

COMMENT:

In accordance with Section 7.12A (3) of the Local Government Act 1995, the local government is required to review the audit report and address any issues raised in the report.

In accordance with Section 5.53 of the Local Government Act 1995, the local government must prepare an annual report for each financial year. The Council is required to accept the annual report by 31 December after that financial year. Section 5.53 also outlines the contents of the annual report.

*Absolute Majority required

Section 5.27 of the Local Government Act 1995 requires that the Electors' General Meeting be held on a day and at a time selected by the local government, but not more than 56 days after the Annual Report is accepted.

Section 5.55 specifies that the CEO is to give local public notice of the availability of the accepted Annual Report

CONSULTATION:

RSM Australia
Office of the Auditor General
Annual Financial Report Exit meeting-20 November 2025

STATUTORY AUTHORITY:

Local Government Act 1995:

- Section 5.27
- Section 5.53
- Section 5.55
- Section 7.12A

Local Government (Administration) Regulations 1996:

- Section 19B provides the information to be included in annual report

Local Government (Financial Management) Regulations 1996:

- Regulation 36 provides the content of annual financial report

POLICY IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

Nil

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
If the Annual Report is not accepted, and the Electors' General meeting is not held within the stipulated timeframe, the local government is deemed non-compliant.	Moderate	The Council will mitigate this risk by accepting the Annual Report and ensuring the timely convening of the Electors' General Meeting in accordance with the legislation.

STRATEGIC IMPLICATIONS:

The Shire's Council Plan 2025-2035 outlines the following Outcome and Strategy:

Outcome:

4.2 An efficient and effective organisation.

Strategy:

4.2.1 Maintain a high level of corporate governance, responsibility and accountability.

Accordingly, the officer's recommendation aligns with the Shire of Menzies Council Plan.

VOTING REQUIREMENTS:

Absolute Majority – Officer Recommendation 1

Simple Majority – Officer Recommendation 2

OFFICER RECOMMENDATION 1/COUNCIL DECISION:

Council Resolution Number:	177/25
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Moved: Cr J Dwyer

Seconded: Cr S Wessely

That the Annual Report for Financial Year 2024/2025, as attached, be accepted.

Carried by Absolute Majority	5 / 0
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For: Cr P Warner, Cr K Tucker, Cr J Dwyer, Cr S Wessely and Cr A Tucker

Against: Nil

OFFICER RECOMMENDATION 2/COUNCIL DECISION:

Council Resolution Number:	178/25
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Moved: Cr J Dwyer

Seconded: Cr S Wessely

That the Electors' General Meeting for the Financial Year 2024/2025 be held on 06 February 2026, commencing at 5pm in the Menzies Town Hall.

Carried	5 / 0
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For: Cr P Warner, Cr K Tucker, Cr J Dwyer, Cr S Wessely and Cr A Tucker

Against: Nil



ANNUAL REPORT

2024/2025





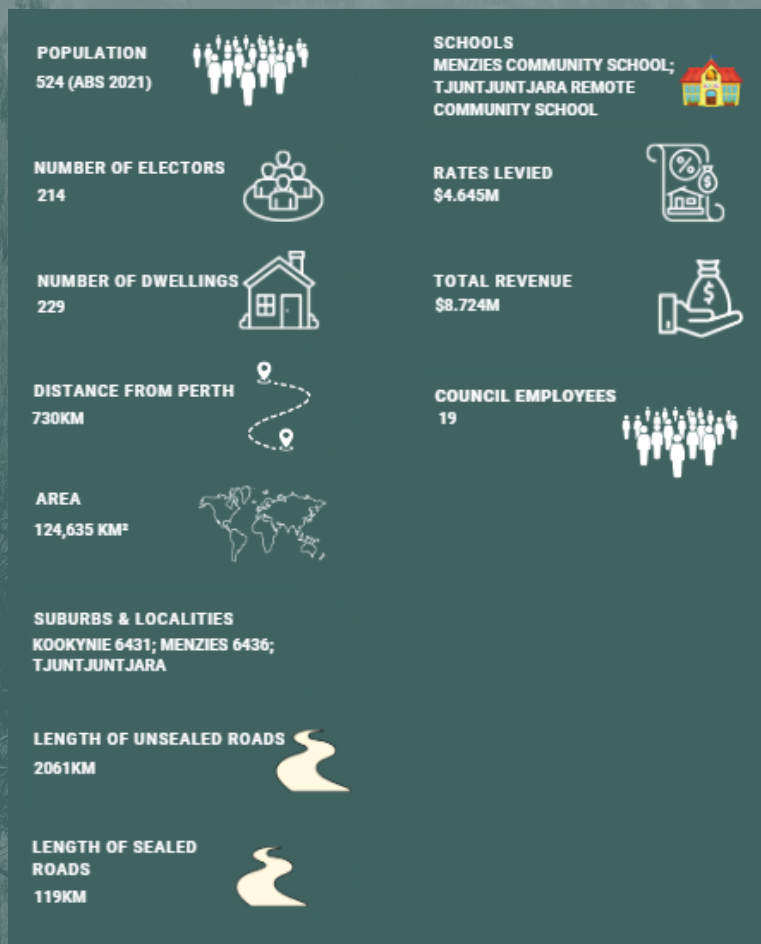
The Shire of Menzies respectfully acknowledges the local Indigenous peoples, the Traditional Custodians of the land upon which it conducts its business, and pays respect to Elders Past, Present and Emerging.

Table of Contents

COMMUNITY STATISTICS	4
ABOUT THE SHIRE	5
SHIRE PRESIDENT'S REPORT	7
COUNCIL MEMBERS	9
COUNCILLOR MEMBERSHIP ON COMMITTEES	10
PAYMENTS TO COUNCIL MEMBERS	10
COUNCILLOR ATTENDANCE AT MEETINGS	11
CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTION	12
THE PLAN FOR THE FUTURE	13
CHIEF EXECUTIVE OFFICER REPORT	14
REVENUE AND EXPENDITURE	16
ACTIVITIES OF THE COUNCIL	17
STATUTORY COMPLIANCE	19
ORGANISATIONAL STRUCTURE	24
2024/2025 AUDITED FINANCIALS	26



STATISTICS



OTHER INTERESTING FACTS

TOURIST ATTRACTIONS

- Lake Ballard and the Inside Australia installation (free camping)
- Kookynie–Living Ghost Town
- Niagara Dam (free camping)
- Visitor Centre and Museum (Lady Shenton building)
- Goongarrie Cottages
- Spinifex Art Centre-Tjuntjuntjara
- Mt Menzies
- Mt Owen Stargazing Pad
- Golden Quest Discovery Trail

LOCAL INDUSTRIES

- Gold mining
- Nickel mining
- Potash salt mining
- Emerald mining
- Pastoralism
- Tourism
- Prospecting

COMMUNITY PROJECTS IN 2025

- Skatepark design and construction
- Community Resource Centre renovation
- Astrotourism Town



About the Shire

The Shire of Menzies has common borders with the Shires of Yilgarn, Sandstone, Leonora, Laverton, Coolgardie and the City of Kalgoorlie-Boulder. It stretches some 1,025 kilometres from east to west, and encompasses an area of 124,635 square kilometres.

The three major population centres are Menzies and Kookynie to the west, and Tjuntjuntjara close to the border with South Australia. They are separated by a wide area of the country. Within this area a combination of mining and pastoral activities are undertaken.

The Shire boasts schools at Menzies and Tjuntjuntjara, where students from kindergarten to Year 12 attend. Both Menzies and Tjuntjuntjara are serviced by the Royal Flying Doctor, while Menzies has a part-time nurse located at its historic Nursing Post.

The Menzies Municipality was gazetted in 1895. It was dissolved and included in the North Coolgardie Road District in 1912, which was itself dissolved the same year to form the Menzies, Kookynie and Mount Malcolm Road Districts. In 1918, Kookynie was merged into

Menzies, which on 1 July 1961 became the shire of today.

Out and About

The heart of the Menzies Shire is its people and their meeting places. Visitors to the town itself can enjoy a walk around town with 'Our Way' and 'Our Place' walk trails.

Also popular is a day trip to Lake Ballard, home to Inside Australia - Antony Gormley Sculptures. Set over 10 square kilometres the 51 sculptures represent the residents of Menzies whose bodies were scanned for casts.

Kookynie and its Grand Hotel has a long and distinguished history. Willie the horse has adopted the Hotel, and in return the town has adopted Willie. Kookynie is close to Niagara Dam which is another of the Shire's very popular tourist destinations.

The residents of the remote community at Tjuntjuntjara share their time between caring for the land and capturing important times and stories on canvas and other artworks.





Shire President's Report

As we reflect on the events and activities of the 2024/2025 financial year, the Shire of Menzies remains committed to serving the community with dedication and resilience. This report provides an overview of key activities, achievements, and challenges encountered throughout the year. The Shire promotes a mix of mining, agriculture and tourism, noting that "Menzies has a small, but diverse economy that punches well above its weight".

The 2024/2025 budget continues to deliver services and facilities across all programs. The budget maintains focus on roads renewal, buildings, plant and vehicles replacement as well as on renewing other assets at sustainable levels. Major capital works expenditure includes the construction of 12 kms of new bitumen from Snake hill turnoff to Mt Ida Intersection. Completion of the CRC Building was well received, and the work was done to the highest standard. Goongarrie Station Masters house was painted and new kitchen and bathroom fitted, and expressions of interest were sent out to lease the building.

The Local Roads and Community Infrastructure Program (LRCIP) Phase 4 projects—such as the Marmion Village Access Improvement, Menzies Skate Park,

and the sealing of Kensington Street are completed.

The shire received approval from the Minister for Aboriginal Affairs; Water; Climate Resilience; Southwest, and Department of Water and Environmental Regulation for a grant to reline our town dam and install tanks and pumps. This was made possible with the help from GVROC. The dam has now been lined and awaiting on tank installation.

Through GVROC we received 700 trees which were planted on the southern side of the new carpark.

The Shire became the first Shire in the Goldfields to receive Astro Tourism Dark Skies Accreditation and the set up of our telescope viewing pad has attracted a strong turnout from across the region.

Mining in the area has boomed due to gold price and iron ore has also started to get moving due to demand. While gold is the Shire's traditional strength, potential iron ore exploration and development could diversify the economy, making it more resilient to gold price fluctuations. Brightstar Resources Limited is in the process of establishing a mining camp on the edge of town.

Shire President's Report

The 2024/2025 year has been one of both progress and challenge for the Shire of Menzies. Despite the demanding conditions that come with serving a remote and vast region, our Council has remained committed to supporting our community, maintaining essential services, and working towards a sustainable future. We have continued to strengthen our partnerships with local industries, particularly in mining and tourism, while also focusing on infrastructure improvements and community wellbeing. This year has highlighted the importance of collaboration and resilience. From managing the needs of our growing industries to maintaining our roads and facilities, every achievement has been made possible through the combined effort of our staff, Councillors, and residents who take great pride in our Shire. It has been a demanding yet productive year for the Shire of Menzies, and I would like to acknowledge the dedication of everyone involved in supporting our vision for the future. With still much to be done, I am confident that the year ahead will be

both busy and rewarding as we build on our achievements, support local opportunities, and continue to make Menzies a strong and vibrant community for all.

PAUL WARNER
SHIRE PRESIDENT



Our Councillors



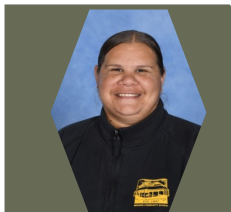
Shire President—Paul Warner
Term : 2025-2029



Deputy President- Sudhir Sudhir
Term : 2023-2027



Councillor— Ian Baird
Term : 2023-2027



Councillor— Kristie Tucker
Term : 2023-2027



Councillor— Jill Dwyer
Term : 2025-2029



Councillor— Sue Wessely
Term : 2025-2029



Councillor— Andrew Tucker
Term : 2025-2029

Council Membership on Committees

INTERNAL COMMITTEES	
Committee	Members
Audit, Risk and Improvement Committee	Cr Sue Wessely, Cr Paul Warner and Cr Jill Dwyer
Tourism and Economic Development Advisory Committee	Cr Paul Warner, Cr Sudhir Sudhir and Cr Kristie Tucker
EXTERNAL COMMITTEES	
Committee	Members
Northern Goldfields Working Group (NGWG)	Cr Paul Warner and Chief Executive Officer
Lake Ballard Association (Inc)	Cr Paul Warner and Community Development Manager
Goldfields Voluntary Regional Organisation of Councils (GVROC)	Cr Paul Warner, Cr Jill Dwyer and Chief Executive Officer
Regional Roads Group (RRG)	Cr Paul Warner, Cr Jill Dwyer and Chief Executive Officer
Local Emergency Management Committee (LEMC)	Cr Paul Warner, Cr Kristie Tucker, Chief Executive Officer and Works Manager

Payments to Council Members FY 2024/2025

	President and Deputy Allowance	Meeting Attendance Fees	Communication (ICT) Allowance	Travel Reimbursement	Total
Cr Paul Warner (Shire President)	\$21,493.00	\$20,927.00	\$1,100.00	\$3,709.00	\$47,229.00
Cr Sudhir Sudhir (Deputy President)	\$5,373.00	\$10,183.00	\$1,100.00	\$1,420.00	\$18,076.00
Cr Greg Dwyer		\$10,183.00	\$1,100.00	\$2,441.00	\$13,724.00
Cr Jill Dwyer		\$10,183.00	\$1,100.00	\$2,882.00	\$14,165.00
Cr Andrew Tucker		\$10,183.00	\$1,100.00	\$2,324.00	\$13,607.00
Cr Ian Baird		\$10,183.00	\$1,100.00	\$7,970.00	\$19,253.00
Cr Kristie Tucker		\$10,183.00	\$1,100.00	\$2,984.00	\$14,267.00
Total Payable	\$26,866.00	\$82,025.00	\$7,700.00	\$23,730.00	\$140,321.00

10

Councillor Attendance at Meetings FY 2024/2025

Ordinary Council Meetings				
	In Person	Electronic	Leave of Absence	Apologies
Cr Paul Warner	11	0	0	0
Cr Sudhir Sudhir	6	4		1
Cr Greg Dwyer	9	2		
Cr Jill Dwyer	8	2		1
Cr Andrew Tucker	11			
Cr Ian Baird	5	4	1	1
Cr Kristie Tucker	11			
Audit, Risk and Improvement Committee Meetings				
	In Person	Electronic	Leave of Absence	Apologies
Cr Paul Warner	3			
Cr Sudhir Sudhir	2			1
Cr Andrew Tucker	3			
Tourism and Economic Development Advisory Committee Meetings				
	In Person	Electronic	Leave of Absence	Apologies
Cr Sudhir Sudhir	2			
Cr Andrew Tucker	2			
Cr Kristie Tucker	2			

Capital Grants, Subsidies and Contribution

Capital Grants, Subsidies and	2023	2024	2025
LRCI Menzies CCTV	\$90,000		
LRCI Kookynie Road Sealing	\$484,890		
LRCI Meeting Structure	\$70,000		
LRCI Sealing of Car Park	\$150,000		
LRCI Tourism Signage	\$200,000		
LRCI Town Greening	\$100,000		
Marmion Village Access Improvement		\$197,445	
Menzies Skate Park		\$350,000	
Sealing of Kensington Street		\$315,778	
RTR Menzies Northwest Road Reseal			\$1,480,789
Total	\$1,094,890	\$863,223	\$1,480,789



The Plan for the Future

The Shire of Menzies Council Plan was adopted on 26 June 2025. This integrated plan combines the Strategic Community Plan and the Corporate Business Plan, providing a strategic direction for the Shire. The development of the Council Plan represents a key outcome of the comprehensive review of the Strategic Community Plan 2021–2031 and the Corporate Business Plan 2024–2028.

The capital projects in the Annual Budget are determined in accordance with the Shire of Menzies Council Plan. Major projects for 2025/2026 include:

Plant and Equipment Upgrade	\$1,035,000
Road and Footpath Maintenance	\$5,852,276
Menzies Town Dam Upgrade	\$130,000
Town Improvement Project	\$80,000
Recreation and Playground Facilities Upgrade	\$1,682,106
Tourism Facilities Upgrade	\$150,000
Heritage Asset Maintenance	\$760,000
New ERP Software	\$150,000
Staff and Other Housing Upgrade	\$379,976
Land Acquisition	\$12,000
	<hr/>
	\$10,231,358



CEO's Report

The 2024/2025 financial year has presented another set of challenges with regard to organisational leadership of the Shire and while some matters are not yet resolved, we have had a relatively stable period of time with regard to staffing. While staff have been under considerable pressure throughout the year, they have continued to provide great service to the community in a host of ways in what have been challenging times for them. I congratulate them on their resilience and dedication to the Shire.

We have also had some challenges with regard to flood damage and the everchanging rules around providing evidence for flood damage claims. In the end the Shire has had to wear the cost of a significant amount of damage as the proof requirements have been too rigorous for us to comply with. It is hoped that this year passes we will be able to update our video recording of roads to comply for future events.

Key projects for the 2024/2025 financial year include:

Lady Shenton

The CRC/Post Office/Lady Shenton building is almost complete with only some works regarding the box gutter to be completed. The finish of the building is excellent and has provided a fantastic space for the CRC, Library, museum and post office facilities.

Skate Park

The designs for the skate park are nearly complete and work is expected to be complete early in the new financial year.

GROH Housing project

This project is largely completed with only the power connections to be completed by Horizon Power. The building component was completed in April; however, it appears that power will not be connected until closer to the end of the calendar year.

Water Projects

During this year, we commenced planning and sought funding from the Department of Water for the upgrade of the Bitumen Dam and we were successful in gaining that funding. It is hoped that the renovation of the dam will be completed by December this year.

In addition, planning is in place for further water projects, including several new tanks to help supply water for the oval and our new forest at the southern end of town.

Southern Carpark

The southern carpark project was completed with the sealing of the carpark surface and the installation of shade structures, seating and other facilities.

Snake Hill Road Flood Damage

The repairs to Snake Hill Road due to flood damage were completed, with Red Dust Holdings completing that work on the Council's behalf.

Town Greening Project

The planning and preparation for the town greening project are well under way, with a small forest about to appear at the southern end of town. These trees will help to not only soften the look of the town's entry to the South but also provide a cooling effect for the town.

Malcom Road Seal Works

We have completed the next section of the Kookynie Malcom Road sealing works during the course of the year and this now sees a sealed road to the rail crossing.

Other Projects

Financially, the Shire of Menzies is in a strong position, having accumulated \$13,722.207 in Reserve Funds. However, it is important to note that the current year's surplus is inflated due to uncompleted projects.

Audit Process

The Annual Audit this year identified no issues for management attention and was unqualified in any way. This is an exceptional result and the finance staff are to be congratulated on this achievement.

The Council adopted the Audited Financial Report, Management Report, and Audit Findings for the financial year ending June 2025 at the November 2025 Ordinary Meeting. The early conclusion of this process underscores the Council's commitment to financial accountability and transparency.

Leadership Transition

The Council parted company with CEO Glenda Teede in October 2024 and the role was shared between Rob Stewart and myself until the end of the financial year. There is still some way to go with regard to that matter and potentially, the Shire will be recruiting in mid 2026 for a new CEO.

AstroTourism Town

In October 2024, Menzies officially became an Astrotourism town through Astrotourism WA, enhancing its appeal as a destination for stargazing enthusiasts.

Those who have left us

Mr. Stephen John Tonkin, a former Councillor, passed away in October 2024 as did Keith Purchase also a former Councillor who passed in December 2024. Mr Tonkin is fondly remembered for his 40 years of service in local government, including several years as Shire President.

Mr Purchase also spent two terms on Council as well serving the community.

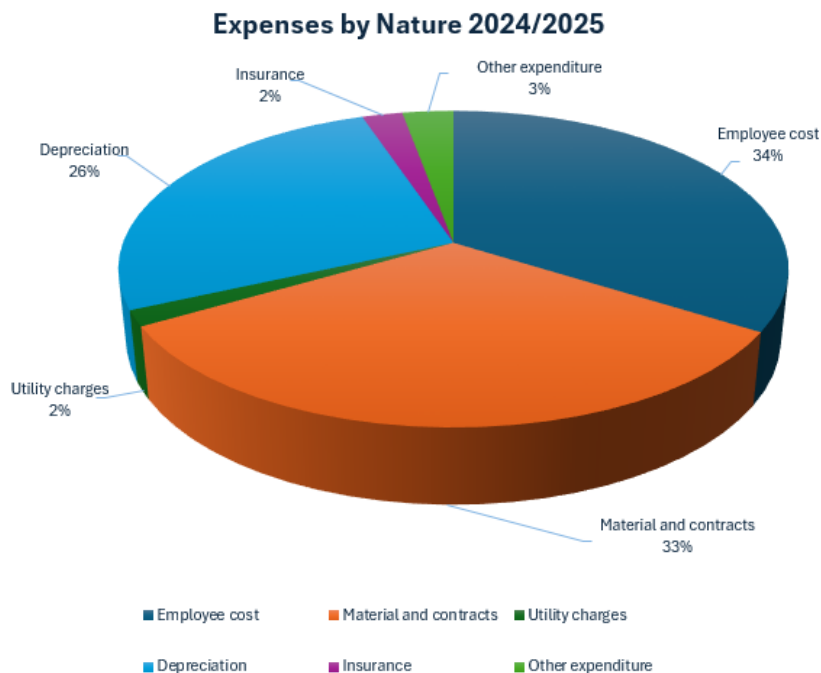
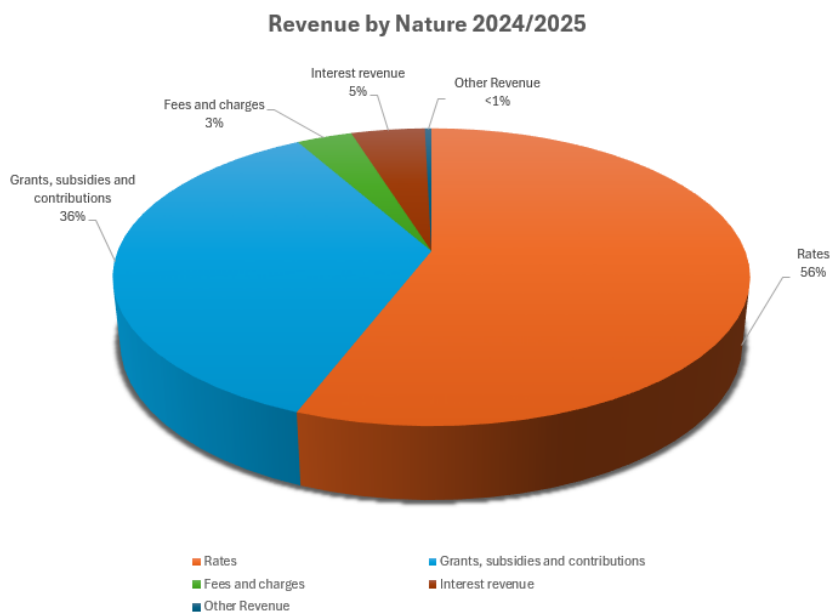
Mr Bruce Henderson, a long term employee passed in December 2024 as well and Christopher Deavin (Gov) also passed away in February. I would like to acknowledge the contribution that they have all made to life as we know it in the Shire of Menzies.

Finally, I would like to express my gratitude to the Shire staff for their dedication and professionalism throughout the year, and I would also like to acknowledge the Councillors and Community Volunteers for their contributions to making the Shire of Menzies a wonderful place to live.

PETER BENTLEY
ACTING CHIEF EXECUTIVE OFFICE

Revenue and Expenditure

Below is a breakdown of the shire's revenue and expenditure by Nature and Type for the year ending 30th June 2025 and for which there are more details in the attached audited financial statements.



Activities of the Council

Personal Involvement

Elected members are involved with many organisations within the community, and are also active in representing Menzies at a regional and state level. Council's nomination to other organisations include:

- Golden Quest Discovery Trail
- Northern Goldfields Working Group
- Goldfields Regional Road Group
- Goldfields Voluntary Regional Organisation of Councils
- Local Emergency Management Committee

Public Library

The Shire of Menzies Public Library is situated in the CRC. It is open at the same hours as the CRC (9am to 4pm). Books, DVDs and magazines are updated each month.

Caravan Park

The Menzies Caravan Park is owned and managed by the Shire of Menzies. Online bookings are available, and bookings during regular hours may be made in the adjacent Visitor Centre.

The caravan park has powered caravan sites and tent sites available. A camp kitchen and guest laundry are also available. Two two-bedroom cabins with a double and a single bed are available for bookings.

Community Resource Centre and Visitor Centre

The Menzies Community Resource Centre (CRC) is located at the Lady Shenton Building; the Visitor Centre is co-located at the same building. Services include: Community Postal Agency; com-

puter room, gift shop; tourist information; conference room; rock museum; historical information and; public library.

The Visitor Centre is open weekdays (except public holidays) from 9am to 4pm

Emergency Services

Emergency Services are situated at Archibald Street in the Emergency Services Area.

This area comprises the Volunteer Bush Fire Brigade Headquarters, Menzies Nursing Post and Menzies St John Ambulance Sub Centre.

Details of times for the Nursing Post and visiting Doctors and other medical agencies are published in the Menzies Matters newsletter each month and, on the Shire of Menzies Facebook page.



Airstrip

The Menzies Airstrip is located 1km north of the Menzies townsite, off Goldfields Highway. The airstrip for Kookynie is adjacent to the townsite.

Dog and Cat Registrations

All cats over six months of age must be sterilised and microchipped. All dogs over two years must be sterilised, unless exempt, and microchipped.

All residential cats and dogs must be registered with the Shire of Menzies. Registrations are due on 1 November each year.

Community Services

The Shire of Menzies provides an extensive variety of services for the community under a wide range of legislation.

Services provided include: Building Control; Bush Fire Control & Fire Prevention; Cemeteries (Tourism Value and Maintenance Only); Citizenship Ceremonies; Crossovers; Demolition Permits; Dog Control; Environmental Health; Library Services; Street Bins; Media Releases; Playground Equipment; Public Buildings for Hire; Public Toilets; Recreation/Sporting Facilities; Roads and Footpaths; Rubbish Collection; Street Lighting; Traffic Control Works; Local Emergency

Management Committee (LEMC); Weed Control on Reserves; Planning Controls; Parks and Reserves; Youth Activities and School Holiday Programs.

The Shire provide financial and/or other support to a number of organisations such as Menzies Community School; Royal Flying Doctor Service; Menzies Volunteer Bushfire Brigade; Golden Quest Trail Association; Menzies St John Ambulance Sub Centre; Tjuntjuntjara Community; and Menzies Aboriginal Corporation.





Statutory Compliance

Access to Council documents

The following documents are available for inspection at the Council Administration Office free of charge. Copies of the documents can be made available, although some will incur a charge to cover the cost of photocopying. The Local Government Act 1995 does stipulate minimum requirements for documents to be made available for public inspection, and these include:

- Minutes and Agenda of Council and Committee Meetings
- Policy Manual, Annual Budgets and Annual Report
- Annual Financial Statements
- Council Local Laws
- Town Planning Scheme
- Town Planning Strategy
- Declarations Register

State Records Act 2000

The State Records Act 2000 requires the Shire to maintain and dispose of all records in the prescribed manner.

Standard 2, Principle 6 – Compliance: Government organisations ensure their employees comply with the record keeping plan. Rationale: An organisation and its employees must comply with the organisation's record keeping plan. Organisations should develop and implement strategies for ensuring that each employee is aware of the compliance responsibilities.

Minimum Compliance Requirements: The record keeping plan is to provide evidence that:

The efficiency and effectiveness of the organisation's record keeping system is evaluated not less than once every 5 years.

The organisation conducts a record keeping training program,

when required.

The efficiency and effectiveness of the record keeping training program is reviewed from time to time. The organisation's induction program addresses employee roles and responsibilities in regard to their compliance with the organisation's record keeping plan.

In the 2025/2026 financial year, the Shire will implement a new record system, replacing the SynergySoft system, which will be retired in the near future. This change is in alignment with the Shire's ongoing efforts to ensure that its record-keeping processes remain efficient and compliant with the State Records Act 2000.

Compliance Audit Return

All local governments are required to carry out an annual Compliance Audit Return (CAR) for the period 1 January to 31 December as specified by the *Local Government Act 1995*. The CAR includes a range of compliance categories to be met. The Completed CAR for 2024 was received by Council at its February 2025 meeting and was subsequently submitted to the Department of Creative Industries, Tourism and Sport prior to 31 March 2025 in accordance with Regulations 14 and 15 of the *Local Government (Audit) Regulations 1996*.

Freedom of Information Statement

The Shire of Menzies is responsible for the good governance of the district and carries out functions as required including statutory compliance and provision of facilities and services.



The Council meets once each month to make decisions relating to the policy and direction of the Shire. All meetings are open to the public and the meeting dates and venues are advertised to the public. Members of the public are able to ask questions during public question time at the commencement of each meeting.

Council maintains records relating to each property within the Shire and also records relating to the function and administration of the Shire including minutes of meetings, financial interests register, register of delegations, rates book, electoral roll, financial statements and local laws.

These documents can be inspected at the Shire Office, Shenton Street Menzies, Monday to Friday between the hours of 8.30am and 4.30pm. Changes to personal information should be made in writing.

Requests for information under the Freedom of Information Act can be sent to the Chief Executive Officer, Shire of Menzies, PO Box 4 Menzies WA 6436. A copy of the Council’s FOI statement is available on the website.

Disclosure of Annual Salaries

Regulation 19B (2)(a) and (b) of the *Local Government (Administration) Regulation 1996* requires the Shire to include the following information in its Annual Report:

The number of employees of the Shire entitled to an annual salary of \$130,00 or more; and the number of employees with an annual salary entitlement that falls within each band of \$10,000 over \$130,000.

Set out below, in bands of \$10,000, is the number of employees of the Shire entitled to an annual salary of \$130,000 or more for 2024/2025:

Note: The amount paid to the CEO includes the total remuneration package, as defined in the *Salaries and Allowances Act 1975*.

\$ from	\$ to	Number of employees
130,000	139,999	1
140,000	149,999	1
240,000 (CEO)	249,999	1



Primary and Annual Returns

In accordance with Section 5.75 and 5.76 of the *Local Government Act 1995*, each year, all relevant persons must lodge an Annual Return by the due date of 31 August and a primary return within 3 months of their start date. All returns are managed by the Chief Executive Officer and are available for viewing by members of the public upon request.

Complaints

For the purposes of Section 5.121 of the *Local Government Act 1995*, the CEO must publish an up-to-date version of the register of complaints on the local government's official website.

There were no registered complaints during the 2024/25 financial year.

Public Interest Disclosure

The *Public Interest Disclosure Act 2003* facilitates the disclosure of public interest information, and provides for the protection of those making such disclosure and those who are subject of the disclosures. The Act provides a system for the matters disclosed to be investigated and for appropriate action to be taken.

The Chief Executive Officer has complied with the obligations under the Act. The Shire of Menzies had no

Public Interest Disclosures during the 2024/25 reporting period.

Compliance with National Competition Policy (NCP)

The Shire of Menzies is committed to fostering a competitive and efficient environment within our local economy, in line with the principles of the National Competition Policy (NCP). As part of our ongoing efforts to comply with these principles, we have taken a number of steps to ensure that our operations and regulatory framework support fair competition, transparency, and equal opportunity for both public and private sector entities.

Competitive Neutrality

This principle ensures that government business operations have no advantage or disadvantage in comparison to the private sector. The Shire of Menzies has complied with this principle.



Structural Review of Public Monopolies

During the reporting period, no activities were subject to structural reform principles, and therefore, the review requirements of the Competition Policy Statement do not apply.

Legislative Review

Our local laws and regulations are regularly reviewed to identify and eliminate any unnecessary restrictions that could limit competition. The shire is committed to ensuring that our legislative framework is supportive of a competitive market while balancing the needs of the community.

Public participation

Members of the public have a number of opportunities to put forward their views on particular items before the Council. These include deputations to Council and public question time available at each Council meeting; submissions; petitions; and written requests. Council members are also available to discuss issues relevant to the Council.

Disability Services Plan

The Shire of Menzies is committed to ensuring that the community is accessible for persons with disabilities, their families and their carers.

Persons with disabilities who live in country areas should be given the support to remain in the community of their own choice. The *Disability Services Act 1999* requires Council to report on its Disability Services Plan achievements within its Annual Report.

Council adopted the Disability Access and Inclusion Plan July 2020 to June 2025 on 28 January 2021 and submits a progress reports to the Disability Services Commission on an annual basis. Many of the outcomes and strategies identified within the plan are being implemented on an ongoing basis.

When Council is addressing the issue of accessibility to Shire facilities and functions it is aware that by providing better access for persons with disabilities it is providing better access for the whole community. The Shire works continuously to improve footpaths and access ways around the Menzies townsite as part of recognising the Disability Access and Inclusion Plan (DAIP).

The Disability Services Commission requires Local Governments to report on the six outcomes relating to DAIPs annually.

Outcome 1: Services and Events

Council is continually adapting our existing services to ensure persons with disabilities have the same opportunities as other people to access the services of, and any events organised by the Shire.

Outcome 2: Buildings and Other Facilities

Council also continues with improvements to buildings and footpath infrastructure to assist with both wheelchair and gopher access.

Outcome 3: Information

Whenever necessary, persons with disabilities can receive information from the Shire in a format that will enable them to access the information easily and readily.

Information produced by the Shire of Menzies is available in various formats and

accessible to persons with disabilities. Anyone requiring information in different format are encouraged to contact the Shire Office.

Council also has a website which enables ease of access to public documents, information and other Council related data.

Outcome 4: Level and Quality of Service

The staff are always encouraged to be aware of the needs of persons with disabilities to ensure they receive the same level and quality of service as other people receive.

Staff at the Shire of Menzies are made aware that persons with disabilities may have different needs.

Outcome 5: Complaints

Persons with disabilities have the same opportunities as other people to make complaints to staff, and can be via written letters, email, SMS or verbally.

Persons with disabilities are able to make complaints and can do this via written letters, email, SMS or verbally.

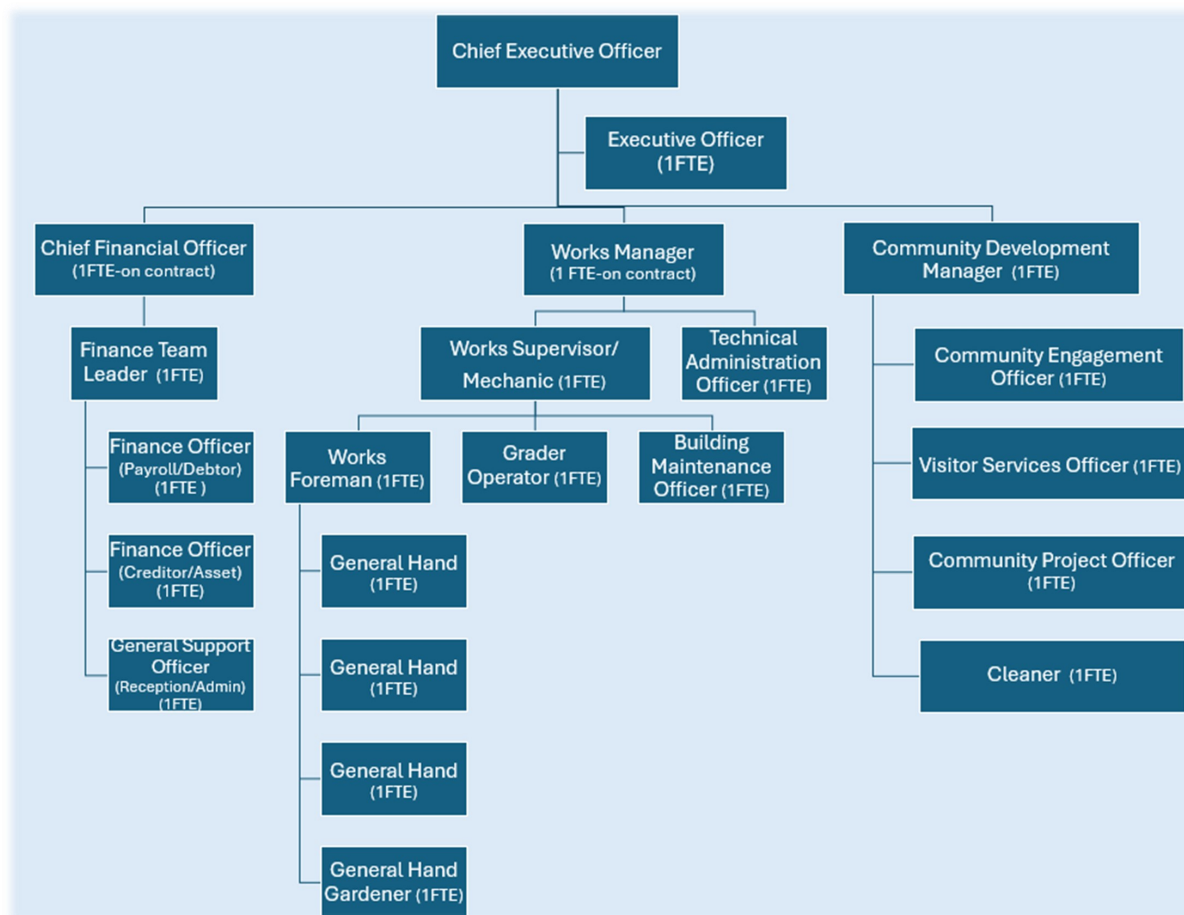
Outcome 6: Public Consultation

Council provides many ways for people to participate in public consultation and are open to discuss any.

Council has made the DAIP available on the website for the community to access. The community is also given the opportunity to comment on the DAIP prior to it



Organisational Structure



Service Provision

Works:

Menzies Town Services, Camping Grounds and Facilities, Maintenance Grading, Kookynie Town Services, Airstrips, Council Properties Maintenance, Planning and Inspection.

Finance:

Rates, Accounts Receivable, Payroll, Accounts Payable, Financial Reporting and Asset Management (Financial).

Community Services:

Lady Shenton Building Services, Visitor Centre (Tourism), Community Resource Centre, Collections and History, Library, Menzies Post Office, Community Activities and Events and Caravan Park Management.

Executive:

Corporate and individual compliance, risk management, corporate performance, policy review and development, recruitment, performance management, training and development, workplace health and safety.



124 Shenton Street (PO Box 4)
MENZIES WA 6436
Phone: (08) 9024 2041
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ABN: 70 799 264 783



SHIRE OF MENZIES
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

Statement by CEO	2
Statement of comprehensive income	3
Statement of financial position	4
Statement of changes in equity	5
Statement of cash flows	6
Statement of financial activity	7
Index of notes to the financial report	8
Independent auditor's report	36

The Shire of Menzies conducts the operations of a local government with the following community vision:

An inclusive and welcoming community, celebrating our heritage and place.

Principal place of business:
124 Shenton Street
Menzies WA 6436

SHIRE OF MENZIES
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

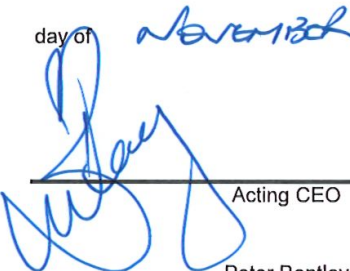
Local Government Act 1995
Local Government (Financial Management) Regulations 1996

Statement by CEO

The accompanying financial report of the Shire of Menzies has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2025 and the financial position as at 30 June 2025.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the 20TH day of November 2025



Acting CEO

Peter Bentley

Name of Acting CEO

**SHIRE OF MENZIES
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
Revenue				
Rates	2(a),24	4,645,216	4,805,190	4,434,860
Grants, subsidies and contributions	2(a)	2,139,660	777,381	2,858,093
Fees and charges	2(a)	365,216	245,805	265,803
Interest revenue	2(a)	323,820	281,000	352,247
Other revenue	2(a)	1,293,051	1,275,361	31,097
		8,766,963	7,384,737	7,942,100
Expenses				
Employee costs	2(b)	(2,377,034)	(2,731,689)	(2,454,079)
Materials and contracts		(3,720,696)	(4,556,500)	(2,374,213)
Utility charges		(140,421)	(122,800)	(116,451)
Depreciation		(1,953,743)	(2,387,402)	(1,920,400)
Finance costs	2(b)	(23,477)	(21,210)	0
Insurance		(164,384)	(164,383)	(165,687)
Other expenditure	2(b)	(248,947)	(533,601)	(209,396)
		(8,628,702)	(10,517,585)	(7,240,226)
		138,261	(3,132,848)	701,874
Capital grants, subsidies and contributions	2(a)	1,300,410	3,884,081	3,409,473
Profit on asset disposals		51,402	127,145	32,522
Loss on asset disposals		0	0	(88,160)
Fair value adjustments to financial assets at fair value through profit or loss	4	(888)	0	1,342
		1,350,924	4,011,226	3,355,177
Net result for the period		1,489,185	878,378	4,057,051
Total other comprehensive income for the period	16	0	0	0
Total comprehensive income for the period		1,489,185	878,378	4,057,051

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



SHIRE OF MENZIES
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025

	Note	2025	2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	18,676,937	19,260,716
Trade and other receivables	5	585,587	932,888
Inventories	6	42,569	11,331
Other assets	7	356,487	345,869
TOTAL CURRENT ASSETS		19,661,580	20,550,804
NON-CURRENT ASSETS			
Trade and other receivables	5	1,905	1,541
Other financial assets	4	19,905	20,793
Property, plant and equipment	8	15,331,962	13,116,984
Infrastructure	9	176,538,250	175,816,105
TOTAL NON-CURRENT ASSETS		191,892,022	188,955,423
TOTAL ASSETS		211,553,602	209,506,227
CURRENT LIABILITIES			
Trade and other payables	12	584,196	312,395
Contract liabilities	13	84,134	490,538
Capital grant/contributions liabilities	13	849,246	782,808
Borrowings	14	62,136	0
Employee related provisions	15	157,081	148,022
TOTAL CURRENT LIABILITIES		1,736,793	1,733,763
NON-CURRENT LIABILITIES			
Borrowings	14	543,035	0
Employee related provisions	15	85,310	73,185
TOTAL NON-CURRENT LIABILITIES		628,345	73,185
TOTAL LIABILITIES		2,365,138	1,806,948
NET ASSETS		209,188,464	207,699,279
EQUITY			
Retained surplus		31,619,216	29,781,242
Reserve accounts	27	12,788,827	13,137,616
Revaluation surplus	16	164,780,421	164,780,421
TOTAL EQUITY		209,188,464	207,699,279

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



SHIRE OF MENZIES
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2025

	Note	Retained surplus \$	Reserve accounts \$	Revaluation surplus \$	Total equity \$
Balance as at 1 July 2023		27,086,972	11,774,835	164,780,421	203,642,228
Comprehensive income for the period					
Net result for the period		4,057,051	0	0	4,057,051
Total comprehensive income for the period		4,057,051	0	0	4,057,051
Transfers from reserve accounts	27	1,161,543	(1,161,543)	0	0
Transfers to reserve accounts	27	(2,524,324)	2,524,324	0	0
Balance as at 30 June 2024		29,781,242	13,137,616	164,780,421	207,699,279
Comprehensive income for the period					
Net result for the period		1,489,185	0	0	1,489,185
Total comprehensive income for the period		1,489,185	0	0	1,489,185
Transfers from reserve accounts	27	2,575,301	(2,575,301)	0	0
Transfers to reserve accounts	27	(2,226,512)	2,226,512	0	0
Balance as at 30 June 2025		31,619,216	12,788,827	164,780,421	209,188,464

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



**SHIRE OF MENZIES
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2025 Actual \$	2024 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		4,609,179	4,278,858
Grants, subsidies and contributions		2,121,630	2,969,755
Fees and charges		349,563	265,803
Interest revenue		323,820	352,247
Goods and services tax received		811,069	718,900
Other revenue		1,257,022	31,097
		<u>9,472,283</u>	<u>8,616,660</u>
Payments			
Employee costs		(2,359,590)	(2,442,882)
Materials and contracts		(3,549,960)	(1,840,873)
Utility charges		(140,421)	(116,451)
Finance costs		(23,477)	0
Insurance paid		(164,384)	(165,687)
Goods and services tax paid		(781,566)	(746,374)
Other expenditure		(248,947)	(209,396)
		<u>(7,268,345)</u>	<u>(5,521,663)</u>
Net cash provided by operating activities		<u>2,203,938</u>	<u>3,094,997</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(3,000,724)	(1,880,644)
Payments for construction of infrastructure	9(a)	(1,890,142)	(3,191,440)
Proceeds from capital grants, subsidies and contributions		1,446,576	3,399,287
Proceeds from sale of property, plant & equipment		51,402	42,697
Net cash (used in) investing activities		<u>(3,392,888)</u>	<u>(1,630,100)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	26(a)	(44,829)	0
Proceeds from new borrowings	26(a)	650,000	0
Net cash provided by financing activities		<u>605,171</u>	<u>0</u>
Net increase (decrease) in cash held		<u>(583,779)</u>	<u>1,464,897</u>
Cash at beginning of year		19,260,716	17,795,819
Cash and cash equivalents at the end of the year		<u>18,676,937</u>	<u>19,260,716</u>

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



SHIRE OF MENZIES
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	24	4,461,776	4,621,750	4,141,746
Rates excluding general rates	24	183,440	183,440	293,114
Grants, subsidies and contributions		2,139,660	777,381	2,858,093
Fees and charges		365,216	245,805	265,803
Interest revenue		323,820	281,000	352,247
Other revenue		1,293,051	1,275,361	31,097
Profit on asset disposals		51,402	127,145	32,522
Fair value adjustments to financial assets at fair value through profit or loss	4	0	0	1,342
		8,818,365	7,511,882	7,975,964
Expenditure from operating activities				
Employee costs		(2,377,034)	(2,731,689)	(2,454,079)
Materials and contracts		(3,720,696)	(4,556,500)	(2,374,213)
Utility charges		(140,421)	(122,800)	(116,451)
Depreciation		(1,953,743)	(2,387,402)	(1,920,400)
Finance costs		(23,477)	(21,210)	0
Insurance		(164,384)	(164,383)	(165,687)
Other expenditure		(248,947)	(533,601)	(209,396)
Loss on asset disposals		0	0	(88,160)
Fair value adjustments to financial assets at fair value through profit or loss	4	(888)	0	0
		(8,629,590)	(10,517,585)	(7,328,386)
Non-cash amounts excluded from operating activities	25(a)	1,924,049	2,260,257	1,983,047
Amount attributable to operating activities		2,112,824	(745,446)	2,630,625
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		1,300,410	3,884,081	3,409,473
Proceeds from disposal of assets		51,402	221,000	42,697
		1,351,812	4,105,081	3,452,170
Outflows from investing activities				
Acquisition of property, plant and equipment	8(a)	(3,000,724)	(4,838,141)	(1,880,644)
Acquisition of infrastructure	9(a)	(1,890,142)	(6,430,668)	(3,191,440)
		(4,890,866)	(11,268,809)	(5,072,084)
Amount attributable to investing activities		(3,539,054)	(7,163,728)	(1,619,914)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	26(a)	650,000	650,000	0
Transfers from reserve accounts	27	2,575,301	4,034,624	1,161,543
		3,225,301	4,684,624	1,161,543
Outflows from financing activities				
Repayment of borrowings	26(a)	(44,829)	(44,829)	0
Transfers to reserve accounts	27	(2,226,512)	(2,644,588)	(2,524,324)
		(2,271,341)	(2,689,417)	(2,524,324)
Amount attributable to financing activities		953,960	1,995,207	(1,362,781)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year		5,827,447	5,913,967	6,179,517
Amount attributable to operating activities		2,112,824	(745,446)	2,630,625
Amount attributable to investing activities		(3,539,054)	(7,163,728)	(1,619,914)
Amount attributable to financing activities		953,960	1,995,207	(1,362,781)
Surplus or deficit after imposition of general rates	25(b)	5,355,177	0	5,827,447

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



**SHIRE OF MENZIES
FOR THE YEAR ENDED 30 JUNE 2025
INDEX OF NOTES TO THE FINANCIAL REPORT**

Note 1	Basis of preparation	9
Note 2	Revenue and expenses	10
Note 3	Cash and cash equivalents	12
Note 4	Other financial assets	12
Note 5	Trade and other receivables	13
Note 6	Inventories	14
Note 7	Other Assets	14
Note 8	Property, plant and equipment	15
Note 9	Infrastructure	17
Note 10	Fixed assets	19
Note 11	Leases	21
Note 12	Trade and other payables	22
Note 13	Other liabilities	23
Note 14	Borrowings	24
Note 15	Employee related provisions	25
Note 16	Revaluation surplus	26
Note 17	Restrictions over financial assets	27
Note 18	Undrawn borrowing facilities and credit standby arrangements	27
Note 19	Contingent liabilities	28
Note 20	Capital commitments	28
Note 21	Related party transactions	29
Note 22	Events occurring after the end of the reporting period	30
Note 23	Other material accounting policies	31
Information required by legislation		
Note 24	Rating information	32
Note 25	Determination of surplus or deficit	33
Note 26	Borrowing and lease liabilities	34
Note 27	Reserve accounts	35

**SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

1. BASIS OF PREPARATION

The financial report of the Shire of Menzies which is a Class 4 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the *Local Government Act 1995*, 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 except for disclosure requirements of:

- AASB 7 Financial Instruments Disclosures
- AASB 16 Leases paragraph 59
- AASB 101 Presentation of Financial Statements paragraph 61
- AASB 107 Statement of Cash Flows paragraphs 43 and 45
- AASB 116 Property, Plant and Equipment paragraph 79
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
- AASB 140 Investment Property paragraph 75(i)
- AASB 1052 Disaggregated Disclosures paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 16

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 to measure any vested improvements at zero cost.

The *Local Government (Financial Management) Regulations 1996* provide that:

- land and buildings classified as property, plant and equipment; or
- infrastructure; or
- vested improvements that the local government controls, and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 *Property, Plant and Equipment*, which would have required the Shire to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

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

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 that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying amounts of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - note 8
 - Infrastructure - note 9
- Measurement of employee benefits - note 15

Fair value hierarchy information can be found in note 23

The local government reporting entity

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

Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- AASB 2020-1 *Amendments to Australian Accounting Standards*
 - *Classification of Liabilities as Current or Non-current*
- AASB 2022-5 *Amendments to Australian Accounting Standards*
 - *Lease Liability in a Sale and Leaseback*
- AASB 2022-6 *Amendments to Australian Accounting Standards*
 - *Non-current Liabilities with Covenants*
- AASB 2023-3 *Amendments to Australian Accounting Standards*
 - *Disclosure of Non-current Liabilities with Covenants: Tier 2*
- AASB 2024-1 *Amendments to Australian Accounting Standards*
 - *Supplier Finance Arrangements: Tier 2 Disclosures*
- AASB 2023-1 *Amendments to Australian Accounting Standards*
 - *Supplier Finance Arrangements*

These amendments are not expected to have any material impact on the financial report on initial application.

- AASB 2022-10 *Amendments to Australian Accounting Standards*
 - *Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*

These amendment may result in changes to the fair value of certain non-financial assets on revaluation. The impact has not been quantified as it is not considered practicable to determine the amount of the difference in fair value attributable to the change in the standard.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 *Amendments to Australian Accounting Standards*
 - *Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- AASB 2024-4b *Amendments to Australian Accounting Standards*
 - *Effective Date of Amendments to AASB 10 and AASB 126* (deferred AASB 10 and AASB 126 amendments in AASB 2014-10 apply)
- AASB 2022-9 *Amendments to Australian Accounting Standards*
 - *Insurance Contracts in the Public Sector*
- AASB 2023-5 *Amendments to Australian Accounting Standards*
 - *Lack of Exchangeability*
- AASB 18 (FP) *Presentation and Disclosure in Financial Statements*
 - (Appendix D) [for for-profit entities]
- AASB 18 (NFP/super) *Presentation and Disclosure in Financial Statements*
 - (Appendix D) [for not-for-profit and superannuation entities]
- AASB 2024-2 *Amendments to Australian Accounting Standards*
 - *Classification and Measurement of Financial Instruments*
- AASB 2024-3 *Amendments to Australian Accounting Standards*
 - *Annual Improvements Volume 11*

These amendments are not expected to have any material impact on the financial report on initial application.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/refunds/warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - sale of stock	Visitor centre stock	Single point in time	Payment in full on sale	Refund for faulty goods	At point of sale
Other revenue	Reimbursements and refunds	Over time	Payment in full on sale	None	When assets are controlled

Consideration from contracts with customers is included in the transaction price.

Revenue recognition

Rate revenue was recognised from the rate record as soon as practicable after the Shire resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

Revenue recognised during the year under each basis of recognition by nature of goods or services is provided in the table below.

For the year ended 30 June 2025

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	4,645,216	0	4,645,216
Grants, subsidies and contributions	152,794	0	0	1,986,866	2,139,660
Fees and charges	335,765	0	27,627	1,824	365,216
Interest revenue	0	0	71,761	252,059	323,820
Other revenue	1,207,153	0	0	85,898	1,293,051
Capital grants, subsidies and contributions	0	1,300,410	0	0	1,300,410
Total	1,695,712	1,300,410	4,744,604	2,326,647	10,067,373

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	4,434,860	0	4,434,860
Grants, subsidies and contributions	102,977	0	0	2,755,116	2,858,093
Fees and charges	217,319	0	5,281	43,203	265,803
Interest revenue	0	0	65,485	286,782	352,247
Other revenue	0	0	0	31,097	31,097
Capital grants, subsidies and contributions	0	3,337,470	0	72,003	3,409,473
Total	320,296	3,337,470	4,505,626	3,188,181	11,351,573

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

	2025 Actual \$	2024 Actual \$
Interest revenue		
Interest on reserve account	185,868	233,625
Trade and other receivables overdue interest	60,883	65,485
Other interest revenue	77,069	53,137
	323,820	352,247
The 2025 original budget estimate in relation to: Trade and other receivables overdue interest was \$44,000.		
Fees and charges relating to rates receivable		
Charges on instalment plan	4,510	5,730
The 2025 original budget estimate in relation to: Charges on instalment plan was \$7,000.		
(b) Expenses		
Office of the Auditor General		
- Audit of the Annual Financial Report	75,300	60,090
Other auditors		
- Other services – grant acquittals	9,300	10,150
	84,600	70,240
Employee Costs		
Employee benefit costs	2,311,138	2,297,902
Other employee costs	65,896	156,177
	2,377,034	2,454,079
Finance costs		
Interest and financial charges paid/payable for financial liabilities not at fair value through profit or loss	23,477	0
	23,477	0
Other expenditure		
Impairment losses on rates and statutory receivables	0	40,705
Sundry expenses	248,947	168,691
	248,947	209,396

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

3. CASH AND CASH EQUIVALENTS

	Note	2025 \$	2024 \$
Cash at bank and on hand		18,676,937	19,260,716
Total cash and cash equivalents		18,676,937	19,260,716
Held as			
- Unrestricted cash and cash equivalents		4,954,730	4,849,754
- Restricted cash and cash equivalents	17	13,722,207	14,410,962
		18,676,937	19,260,716

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

4. OTHER FINANCIAL ASSETS

	2025 \$	2024 \$
Non-current assets		
Financial assets at fair value through profit or loss	19,905	20,793
	19,905	20,793
Financial assets at fair value through profit or loss		
Units in Local Government House Trust - opening balance	20,793	19,451
Movement attributable to fair value	(888)	1,342
Units in Local Government House Trust - closing balance	19,905	20,793

MATERIAL ACCOUNTING POLICIES

Financial assets at fair value through profit or loss

The Shire classifies the following financial assets at fair value through profit or loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has elected to recognise as fair value gains and losses through profit or loss.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

5. TRADE AND OTHER RECEIVABLES

	2025	2024
	\$	\$
Current		
Rates and statutory receivables	741,899	686,976
Trade receivables	49,672	440,861
GST receivable	111,279	140,782
Receivables for employee related provisions	7,836	5,021
Allowance for credit losses of rates and statutory receivables	(325,099)	(340,752)
	585,587	932,888
Non-current		
Rates and statutory receivables	1,905	1,541
	1,905	1,541

Disclosure of opening and closing balances related to contracts with customers

Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non-financial assets is:

Note	30 June 2025 Actual	30 June 2024 Actual	1 July 2023 Actual
	\$	\$	\$
Contract assets	259,072	302,771	813,398
Total receivables from contracts with customers	259,072	302,771	813,398

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

Trade receivables

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations or for the construction of recognisable non financial assets as part of the ordinary course of business.

Measurement

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

6. INVENTORIES

Current
 Fuel and materials
 CRC Visitor Centre

	2025	2024
	\$	\$
Fuel and materials	17,419	11,331
CRC Visitor Centre	25,150	0
	42,569	11,331

The following movements in inventories occurred during the year:

Balance at beginning of year	11,331	17,234
Inventories expensed during the year	(89,866)	(100,933)
Additions to inventory	121,104	95,030
Balance at end of year	42,569	11,331

MATERIAL ACCOUNTING POLICIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

7. OTHER ASSETS

Other assets - current

Prepayments
 Contract assets

	2025	2024
	\$	\$
Prepayments	97,415	43,098
Contract assets	259,072	302,771
	356,487	345,869

MATERIAL ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

Contract assets

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

**SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Assets not subject to operating lease			Assets subject to operating lease			Total property			Total property, plant and equipment		
	Note	Land	Buildings	Buildings	Land	Buildings	Work in progress	Total property	Plant and equipment	Work in progress	Plant and equipment	Total
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2023		581,000	9,574,270	556,260	581,000	10,130,530	138,268	10,849,798	1,183,130	0	12,032,928	
Additions		68,636	688,717	0	68,636	688,717	909,119	1,666,472	214,172	0	1,880,644	
Disposals		0	0	0	0	0	(1,320)	(1,320)	(12,905)	0	(14,225)	
Depreciation		0	(373,576)	(21,750)	0	(395,326)	0	(395,326)	(387,037)	0	(782,363)	
Transfers		0	0	0	0	0	(6,012)	(6,012)	6,012	0	0	
Balance at 30 June 2024		649,636	9,889,411	534,510	649,636	10,423,921	1,040,055	12,113,612	1,003,372	0	13,116,984	
Comprises:												
Gross balance amount at 30 June 2024		649,636	10,262,987	556,260	649,636	10,818,247	1,040,055	12,508,938	3,008,034	0	15,516,972	
Accumulated depreciation at 30 June 2024		0	(373,576)	(21,750)	0	(395,326)	0	(395,326)	(2,004,662)	0	(2,399,988)	
Balance at 30 June 2024	8(b)	649,636	9,889,411	534,510	649,636	10,423,921	1,040,055	12,113,612	1,003,372	0	13,116,984	
Additions		47,537	2,175,351	60,060	47,537	2,235,411	0	2,282,948	655,201	62,575	3,000,724	
Depreciation		0	(418,697)	(21,750)	0	(440,447)	0	(440,447)	(345,299)	0	(785,746)	
Transfers		909	(241,140)	0	909	(241,140)	240,231	0	0	0	0	
Balance at 30 June 2025		698,082	11,404,925	572,820	698,082	11,977,745	1,280,286	13,956,113	1,313,274	62,575	15,331,962	
Comprises:												
Gross balance amount at 30 June 2025		698,082	12,197,197	616,321	698,082	12,813,518	1,280,286	14,791,886	3,598,164	62,575	18,452,625	
Accumulated depreciation at 30 June 2025		0	(792,272)	(43,501)	0	(835,773)	0	(835,773)	(2,284,890)	0	(3,120,663)	
Balance at 30 June 2025	8(b)	698,082	11,404,925	572,820	698,082	11,977,745	1,280,286	13,956,113	1,313,274	62,575	15,331,962	

**SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying amount measurements

Asset class	Note	Carrying amount 2025 \$	Carrying amount 2024 \$	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date								
Land and buildings								
Land - market value	8(a)	698,062	649,636	2	Market approach using recent observable market data for similar properties	Independent Registered Valuer	June 2023	Price per square meter
Buildings - non specialised		4,458,288	3,028,729	2 & 3	Market approach using recent observable market data for similar properties, cost approach using current replacement cost	Independent Registered Valuer	June 2023	Improvements to land using construction costs (Level 2) and current condition, residual values and remaining useful life assessments (Level 3) inputs.
Buildings - specialised		7,519,457	7,395,192	2 & 3	Market approach using recent observable market data for similar properties, cost approach using current replacement cost	Independent Registered Valuer	June 2023	Improvements to land using construction costs (Level 2) and current condition, residual values and remaining useful life assessments (Level 3) inputs.
Total buildings	8(a)	11,977,745	10,423,921					
Work in progress - Buildings		1,280,286	1,040,055	2 & 3	Cost approach	Cost approach	N/A	Construction costs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease.

**SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

9. INFRASTRUCTURE

(a) Movements in balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - parks and ovals	Infrastructure - other	Infrastructure - work in progress	Total infrastructure
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2023	168,341,440	741,575	373,450	4,299,587	90,760	173,846,812
Additions	2,866,707	0	0	141,850	182,883	3,191,440
(Disposals)	0	0	0	0	(84,110)	(84,110)
Depreciation	(854,457)	(16,636)	(40,850)	(226,094)	0	(1,138,037)
Balance at 30 June 2024	170,353,690	724,939	332,600	4,215,343	189,533	175,816,105
Comprises:						
Gross balance at 30 June 2024	187,854,257	852,150	756,000	7,021,850	189,533	196,673,790
Accumulated depreciation at 30 June 2024	(17,500,567)	(127,211)	(423,400)	(2,806,507)	0	(20,857,685)
Balance at 30 June 2024	170,353,690	724,939	332,600	4,215,343	189,533	175,816,105
Additions	1,261,894	67,101	59,990	493,480	7,677	1,890,142
Depreciation	(867,699)	(16,636)	(40,849)	(242,813)	0	(1,167,997)
Transfers	9,375	0	0	180,158	(189,533)	0
Balance at 30 June 2025	170,757,260	775,404	351,741	4,646,168	7,677	176,538,250
Comprises:						
Gross balance at 30 June 2025	189,125,526	919,251	815,990	7,695,487	7,677	198,563,931
Accumulated depreciation at 30 June 2025	(18,368,266)	(143,847)	(464,249)	(3,049,319)	0	(22,025,681)
Balance at 30 June 2025	170,757,260	775,404	351,741	4,646,168	7,677	176,538,250

**SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

9. INFRASTRUCTURE (Continued)

(b) Carrying amount measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date					
Infrastructure - roads	2 & 3	Cost approach using depreciated replacement cost	Independent Registered Valuers	June 2023	Construction costs (Level 2) and current conditions, residual values and remaining useful life assessments (Level 3) inputs.
Infrastructure - footpaths	2 & 3	Cost approach using depreciated replacement cost	Independent Registered Valuers	June 2023	Construction costs (Level 2) and current conditions, residual values and remaining useful life assessments (Level 3) inputs.
Infrastructure - parks and ovals	2 & 3	Cost approach using depreciated replacement cost	Independent Registered Valuers	June 2023	Construction costs (Level 2) and current conditions, residual values and remaining useful life assessments (Level 3) inputs.
Infrastructure - other	2 & 3	Cost approach using depreciated replacement cost	Independent Registered Valuers	June 2023	Construction costs (Level 2) and current conditions, residual values and remaining useful life assessments (Level 3) inputs.
Infrastructure - work in progress	2 & 3	Cost approach	Cost approach	N/A	Construction costs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

**SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset class	Useful life
Buildings	13 to 120 years
Plant and equipment	5 to 10 years
Infrastructure roads	
formation	not depreciated
pavement	80 years
seal	15 years
Infrastructure footpaths	30 to 60 years
Infrastructure other	10 to 100 years
Infrastructure parks and ovals	10 to 40 years

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable value

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

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

Revaluation

Land and buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls and measured at reportable value, are only required to be revalued every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on land vested in the Shire.

Whilst the regulatory framework only requires a revaluation to occur every five years, it also provides for the Shire to revalue earlier if it chooses to do so.

For land, buildings and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity.

Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset, or
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Impairment

In accordance with *Local Government (Financial Management) Regulations 17A(4C)*, the Shire is not required to comply with *AASB 136 Impairment of Assets* to determine the recoverable amount of its non-financial assets that are land or buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls in circumstances where there has been an impairment indication of a general decrease in asset values.

In other circumstances where it has been assessed that one or more of these non-financial assets are impaired, the asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains or losses on disposal

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

**SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

11. LEASES

(a) Lessor - property, plant and equipment subject to lease

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

Less than 1 year

1 to 2 years

2 to 3 years

3 to 4 years

2025 Actual	2024 Actual
\$	\$
117,382	34,635
147,028	33,703
145,285	23,102
134,933	2,942
544,628	94,382
Amounts recognised in profit or loss for property, plant and equipment subject to lease	
Rental income	74,647
	31,449

Amounts recognised in profit or loss for property, plant and equipment subject to lease

Rental income

The Shire leases houses to staff with rentals payable fortnightly. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets. The staff houses are not considered investment property as they are leased for use in the supply of services to the community.

Lease payments for some contracts include CPI increases, but there are no other variable lease payments that depend on an index or rate. Although the Shire is exposed to changes in the residual value at the end of the current leases, the Shire group typically enters into new operating leases and therefore will not immediately realise any reduction in residual value at the end of these leases. Expectations about the future residual values are reflected in the fair value of the properties.

MATERIAL ACCOUNTING POLICIES

The Shire as lessor

Upon entering into each contract as a lessor, the Shire assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the Shire applies AASB 15 *Revenue from Contracts with Customers* to allocate the consideration under the contract to each component.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

12. TRADE AND OTHER PAYABLES

Current

	2025 \$	2024 \$
Sundry creditors	47,091	38,662
Prepaid rates	59,097	39,847
Accrued payroll liabilities	23,854	29,882
Statutory liabilities	38,368	36,080
Bonds and deposits held	6,756	33,230
Other payables	5,463	4,290
Accrued expenses	403,567	130,404
	584,196	312,395

MATERIAL ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are initially recognised at fair value when the Shire becomes a party to the contractual provisions of the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and any consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Statutory liabilities

Statutory liabilities, are amounts owed to regulatory authorities due to statutory obligations such as FBT and PAYG. GST payable is offset against GST receivable and any net GST payable is included as a statutory liability.

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises income for the prepaid rates that have not been refunded.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

13. OTHER LIABILITIES

	2025	2024
	\$	\$
Current		
Contract liabilities	84,134	490,538
Capital grant/contributions liabilities	849,246	782,808
	933,380	1,273,346
Reconciliation of changes in contract liabilities		
Opening balance	490,538	75,501
Additions	43,767	490,538
Revenue from contracts with customers included as a contract liability at the start of the period	(450,171)	(75,501)
	84,134	490,538
The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$84,134 (\$490,538 in prior year)		
The Shire expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.		
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	782,808	792,994
Additions	395,642	683,119
Revenue from capital grant/contributions held as a liability at the start of the period	(329,204)	(693,305)
	849,246	782,808
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	849,246	782,808
	849,246	782,808

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

MATERIAL ACCOUNTING POLICIES

Contract liabilities

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

14. BORROWINGS

	Note	2025			2024		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Other borrowings WATC		62,136	543,035	605,171	0	0	0
Total secured borrowings	26(a)	62,136	543,035	605,171	0	0	0

MATERIAL ACCOUNTING POLICIES

Borrowing costs

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 26(a).

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

15. EMPLOYEE RELATED PROVISIONS

Employee related provisions	2025	2024
Current provisions	\$	\$
Employee benefit provisions		
Annual leave	116,004	120,924
Long service leave	16,064	3,989
	132,068	124,913
Employee related other provisions		
Employment on-costs	25,013	23,109
	25,013	23,109
Total current employee related provisions	157,081	148,022
Non-current provisions		
Employee benefit provisions		
Long service leave	71,992	61,759
	71,992	61,759
Employee related other provisions		
Employment on-costs	13,318	11,426
	13,318	11,426
Total non-current employee related provisions	85,310	73,185
Total employee related provisions	242,391	221,207

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

MATERIAL ACCOUNTING POLICIES

Employee benefits

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

16. REVALUATION SURPLUS

	2025 Opening balance	Total Movement on revaluation	2025 Closing balance	2024 Opening balance	Total Movement on revaluation	2024 Closing balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land	624,643	0	624,643	624,643	0	624,643
Revaluation surplus - Buildings	6,781,990	0	6,781,990	6,781,990	0	6,781,990
Revaluation surplus - Infrastructure - roads	155,832,326	0	155,832,326	155,832,326	0	155,832,326
Revaluation surplus - Infrastructure - footpaths	670,782	0	670,782	670,782	0	670,782
Revaluation surplus - Infrastructure - other	870,680	0	870,680	870,680	0	870,680
	164,780,421	0	164,780,421	164,780,421	0	164,780,421

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

17. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2025 Actual \$	2024 Actual \$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	13,722,207	14,410,962
		<u>13,722,207</u>	<u>14,410,962</u>
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	27	12,788,827	13,137,616
Contract liabilities	13	84,134	490,538
Capital grant liabilities	13	849,246	782,808
Total restricted financial assets		<u>13,722,207</u>	<u>14,410,962</u>

**18. UNDRAWN BORROWING FACILITIES AND CREDIT
STANDBY ARRANGEMENTS**

Credit standby arrangements

Bank overdraft limit	0	0
Bank overdraft at balance date	0	0
Credit card limit	37,500	37,500
Credit card balance at balance date	(3,964)	(1,598)
Total amount of credit unused	<u>33,536</u>	<u>35,902</u>

Loan facilities

Loan facilities - current	62,136	0
Loan facilities - non-current	543,035	0
Total facilities in use at balance date	<u>605,171</u>	<u>0</u>

Unused loan facilities at balance date	Nil	NIL
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**SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

19. CONTINGENT LIABILITIES

The Shire had no contingent liabilities at the end of the reporting period.

20. CAPITAL COMMITMENTS

	2025	2024
	\$	\$
Contracted for:		
- capital expenditure projects	3,510,237	1,333,496
- plant & equipment purchases	23,744	429,576
	3,533,981	1,763,072
Payable:		
- not later than one year	3,533,981	1,763,072

The outstanding capital expenditure projects at the end of the current reporting period include the Menzies Northwest Road sealing program, Menzies Skate Park construction, installation of stargazing furniture, solar power system for staff housing and the purchase of new camp equipment.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

21. RELATED PARTY TRANSACTIONS

(a) Council member remuneration

Fees, expenses and allowances to be paid or reimbursed to council members.

Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
President's annual allowance	21,493	21,493	20,666
President's meeting attendance fees	20,927	20,927	16,248
President's annual allowance for ICT expenses	1,100	1,100	1,100
President's travel and accommodation expenses	3,709	5,715	1,545
	47,229	49,235	39,559
Deputy President's annual allowance	5,373	5,373	4,951
Deputy President's meeting attendance fees	10,183	10,183	9,791
Deputy President's other expenses	0	0	100
Deputy President's annual allowance for ICT expenses	1,100	1,100	1,100
Deputy President's travel and accommodation expenses	1,420	5,715	1,516
	18,076	22,371	17,458
All other council member's meeting attendance fees	50,915	50,915	52,829
All other council member's other expenses	0	0	200
All other council member's annual allowance for ICT expenses	5,500	5,500	5,500
All other council member's travel and accommodation expenses	18,601	28,570	16,845
	75,016	84,985	75,374
21(b)	140,321	156,591	132,391

(b) Key management personnel (KMP) compensation

The total of compensation paid to KMP of the Shire during the year are as follows:

Short-term employee benefits	690,826	637,263
Post-employment benefits	85,096	78,727
Employee - other long-term benefits	39,146	90,839
Employee - termination benefits	48,750	0
Council member costs	140,321	132,391
	1,004,139	939,220

Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits

These amounts are the current-year's cost of the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent annual leave and long service leave entitlements accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Council member costs

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

21. RELATED PARTY TRANSACTIONS (Continued)

(c) Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

In addition to KMP compensation above the following transactions occurred with related parties:

	2025 Actual \$	2024 Actual \$
Purchase of goods and services	38,120	0

(d) Related parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the Shire, directly or indirectly, including any council member, are considered key management personnel.

ii. Other Related Parties

The spouse of a senior employee of the Shire provided building and property maintenance services to the Shire.

22. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

The Shire had no subsequent events occurring after the end of the reporting period.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

23. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

e) Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

f) Superannuation

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Interest revenue

Interest revenue is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

i) Fair value hierarchy

AASB 13 *Fair Value Measurement* requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

j) Impairment of assets

In accordance with Australian Accounting Standards the Shire's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount except for non-financial assets that are:

- land and buildings classified as property, plant and equipment;
- infrastructure; or
- vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 10.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116 *Property, Plant and Equipment*) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

24. RATING INFORMATION

(a) General rates

RATE TYPE	Rate description	Basis of valuation	Rate in \$	Number of properties	2024/25 Actual rateable value*	2024/25 Actual rate	2024/25 Actual interim rates	2024/25 Actual total revenue	2024/25 Budget rate	2024/25 Budget interim rate	2024/25 Budget total revenue	2023/24 Actual total revenue
	Vacant and Improved	Gross rental valuation	0.0894	38	2,167,320	193,758	(2,653)	191,105	193,759	0	193,759	153,439
	Mining	Unimproved valuation	0.1639	238	21,386,520	3,505,892	45,744	3,551,636	3,505,892	0	3,505,892	3,098,965
	Exploration and Prospecting	Unimproved valuation	0.1475	583	5,675,174	837,315	(202,672)	634,643	837,315	0	837,315	804,046
	Pastoral and Other	Unimproved valuation	0.0653	86	989,353	84,392	0	84,392	84,784	0	84,784	85,296
	Total general rates			945	30,218,367	4,621,357	(159,581)	4,461,776	4,621,750	0	4,621,750	4,141,746
	Minimum payment											
	Minimum payment \$											
	Vacant and Improved	Gross rental valuation	200	212	48,980	42,400	0	42,400	42,400	0	42,400	66,024
	Mining	Unimproved valuation	328	59	59,139	19,352	0	19,352	19,352	0	19,352	115,753
	Exploration and Prospecting	Unimproved valuation	328	361	420,828	118,408	0	118,408	118,408	0	118,408	108,869
	Pastoral and Other	Unimproved valuation	328	10	18,955	3,280	0	3,280	3,280	0	3,280	2,468
	Total minimum payments			642	547,922	183,440	0	183,440	183,440	0	183,440	283,114
	Total general rates and minimum payments			1,587	30,766,289	4,804,797	(159,581)	4,645,216	4,805,190	0	4,805,190	4,434,860
	Total rates							4,645,216	4,805,190		4,805,190	4,434,860
	Rates related information											
	Rates instalment interest							10,813			7,000	13,442
	Rates instalment plan charges							4,510			7,000	5,730
	Rates overdue interest							54,346			44,000	45,866
	Rates written off							(89,979)			(240,000)	(4,082)

*Rateable Value at time of raising of rate.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

25. DETERMINATION OF SURPLUS OR DEFICIT

	Note	2024/25 (30 June 2025 carried forward) \$	2024/25 Budget (30 June 2025 carried forward) \$	2023/24 (30 June 2024 carried forward) \$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals		(51,402)	(127,145)	(32,522)
Less: Movement in liabilities associated with current employee benefit provisions		9,059	0	(13,158)
Less: Fair value adjustments to financial assets at fair value through profit or loss		888	0	(1,342)
Add: Loss on disposal of assets		0	0	88,160
Add: Depreciation		1,953,743	2,387,402	1,920,400
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates		(364)	0	(1,035)
Employee benefit provisions		12,125	0	22,544
Non-cash amounts excluded from operating activities		1,924,049	2,260,257	1,983,047
(b) Surplus or deficit after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	27	(12,788,827)	(11,747,580)	(13,137,616)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	14	62,136	62,136	0
- Employee benefit provisions	15	157,081	161,180	148,022
Total adjustments to net current assets		(12,569,610)	(11,524,264)	(12,989,594)
Net current assets used in the Statement of financial activity				
Total current assets		19,661,580	11,926,352	20,550,804
Less: Total current liabilities		(1,736,793)	(402,088)	(1,733,763)
Less: Total adjustments to net current assets		(12,569,610)	(11,524,264)	(12,989,594)
Surplus or deficit after imposition of general rates		5,355,177	0	5,827,447

**SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

26. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Actual				Budget			
	Principal at 1 July 2023	New loans during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	Principal at 1 July 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025
	\$	\$	\$	\$	\$	\$	\$	\$
GROH House Construction x 2	0	0	0	0	0	650,000	(44,829)	605,171
Total	0	0	0	0	0	650,000	(44,829)	605,171
Borrowing finance cost payments								
Purpose	Loan number	Institution	Interest rate	Date final payment is due	Actual for year ending 30 June 2024			
					\$	\$	\$	\$
GROH House Construction x 2	241	*WATC	4.45%	1/07/2033				
Total						0	0	0
Total finance cost payments								
						0		0
* WA Treasury Corporation								

(b) New borrowings - 2024/25

Particulars/purpose	Institution	Loan type	Term years	Interest rate %	Amount borrowed 2025		Amount (used) 2025	
					Actual	Budget	Actual	Budget
					\$	\$	\$	\$
GROH House Construction x 2	*WATC	Debenture	8	4.45%	650,000	650,000	(650,000)	(650,000)
Total					650,000	650,000	(650,000)	(650,000)
* WA Treasury Corporation								
							142,467	0
							142,467	0

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

27. RESERVE ACCOUNTS

	2025 Actual opening balance	2025 Actual transfer to	2025 Actual transfer (from)	2025 Actual closing balance	2025 Budget opening balance	2025 Budget transfer to	2025 Budget transfer (from)	2025 Budget closing balance	2024 Actual opening balance	2024 Actual transfer to	2024 Actual transfer (from)	2024 Actual closing balance
Restricted by council												
(a) Leave reserve	214,046	3,033	0	217,079	214,046	3,259	0	217,305	210,367	3,679	0	214,046
(b) Building reserve	3,039,696	534,521	(90,072)	3,484,145	3,039,696	538,296	(350,985)	3,227,007	3,234,402	966,837	(1,161,543)	3,039,696
(c) Plant reserve	1,833,161	25,585	(587,099)	1,271,657	1,833,161	427,907	(841,000)	1,420,068	1,801,730	31,431	0	1,833,161
(d) Road Infrastructure reserve	2,381,342	821,266	(594,435)	2,608,163	2,381,342	824,870	(1,125,000)	2,081,212	2,340,514	40,828	0	2,381,342
(e) Main Street reserve	146,590	1,778	(148,368)	0	146,590	2,232	(148,822)	0	144,086	2,504	0	146,590
(f) Staff Amenities reserve	412,601	4,966	(417,587)	0	412,601	6,281	(418,882)	0	405,535	7,066	0	412,601
(g) TV reserve	18,676	222	(18,898)	0	18,676	284	(18,960)	0	18,354	322	0	18,676
(h) Caravan Park reserve	446,106	6,308	(27,000)	425,414	446,106	6,791	(27,000)	425,897	438,455	7,651	0	446,106
(i) Bitumen reserve	630,202	7,622	(637,824)	0	630,202	9,594	(639,796)	0	619,404	10,798	0	630,202
(j) Rates creditors reserve	53,367	651	(54,018)	0	53,367	812	(54,179)	0	52,454	913	0	53,367
(k) Niagara Dam reserve	1,787,901	25,329	0	1,813,230	1,787,901	27,218	0	1,815,119	1,274,702	513,199	0	1,787,901
(l) Water reserve	227,634	3,221	0	230,855	227,634	3,465	0	231,099	223,733	3,901	0	227,634
(m) Waste Management reserve	671,197	309,697	0	980,894	671,197	310,218	0	981,415	361,054	310,143	0	671,197
(n) Former Post Office reserve	436,681	6,179	0	442,860	436,681	6,648	(410,000)	33,329	429,193	7,488	0	436,681
(o) Commercial Enterprise reserve	627,159	473,119	0	1,100,278	627,159	473,497	0	1,100,656	13,221	613,938	0	627,159
(p) Land Purchase reserve	211,257	2,995	0	214,252	211,257	3,216	0	214,473	207,631	3,626	0	211,257
	13,137,616	2,226,512	(2,575,301)	12,788,827	13,137,616	2,644,588	(4,034,624)	11,747,580	11,774,835	2,524,324	(1,161,543)	13,137,616

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.
 In accordance with council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of the reserve account

- Restricted by council**
- (a) Leave reserve
 - (b) Building reserve
 - (c) Plant reserve
 - (d) Road Infrastructure reserve
 - (e) Main Street reserve
 - (f) Staff Amenities reserve
 - (g) TV reserve
 - (h) Caravan Park reserve
 - (i) Bitumen reserve
 - (j) Rates creditors reserve
 - (k) Niagara Dam reserve
 - (l) Water reserve
 - (m) Waste Management reserve
 - (n) Former Post Office reserve
 - (o) Commercial Enterprise reserve
 - (p) Land Purchase reserve

Purpose of the reserve account

- To be used to fund annual and long service leave requirements.
- To be used for the acquisition of future buildings and renovation of existing building.
- To be used for the purchase of major plant.
- To be used to fund major road works.
- Established for the beautification of the main street.
- Established for the purpose of providing staff housing and amenities.
- To be used to fund upgrades to the rebroadcasting equipment.
- Established for the purpose of providing upgrades to the caravan park.
- Established to fund the resurfacing of roads.
- Established for future rate claims.
- Established for ongoing upgrade of Niagara Dam valve workings and other maintenance.
- To assist the Junjunarra community to achieve funding for a swimming pool.
- Provide for the statutory reinstatement and development of the reserve.
- For restoration and maintenance of the former post office.
- To fund an activity or purchase with a view to producing a profit.
- To be used for purchase of selective properties with developmental potential.



Auditor General

INDEPENDENT AUDITOR'S REPORT

2025

Shire of Menzies

To the Council of the Shire of Menzies

Opinion

I have audited the financial report of the Shire of Menzies (Shire) which comprises:

- the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report :

- is based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2025 and its financial position at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2025, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the Shire is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Shire's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

My independence and quality management relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Menzies for the year ended 30 June 2025 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.



Kellie Tonich
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
21 November 2025

13.2.2	Review of Policy 1.1.3 Volunteer Code of Conduct
LOCATION	Shire of Menzies
APPLICANT	Internal
DOCUMENT REF	NAM1591
DATE OF REPORT	10 December 2025
AUTHOR	Community Development Manager, Sean McGay
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Peter Bentley
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. Policy 1.1.3 Volunteer Code of Conduct [13.2.2.1 - 3 pages]

SUMMARY:

To review Policy 1.1.3 Volunteer Code of Conduct as attached in accordance with the Council's annual rolling review of all policies.

BACKGROUND:

Policy 1.1.3 Volunteer Code of Conduct, first adopted by the Council on 20 December 2022, provides guidance on the conduct of volunteers to the Shire of Menzies. It was updated and endorsed by the Council on 26 September 2024.

COMMENT:

The policy was reviewed on 10 December 2025, and this report recommends its endorsement without any amendments, except for the update of the policy number.

CONSULTATION:

Community members
Various Non-Government Organisations (NGOs)

STATUTORY AUTHORITY:

Local Government Act (1995)
The Privacy Act 1988
Volunteers and Food and other Donors (Protection from Liability) Act 2002
Work Health and Safety Act 2020

POLICY IMPLICATIONS:

This policy is being reviewed in accordance with 1.11 Policy Review Schedule.

FINANCIAL IMPLICATIONS:

Workers' Compensation claims made against Shire of Menzies. Increase in overtime for Shire of Menzies staff if not enough volunteers are sourced for various events and facilities.

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
Workers' Compensation claims made against Shire of Menzies.	Low	Management to refer to statutory mechanisms that are already in place to reduce or eliminate pecuniary damages.
Increase in overtime for Shire of Menzies staff if not enough volunteers are sourced for various events and facilities.	Low	There are few events and facilities and organisations that require a large number of volunteers. Should that change, advertisements are to be created and distributed, seeking volunteers.

STRATEGIC IMPLICATIONS:

The Shire of Menzies Council Plan 2025-2035 outlines the following Outcome and Strategy:

1. An engaged and inclusive community.

1.1. Facilitate, encourage and support community volunteers, groups, events and initiatives.

1.2 Welcoming to all residents, strengthen community cohesiveness and participation.

2. A healthy and safe community.

2.3 Support community health and wellbeing initiatives.

7. A strategically focused Council, leading our community.

7.1 Provide strategic leadership and governance.

7.3 Encourage and support community engagement and collaboration.

8. An efficient and effective organisation.

8.3 Provide a positive and safe workplace.

Accordingly, the officer's recommendation aligns with the Shire of Menzies Council Plan.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number:	179/25
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Moved: Cr K Tucker

Seconded: Cr A Tucker

That Policy 1.1.3 Volunteer Code of Conduct, as attached, be endorsed without amendment, except for the update of the policy number.

Carried	5 / 0
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For: Cr P Warner, Cr K Tucker, Cr J Dwyer, Cr S Wessely and Cr A Tucker

Against: Nil



POLICY – 1.1.3 – Volunteer Code of Conduct

Relevant Delegation

N/A

1. INTRODUCTION

The Shire of Menzies is dedicated to maintaining high standards of ethical behavior in all its operations. As a volunteer, you play a vital role in upholding these standards. Your conduct should reflect the trust that the community places in the Council. It is important to avoid any actions that could bring the Council, its staff, or its representatives into disrepute. Shire of Menzies is committed to providing you with the necessary support and supervision to help you enjoy and fulfill your volunteer role.

2. A GUIDE FOR VOLUNTEERS

This guide has been produced to provide an outline of our Code of Conduct and how this would apply to you should you choose to become a Volunteer.

3. WHY VOLUNTEER?

Volunteering is a great opportunity to contribute to the local community, make new friends, develop new skills and have fun!

Volunteers are fundamental to the successful provision of our much-needed services and programs. The contribution of Volunteers enables us to reach out to more people. Volunteers provide an invaluable contribution to the community.

4. OUR RESPONSIBILITIES TO YOU AS A VOLUNTEER

At Shire of Menzies, we value the contribution of our Volunteers and are committed to ensuring you have a positive and rewarding experience. Our responsibilities to you include:

- Ensuring that you receive all the information and guidance you need to perform your role effectively;
- Offering the necessary support and supervision to help you succeed in your volunteer role;
- Providing a safe working environment and the necessary training to help you follow health and safety procedures;
- Acknowledging and appreciating your efforts, recognising the important role you play in our community;
- Treating you with respect and fairness, ensuring that your contributions are valued and that you are treated equitably.

5. YOUR RESPONSIBILITIES AS A VOLUNTEER

Volunteering brings with it certain commitments and responsibilities including:

- Supporting the Council's values and vision (refer to the Strategic Community Plan on the shire website);
- Keeping customer and client information confidential;
- Following the Council's policies.

As a Volunteer you are a representative of the Council, and any breaches of the Volunteer Code of Conduct could impact your volunteer status and the Council's reputation.

6. GENERAL CONDUCT

Volunteers must avoid any behaviour that could be seen as disorderly or inappropriate. This includes:

- Violating the Local Government Act or related policies;
- Acting improperly, unethically, or in a way that misuses power;

- Engaging in intimidation, harassment, or discrimination;
- Providing biased services to the community.

Volunteers are expected to act honestly, with care, and to treat others with respect.

7. BALANCED AND FAIR APPROACH

When carrying out your duties as a Volunteer, you should:

- Act fairly, justly, and without discrimination;
- Ensure that your decisions are based on accurate and complete information;
- Treat all individuals — whether they are staff, Councillors, or members of the public — fairly and courteously.

8. CONFLICTS OF INTEREST

Maintaining the trust of the community requires that volunteers act free from conflicts of interest. You must identify and declare any potential or actual conflicts, particularly where there could be a financial gain or loss. Notify your supervisor if you believe a conflict of interest may exist.

9. USE OF INFORMATION

Volunteers must ensure that any information acquired during their duties is used solely for Council purposes. This includes:

- Protecting confidential information;
- Accessing information only as needed for your volunteer role;
- Not using information for personal purposes or sharing it without proper authority.

10. GIFTS AND BENEFITS

Volunteers must not ask for or accept any payment, gift, or benefit related to their volunteer duties.

11. USE OF COUNCIL'S RESOURCES

Council resources, including equipment and facilities, should be used:

- Ethically, efficiently, and carefully;
- For Council purposes only, and not for personal use.

12. ADDITIONAL STANDARDS

Volunteers must:

- Always adhere to work health and safety procedures;
- Avoid being under the influence of alcohol or drugs while on duty;
- Refrain from making media comments about Council matters. Direct any media inquiries to the Chief Executive Officer.

All media enquiries should be referred to the Council's Chief Executive Officer.

13. FURTHER INFORMATION

Please feel free to contact the Chief Executive Officer on 08 9024 2041 for further information.

VOLUNTEER DETAILS AND AGREEMENTS

Please fill in and sign the Volunteer Code of Conduct before participating in any Shire of Menzies activities. Your signature confirms that you have read, understood, and agree to comply with the guidelines.'

Name	Phone
Organisation (if relevant)	
Address	
Email	
Activity and activity duration	
Skills/experience/qualifications relevant to the activity (for Assessors/Supervisors)	
<input type="checkbox"/> I have read, understood and agree to comply with the Volunteer Code of Conduct. <input type="checkbox"/> I am over 18 years of age.	
Working with Children Information (if relevant) <div style="display: flex; justify-content: space-between;"> <div> State/Territory allocated number: Full Name: </div> <div> Date of Birth: Expiry Date: </div> </div>	
Volunteer Signature:	Date:
Shire of Menzies Supervisor Name and Signature:	Date:

– End of Policy

ADOPTED: 20 DECEMBER 2022
 REVIEWED: 17 DECEMBER 2025

13.2.3	Review of Policy 3.8 Ordinary Council Meeting
LOCATION	Not Applicable
APPLICANT	Internal
DOCUMENT REF	NAM1592
DATE OF REPORT	10 December 2025
AUTHOR	Executive Officer, Maureen Yulo-Uy
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Peter Bentley
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. Policy 3.8 Ordinary Council Meeting [13.2.3.1 - 1 page]

SUMMARY:

To review Policy 3.8 Ordinary Council Meeting in accordance with the Council's annual rolling review of all policies.

BACKGROUND:

This policy has been adopted by the Council in December 2015.

COMMENT:

At the Ordinary Meeting on 30 October 2025, the Council endorsed the schedule of Ordinary Meetings for 2026. This scheduling process is conducted annually by the Council. In accordance with Regulation 12(2) of the *Local Government (Administration) Regulations 1996*, the CEO must publish the meeting details on the official local government website prior to the start of the year, and any changes to these details must be updated as soon as practicable after they occur.

Given that the Council is permitted to modify the meeting schedule as needed throughout the year, having a fixed policy governing the specific schedule is unnecessary. The regulations already provide the necessary framework for publishing and updating meeting details, and the flexibility to change meeting dates as required makes a formal policy redundant.

Therefore, this report recommends repealing the existing policy, as retaining it would serve no practical purpose.

CONSULTATION:

No external consultation was conducted in the preparation of this report.

STATUTORY AUTHORITY:

Regulation 12(2) of the *Local Government (Administration) Regulations 1996*

POLICY IMPLICATIONS:

This policy is being reviewed in accordance with Policy 1.11 Policy Review Schedule.

FINANCIAL IMPLICATIONS:

There are no financial implications associated with this report.

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
Policy may unnecessarily duplicate legislative requirements, creating additional administrative burden for council staff and elected members.	Low	Repeal the policy to eliminate redundancy, as its requirements are adequately covered by existing legislation.

STRATEGIC IMPLICATIONS:

The Shire of Menzies Council Plan 2025-2035 outlines the following Outcome and Strategy:

8. An efficient and effective organisation.

8.1 Maintain a high level of corporate governance, responsibility and accountability.

Accordingly, the officer's recommendation aligns with the Shire of Menzies Council Plan.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number:	180/25
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Moved: Cr J Dwyer

Seconded: Cr K Tucker

That Policy 3.8, Ordinary Council Meeting, as attached, be repealed.

Carried	5 / 0
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For: Cr P Warner, Cr K Tucker, Cr J Dwyer, Cr S Wessely and Cr A Tucker

Against: Nil



POLICY – 3.8 – Ordinary Council Meeting

Relevant Delegation

N/A

Policy Statement

The Council of the Shire of Menzies shall meet on the last Thursday of every month with an Ordinary Council Meeting commencing at 1pm.

– End of Policy

COMMENT

Formerly		
New Policy	17 December 2015	
Last Reviewed	30 August 2018	
Next Review Date	February 2021	
Amended	25 February 2016	
Adopted	30 August 2018	
Version	1	

13.2.4	Review of Policy 4.1 Budget Preparation Timetable
LOCATION	Not Applicable
APPLICANT	Internal
DOCUMENT REF	NAM1593
DATE OF REPORT	10 December 2025
AUTHOR	Chief Financial Officer, Kristy Van Kuyl
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Peter Bentley
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	<ol style="list-style-type: none"> 1. New Policy - 4.1 Budget Process Timetable [13.2.4.1 - 4 pages] 2. Current Policy 4.1 Budget Preparation Timetable [13.2.4.2 - 4 pages]

SUMMARY:

This report recommends that the Council repeal and replace the Policy 4.1 Budget Preparation Timetable.

BACKGROUND:

Policy 4.1 – Budget Preparation Timetable was adopted on 25 February 2021 to provide clear guidance to Council members, staff, and the community on the process for adopting the Annual Budget, in accordance with the requirements of the *Local Government Act 1995*.

COMMENT:

This report recommends that the current Policy 4.1 – Budget Preparation Timetable be repealed and replaced with the new Policy 4.1 – Budget Process Timetable. The amendments include the following key updates:

- Alignment of key components with the recently adopted Council Plan 2025–2035 and Strategic Resource Plan 2025–2040.
- Several updates have been incorporated throughout the policy to the suggested timeline, providing clear guidance on the key matters that must be considered in the preparation of the Annual Budget. These updates establish a clear understanding of roles and responsibilities, critical milestones, and the sequence of activities necessary to facilitate informed decision-making and effective budget planning.

CONSULTATION:

No external consultation occurred during the preparation of this report.

STATUTORY AUTHORITY:

Local Government Act 1995:

Section 6.2. provides a local government to prepare an annual budget.

Section 5.56 provides a local government is to plan for the future of the district

Section 22. provides a local government the form and content of the annual budget.

Local Government (Administration) Regulation 1996:

Regulation 19C provides that the strategic community plans for a district is to set the vision, aspirations and objectives of the community in the district.

POLICY IMPLICATIONS:

This policy is being reviewed by the Council in accordance with Policy 1.11 Policy Review Schedule.

FINANCIAL IMPLICATIONS:

There are no financial implications associated with this report.

RISK ASSESSMENT:

If the policy is not regularly reviewed and updated, there is a risk of non-compliance, which can result in legal issues, and reputational damage for the shire.

STRATEGIC IMPLICATIONS:

The Shire's Council Plan 2025-2035 outlines the following Outcome and Strategy:

8. An efficient and effective organisation.

8.1 Maintain a high level of corporate governance, responsibility and accountability.

Accordingly, the officer's recommendation aligns with the Shire of Menzies Council Plan.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number:	181/25
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Moved: Cr J Dwyer

Seconded: Cr S Wessely

That

- 1. Current Policy 4.1 Budget Preparation Timetable, as attached, be repealed**
- 2. The new Policy 4.1 Budget Process Timetable, as attached, be endorsed.**

Carried	5 / 0
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For: Cr P Warner, Cr K Tucker, Cr J Dwyer, Cr S Wessely and Cr A Tucker

Against: Nil

NEW POLICY



POLICY – 4.1 – Budget Process Timetable

Relevant Delegation

N/A

Objective

This Policy outlines a recommended timeline for budget development and highlights key considerations for Council members, management, and the community, in accordance with the requirements of the *Local Government Act 1995*.

Policy Statement

1. The decision the adoption of the annual budget is given by Council recommendation to the Chief Executive Officer (CEO) for all items of expenditure to be committed without further authorisation except:
 - Major projects requiring Council design approval.
 - Works subject to tenders that require Council approval in accordance with Section 3.57 of the *Local Government Act 1995* and have not been delegated to the CEO under Section 5.43(b) of the *Local Government Act 1995*.
 - Any other items specified by the Council at the time of adopting the Annual Budget requiring the approval of the Council.
2. Key components to be considered during the preparation of the Annual Budget are as follows:
 - In setting budget priorities, guidance is provided by the Council Plan 2025 – 2035, the Strategic Resource Plan 2025 – 2040, and Council-adopted initiatives.
 - Operating revenue, including rates and schedule of fees and charges, should be set at a level that achieves a balanced budget or a small surplus, with reference to the Consumer Price Index (CPI) as outlined in the Long Term Financial Plan.
 - When evaluating new projects or initiatives, both sustainability and value for money must be considered.
 - Consideration of any new loan borrowings should align with prudent financial practice and primarily be used to fund capital projects.
 - The content, timing, and process for reporting to Council on budget performance must be clearly defined and followed.
 - Executive briefings and budget forums involving Council members should provide key information on Capital Management, Operational Revenue, Operational Expenditure, Reserve Funds, Elected Member Remuneration, and Schedule of Fees and Charges.
 - Any budget surplus at the end of the financial year should be transferred to a Reserve account. Transfers will be managed in accordance with the Strategic Resource Plan 2025 – 2040.

- The proposed differential rates will be advertised in accordance with the *Local Government Act 1995* to seek additional formal feedback.
 - The Draft Annual Budget will be advertised on the Shire's website and social media for 21 days to seek community feedback and public comment.
3. Mid-Year Budget Review will conduct between January to March each year for the purpose of addressing budget variations during the first half of the year, in line with financial regulations.
4. The annual budget will be prepared according to the following timetable:

Timeline	Consideration
December	<ul style="list-style-type: none"> • The mid-year budget review has commenced to assess the Shire's financial performance against the adopted annual budget. • A comprehensive review of both operating and capital projects will be conducted to evaluate progress, ensure alignment with budget allocations, and identify any variances or adjustments required in the current financial year.
January	<ul style="list-style-type: none"> • Review progress year-to-date against the Council Plan and Strategic Resource Plan. • Undertake local advertising to encourage nonprofit organisations and local community groups to submit budget requests and proposals for Council consideration. • Conduct the proposed mid-year budget review in consultation with senior managers. • Commence initiatives and projects as outlined in the Long-Term Financial Plan. <ul style="list-style-type: none"> ▪ Capital work program ▪ Road preservation program ▪ Plant replacement program ▪ Property and public facility maintenance program
February	<ul style="list-style-type: none"> • Formalise the draft programs for CEO consideration: <ul style="list-style-type: none"> ▪ Schedule fees and charges. ▪ Estimate rates revenue based on current valuation. ▪ Carry forward work program. ▪ Capital work program. ▪ Road preservation program. ▪ Plant replacement program. ▪ Property and public facility maintenance program. ▪ Annual Salary and Wages program.

	<ul style="list-style-type: none"> • Submissions from nonprofit organisations and local community groups must be received by the Shire by the end of February. • Adoption of the mid-year budget review by Council. • Commence Council members forum for the major review of the Council Plan and Strategic Resource Plan.
March	<ul style="list-style-type: none"> • Commence the first Executive briefings and budget forum providing the draft programs for consideration: <ul style="list-style-type: none"> ▪ Capital work program. ▪ Road preservation program. ▪ Plant replacement program. ▪ Reserve and Investment. • Nonprofit organisations and local community groups submission to be assessed inline with the Council Plan and Strategic Resources Plan.
April	<ul style="list-style-type: none"> • Commence the second Executive briefings and budget forum providing the draft programs for consideration, including: <ul style="list-style-type: none"> ▪ Operational revenue, including differential rates and schedule of fees and charges. ▪ Formalisation of the capital works program, covering roads, plant replacement, community and recreation facilities, administration, housing, and buildings. ▪ Local community group donations. ▪ Elected member fees annual remuneration fees and allowances.
May	<ul style="list-style-type: none"> • Adopt the differential rates, including the associated object and reasons. • Adopt the schedule fees and charges. • Advertise the proposed differential rates and the schedule fees and charges in accordance with the <i>Local Government Act 1995</i> for formal feedback. • Commence the community engagement of the draft annual budget via Shire's website and social media for 21 days to gather feedback and public comment. • Formalise any extraordinary budget submissions received during the consultation process.
June	<ul style="list-style-type: none"> • Report and briefing to council members on any feedback submission from community engagement and rates payer. • Adopt of reviewed of Council Plan and Corporate Business Plan and Strategic Resource Plan.

	<ul style="list-style-type: none"> Formalise the carry forward from the previous financial year and present the final budget for assessment and review.
July	<ul style="list-style-type: none"> The Annual Budget formally adopted by Council at either a Special Council Meeting or an Ordinary Council Meeting. The adopted budget and meeting minutes send to the Department of Local Government, Culture and Communities (DLGCC). Distribute the adopted budget to the executive team for implementation and operational planning
August	<ul style="list-style-type: none"> Rates notices will be issued to all ratepayers.

5. Budget Amendments

The budget is adopted at the nature and type level, and any budget amendment required where expenditure within a nature and type category is likely to exceed the allocated amount must be approved by Council through a formal resolution.

– End of Policy

ADOPTED: 17 DECEMBER 2025



POLICY – 4.1 – Budget Preparation Timetable

Relevant Delegation

N/A

Objective

To provide clear direction to elected members, staff and community members on the adoption of the Annual Budget, in compliance with the *Local Government Act 1995*.

Policy Statement

The decision to adopt the annual budget is an approval given by Council to the Chief Executive Officer (CEO) for all items of expenditure to be committed without further authorisation except:

- Major projects requiring Council design approval.
- Works subject to tenders that require Council approval in accordance with Section 3.57 of the *Local Government Act 1995* and have not been delegated to the CEO under Section 5.43(b) of the *Local Government Act 1995*.
- Any other items specified by the Council at the time of adopting the Annual Budget requiring the approval of the Council.

This policy establishes a structure for the formalisation, administration and management of the Council's budget that satisfies statutory and Council requirements.

1. Budget Formalisation Principles

- a) In setting budget priorities, the Strategic Community Plan, Corporate Business Plan, and Council-adopted initiatives provide guidance.
- b) The annual budget will be based on financial indicators from the Corporate Business Plan and other financial-related initiatives.
- c) Rating revenue is to be set at a level that will produce a balanced or small surplus budget.
- d) All budget submissions must include comprehensive cash flow requirements.
- e) When evaluating new initiatives, sustainability and value for money must both be considered.
- f) During the formalisation of the annual budget, the end-of-year current surplus/deficit will need to be estimated.
- g) General Rates revenue will be budgeted using a Differential Rates model pursuant to the *Local Government Act 1995*.
- h) Modelling of the proposed Differential Rates will be presented to Elected Members at a Budget Forum.

2. Key Components of the Annual Budget

- a) Operational Income.
- b) Operational Expenditure.
- c) Capital Management.
- d) Reserves

3. Budget Considerations for Reserve Funds
 - a) The requirement for each reserve Fund and associated target values will be assessed, and nett transfers to Reserves will be managed in accordance with the Council's Long Term Financial Plan's goal of achieving target values.
 - b) Any budget excess found at the conclusion of each fiscal year is to be transferred to a Reserve account.
4. Form and Content of Budget and Working Papers
 - a) The budget will be produced and considered at a series of executive briefings and budget forums involving Elected Members before being submitted to Council.
 - b) The official budget will be presented to Council in accordance with Part 3 of the *Local Government (Financial Management) Regulations 1996*.
5. Mid-Year Budget Review and Corporate Business Plan Progress Report

Council will conduct a mid-year budget review between January and March each year for the purpose of addressing budget variations during the first half of the year, in line with financial regulations.
6. Community Engagement of the draft Municipal Budget
 - a) Posted on the Shires website for public comment for a period of 28 days.
 - b) The proposed differential rates will be advertised in accordance with the *Local Government Act 1995*, seeking additional and formal feedback.
7. Budget Management Timetable

The timetable below includes all of the major activities associated with the Council's budget processes, including the adoption of the Budget by a Special Meeting of Councillors in June of each financial year. It is only a guide and may be subject to minor changes.

– End of Policy

COMMENT

Formerly	Policy part 2.16, 3.5, 7.6	
New Policy		
Last Reviewed	25 February 2021	
Next Review Date	February 2022	
Amended	31 October 2019	
Adopted	21 December 2021 February 2021 31 October 2019 29 August 2019	30 August 2018 25 June 2015 29 November 2012
Version	4	

POLICY – 4.1 – Annual Budget Preparation TimetableBudget Management Timetable

Timing	Stage
December	<ul style="list-style-type: none"> • Long Term Financial Plan reviewed and adopted. • Progress report on Corporate Business Plan projects and actions drafted. • Mid-year budget review commenced.
January	<ul style="list-style-type: none"> • Community residents are encouraged to submit budget requests and priorities for the coming financial year's budget via local advertising. • CEO and Chief Financial Officer (CFO) to consider the proposed Mid-year budget review in consultation with senior managers. • Corporate Business Plan six-month review updated with year-to-date financial data and progress against actions. • Completion of budget and Corporate Business Plan progress report for Council adoption or consideration. • Budget Review amendments included in the Council monthly reports for February.
February	<ul style="list-style-type: none"> • From the Corporate Plan prepare for Council draft: <ul style="list-style-type: none"> ○ Capital Works program ○ Road preservation program ○ Plant replacement program ○ Dual-use footpath projects • Commence housing and public buildings maintenance inspections. • Proposed new initiatives/capital works considered by the CEO & CFO. • Advertising of differential rates. • Review of fees and charges register by CFO. • Operational budgets completed. • Council to adopt the Budget Review included in the monthly reports for February. • Community residents' submissions to be received by the Shire end of February.

March	<ul style="list-style-type: none"> Community and business submissions to be assessed in line with the Long-Term Financial Plan, Corporate Business Plan, adopted Strategies and Asset Management Plans. Annual review of the Corporate Business Plan. CEO, CFO, and senior managers consider initial draft Budget and Corporate Business Plan progress review. First Budget and Corporate Business Plan forum for Elected Members. Fees and Charges Schedule updated. Council approval of Capital Projects.
April	<ul style="list-style-type: none"> Budget forum for Elected Members covering the operational budget and differential rating model. Review of completed budget by CEO and CFO. Finalisation of Statutory Budget and draft annual review of the Corporate Business Plan. Council approval of proposed: <ul style="list-style-type: none"> Annual Differential Rates Fees and allowances for Elected Members Donations Fees and charges Housing and building Capital program Recreation facilities and developments Extra-ordinary budget requests
May	<ul style="list-style-type: none"> Commence community engagement of draft budget via shire website providing 28 days to provide feedback Advertise proposed differential rates including reasons and seeking feedback.
June	<ul style="list-style-type: none"> Briefing to Elected Members on feedback from community engagement Report back to community via website on the draft budget submissions included in the draft budget for consideration by Council Carried forward projects estimated by management Adoption of reviewed Corporate Business Plan and Budget at Special Council Meeting Adopted budget sent to the DLGCC Adopted budget cascaded to CFO and senior managers
September	<ul style="list-style-type: none"> Budget amended to reflect final position with regard to estimated carried forward projects and end of financial year current surplus/deficit

13.2.5	Review of Policy 4.5 Credit Card	
LOCATION	Not Applicable	
APPLICANT	Internal	
DOCUMENT REF	NAM1594	
DATE OF REPORT	09 December 2025	
AUTHOR	Chief Financial Officer, Kristy Van Kuyl	
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Peter Bentley	
OFFICER DISCLOSURE OF INTEREST	Nil	
ATTACHMENT	1. Policy 4.5 Credit Card - with marked changes [13.2.5.1 - 2 pages]	

SUMMARY:

To review Policy 4.5 Credit Card in accordance with the Council's annual rolling review of all policies.

BACKGROUND:

The Policy 4.5 Credit Card was adopted on 25 February 2021 with the objective of developing clear procedures for the authorisation and payment of accounts, ensuring effective security for, and properly authorised use of credit cards.

COMMENT:

This report recommends minor amendments to Policy 4.5 – Credit Card to reflect the organisational structure adopted by Council on 31 July 2025.

- **Eligibility**
- It is recommended that the position title referenced under the Eligibility section be amended from Deputy Chief Executive Officer to Chief Financial Officer to ensure alignment with the current organisational structure.
- **Reconciliation Procedure**
- It is further recommended that the position title Accounts Officer be updated to Finance Officer and the Deputy Chief Executive Officer be updated to Chief Financial Officer to reflect current organisational structure.

CONSULTATION:

No external consultation occurred during the preparation of this report

STATUTORY AUTHORITY:

Local Government (Financial management) Regulations 1996

Regulation 11 provides that local government is to develop procedures for the authorisation of, and the payment of, accounts to ensure that there is effective security for, and properly authorised use of credit cards or purchasing cards.

Regulation 13A provides that local government is to prepare a list of monthly reports showing each payment made, presented to the Council at the next ordinary meeting and recorded in the minutes of that meeting.

POLICY IMPLICATIONS:

This policy is being reviewed by the Council in accordance with Policy 1.11 Policy Review Schedule.

FINANCIAL IMPLICATIONS:

There are no policy implications if the officer's recommendation is endorsed.

RISK ASSESSMENT:

If the policy is not regularly reviewed and updated, there is a risk of non-compliance, which can result in legal issues, and reputational damage for the shire.

STRATEGIC IMPLICATIONS:

The Shire's Council Plan 2025-2035 outlines the following Outcome and Strategy:

Outcome

8. An efficient and effective organisation.

Strategy

8.1 Maintain a high level of corporate governance, responsibility and accountability.

Accordingly, the officer's recommendation aligns with the Shire of Menzies Council Plan.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number:	182/25
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Moved: Cr K Tucker

Seconded: Cr A Tucker

That Policy 4.5 – Credit Card, as attached, be endorsed with minor amendments to position titles to reflect the current organisational structure.

Carried	5 / 0
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For: Cr P Warner, Cr K Tucker, Cr J Dwyer, Cr S Wessely and Cr A Tucker

Against: Nil



POLICY – 4.5 – Credit Card

Relevant Delegation

N/A

1. Objective

To enable payments or purchases where normal creditors process is not available.

2. Policy Statement

2.1. From time to time purchases are necessary from businesses that do not accept a Purchase Order, or in circumstances where it is impractical to obtain a Purchase Order or make alternative arrangements.

2.2. Eligibility

The Chief Executive Officer is authorised to hold a Corporate Credit Card to a maximum of \$25,000.

The ~~Deputy Chief Executive Officer~~ Chief Financial Officer is authorised to hold a Corporate Credit Card to a maximum of \$12,500.

2.3. Appropriate Use

The cardholder may use the card to purchase goods and services in person or by mail, telephone, fax order, internet or email from supplier, provided that–

1. the card is used for the purchase of goods and services where the normal system of acquisition and payment is not feasible or practical.
2. The purchase is for Shire business and within the cardholder's authority.
3. The value is within the credit limit set.
4. It is deemed necessary to use the card in remote or emergency situations.

2.4. Excluded Uses

The credit card is for Shire purchases only and must not be used for –

- Obtaining cash, bank cheques or similar by any method
- Purchase of goods or services of a personal nature
- Any entity without an Australian Business Number (ABN)

2.5. Managing the Credit Card

In managing the credit card, the cardholders have a responsibility to–

- Adequately secure the credit card
- Bear any cost of any charges deemed by Council to be of a personal responsibility

- Immediately advise the card provider and Chief Executive Officer if the card is lost or stolen
- Ensure that the credit limit placed on the card is not exceeded
- Ensure that the credit card is not used by anyone other than the cardholder
- Ensure that appropriate documentation is kept for reconciliation. If documentation is not available, written justification of the expense is required.

2.6. Misuse of Credit Card

The cardholder will be considered to have misused the card if they fail to meet their responsibilities as described above. Misuse of the credit card may result in –

- The cancellation of use of the Corporate Credit Card
- Disciplinary action being taken
- The cardholder being required to bear the cost of any charges incurred by Council arising from misuse by the cardholder.

2.7. Return of Corporate Credit Card

The cardholder must return the credit card if –

- no longer employed as cardholder of the Shire of Menzies
- Has been suspended or dismissed by Council
- Otherwise requested by Council

2.8. Reconciliation Procedures

Each month the officer in charge of Bank Reconciliations will;

- Ensure that statements are distributed to the cardholder for authorisation and providing documentation.
- The ~~Accounts~~ Finance Officer or person undertaking that role is to check that all purchases are within the guidelines for Policy 4.5 – Credit Card
- The Chief Executive Officer, ~~Deputy Chief Executive Officer~~ Chief Financial Officer and ~~Accounts~~ Finance Officer is to carry out checks each month and sign the Reconciliation document.
- A full reconciliation of the credit card use is completed.
- Expenditure to be summarised and presented to Council with list of payments.

– End of Policy

ADOPTED: 28 MAY 2020

LAST REVIEWED: 17 DECEMBER 2025

13.2.6	Review of Policy 3.2 Events and Professional Development Expenses	
LOCATION	Not Applicable	
APPLICANT	Internal	
DOCUMENT REF	NAM1595	
DATE OF REPORT	09 December 2025	
AUTHOR	Chief Financial Officer, Kristy Van Kuyl	
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Peter Bentley	
OFFICER DISCLOSURE OF INTEREST	Nil	
ATTACHMENT	<ol style="list-style-type: none"> 1. New Policy - Policy 1.12 Events and Professional Development [13.2.6.1 - 3 pages] 2. Current Policy - Policy 3.2 Conferences, Meetings & Training - Attendance & Expenses [13.2.6.2 - 3 pages] 	

SUMMARY:

This report recommends that the Council repeal Policy 3.2 – Conference, Meetings and Training Attendance and Expenses and adopt the new Policy 1.12 – Events and Professional Development Expenses.

BACKGROUND:

Policy 3.2 – Conference, Meetings and Training: Attendance and Expenses was adopted on 30 August 2018.

COMMENT:

This report recommends repealing Policy 3.2 – Conference, Meetings and Training Attendance and Expenses and replacing it with new Policy 1.12 – Event and Professional Development Expenses. The purpose of the new policy is to ensure transparency regarding the costs incurred by council members and the CEO when attending such events. The update to relevant organisation name and incorporates the recent amendments to Policy 1.9 – Attendance at Events and Policy 1.10 – Elected Members Ongoing Professional Development.

CONSULTATION:

No external consultation occurred during the preparation of this report

STATUTORY AUTHORITY:

Local Government Act 1995:

Part 5 Division 10 s5.129 Fees and Expenses

(1) provides that a local government may prepare and adopt* a policy under which the local government undertakes to do 1 or more of the following:

(b) reimburse a council member for a fee or other expense incurred by the council member in relation to their participation in a course of training that they are required to complete under section 5.126;

(d) reimburse a council member for a fee or other expense incurred by the council member in relation to their participation in continuing professional development under the local government's policy under section 5.128.

* Absolute majority required.

(2) The local government may do the following —

(a) amend* the policy at any time;

(b) revoke* the policy at any time (with or without replacing it).

* Absolute majority required.

POLICY IMPLICATIONS:

This policy is being reviewed by the Council in accordance with Policy 1.11 Policy Review Schedule.

FINANCIAL IMPLICATIONS:

The Council's adopted budget (2025/2026) provides an amount of \$40,000.00 for training and development of Council members.

RISK ASSESSMENT:

If the policy is not regularly reviewed and updated, there is a risk of non-compliance, which can result in legal issues, and reputational damage for the shire.

STRATEGIC IMPLICATIONS:

The Shire's Council Plan 2025-2035 outlines the following Outcome and Strategy:

Outcome

4.2: An efficient and effective organisation.

Strategy

4.2.1 Maintain a high level of corporate governance, responsibility and accountability.

Accordingly, the officer's recommendation aligns with the Shire of Menzies Council Plan.

VOTING REQUIREMENTS:

Absolute Majority

OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number:	183/25
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Moved: Cr K Tucker

Seconded: Cr J Dwyer

That

- 1. Policy 3.2 – Conference, Meetings and Training Attendance and Expenses, be repealed**
- 2. The new Policy 1.12 – Events and Professional Development Expenses, as attached, be endorsed.**

Carried by Absolute Majority	5 / 0
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For: Cr P Warner, Cr K Tucker, Cr J Dwyer, Cr S Wessely and Cr A Tucker

Against: Nil



POLICY 1.12 – Events and Professional Development Expenses

Relevant Delegation

N/A

Objective

This policy covers any expenditure related to attendance at events including professional development, concerts, conferences, functions, and sporting events whether the attendance is free of charge, part of a sponsorship agreement, or paid for by the local government. Its purpose is to ensure transparency regarding the costs incurred by council members and the CEO when attending such events.

This policy should be read in conjunction with Policy 1.9 – Attendance at Events and Policy 1.10 – Elected Members Ongoing Professional Development.

Policy Statement

1. Where council members or the CEO attend events on behalf of the Council, the administration will arrange and manage the following associated expenditures:
 - Conference registration fees
 - Travel cost including flights/train/car hire where necessary
 - Accommodation and meals at the accommodation provider
 - Parking and transport fees and
 - Any other approved expenses incurred in the course of fulfilling official duties at the event.
2. Except for modifications requested by the attendee, council members and the CEO shall bear full responsibility for any changes to confirmed bookings, including all associated fees and costs.
3. Where accompanying persons, or individuals not directly involved in the event, attend, their costs will not be payable by the Shire except where their attendance is considered appropriate, including the following:
 - WALGA Local Government Annual Convention
 - Local Government Professional WA Annual State Conference
 - Goldfields Voluntary Regional Organisation of Councils (GVROC) official dinner function and
 - Official function for which the accompanying person has been specially named in the formal invitation.
4. Attendance at events where the presence of the authorised nominee is not required, or where attendance is voluntary as an observer, is not permitted unless:
 - Specifically authorised by Council, or
 - Clear benefit to the Shire or community is established.

5. There is a presumption against attendance at overseas conferences and training. Such attendance will only be approved where a clear and demonstrable benefit to the Shire can be established, beyond mere relevance. While the Council may consider covering registration fees, accommodation, and incidental expenses, travel costs will not be reimbursed or covered except as expressly provided for in this Policy.

- *End of Policy*

ADOPTED: 17 DECEMBER 2025

Refer to attached Policy Schedule 3.2 (a) – Request to attend an event or participate in professional development



**REQUEST TO ATTEND AN EVENT OR PARTICIPATE IN
PROFESSIONAL DEVELOPMENT**

EVENT OR PROFESSIONAL DEVELOPMENT DETAILS				
Name of Event (<i>Attach Flyer</i>)				
Name				
Position				
Purpose of Event				
Benefits/Relevance to Position				
Location				
Departing				
Event Commences / Concludes				
Returning				
Accompanying Person and Estimated Costs				
COSTS				
Registration				\$
Travel	Own Vehicle	Km	At	\$
	Hire Vehicle	Km/Days	At	\$
	Aircraft	Attach Itinerary and Costs		\$
Accommodation	No. of Nights	Cost per night		\$
Others				\$
Estimated Total Cost				\$

Councillor's Signature		Date:
CEO's Comment		
CEO's signature		

Please submit the completed request form to the Chief Executive Officer.

— End of Schedule



POLICY – 3.2 – Conference, Meetings & Training – Attendance & Expenses

Relevant Delegation

N/A

1. Policy Statement

- 1.1. The following Schedules are adopted, and form part of this Statement –
 - Policy Schedule 3.2 (a) – Conference etc – Request / Approval
- 1.2 Council acknowledges that there are a range of obligations and values for professional development, including -
 - legislative, in particular relating to occupational health and safety of employees
 - contractual for senior employees
 - governance
 - individual aspirations and aptitude of employees, where consistent with their employment role
 - direct social and community benefit
 - investment in the individual and community
- 1.3 Council encourages – elected members to participate in training and attend the annual WALGA State Convention,
 - senior staff to attend the Annual State Conference relating to their profession,
 - all staff to improve their skills required for their role and that extend their relevant knowledge.
- 1.4 Where an elected member, employee or other person is authorised to attend a conference, meeting, training course or other business on behalf of Council,
 - a) the Shire will pay as specified in this Policy and its Schedules –
 - conference/meeting fees, accommodation
 - travelling
 - other necessary incidentals and out of pocket expenses upon production of receipts, and
 - b) with the exception of any changes made at the request of the attendee to any confirmed booking for
 - conference/meeting fees, accommodation
 - travelling

for which the elected member, employee or other person travelling shall be entirely responsible for effecting the changes and all fees and total costs associated with making the changes

- 1.5. Approval to attend the conference etc. must be obtained from the Chief Executive Officer prior to the event. Retrospective claims will only be considered if –
- shown that prior approval was not possible due to circumstances,
 - the person was the authorised deputy delegate attending in the place of an authorised nominee, unable to attend, and
 - the Chief Executive Officer is advised prior to the event of attendance or necessary change.
- 1.6 There is a presumption against meeting the expenses of –
- Accompanying persons, observers or those not involved in the event, except where the attendance is appropriate for –
 - for events such as WALGA Annual Convention or LGMA State Conference, or
 - Official functions where the accompanying person has also been specifically invited –
- Attendance at events that have no requirement for presence of the authorised nominee or deputy, or are voluntarily attended as an observer, unless –
- Specifically authorised by Council, or
 - Clear benefit to the Shire or community is established.
- 1.7 There is an automatic presumption against overseas conferences and training. These will only be approved where there is demonstrated clear benefit (not simply relevance) to matters affecting the Shire. The Council may consider registration fees, accommodation costs and incidentals, but will not reimburse or cover travel costs except as specified in this Policy and its Schedules.
- 1.8 Any monetary limitations do not apply where a person is required or requested by Council to attend, or attendance is authorised by Council in excess of the Policy, prior to the event.
- 1.9 The Chief Executive Officer shall have regard to any Council Policy, and to Budget provision made for development of elected members and employees.
- 1.10 Council will cover costs in the following way:-
- a) Accommodation shall be booked by administration and shall include all meals at the accommodation provider; or
 - b) A daily allowance shall be provided as determined at budget

- *End of Policy*

COMMENT

Refer to attached Policy Schedule 3.2 (a) – Conferences etc. – Request / Approval

Formerly	Delegations 12, 46 Policies 3.6, 3.7, 4.1, 4.2 5.6 Replaced 29 November 2012	
	29 November 2012	
Last Reviewed	30 August 2018	
Next Review Date	February 2021	
Amended	February 2014	
Adopted	25 June 2015	30 August 2018
Version	2	

Policy Schedule 3.2 (a) – Conferences etc – Request / Approval

Request for Approval to attend Conference, Meeting or Training				
Applicant				
Position				
Event				
Location				
Departing				
Event commences				
Event concludes				
Returning				
COSTS	Registration costs, including			\$
Travel	Shire vehicle	Estimated fuel cost		\$
	Own vehicle	Km	At	\$
	Hire vehicle	Days	At	\$
	Aircraft	No.	Return	\$
Accommodation	Own Arrangements			\$ n/a
	Required	No nights		\$
Other				\$
Estimated total cost				\$
Purpose of event				
Benefit /Relevance to position				
Accompanying person	Requested / Not requested Estimate of costs to be included above			
Relief staff	Required / Not required			
Signature & date				
Chief Executive Officer Comment				
Accompanying person	Approved / Not approved / Comment / Limits –			
Chief Executive Officer signature & date				

Original – to Applicant

Copy – to Personnel file

– End of Schedule

13.2.7	Review of Policy 4.6 Debt Recovery – Outstanding Rates and Sundry Debtors	
LOCATION	Not Applicable	
APPLICANT	Internal	
DOCUMENT REF	NAM1596	
DATE OF REPORT	11 December 2025	
AUTHOR	Team Leader Finance, Tien Tran and Chief Financial Officer, Kristy Van Kuyl	
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Peter Bentley	
OFFICER DISCLOSURE OF INTEREST	Nil	
ATTACHMENT	<ol style="list-style-type: none"> 1. New Policy - Policy 4.6 Debt Recovery - Outstanding Rates and Sundry Debtors [13.2.7.1 - 2 pages] 2. Current Policy - Policy 4.6 Debt Recovery - Outstanding Rates and Sundry Debtors [13.2.7.2 - 2 pages] 	

SUMMARY:

This report recommends the repeal and replacement of Policy 4.6, Debt Recovery – Outstanding Rates and Sundry Debtors, in accordance with the Council’s annual rolling review of all policies.

BACKGROUND:

Policy 4.6 Debt Recovery – Outstanding Rates and Sundry Debtors was last reviewed by the Council on 30 August 2018.

COMMENT:

The revised policy establishes a formal and comprehensive standard for the recovery of outstanding rates and charges levied under the *Local Government Act 1995*, alongside the sundry debtors. It proposes the repeal and replacement of Policy 4.6 – Debt Recovery - Outstanding Rates and Sundry Debtors, ensuring the policy framework is updated for improved clarity, strengthened regulatory compliance, and alignment with current legislative and operational requirements.

CONSULTATION:

No external consultation occurred during the preparation of this report.

STATUTORY AUTHORITY:

Local Government Act 1995

Section 6.12 (1)(c) provides local governments with the power to defer, grant discounts, waive or write off debts.

*Absolute majority required

Subdivision 5 provides the terms and procedures for a local government to recover rates and service charges.

Subdivision 6 provides actions against land where rates or service charges are unpaid.

POLICY IMPLICATIONS:

This policy is being reviewed in accordance with Policy 1.11, Policy Review Schedule.

FINANCIAL IMPLICATIONS:

There are no financial implications associated with this report.

RISK ASSESSMENT:

If the policy is not regularly reviewed and updated, there is a risk of non-compliance, which could result in legal issues and reputational damage to the Shire.

STRATEGIC IMPLICATIONS:

The Shire of Menzies Council Plan 2025 - 2035 outlines the following Outcome and Strategy:

Outcome:

8. An efficient and effective organisation.

Strategy:

8.1 Maintain a high level of corporate governance, responsibility and accountability.

Accordingly, the officer's recommendation aligns with the Shire of Menzies Council Plan.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number:	184/25
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Moved: Cr J Dwyer

Seconded: Cr K Tucker

That Current Policy 4.6 — Debt Recovery — Outstanding Rates and Sundry Debtors be repealed and a new Policy 4.6 — Debt Recovery — Outstanding Rates and Sundry Debtors, as attached, be endorsed.

Carried	5 / 0
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For: Cr P Warner, Cr K Tucker, Cr J Dwyer, Cr S Wessely and Cr A Tucker

Against: Nil



NEW POLICY

POLICY – 4.6 Debt Recovery – Outstanding Rates and Sundry Debtors

Relevant Delegation
N/A

1. Objective

To establish a formal standard for the recovery of outstanding rates and charges levied under the Local Government Act 1995 and of sundry debtors.

2. Policy Statement

2.1 Outstanding Rates and Service Charges

2.1.1 Issuance of Final Notice

- a) A Final Notice is to be issued 14 days after the due date, to those persons who have made either no payment or insufficient payment to cover the first instalment. The Final Notice specifies that the ratepayer(s) have seven (7) days to pay in full or enter into a special repayment arrangement.
- b) Final Notices are not to be issued to eligible persons registered to receive the pensioner rebate under the Rates and Charges (Rebates and Deferments) Act 1992, as these individuals have until 30 June in the year of rating to make payment without incurring any late payment penalties.

2.1.2 Outstanding Rates on Mining Tenements

- a) Depending on the amount owed, the Shire may lodge a caveat pursuant to section 122A of the Mining Act 1978 (WA) to preclude dealings in respect of the mining tenement whilst rates remain outstanding beyond the due date for payment.
- b) Rates on mining leases will be considered for write-off when a tenement expires and if:
 - (i) the holder is deregistered and the likelihood of collecting any outstanding rates is negligible; or
 - (ii) the holder is a going concern or individual, and normal collection process has been pursued until all avenues for recovery are exhausted or deemed unviable.

2.2 Sundry Debtor Accounts

If not paid at time of incurring the debt, sundry debtors:

- (i) are to have an invoice issued as soon as possible after the amount owing is known;
- (ii) a reminder issued at the end of the month;
- (iii) further reminder at the end of the following month advising of overdue;
- (iv) at the end of the second month, a further invoice advising that legal action may be taken without further warning after 14 days.

2.3 Payment Arrangements

The Chief Executive Officer may accept payment of a rate, service charge or sundry debt in accordance with an agreement made with the debtor.

- a) In cases of known or evidenced hardship, special payment agreements may be entered into for payment of outstanding debts.
- b) Should the arrangement negotiated with the Chief Executive Officer not be kept, legal actions may take place.

2.4 Debt Recovery/Legal Proceedings

2.4.1 Following the expiry date on the Final Notice/Demand, the Shire may, on a case-by-case basis, refer the debt to its collection agency to commence legal proceedings, which may include:

- (i) General Procedure Claim,
- (ii) Property Seizure and Sale Order

All legal costs incurred during the debt collection process shall be the responsibility of the debt owner and will, where applicable, remain a charge on the land/property.

2.4.2 Where the amount is relatively minor and cost of recovery is excessive compared to the debt, the Chief Executive Officer may defer legal action until such time as further debt may be incurred.

2.4.3 If any rates and charges due to Council in respect of any rateable land have been unpaid for at least 3 years, the Council may take possession of the land under section 6.64 of the Local Government Act 1995 and have the right to lease, sell, or transfer the land to the Crown or itself. The approval of the Council must be obtained before this course of action is initiated.

2.5 Rates/Bad debts Write-off

Writing off unrecoverable rates and bad debts will only be considered when:

- (i) all reasonable attempts to recover the outstanding amount have been exhausted and it has resulted in a non-viable outcome; or
- (ii) the cost of recovery is estimated to exceed the potential return, with minimal prospect for successful collection.

The write-off process must follow Council delegation. Any decision to write off rates requires an absolute majority of the Council as per section 6.12(1)(c) of the Local Government Act 1995.

2.6 Collection Agency

The engagement of a collection agency does not require Council approval and is handled by the Shire administration.

– *End of Policy*

ADOPTED: 17 DECEMBER 2025



POLICY – 4.6 Debt Recovery – Outstanding Rates and Sundry Debtors

Relevant Delegation

N/A

1. Objective

To establish a formal standard for the recovery of outstanding rates and charges levied under the Local Government Act 1995 and of sundry debtors.

2. Policy Statement

The Local Government Act 1995 provides for a Local Government to impose rates and charges on land in its district.

- 2.1 The Chief Executive Officer may accept payment of a rate, service charge or sundry debt due and payable by a person in accordance with an agreement made with the person.
 - a) in cases of known or evidenced hardship, special payment agreements may be entered into for payment of outstanding debts.
 - b) should the arrangement negotiated with the Chief Executive Officer not be kept, the provisions below may be implemented.
- 2.2 If not paid at time of incurring the debt, sundry debtors –
 - a) are to have an invoice issued as soon as possible after the amount owing is known,
 - b) a reminder issued at the end of the month
 - c) further reminder at the end of the following month advising of overdue
 - d) at the end of second month, a further invoice advising that legal action may be taken without further warning after 14 days.
- 2.3 Subject to an agreement, legal proceedings should be implemented and will continue until payment of the rates and service charges are made in full –
 - a) Issue Final Notices –
 - (i) A Final Notice is to be issued 14 days after the due date, to those persons who have made either no payment, or insufficient payment to cover the first instalment. The Final Notice is to specify that the ratepayer/s have fourteen (14) days to pay in full or to enter into a special repayment arrangement.
 - (ii) Final Notices are not to be issued to eligible persons registered to receive the pensioner rebate under the Rates and Charges (Rebates and Deferments) Act 1992 as such persons have until 30 June in the year of rating to make payment, without incurring any late payment penalties.

b) Debt Collections –

- (i) After (14) days after the final notice period has expired and no payment has been received, all rates and charges are to be sent to Council's debt collector.
- (ii) The debt collector will follow a process to collect outstanding monies.
- (iii) The debt collector, if unable to collect outstanding rates and charges will advise the rates officer.
- (iv) The rates officer will present this to the Chief Executive Officer who will issue the debt collector an instruction to proceed with legal action.
- (v) Should the debt collector not be able to collect the rates and charges then:

2.4 Where the amount is relatively minor, and cost of recovery excessive compared to the debt, the Chief Executive Officer may defer legal action until such time as further debt may be incurred.

2.5 If any rates and charges which are due to Council in respect of any rateable land have been unpaid for at least 3 years, Council may take possession of the land under the Local Government Act 1995 s.6.64. The approval of Council is to be obtained before this course of action is initiated.

– End of Policy

COMMENT

In May 2012, Council resolved that debt collection should be undertaken by Dunn and Bradstreet. It is suggested that the collection agency does not need to be a Council decision but left to the administration.

Formerly	Delegation 7, 22 Policy 3.1, 3.11 – Replaced 29 November 2012	
New Policy		
Last Reviewed	30 August 2018	
Next Review Date	February 2021	
Amended		
Adopted	30 August 2018	25 June 2015
Version	1	

13.2.8	Review of Policy 12.1 Plant Replacement Program
LOCATION	Not Applicable
APPLICANT	Internal
DOCUMENT REF	NAM1597
DATE OF REPORT	11 December 2025
AUTHOR	Works Manager, Garth Marland
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Peter Bentley
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. Policy 9.3 - Plant Replacement Program - with marked changes [13.2.8.1 - 4 pages]

SUMMARY:

To review existing Policy 12.1 Plant Replacement Program in accordance with the Council's scheduled policy review process.

BACKGROUND:

Policy 12.1 Plant Replacement Program was adopted in November 2020. It now requires updates to reflect current plant inventory and operational needs.

COMMENT:

Changes include updating the policy number, plant listing, details and formatting to ensure the policy remains accurate and relevant.

CONSULTATION:

No external consultation has taken place.

STATUTORY AUTHORITY:

Local Government Act 1995

Section 2.7(2)(b) allows a local government to determine its policies.

POLICY IMPLICATIONS:

Amendments to the existing policy 12.1.

FINANCIAL IMPLICATIONS:

There are no direct financial implications.

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
Failure to update the policy may result in misalignment between operational practices and governance requirements, impacting asset management efficiency.	Medium	Policy Review: Mandatory annual review of the policy to ensure full alignment with current plant listings.

STRATEGIC IMPLICATIONS:

The Shire of Menzies Council Plan 2025-2035 outlines the following Outcome and Strategy:

8. An efficient and effective organisation.

8.1 Maintain a high level of corporate governance, responsibility and accountability.

Accordingly, the officer's recommendation aligns with the Shire of Menzies Council Plan.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number:	185/25
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Moved: Cr K Tucker

Seconded: Cr J Dwyer

That the reviewed Policy 12.1 Plant Replacement Program, as detailed in the attachment, incorporating the updated plant listings and amendments, be endorsed.

Carried	5 / 0
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For: Cr P Warner, Cr K Tucker, Cr J Dwyer, Cr S Wessely and Cr A Tucker

Against: Nil



POLICY – ~~12.19.3~~ – Plant Replacement Program

Relevant Delegation

N/A

Objective

The objective of this policy is to help ensure that the Council's vehicles, plant ~~and~~ equipment is replaced at a time which optimises its use and minimises the whole of life cost.

Policy Statement

This Policy is intended to provide guidance as to the timing of changeover of plant and equipment.

In order to enable this policy to be implemented effectively and to eliminate the requirement to amend the policy each time vehicles, plant or equipment is replaced, the Council's current list of plant has been separated into several categories with a replacement strategy for each category.

1. The attached table forms part of the policy and identifies the plant replacement cycle and vehicle types and specifications.
2. The replacement cycles are intended as a guide only and are subject to review during the Budget adoption process.
3. The Shire will purchase ANCAP five (5) star rated motor vehicles where practicable.
4. The Shire will generally purchase vehicles fitted with diesel or petrol engines.

Vehicle Use	Description	Replacement Strategy	Equipment Standards / Comments
Road Plant and Trailer			
Grader	specifications to be determined	5 Years / 10,000hrs	Window tint, floor mats, seat covers, UHF radio, Sat phone Starlink, Emergency GPS, first-aid kit, fire extinguisher, twin flashing beacons
Wheel loader	specifications to be determined	5 Years / 10,000hrs	Window tint, floor mats, seat covers, UHF radio, Sat phone , Emergency GPS , first aid kit, fire extinguisher, twin flashing beacons
SP Vibrator Roller	specifications to be determined	5 Years / 4,000hrs	twin-Twin flashing beacons, window tint, floor mats, seat covers, UHF radio, fire extinguisher
SP Multi tyre Roller	specifications to be determined	6 Years / 4,000hrs	twin flashing beacons, window tint, floor mats, seat covers, UHF radio, fire extinguisher
Towed M/T roller	specifications to be determined	20+ Years	twin flashing beacons, window tint, floor mats, seat covers, UHF radio, fire extinguisher
Trucks and Trailers			
Prime mover	specifications to be determined	6 years / 300,000km	Roo bar, towbar, window tint, floor mats, seat covers, UHF radio, Sat phone, Emergency GPS, first aid kit, fire extinguisher, twin flashing beacons
Side Tipper	specifications to be determined	12-15 Years	Roo bar, towbar, window tint, floor mats, seat covers, UHF radio, Sat phone, Emergency GPS, first aid kit, fire extinguisher, twin flashing beacons
Drop deck semi-trailer float	specifications to be determined	8-10 Years	<u>Body of trailer to be able to be widened</u>
Tri-axle water tanker	specifications to be determined	8-10 Years	
Tandem Dolly	specifications to be determined	8-10 Years	
Service-Tray body Truck – crew cab	specifications to be determined	4 Years / 80,000 km	Roo bar , towbar, window tint, floor mats, seat covers, UHF radio, Sat phone , Emergency GPS , first aid kit, fire extinguisher, twin flashing beacons
Town-Tip truck – standard cab	specifications to be determined	5 Years / 150,000km	towbar, window tint, floor mats, seat covers, UHF radio, first aid kit, fire extinguisher, twin flashing beacons, <u>hydraulic hoist</u>
<u>Tag Trailer</u>	<u>specifications to be determined</u>	<u>10 Years</u>	<u>Hydraulic ramps</u>

Fire Vehicles			
Light Tanker type fire truck	specifications to be determined with DFES	4 Years / 80,000 km	Subject to DFES requirements
Other Plant			
Backhoe	specifications to be determined	7 Years / 8,000 hrs	twin flashing beacons, window tint, floor mats, seat covers, UHF radio, fire extinguisher
Ride on mower – front deck	specifications to be determined	5-7 Years	Fire extinguisher
Ride on mower – mid mount	specifications to be determined	2 Years	Fire extinguisher
Mini Excavator	specifications to be determined	5 Years	GP bucket, rock bucket, ripper, hammer, UHF radio, fire extinguisher, first aid kit
Forklift	specifications to be determined	5 Years	Man cage, fire extinguisher
Trailers			
Box trailers	specifications to be determined	8-10 Years	galvanized
Car Trailer	specifications to be determined	8-10 Years	galvanized
Fuel Service Trailer	specifications to be determined	8-10 Years	Galvanized , fire extinguisher, spill kit
Light Vehicles			
Chief Executive Officer	4WD Executive Vehicle Toyota Prado GXL 300 series GXL Wagon or equivalent	3 years or 100,000km	Roo bar, towbar, window tint, floor mats, dash mat, seat covers, Sat phone, UHF radio, emergency GPS, first aid kit, fire extinguisher, spotlights
DCEO Manager Finance Chief Financial Officer	4WD Executive Vehicle – Toyota RAV 4 GXL or equivalent	3 years or 100,000km	Roo bar, towbar, window tint, floor mats, dash mat, seat covers, Sat phone , UHF radio, emergency GPS, first aid kit, fire extinguisher, spotlights
Works Manager/ Supervisor	4x4 Crew Cab Hilux or equivalent	3 years or 100,000km	Roo bar, towbar, window tint, floor mats, dash mat, seat covers, Sat phone , UHF radio, Starlink , Emergency GPS, flashing beacon 1 st Aid kit, Spotlights

Community Development Manager	4WD Executive Vehicle – Toyota RAV 4 GXL or equivalent	3 years or 100,000km	Roo bar, towbar, window tint, floor mats, dash mat, seat covers, UHF radio, emergency GPS, first aid kit, fire extinguisher, spotlights
Single Cab Work Utes	Hilux WorkMate or equivalent	3 years or 100,000km	Aircon, towbar, seat covers, floor mats fire extinguisher, UHF radio , twin flashing beacons
Dual Cab Work Utes	Hilux WorkMate or equivalent	3 years or 100,000km	Aircon, towbar, seat covers, floor mats fire extinguisher, UHF radio , twin flashing beacons

– End of Policy

ADOPTED: 26 NOVEMBER 2020
LAST REVIEWED: 17 DECEMBER 2025

13.2.9	Review of Policy 12.5 Private Works
LOCATION	Not Applicable
APPLICANT	Internal
DOCUMENT REF	NAM1599
DATE OF REPORT	11 December 2025
AUTHOR	Works Manager, Garth Marland
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Peter Bentley
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. Policy 12.5 - Private Works - with marked changes [13.2.9.1 - 1 page]

SUMMARY:

To review existing Policy 12.5 Private Works in accordance with the Council's scheduled policy review process.

BACKGROUND:

Policy 12.5 was adopted in August 2018 and is now due for review.

COMMENT:

Changes include updating the policy number and adding an objective section to ensure the policy remains clear and relevant to operational requirements.

CONSULTATION:

No external consultation has taken place.

STATUTORY AUTHORITY:

Local Government Act 1995

Section 2.7(2)(b) allows a local government to determine its policies.

POLICY IMPLICATIONS:

Minor amendments to policy 12.5.

FINANCIAL IMPLICATIONS:

There are no direct financial implications.

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
Failure to update the policy may result in unclear conditions for private works, causing possible cost issues.	Low	Regular review to keep the policy current and clear.

STRATEGIC IMPLICATIONS:

The Shire of Menzies Council Plan 2025-2035 outlines the following Outcome and Strategy:

8. An efficient and effective organisation.

8.1 Maintain a high level of corporate governance, responsibility and accountability.

Accordingly, the officer's recommendation aligns with the Shire of Menzies Council Plan.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number:	186/25
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Moved: Cr K Tucker

Seconded: Cr A Tucker

That updated Policy 12.5, Private Works, as attached, be endorsed.

Carried	5 / 0
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For: Cr P Warner, Cr K Tucker, Cr J Dwyer, Cr S Wessely and Cr A Tucker
Against: Nil



POLICY – ~~12.59.4~~ – Private worksWorks

Relevant Delegation

N/A

Objective

To provide clear conditions for approving and delivering private works within the Shire.

Policy Statement

Private works will only be carried out where –

- a. the works and maintenance program will not be adversely affected unless the Chief Executive Officer is of the opinion that the advantages of carrying out the private works justifies some reassessment of the works program;
- b. full costs including supervision, travel time to and from the project, and administration costs are recovered through private works charge rates to be set annually in the Schedule of Rates Fees and Charges;
- c. agreements for private works are made in writing and signed by the person requesting the works. Where deemed necessary prepayment may be required before the commencement of work.

– End of Policy

ADOPTED: 30 AUGUST 2018
LAST REVIEWED: 17 DECEMBER 2025

13.2.10	Review of Policy 12.7 Bus Hire
LOCATION	Not Applicable
APPLICANT	Internal
DOCUMENT REF	NAM1600
DATE OF REPORT	11 December 2025
AUTHOR	Works Manager, Garth Marland
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Peter Bentley
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. Policy 12.7 - Bus Hire - with marked changes [13.2.10.1 - 7 pages]

SUMMARY:

To review existing Policy 12.7 Bus Hire in accordance with the Council's scheduled policy review process.

BACKGROUND:

Policy 12.7 was adopted in October 2019 and is now due for review.

COMMENT:

Changes include updating the policy number, adding an objective section, minor wordings and updating Bus Hire Application Form to ensure the policy remains clear and relevant to operational requirements.

CONSULTATION:

No external consultation has taken place.

STATUTORY AUTHORITY:

Local Government Act 1995

Section 2.7(2)(b) allows a local government to determine its policies.

POLICY IMPLICATIONS:

Minor amendments to policy 12.7.

FINANCIAL IMPLICATIONS:

There are no direct financial implications.

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
Failure to update the policy may result in unclear terms and conditions for bus hire arrangements, leading to disputes or unexpected costs.	Low	Undertake regular review to ensure the policy remains current and clear.

STRATEGIC IMPLICATIONS:

The Shire of Menzies Council Plan 2025-2035 outlines the following Outcome and Strategy:

8. An efficient and effective organisation.

8.1 Maintain a high level of corporate governance, responsibility and accountability.

Accordingly, the officer's recommendation aligns with the Shire of Menzies Council Plan.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number:	187/25
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Moved: Cr K Tucker

Seconded: Cr J Dwyer

That updated Policy 12.7, Bus Hire, as attached, be endorsed.

Carried	5 / 0
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For: Cr P Warner, Cr K Tucker, Cr J Dwyer, Cr S Wessely and Cr A Tucker
Against: Nil



POLICY – ~~12.79.5~~ – Bus Hire

Relevant Delegation

N/A

Objective

To ensure the Shire bus is hired responsibly and safely.

Policy Statement

This Policy applied to the Hire of the Shire of Menzies bus (capable of seating 11 passengers):

- All booking to be made at the SHIRE OF MENZIES administration office.
- A standard booking is no longer than 3 days to ensure the bus is accessible to everyone. A longer term maybe negotiated on request.
- The key to be picked up from the administration office of Shire or from Depot office; the hirer need to provide an appropriately licenced driver 25 years or older.
- Bus return times are to be negotiated with the Shire.
- A bond will be charged and must be paid at the time of booking the bus to ensure confirmation of that booking. (See ~~fees~~ Fees & Charges for the current bond fee).
- The bond may be retained in the event that:
 - a cancellation notice is not received should you decide against using the bus with no refund if the cancellation is less than 3 days before the intended date.
 - the cleanliness of the bus is not satisfactory
 - the hirer fails to pay the hire costs of the bus.
- The hirer is to ensure the inside of the bus is clean and tidy before returning the keys. If not clean, they will be required to clean the bus or a cleaning fee ~~of \$35.00 per hour~~ will apply. (See Fees and Charges)
- If the hirer picks up the bus in an unsatisfactory condition, the hirer must notify the Shire immediately.
- Damage or breakages which result from misuse by the hirer are the responsibility of the hirer and all replacement or repair costs will be charged to the hirer, repairs arising from normal usage are the responsibility of Council.
- The hirer is Responsible for the safety of all passengers at all times. The driver and passengers must be restrained in suitable seat belts at all times.
- Children who are of the age requiring a safety capsule or seat must be appropriately restrained.
- The hirer should check the oil, water and tyres before and after use.

- Children should be supervised by parents / guardians at all times.
- Smoking, consumption of food and drinking of alcohol or soft drinks is not permitted in the bus at any time.

In case of breakdowns of the bus, the hirer is to make every endeavour to return the bus to the Shire. The alternative transport of passengers becomes the sole responsibility of the hirer.

- When picked up, the bus will have full tank of diesel fuel.
- In the case of motor vehicle accident where the hirer is proven to be negligent, the hirer is liable for the insurance excess ~~currently \$500.00~~ arising out of an insurance claim.
- In other circumstances where the driver is not at fault the Shire will pay the excess.
- The Shire retains the right: to change, alter or adopt new rules as they wish and to refuse use of the bus if they wish.

-End of Policy

ADOPTED: 31 OCTOBER 2019
LAST REVIEWED: 17 DECEMBER 2025



Contact Us

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Menzies WA 6436

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Email: admin@menzies.wa.gov.au

COMMUNITY BUS HIRE AGREEMENT

HIRER CONTACT DETAILS

Name/Organisation _____

Email _____ Phone _____

Address _____

Contact Person _____ Mobile _____

HIRE DETAILS

Date/s of Hire _____ Period of Hire _____ AM/PM on _____ TO _____ AM/PM on _____

Purpose of Hire: _____

Estimated Distance: _____ kms Estimated Passenger No. _____

Start Meter Reading: _____ Final Meter Reading : _____

DRIVER (Minimum Licence requirement is C class)

Name: _____

Alternative Driver: _____

Address: _____

Address: _____

Licence No: _____

Licence No: _____

I have a copy and I am aware of the conditions applicable to the hire of the bus and hereby agree to them forming part of this hire agreement.

Signature of Hirer: _____ Date: _____

(Please complete the Hire/Drivers Report in the bus and return with keys)

OFFICE USE ONLY

- ☐ Signed Hire Application Form
- ☐ Copy of Agreement to Hirer
- ☐ Photocopy of Driver's Licence
- ☐ Booking in Calendar

Officer Name _____

Date _____

☐ Key Issued - Date _____

☐ Returned

Comments _____

**SHIRE OF MENZIES
COMMUNITY BUS
CONDITIONS OF HIRE**

These conditions shall form part of the agreement for the hire of the Community Bus:

1. A Hire Agreement Form is to be completed prior to the hire of the bus.
2. Keys are to be collected from the Shire Office during normal office hours.
3. The hirer shall be responsible for costs associated with malicious and wilful damage by passengers during this period of time.
4. The Hirer shall be responsible for the payment of the excess applicable to any insurance claim arising from the hire of the vehicle.
5. The Hirer shall be responsible for all damage/repair costs attributable to the negligence on the part of the hirer.
6. The Hirer shall ensure that the vehicle is returned at or prior to the designated time unless prior arrangements are made with the authorised person.
7. The Hirer shall nominate person/persons as the driver of the bus for the designated hire period and shall not allow any other person to act as bus driver.
8. The Hirer shall be liable for all repair/replacement costs associated with the vehicle in the event of an insurance claim being rejected due to the actions of the bus driver or a member of the hire group.
9. For the general comfort of all passengers, smoking is strictly **NOT** permitted on the bus.
10. The Hirer shall be responsible for the following in regard to the bus:
 - a) PRIOR TO USE
 - Check the water, oil and tyre pressure
 - b) DURING USE
 - Check the oil, water and the tyres at each fuel stop
 - c) AFTER USE
 - Return the bus with a full tank of DIESEL fuel and correct amount of oil.
 - d) KEYS
 - Must be returned to the Office on the return date of booking unless prior arrangements are made with an authorised person. If outside office hours the keys and completed Hire form can be deposited in the pigeon hole located at the Shire Office main entrance (right hand side of the main door).
 - e) CLEANING
 - On return the bus must be cleaned to the condition in which it was collected or the cost of cleaning will be charged to the hirer.
 - f) DRIVER
 - To be supplied by hirer.
 - Drivers of the Community Bus will hold a current C class driver's licence.
 - Will not consume alcohol or be under the influence of drugs for the duration of his/her time as driver.
 - The name of the driver/drivers to be nominated on the Hire Agreement and the driver's licence to be sighted at the time of completing the Agreement (a copy to be retained at the Office)
 - Shall complete the Hirer/Driver Report and return along with the keys.
11. Community Bus maximum seating capacity is twelve (12) including the driver.
12. In the case of break down the responsibility of the Shire is solely for the bus. The transportation of passengers shall be the responsibility of the Hirer.



Contact Us

124 Shenton Street (PO Box 4)
Menzies WA

Phone: (08) 9024 2041

Email: admin@menzies.wa.gov.au

SHIRE OF MENZIES BUS HIRE APPLICATION FORM

HIRER CONTACT DETAILS

Name/Organisation: _____

Email: _____ Phone: _____

Address: _____

Contact Person: _____ Mobile: _____

HIRE DETAILS

Dates of Hire: _____ Time: _____

Purpose of Hire: _____

Estimated Distance: _____ Estimated Passenger No.: _____

DRIVER (MINIMUM LICENCE REQUIREMENT IS C CLASS 25 YEARS AND OLDER)

Name: _____ Alternative Driver: _____

Address: _____ Address: _____

Licence No: _____ Licence No: _____

CHARGES:

- ~~Apply for non community purposes or if it is hired by non residents of the SHIRE.~~
- ~~The charge for the bus is \$100.00 for the first 100km and \$0.90c per km after that,~~
- ~~A bond of \$200.00 is to be paid immediately to confirm booking dates or else the booking date may be re-booked.~~
- ~~An account will be sent to you at the completion of your trip.~~

SIGNATURE OF HIRER: _____

DATE: _____

OFFICE USE ONLY

- ☐ Signed Hire Application Form
- ☐ Copy of Agreement to Hirer
- ☐ Photocopy of Driver's Licence
- ☐ Booking in Calendar
- Officer Name _____
- Date _____
- ☐ Key Issued - Date _____
- ☐ Returned
- Comments _____

SHIRE OF MENZIES BUS HIRE POLICY & AGREEMENT



POLICY — 12.7 — Bus Hire

Relevant Delegation

N/A

Policy Statement

This Policy applied to the Hire of the Shire of Menzies bus (capable of seating 11 passengers):

- All booking to be made at the SHIRE OF MENZIES administration office.
- A standard booking is no longer than 3 days to ensure the bus is accessible to everyone. A longer term maybe negotiated on request.
- The key to be picked up from the administration office of Shire; the hirer need to provide an appropriately licenced driver 25 years or older..
- Bus return times are to be negotiated with the Shire.
- A bond will be charged and must be paid at the time of booking the bus to ensure confirmation of that booking. (See fees & Charges for the current bond fee).
- The bond may be retained in the event that:
 - a cancellation notice is not received should you decide against using the bus with no refund if the cancellation is less than 3 days before the intended date.
 - the cleanliness of the bus is not satisfactory
 - the hirer fails to pay the hire costs of the bus.
- The hirer is to ensure the inside of the bus is clean and tidy before returning the keys. If not clean, they will be required to clean the bus or a cleaning fee of \$35.00 per hour will apply.
- If the hirer picks up the bus in an unsatisfactory condition, the hirer must notify the Shire immediately.
- Damage or breakages which result from misuse by the hirer are the responsibility of the hirer and all replacement or repair costs will be charged to the hirer, repairs arising from normal usage are the responsibility of Council.
- The hirer is Responsible for the safety of all passengers at all times. The driver and passengers must be restrained in suitable seat belts at all times.
- Children who are of the age requiring a safety capsule or seat must be appropriately restrained.

- ~~The hirer should check the oil, water and tyres before and after use.~~
- ~~Children should be supervised by parents / guardians at all times.~~
- ~~Smoking, consumption of food and drinking of alcohol or soft drinks is not permitted in the bus at any time.~~
- ~~In case of breakdowns of the bus, the hirer is to make every endeavour to return the bus to the Shire. The alternative transport of passengers becomes the sole responsibility of the hirer.~~
- ~~When picked up, the bus will have full tank of diesel fuel.~~
- ~~In the case of motor vehicle accident where the hirer is proven to be negligent, the hirer is liable for the insurance excess currently \$500.00 arising out of an insurance claim.~~
- ~~In other circumstances where the driver is not at fault the Shire will pay the excess.~~
- ~~The Shire retains the right: to change, alter or adopt new rules as they wish and to refuse use of the bus if they wish.~~

OTHER INFORMATION:

- ▲ ~~The bus has comfortable seats for 12 including the driver.~~
- ▲ ~~A copy of this form is to be retained by the hirer for their information.~~

1. ~~DECLARATION:~~

~~I agree to be responsible for and indemnify the SHIRE for any loss or damage that is caused to the bus either by negligence, poor driving skills or improper use by any person. I also agree to observe all provisions to the Road Traffic Act and Regulations.~~

~~I hereby agree to pay all hire charges and additional costs associated with the hire of the SHIRE OF MENZIES BUS.~~

~~I acknowledge that a deposit or part/full payment may be required prior to hire and if the bus is not clean, I am liable for cleaning cost of \$35.00 per hour.~~

SIGNATURE OF HIRER: _____ DATE: _____

13.2.11	Adoption of Policy for Annual End-of-Year Employee Allowance
LOCATION	Not Applicable
APPLICANT	Internal
DOCUMENT REF	NAM1601
DATE OF REPORT	10 December 2025
AUTHOR	Executive Officer, Maureen Yulo-Uy
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Peter Bentley
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	Nil

SUMMARY:

This report introduces a new policy to recognise and reward employees for their contributions throughout the year by providing an annual discretionary allowance, subject to review and budget approval.

BACKGROUND:

The annual end-of-year allowance has been provided to employees at the Shire of Menzies for several years. This new policy aims to formalise this practice, ensuring consistency, transparency and clearer guidelines.

COMMENT:

This new policy seeks to formalise the practice by establishing clear guidelines for eligibility, calculation, and payment. However, it should be noted that this end-of-year allowance is discretionary.

CONSULTATION:

WA Local Government Association (WALGA)

STATUTORY AUTHORITY:

The policy complies with all applicable employment laws and is aligned with the Shire's budget approval process.

POLICY IMPLICATIONS:

This policy formalises an existing practice of providing an annual employee allowance and will be reviewed annually to ensure it aligns with the Shire's budget.

FINANCIAL IMPLICATIONS:

The financial implications of this policy will be dependent on the number of eligible employees and their hours worked. The annual allowance will be reviewed as part of the Shire's budget process each year.

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
If the policy is not adopted and the practice of providing the end-of-year allowance continues without formal guidelines, the criteria for eligibility and payment could become confusing and inconsistent	Low	The implementation of the policy will establish clear and consistent guidelines, ensuring transparency and fairness in the application of the allowance.

STRATEGIC IMPLICATIONS:

The Shire of Menzies Council Plan 2025-2035 outlines the following Outcome and Strategy:

8. An efficient and effective organisation.

8.1 Maintain a high level of corporate governance, responsibility and accountability.

8.3 Provide a positive and safe workplace.

Accordingly, the officer's recommendation aligns with the Shire of Menzies Council Plan.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number:	188/25
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Moved: Cr K Tucker

Seconded: Cr A Tucker

That the new Policy 5.8, Annual End-of-Year allowance, as follows:

1. 'Purpose

The purpose of this policy is to recognise and reward employees for their contributions throughout the year by providing an annual allowance. The payment is intended as a discretionary benefit and is subject to annual review and budget approval.

2. Scope and Eligibility

This policy applies to all employees who are employed by the Shire of Menzies as of 1 December of each year, with specific eligibility criteria as follows:

- Full-Time Employees: Full-time employees are eligible for an annual allowance of \$500, subject to the conditions outlined in this policy**
- Part-Time and Casual Employees: For part-time and casual employees, the annual allowance will be pro-rated based on the total number of hours worked during the 12-month period from 1 December of the previous year to 1 December of the current year**
- Employees on Workers' Compensation: Employees who meet the 6-month employment period but were on workers' compensation during part of the year will still be eligible for the allowance. The allowance will be pro-rated based on the total number of hours worked during the 12-month period**
- Employees must have been employed with the Shire of Menzies for at least 6 months during the 12-month period to qualify for the allowance**
- Employees who leave the Shire before 1 December will not be eligible for the allowance.**

3. Discretionary Nature of Payment

- The annual allowance is a discretionary payment, meaning it is not guaranteed. The decision to provide the allowance each year is subject to annual review and approval of the Shire's budget by the Council**

4. Calculation of Payment

- Full-Time Employees: Full-time employees will receive a fixed annual allowance of \$500**
- Part-Time and Casual Employees: The annual allowance for part-time and casual employees will be pro-rated based on the total hours worked during the 12-month period from 1 December of the previous year to 1 December of the current year. The pro-rated allowance will be calculated using the following formula:**

$$\text{Pro-Rated Allowance} = \left(\frac{\text{Total Hours Worked}}{\text{Full-Time Annual Hours}} \right) \times 500$$

Where Total Hours Worked refers to the number of hours worked by the employee during the year, and Full-Time Annual Hours refers to the standard number of hours for a full-time employee.

- **Employees on Workers' Compensation:** Employees who meet the 6-month employment period, but were on workers' compensation during part of the year, will have their allowance pro-rated based on the hours they worked during the 12-month period. The allowance will be calculated using the same formula as for part-time and casual employees.

5. Payment Date

The annual allowance will be paid to eligible employees in December each year, following the cutoff date of 1 December. Payments will be processed through the regular payroll system.

6. Compliance with Industrial Instruments

- This allowance is not a replacement for any entitlements under an industrial instrument, such as an award or agreement. Employees' minimum entitlements under awards or agreements will always take precedence
- This policy is intended to formalise the practice of an annual allowance and is not a legally mandated Christmas bonus. If the allowance becomes an established practice, it will continue to be subject to discretionary review annually.

7. Transparency and Record Keeping

- The Shire aims to maintain transparency and consistency in the application of this policy
- Detailed records of eligibility, calculations, and payments will be kept by the Finance Department in accordance with the Shire's records retention policy.

8. Compliance and Review

- This policy will be reviewed annually to ensure it aligns with the Shire's budget, legal obligations and employee relations practices.'

be adopted.

Carried	5 / 0
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For: Cr P Warner, Cr K Tucker, Cr J Dwyer, Cr S Wessely and Cr A Tucker
Against: Nil

14 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

15 NEW BUSINESS OF AN URGENT NATURE

Nil

16 BEHIND CLOSED DOORS - CONFIDENTIAL REPORTS

Item 16.1 Rates Write Off – Dead Tenements

This agenda item is confidential in accordance with Section 5.23(2) of the *Local Government Act 1995* which permits the meeting to be closed to the public, for business relating to the following:

(e) a matter that if disclosed, would reveal —

(iii) information about the business, professional, commercial or financial affairs of a person, where the trade secret or information is held by, or is about, a person other than the local government;

OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number	189/25
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Moved **Cr K Tucker** **Seconded** **Cr A Tucker**

That in accordance with Section 5.23(2) of the *Local Government Act 1995* the meeting be closed to members of the public to consider Item 16.1 ‘Rates Write Off– Dead Tenements’

Carried	5 / 0
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For: Cr P Warner, Cr K Tucker, Cr J Dwyer, Cr S Wessely and Cr A Tucker
Against: Nil

Item 16.1 RATES WRITE-OFF – DEAD TENEMENTS

OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number:	190/25
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Moved: **Cr J Dwyer**

Seconded: **Cr S Wessely**

That, in accordance with section 6.12(1)(c) of the Local Government Act 1995, outstanding rates and penalty interest of the properties identified in the confidential attachment be written off.

Carried by Absolute Majority	5 / 0
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For: Cr P Warner, Cr K Tucker, Cr J Dwyer, Cr S Wessely and Cr A Tucker
Against: Nil

MEETING OPENED TO THE PUBLIC:

COUNCIL DECISION:

Council Resolution Number:	191/25
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Moved: **Cr K Tucker**

Seconded: **Cr J Dwyer**

That the meeting be opened to the members of the public.

Carried	5 / 0
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For: Cr P Warner, Cr K Tucker, Cr J Dwyer, Cr S Wessely and Cr A Tucker
Against: Nil

17 NEXT MEETING

The next meeting is to be held on 19 February 2026 at the Shire Offices in Menzies commencing at 5.00pm.

18 CLOSURE OF MEETING

The Shire President, as Presiding Member declared the meeting closed at 1.19pm.