



SHIRE OF MENZIES

Minutes

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

THURSDAY, 19 MARCH 2026

Commencing at 5.00PM

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

A handwritten signature in blue ink, appearing to read "Rob Stewart".

**Rob Stewart
Acting Chief Executive Officer**

Resolution Numbers 015/26 to 035/26

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.

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1 DECLARATION OF OPENING

The Shire President, as Presiding Member, declared the meeting open at 5.03pm.

Cr S Sudhir confirmed that he was alone in a secure location at 377 Furley Road Southern River WA 6110, inside his car, which was suitable for discussing confidential matters. Accordingly, he applied for approval to attend the Council Meeting by electronic means.

The Shire President was satisfied that Cr S Sudhir was in a secure location appropriate for discussing confidential matters and allowed him to participate fully in the meeting at 5.03pm

2 ANNOUNCEMENT OF VISITORS

Nil

3 RECORD OF ATTENDANCE

Councillors: Cr P Warner, Shire President
Cr S Sudhir, Deputy Shire President (joined electronically at 5.03pm)
Cr I Baird (joined electronically at 5.06pm)
Cr K Tucker
Cr J Dwyer
Cr S Wessely

Staff: Mr R Stewart, Acting Chief Executive Officer
Ms K Van Kuyl, Chief Financial Officer
Ms M Yulo-Uy, Executive Officer (Minutes)
Mr G Marland, Works Manager
Mr S McGay, Community Development Manager

4 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

5 PUBLIC QUESTION TIME

Nil

11 ANNOUNCEMENT BY PRESIDING MEMBER WITHOUT DISCUSSION

President's Report – March 2026

I attended the opening of the skate park on Friday 13 March, which had a great turnout from the community. The project came about through community feedback in 2022 and the beginning of 2025, after receiving funding from the Local Roads and Community Infrastructure Program. Skate Sculpture was chosen to design, build and paint the skate park and showed great passion in getting the community involved in the project. We are thankful for their sincere commitment to improving the lives of the Menzies community and to skateboarding. We hope the skate park will provide many hours of entertainment for the kids of Menzies, visiting children and that it will become the showcase of our recreational precinct, which we are continuing to improve each year.

I was also invited to the Goldfields Children's Charity Ball. It was wonderful to see how the Goldfields community and businesses get on board to support a great cause, including the Ronald McDonald House and the Royal Flying Doctor Service.

Rain has been constant again and the new trees at the southern end of town are taking off.

Paul Warner
Shire President

12 REPORTS OF COMMITTEES

Nil

13 REPORTS OF OFFICERS

13.1 Finance Reports

| | |
|--------------------------------|---|
| 13.1.1 | Finance Report - February 2026 |
| LOCATION | Not Applicable |
| APPLICANT | Internal |
| DOCUMENT REF | NAM1621 |
| DATE OF REPORT | 09 March 2026 |
| AUTHOR | Chief Financial Officer, Kristy Van Kuyl |
| RESPONSIBLE OFFICER | Acting Chief Executive Officer, Rob Stewart |
| OFFICER DISCLOSURE OF INTEREST | Nil |
| ATTACHMENT | 1. Statement of Financial Activity - Feb 2026 [13.1.1.1 - 26 pages] 2. Financial Information Statement - Feb 2026 [13.1.1.2 - 8 pages] |

SUMMARY:

To receive the Statement of Financial Activity for the period ended 28 February 2026.

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's 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's Council Plan.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION:

| | |
|-----------------------------------|---------------|
| Council Resolution Number: | 017/26 |
|-----------------------------------|---------------|

Moved: Cr K Tucker

Seconded: Cr S Wessely

That the Statement of Financial Activity for the period ending 28 February 2026, as attached, be received.

| | |
|----------------|--------------|
| Carried | 6 / 0 |
|----------------|--------------|

For: Cr P Warner, Cr S Sudhir, Cr I Baird, Cr K Tucker, Cr J Dwyer and Cr S Wessely
Against: Nil



SHIRE OF MENZIES

**MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 28 February 2026**

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF MENZIES
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2026

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 | 33,328 | 19,227 | 14,101 |
| Lady Shenton/CRC Lot 41 (37) Shenton St - Building (Capital) | 20% | 150,000 | 150,000 | 29,850 | 120,150 |
| 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 | 523,977 | 509,500 | 14,477 |

| Financial Position | | 28 February | 28 February |
|------------------------------------|------|--------------------|--------------------|
| Adjusted Net Current Assets | 141% | \$ 5,018,347 | \$ 7,055,907 |
| Cash and Equivalent - Unrestricted | 137% | \$ 5,284,720 | \$ 7,215,158 |
| Cash and Equivalent - Restricted | 97% | \$ 13,286,244 | \$ 12,879,815 |
| Receivables - Rates | 109% | \$ 1,035,619 | \$ 1,129,243 |
| Receivables - Other | 24% | \$ 294,790 | \$ 71,351 |
| Payables | 69% | \$ 282,537 | \$ 194,307 |

% 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 28 FEBRUARY 2026**

SUMMARY INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 28 February 2026
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

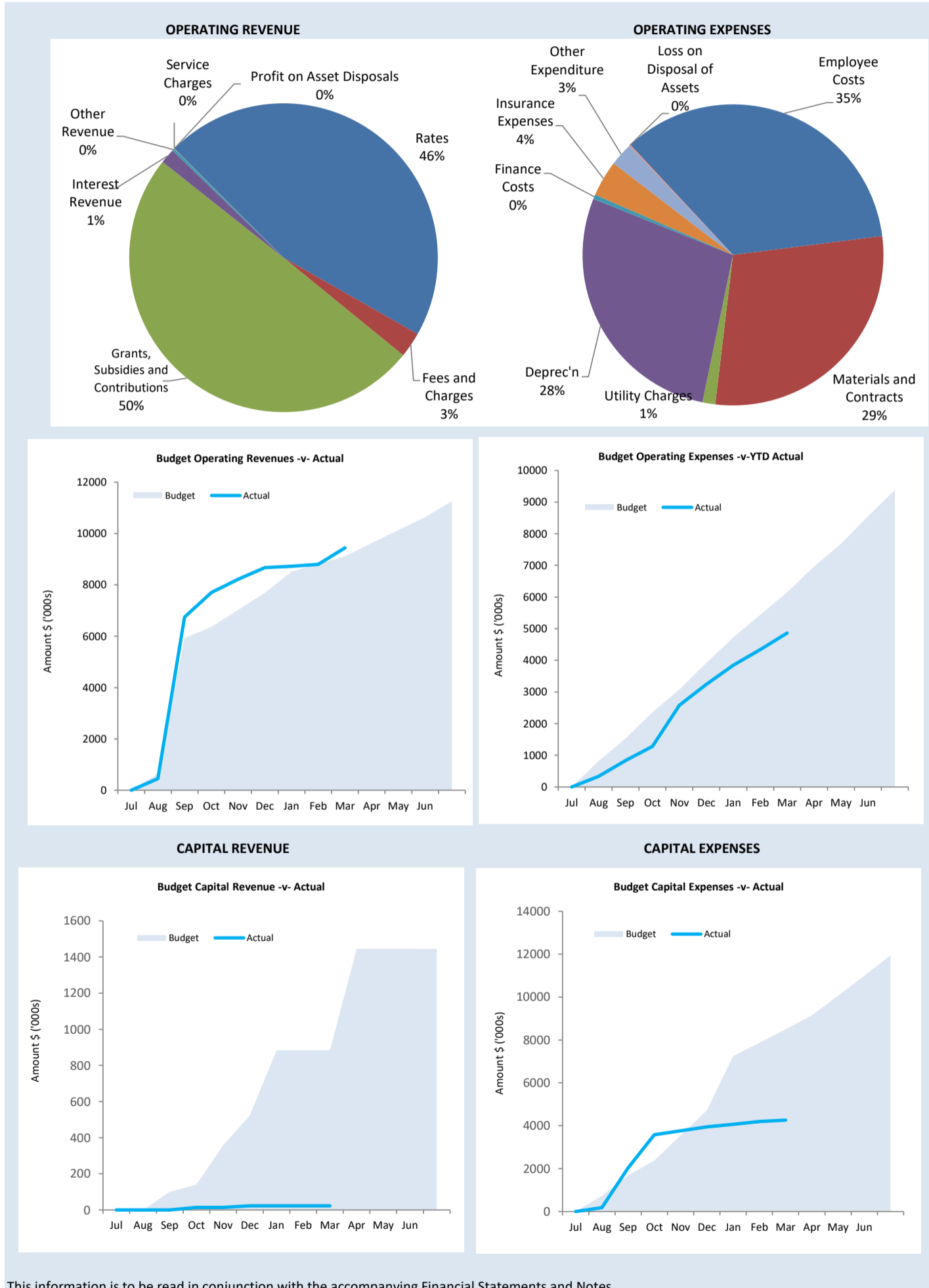
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions 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 28 FEBRUARY 2026**

SUMMARY GRAPHS



SHIRE OF MENZIES**KEY TERMS AND DESCRIPTIONS****FOR THE PERIOD ENDED 28 FEBRUARY 2026****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 CHARGEES

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 28 FEBRUARY 2026

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 | 4,920,370 | (62,481) | (1%) | ▼ | |
| Grants, Subsidies and Contributions | 12 | 1,816,720 | 1,816,720 | 1,338,493 | 1,554,877 | 216,384 | 16% | ▲ | \$ |
| Fees and Charges | | 251,028 | 251,028 | 169,616 | 285,499 | 115,883 | 68% | ▲ | \$ |
| Interest Revenue | | 304,000 | 304,000 | 203,984 | 167,358 | (36,626) | (18%) | ▼ | \$ |
| Other Revenue | | 110,602 | 110,602 | 73,720 | 28,168 | (45,552) | (62%) | ▼ | \$ |
| 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 | 6,773,163 | 6,957,636 | | | | |
| Expenditure from operating activities | | | | | | | | | |
| Employee Costs | | (3,161,466) | (3,161,466) | (2,066,529) | (1,699,331) | 367,198 | 18% | ▲ | \$ |
| Materials and Contracts | | (2,646,542) | (2,646,542) | (1,725,063) | (1,404,475) | 320,588 | 19% | ▲ | \$ |
| Utility Charges | | (175,700) | (175,700) | (116,960) | (66,908) | 50,052 | 43% | ▲ | \$ |
| Depreciation | | (2,676,314) | (2,676,314) | (1,784,160) | (1,351,868) | 432,292 | 24% | ▲ | \$ |
| Finance Costs | | (30,098) | (30,098) | (18,057) | (23,877) | (5,820) | (32%) | ▼ | |
| Insurance Expenses | | (177,287) | (177,287) | (117,984) | (187,198) | (69,214) | (59%) | ▼ | \$ |
| Other Expenditure | | (512,097) | (512,097) | (322,952) | (121,349) | 201,603 | 62% | ▲ | \$ |
| 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) | (6,151,705) | (4,862,545) | | | | |
| Non-cash amounts excluded from operating activities | | | | | | | | | |
| Add back Depreciation | | 2,676,314 | 2,676,314 | 1,784,160 | 1,351,868 | (432,292) | (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 | 1,779,661 | 1,358,043 | | | | |
| Amount attributable to operating activities | | 762,011 | 762,010 | 2,401,119 | 3,453,134 | | | | |
| INVESTING ACTIVITIES | | | | | | | | | |
| Inflows from investing activities | | | | | | | | | |
| Capital Grants, Subsidies and Contributions | 13 | 3,703,044 | 3,703,044 | 2,340,517 | 2,485,999 | 145,482 | 6% | ▲ | |
| Proceeds from Disposal of Assets | 7 | 186,000 | 186,000 | 50,000 | 22,825 | (27,175) | (54%) | ▼ | \$ |
| | | 3,889,044 | 3,889,044 | 2,390,517 | 2,508,824 | | | | |
| Outflows from investing activities | | | | | | | | | |
| Land Held for Resale | 8 | 0 | 0 | 0 | 0 | 0 | | | |
| Land and Buildings | 8 | (1,426,976) | (1,362,748) | (1,066,126) | (217,797) | 848,329 | 80% | ▲ | \$ |
| Plant and Equipment | 8 | (1,185,000) | (1,185,000) | (921,976) | (423,919) | 498,057 | 54% | ▲ | \$ |
| Furniture and Equipment | 8 | 0 | 0 | 0 | 0 | 0 | | | |
| Infrastructure Assets - Roads | 8 | (5,777,276) | (5,777,276) | (3,400,835) | (2,877,062) | 523,773 | 15% | ▲ | \$ |
| Infrastructure Assets - Footpaths | 8 | (75,000) | (75,000) | (50,000) | 0 | 50,000 | 100% | ▲ | \$ |
| Infrastructure Assets - Parks and Ovals | 8 | (1,000,000) | (1,000,000) | (666,656) | (2,000) | 664,656 | 100% | ▲ | \$ |
| Infrastructure Assets - Other | 8 | (767,106) | (831,334) | (771,323) | (603,119) | 168,204 | 22% | ▲ | \$ |
| | | (10,231,358) | (10,231,358) | (6,876,916) | (4,123,897) | | | | |
| Amount attributable to investing activities | | (6,342,314) | (6,342,314) | (4,486,399) | (1,615,073) | | | | |
| 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 | 833,998 | 0 | (833,998) | (100%) | ▼ | \$ |
| | | 1,259,000 | 1,259,000 | 833,998 | 0 | | | | |
| Outflows from financing activities | | | | | | | | | |
| Repayment of borrowings | 9 | (62,136) | (62,136) | (31,066) | (46,343) | (15,277) | (49%) | ▼ | |
| Payments for principal portion of lease liabilities | 9 | 0 | 0 | 0 | 0 | 0 | | | |
| Transfer to Reserves | 10 | (1,650,136) | (1,650,136) | (1,583,464) | (90,988) | 1,492,477 | 94% | ▲ | \$ |
| | | (1,712,272) | (1,712,272) | (1,614,530) | (137,330) | | | | |
| Amount attributable to financing activities | | (453,272) | (453,272) | (780,532) | (137,330) | | | | |
| 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 | 5,355,176 | (678,399) | (11%) | ▼ | \$ |
| Amount attributable to operating activities | | 762,011 | 762,010 | 2,401,119 | 3,453,134 | | | | |
| Amount attributable to investing activities | | (6,342,314) | (6,342,314) | (4,486,399) | (1,615,073) | | | | |
| Amount attributable to financing activities | | (453,272) | (453,272) | (780,532) | (137,330) | | | | |
| Surplus or deficit at the end of the financial year | 1 | 0 | (0) | 3,167,763 | 7,055,907 | | | | |

▲▼ 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 28 FEBRUARY 2026

| | 30 June 2025 | 28 February 2026 |
|--------------------------------------|---------------------|-------------------------|
| | \$ | \$ |
| CURRENT ASSETS | | |
| Cash and cash equivalents | 18,676,937 | 20,094,973 |
| Trade and other receivables | 601,275 | 875,495 |
| Inventories | 42,569 | 42,569 |
| Contract assets | 259,072 | (0) |
| TOTAL CURRENT ASSETS | 19,677,267 | 21,013,037 |
| 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 | 15,404,434 |
| Infrastructure | 176,538,251 | 179,208,807 |
| TOTAL NON-CURRENT ASSETS | 191,892,023 | 194,635,052 |
| TOTAL ASSETS | 211,569,290 | 215,648,089 |
| CURRENT LIABILITIES | | |
| Trade and other payables | 599,884 | 208,376 |
| Other liabilities | 933,380 | 868,939 |
| Employee related provisions | 157,081 | 157,081 |
| TOTAL CURRENT LIABILITIES | 1,752,480 | 1,250,189 |
| NON-CURRENT LIABILITIES | | |
| Employee related provisions | 85,310 | 85,310 |
| TOTAL NON-CURRENT LIABILITIES | 628,345 | 628,345 |
| TOTAL LIABILITIES | 2,380,825 | 1,878,534 |
| NET ASSETS | 209,188,465 | 213,769,555 |
| EQUITY | | |
| Retained surplus | 31,619,216 | 36,109,318 |
| Reserve accounts | 12,788,828 | 12,879,815 |
| Revaluation surplus | 164,780,422 | 164,780,422 |
| TOTAL EQUITY | 209,188,465 | 213,769,555 |

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 28 FEBRUARY 2026

OPERATING ACTIVITIES

NOTE 1

ADJUSTED NET CURRENT ASSETS

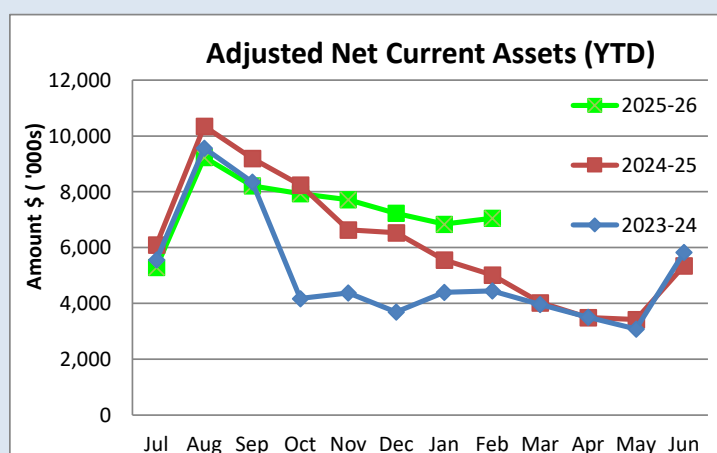
| Adjusted Net Current Assets | Note | Last Years Closing 30/06/2025 | This Time Last Year 28/02/2025 | Year to Date Actual 28/02/2026 |
|---|------|-------------------------------------|--------------------------------------|--------------------------------------|
| | | \$ | \$ | \$ |
| Current Assets | | | | |
| Cash Unrestricted | 2 | 5,888,109 | 5,284,720 | 7,215,158 |
| Cash Restricted - Reserves | 2 | 12,788,828 | 13,286,244 | 12,879,815 |
| Cash Restricted - Bonds & Deposits | 2 | 0 | 0 | 0 |
| Receivables - Rates | 3 | 741,033 | 1,035,619 | 1,129,243 |
| Receivables - Other | 3 | 185,341 | 294,790 | 71,351 |
| Impairment of Receivables | 3 | (325,099) | (340,752) | (325,099) |
| Other Assets Other Than Inventories | 4 | 356,487 | 7,716 | (0) |
| Inventories | 4 | 42,569 | 11,331 | 42,569 |
| | | 19,677,267 | 19,579,666 | 21,013,037 |
| Less: Current Liabilities | | | | |
| Payables | 5 | (593,128) | (282,537) | (194,307) |
| Contract Liabilities | 11 | (933,380) | (910,680) | (868,939) |
| Bonds & Deposits | 14 | (6,756) | (81,858) | (14,069) |
| Loan and Lease Liability | 9 | (62,136) | (15,109) | (15,793) |
| Provisions | 11 | (157,081) | (148,022) | (157,081) |
| | | (1,752,480) | (1,438,206) | (1,250,189) |
| Less: Cash Reserves | 10 | (12,788,828) | (13,286,244) | (12,879,815) |
| Less: Component of Leave Receivable not Required to be funded | | 0 | 0 | 0 |
| 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 | 15,109 | 15,793 |
| Less : Loan Receivable - clubs/institutions | | 0 | 0 | 0 |
| Net Current Funding Position | | 5,355,176 | 5,018,347 | 7,055,907 |

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)

\$7.06 M

Last Year YTD

Surplus(Deficit)

\$5.02 M

SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

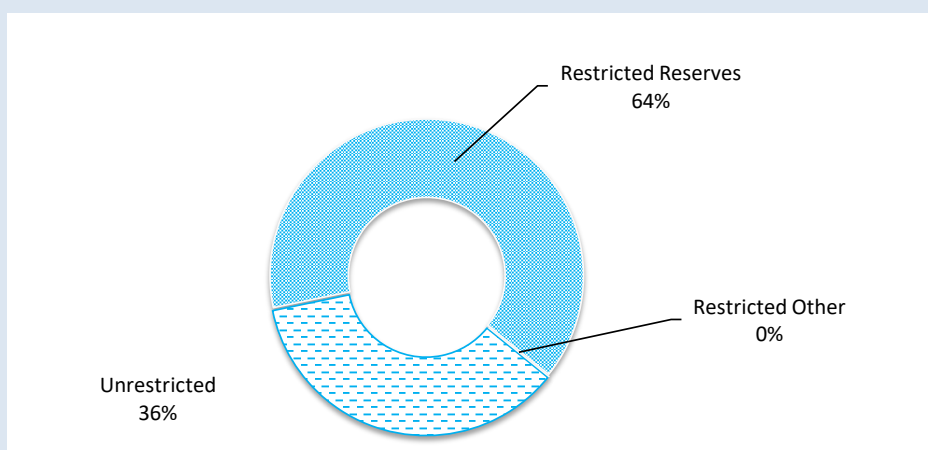
| | Unrestricted | Restricted Reserves | Restricted Muni | Total Amount | Institution | Interest Rate | Maturity Date |
|--|------------------|---------------------|-----------------|-------------------|--------------|---------------|---------------|
| | \$ | \$ | \$ | \$ | | | |
| Cash on Hand | | | | | | | |
| Cash On Hand - Admin | 750 | 0 | 0 | 750 | Cash on Hand | Nil | On Hand |
| At Call Deposits | | | | | | | |
| Municipal Bank Account | 3,877,147 | 0 | 0 | 3,877,147 | NAB | 1.150% | Ongoing |
| Reserve Bank Account | | 12,879,815 | | 12,879,815 | NAB | 1.150% | Ongoing |
| Term Deposits | | | | | | | |
| Municipal Maximiser Investment Account | 3,336,807 | 0 | 0 | 3,336,807 | NAB | 1.150% | Ongoing |
| Investments | | | | | | | |
| Total | 7,214,704 | 12,879,815 | 0 | 20,094,519 | | | |

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 |
|------------------|------------------|
| \$20.09 M | \$12.88 M |

SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

| Receivables - Rates & Rubbish | 30 June 2025 | 28 Feb 26 |
|--------------------------------|----------------|------------------|
| | \$ | \$ |
| Opening Arrears Previous Years | 687,651 | 742,938 |
| Levied this year | 4,655,851 | 4,931,179 |
| Less Collections to date | (4,600,564) | (4,542,968) |
| Equals Current Outstanding | 742,938 | 1,131,149 |
| Net Rates Collectable | 742,938 | 1,131,149 |
| % Collected | 86.10% | 80.06% |

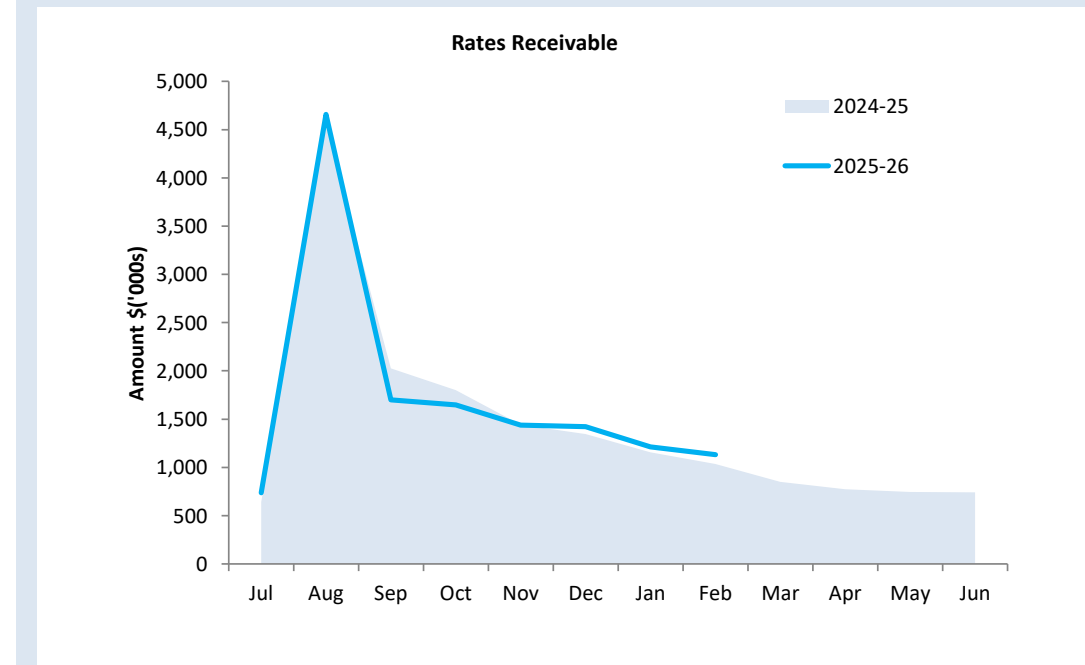
| Receivables - General | Current | 30 Days | 60 Days | 90+ Days | Total |
|--|---------|---------|---------|----------|------------------|
| | \$ | \$ | \$ | \$ | \$ |
| Receivables - General | 2,624 | 10,384 | 0 | 18,262 | 31,269 |
| Percentage | 8% | 33% | 0% | 58% | |
| Balance per Trial Balance | | | | | |
| Sundry Debtors | | | | | 31,269 |
| Impairment of Receivables | | | | | (325,099) |
| Receivables - Other | | | | | 40,081 |
| Total Receivables General Outstanding | | | | | (253,748) |
| Amounts shown above include GST (where applicable) | | | | | |

KEY INFORMATION

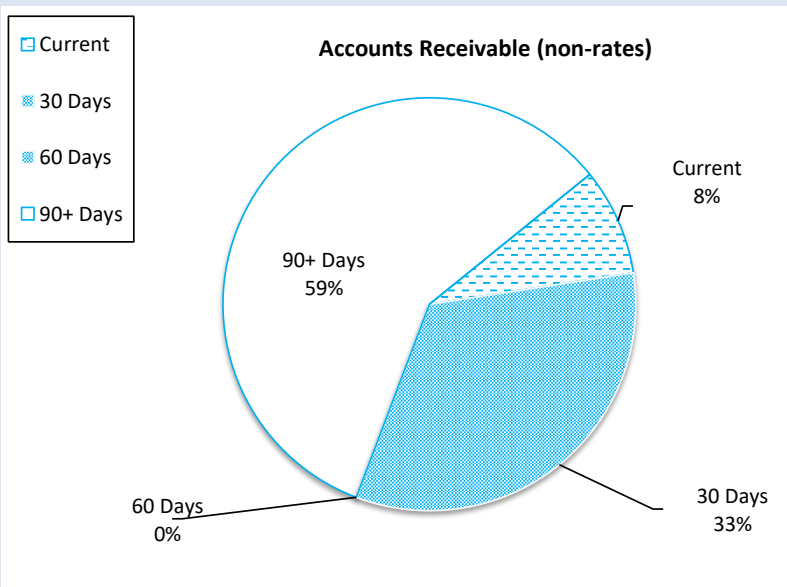
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



| Collected | Rates Due |
|------------|--------------------|
| 80% | \$1,131,149 |



| |
|---------------------|
| Debtors Due |
| -\$253,748 |
| Over 30 Days |
| 92% |
| Over 90 Days |
| 58% |

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

| Other Current Assets | Opening Balance 1 Jul 2025 | Asset Increase | Asset Reduction | Closing Balance 28 Feb 2026 |
|-----------------------------------|----------------------------------|-------------------|--------------------|-----------------------------------|
| | \$ | \$ | \$ | \$ |
| Inventory | | | | |
| Fuel, Oil & Materials on hand | 42,569 | 0 | 0 | 42,569 |
| Contract assets | | | | |
| Contract assets | 259,072 | 0 | (259,072) | (0) |
| Total Other Current assets | | | | 42,569 |

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 28 FEBRUARY 2026

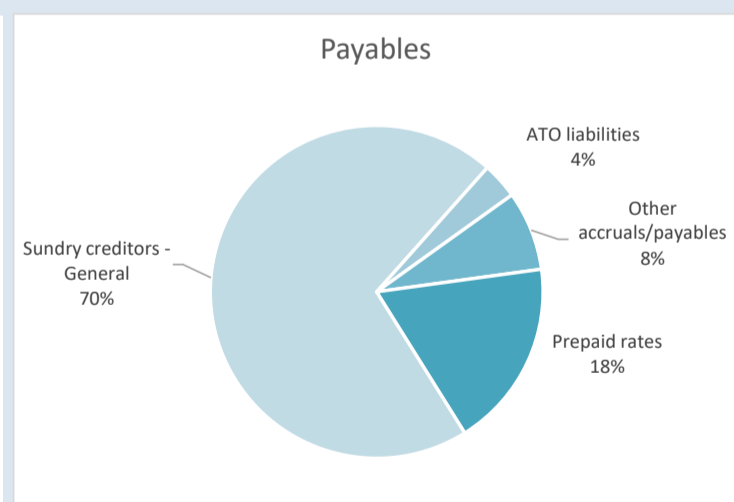
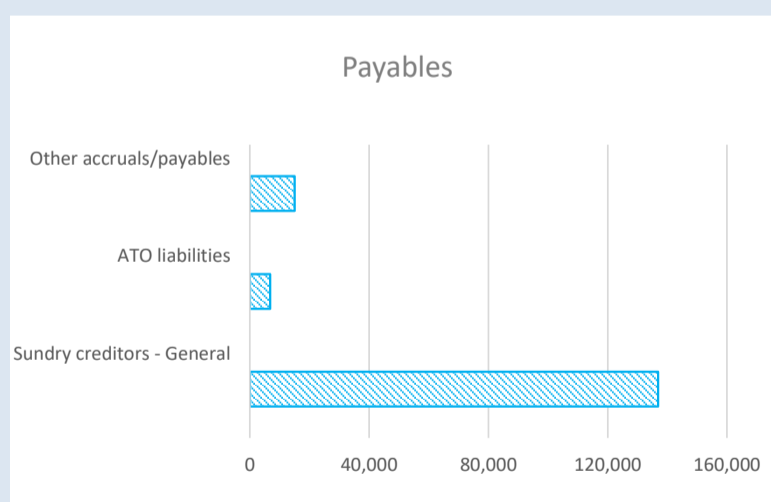
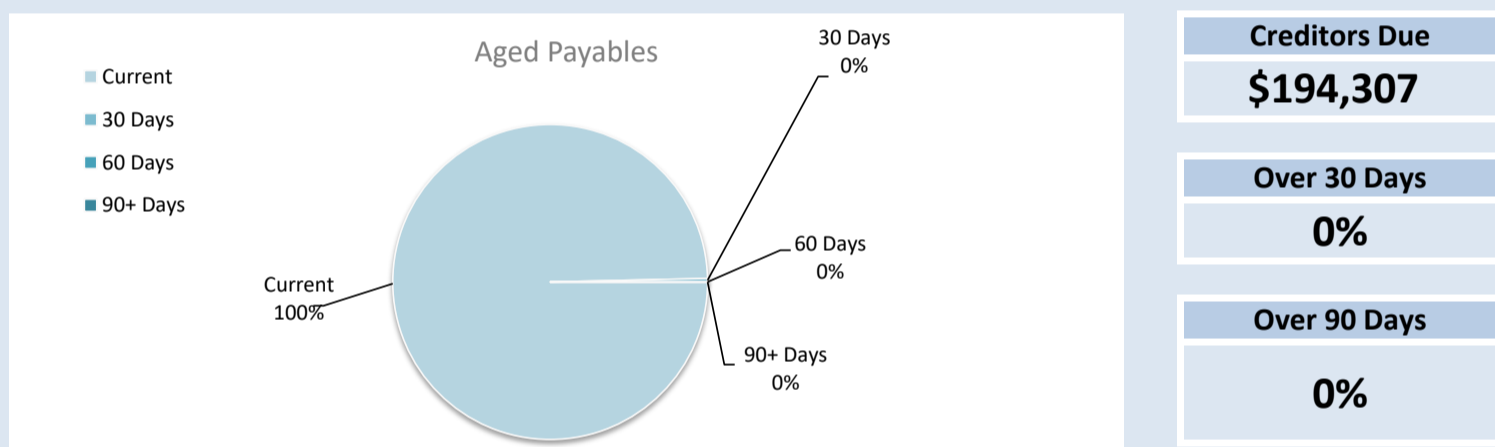
OPERATING ACTIVITIES
NOTE 5
Payables

| Payables - General | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|---------|---------|---------|----------|----------------|
| | \$ | \$ | \$ | \$ | \$ |
| Payables (Sundry Creditors) - General | 136,468 | 479 | 0 | 0 | 136,948 |
| Percentage | 99.6% | 0.4% | 0% | 0% | |
| Balance per Trial Balance | | | | | |
| Sundry creditors - General | | | | | 136,948 |
| ATO liabilities | | | | | 6,836 |
| Other accruals/payables | | | | | 14,997 |
| Prepaid rates | | | | | 35,527 |
| Total Payables General Outstanding | | | | | 194,307 |

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.



SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 28 FEBRUARY 2026

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 | (10) | (28) | 3,904,446 |
| Exploration and Prospecting | 0.147540 | 525 | 4,303,828 | 634,987 | 0 | 0 | 634,987 | 634,987 | (54,653) | (7,948) | 572,387 |
| 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 | (54,506) | -7,976 | 4,751,906 |
| Minimum Payment | | | | | | | | | | | |
| 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 | (54,506) | -7,976 | 4,920,370 |
| Discounts | | | | | | | 0 | | | | 0 |
| Concession | | | | | | | 0 | | | | 0 |
| Amount from General Rates | | | | | | | 4,982,851 | | | | 4,920,370 |
| Ex-Gratia Rates | | | | | | | 0 | | | | 0 |
| Movement in Excess Rates | | | | | | | 0 | | | | 0 |
| Specified Area Rates | | | | | | | 0 | | | | 0 |
| Total Rates | | | | | | | 4,982,851 | | | | 4,920,370 |

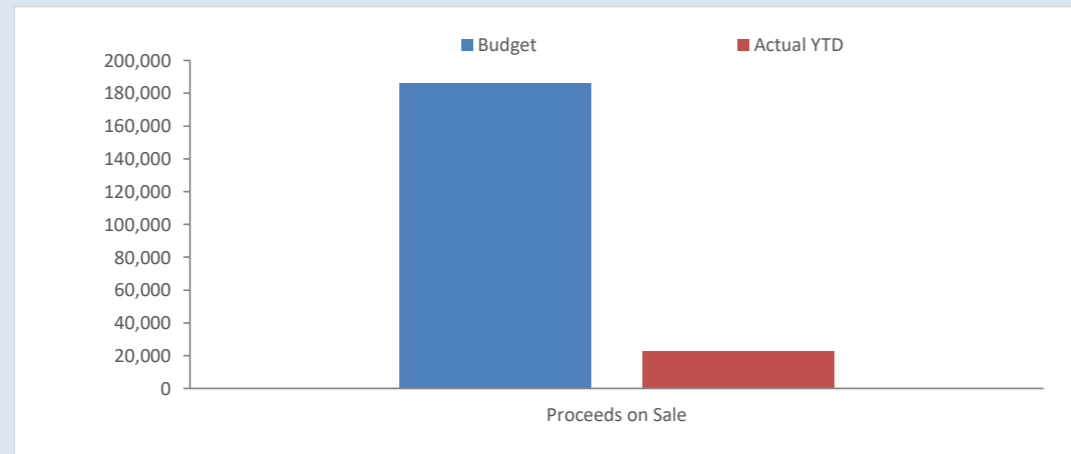
SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026

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 28 FEBRUARY 2026**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

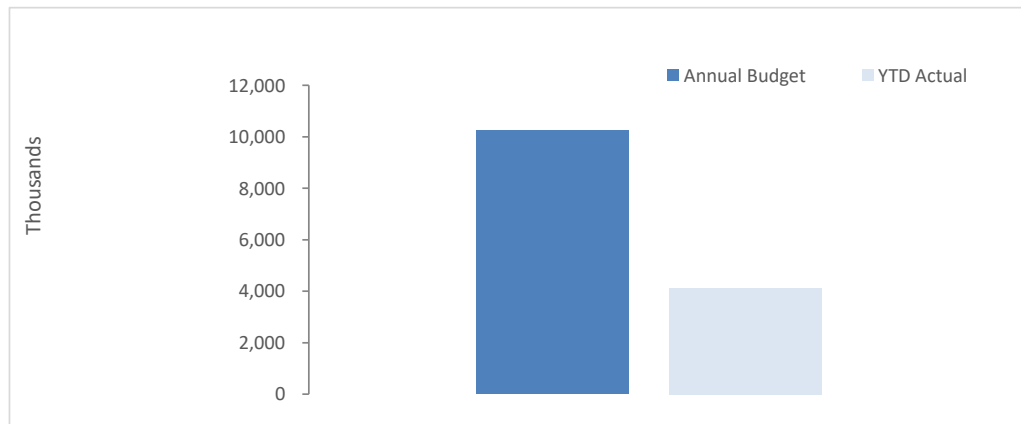
| Capital Acquisitions | Adopted | Amended | | YTD Actual Total | YTD Budget Variance |
|---|-------------------|------------------|-------------------|------------------|---------------------|
| | Annual Budget | YTD Budget | Annual Budget | | |
| | \$ | \$ | \$ | \$ | \$ |
| Land Held for Resale | 0 | 0 | 0 | 0 | 0 |
| Land and Buildings | 1,426,976 | 1,066,126 | 1,362,748 | 217,797 | (848,329) |
| Equipment on Reserves | 0 | 0 | 0 | 0 | 0 |
| Plant and Equipment | 1,185,000 | 921,976 | 1,185,000 | 423,919 | (498,057) |
| Motor Vehicles | 0 | 0 | 0 | 0 | 0 |
| Furniture and Equipment | 0 | 0 | 0 | 0 | 0 |
| Infrastructure Assets - Roads | 5,777,276 | 3,400,835 | 5,777,276 | 2,877,062 | (523,773) |
| Infrastructure Assets - Footpaths | 75,000 | 50,000 | 75,000 | 0 | (50,000) |
| Infrastructure Assets - Parks and Ovals | 1,000,000 | 666,656 | 1,000,000 | 2,000 | (664,656) |
| Infrastructure Assets - Other | 767,106 | 771,323 | 831,334 | 603,119 | (168,204) |
| Capital Expenditure Totals | 10,231,358 | 6,876,916 | 10,231,358 | 4,123,897 | (2,753,019) |
| Capital acquisitions funded by: | | | | | |
| | \$ | \$ | \$ | \$ | \$ |
| Capital Grants and Contributions | 3,703,044 | 2,340,517 | 3,703,044 | 2,485,999 | 145,482 |
| 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 | 833,998 | 1,259,000 | 0 | (833,998) |
| Council contribution - operations | 5,083,314 | 3,652,401 | 5,083,314 | 1,615,073 | (2,037,328) |
| Capital Funding Total | 10,231,358 | 6,876,916 | 10,231,358 | 4,123,897 | (2,753,019) |

SIGNIFICANT ACCOUNTING POLICIES

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

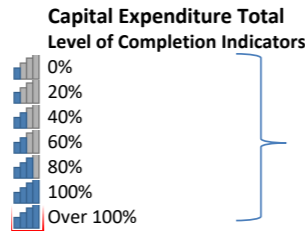
KEY INFORMATION

| Acquisitions | Annual Budget | YTD Actual | % Spent |
|---------------|------------------|-----------------|------------|
| | \$10.23 M | \$4.12 M | 40% |
| Capital Grant | Annual Budget | YTD Actual | % Received |
| | \$3.7 M | \$2.49 M | 67% |



SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

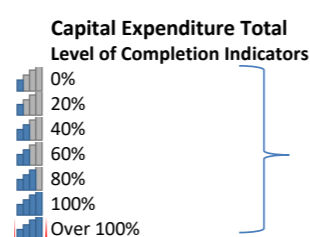


Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

| Assets | Account Number | Balance Sheet Category | Job Number | Adopted | | Amended | | Total YTD | Variance (Under)/Over |
|--------------------------------------|--|------------------------|------------|---------------|--------------------|--------------------|--------------------|------------------|-----------------------|
| | | | | Annual Budget | Annual Budget | YTD Budget | | | |
| | | | | \$ | \$ | \$ | \$ | \$ | |
| Land | | | | | | | | | |
| Economic Services | | | | | | | | | |
| 1.05 | 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 | Total - Land | | | | (12,000) | (12,000) | (12,000) | (12,648) | (648) |
| Buildings | | | | | | | | | |
| Housing | | | | | | | | | |
| 0.00 | Lot 91 (27) Wilson St - Building (Capital) | 4090110 | 510 | BC004 | (35,000) | (35,000) | (23,328) | 0 | 23,328 |
| 0.38 | Lot 93 (36) Mercer St - Building (Capital) | 4090110 | 510 | BC005 | (50,000) | (50,000) | (33,328) | (19,227) | 14,101 |
| 0.00 | Duplex Lot 55A Walsh St (North Unit) - Building (Capital) | 4090110 | 510 | BC007 | (12,000) | (12,000) | (8,000) | 0 | 8,000 |
| 0.00 | Duplex Lot 55B Walsh St (South Unit) - Building (Capital) | 4090110 | 510 | BC008 | (12,000) | (12,000) | (8,000) | 0 | 8,000 |
| 0.00 | 15 Onslow Street - Building Capital | 4090110 | 510 | BC025 | (20,000) | (20,000) | (13,328) | 0 | 13,328 |
| 0.00 | Lot 1089 (3) Wilson St - Building (Capital) | 4090210 | 510 | BC019 | (40,000) | (40,000) | (26,664) | 0 | 26,664 |
| 0.54 | GROH House 4x2 Lot 100 Mercer Street | 4090210 | 510 | BC023 | (88,093) | (88,093) | (88,092) | (47,225) | 40,867 |
| 0.37 | GROH House 2x1 Lot 100 Mercer Street | 4090210 | 510 | BC024 | (122,883) | (122,883) | (122,883) | (45,467) | 77,416 |
| | Total - Housing | | | | (379,976) | (379,976) | (323,623) | (111,919) | 211,704 |
| Community Amenities | | | | | | | | | |
| 0.00 | Niagara Toilet Block (Septic) - Building (Capital) | 4100710 | 510 | BC041 | (120,000) | (120,000) | (80,000) | 0 | 80,000 |
| | Total - Community Amenities | | | | (120,000) | (120,000) | (80,000) | 0 | 80,000 |
| Recreation And Culture | | | | | | | | | |
| 0.00 | Town Hall (Hall) - Building (Capital) | 4110110 | 510 | BC026 | (150,000) | (150,000) | (100,000) | (594) | 99,406 |
| 0.00 | Old Butcher Shop Lot 1094 (53) Shenton St - Building (Capital) | 4110610 | 510 | BC029 | (60,000) | (60,000) | (40,000) | 0 | 40,000 |
| 0.00 | War memorial (Capital - Infrastructure) | 4110610 | 510 | CO049 | (200,000) | (200,000) | (133,328) | 0 | 133,328 |
| 1.00 | Marmion Village Reserve Improvements | 4110370 | 570 | PC005 | 0 | 0 | 0 | 0 | 0 |
| | Total - Recreation And Culture | | | | (410,000) | (410,000) | (273,328) | (594) | 272,734 |
| Transport | | | | | | | | | |
| 0.60 | Depot - Workshop (Capital) | 4120110 | 510 | BC037C | (15,000) | (15,000) | (10,000) | (8,950) | 1,050 |
| | Total - Transport | | | | (15,000) | (15,000) | (10,000) | (8,950) | 1,050 |
| Economic Services | | | | | | | | | |
| 0.00 | Building not specified | 4130210 | 510 | BC000 | (100,000) | (35,772) | (23,848) | 0 | 23,848 |
| 0.20 | Lady Shenton/CRC Lot 41 (37) Shenton St - Building (Capital) | 4130210 | 510 | BC028 | (150,000) | (150,000) | (150,000) | (29,850) | 120,150 |
| 0.43 | Goongarrie Cottage South - Building (Capital) | 4130210 | 510 | BC032 | (50,000) | (50,000) | (33,332) | (21,275) | 12,057 |
| 0.34 | Goongarrie Cottage North - Building (Capital) | 4130210 | 510 | BC033 | (50,000) | (50,000) | (33,332) | (16,933) | 16,399 |
| 0.00 | Caravan Park Upgrade (Capital) | 4130210 | 510 | BC021A | (30,000) | (30,000) | (20,000) | 0 | 20,000 |
| 0.00 | Community Centre Lot 8 (50) Shenton St - Building (Capital) | 4130210 | 510 | BC030 | (10,000) | (10,000) | (6,664) | 0 | 6,664 |
| | Total - Economic Services | | | | (390,000) | (325,772) | (267,176) | (68,058) | 199,118 |
| Other Property & Services | | | | | | | | | |
| 0.16 | Town Hall (Admin) - Building (Capital) | 4140210 | 510 | BC027 | (100,000) | (100,000) | (99,999) | (15,628) | 84,371 |
| 1.00 | Station Masters House Goongarrie - Building (Capital) | 4130210 | 510 | BC031 | 0 | 0 | 0 | 0 | 0 |
| 0.16 | Total - Other Property & Services | | | | (100,000) | (100,000) | (99,999) | (15,628) | 84,371 |
| 0.15 | Total - Buildings | | | | (1,414,976) | (1,350,748) | (1,054,126) | (205,148) | 848,978 |
| Plant & Equipment | | | | | | | | | |
| Governance | | | | | | | | | |
| 0.16 | ERP Software (Enterprise Resource Planning Software) | 4040230 | 530 | CO143 | (150,000) | (150,000) | (150,000) | (23,465) | 126,535 |
| 0.00 | 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 | Equipment Trailer Replacement | 4120330 | 530 | C1221 | (50,000) | (50,000) | (30,000) | 0 | 30,000 |
| 1.36 | New Equipment Camp Trailer | 4120330 | 530 | C1222 | (25,000) | (25,000) | (25,000) | (33,993) | (8,993) |
| 1.01 | Vehicle Replacement Works Manager | 4120330 | 530 | CP004 | (70,000) | (70,000) | (46,664) | (70,981) | (24,317) |
| 0.00 | Rubbish Truck with Compactor | 4120330 | 530 | CP006 | (5,000) | (5,000) | (5,000) | 0 | 5,000 |
| 0.00 | Service Truck Replacement | 4120330 | 530 | CP007 | (20,000) | (20,000) | (12,000) | 0 | 12,000 |
| 0.89 | Tip Truck Replacement | 4120330 | 530 | CP014 | (140,000) | (140,000) | (140,000) | (125,030) | 14,970 |
| 0.74 | Work Utility Vehicle Replacement | 4120330 | 530 | CP016 | (50,000) | (50,000) | (33,328) | (37,191) | (3,863) |
| 0.86 | Commuter Bus Replacement | 4120330 | 530 | CP017 | (85,000) | (85,000) | (56,664) | (73,150) | (16,486) |
| 0.74 | Work Utility Vehicle Replacement | 4120330 | 530 | CP018 | (50,000) | (50,000) | (33,328) | (37,200) | (3,872) |
| 0.00 | New Rock Crusher (New Plant -Capital) | 4120330 | 530 | CP019 | (400,000) | (400,000) | (266,664) | 0 | 266,664 |
| 0.46 | Tjuntjuntjarra - Bin Lifter, Tipper Trailer | 4120330 | 530 | CP020 | (50,000) | (50,000) | (33,328) | (22,909) | 10,419 |
| | Total - Transport | | | | (945,000) | (945,000) | (681,976) | (400,454) | 281,522 |
| 0.36 | Total - Plant & Equipment | | | | (1,185,000) | (1,185,000) | (921,976) | (423,919) | 498,057 |
| Infrastructure - Roads | | | | | | | | | |
| Transport | | | | | | | | | |

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS



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

| % of Completion | Assets | Account Number | Balance Sheet Category | Job Number | Adopted | | Amended | | Variance (Under)/Over |
|-----------------|---|----------------|------------------------|------------|---------------------|---------------------|--------------------|--------------------|-----------------------|
| | | | | | Annual Budget | Annual Budget | YTD Budget | Total YTD | |
| | | | | | \$ | \$ | \$ | \$ | \$ |
| 0.21 | Program Reseal Outside BUA | 4120141 | 540 | RC000 | (1,250,000) | (1,250,000) | 0 | (262,773) | (262,773) |
| 0.00 | Tjuntjunjarra Access Rd (Capital) | 4120142 | 540 | RC049 | (300,000) | (300,000) | (200,000) | 0 | 200,000 |
| 0.00 | Tjuntjunjarra Internal Roads Program (20-21) | 4120142 | 540 | RC249 | (250,000) | (250,000) | (166,666) | 0 | 166,666 |
| 1.00 | Menzies North West Rd (R2R) | 4120147 | 540 | R2R007 | (1,480,789) | (1,480,789) | (987,192) | (1,480,789) | (493,597) |
| 0.00 | Tjuntjunjarra Access Rd (RRG) | 4120150 | 540 | RRG049 | (448,201) | (448,201) | (298,800) | 0 | 298,800 |
| 1.00 | Kookynie Malcom Rd (RRG) | 4120150 | 540 | RRG038 | 0 | 0 | 0 | 0 | 0 |
| 0.97 | Menzies North West (RRG 23/24) | 4120151 | 540 | RRG007F | (523,977) | (523,977) | (523,977) | (509,500) | 14,477 |
| 1.00 | Menzies North West slk 60.46-66.72 (RRG 24/25) | 4120151 | 540 | RRG007G | (624,000) | (624,000) | (624,000) | (624,000) | 0 |
| 0.00 | RRG Road Renewals - Menzies North West slk 50.21-54.21(RRG 25/26) | 4120151 | 540 | RRG007H | (297,914) | (297,914) | (198,608) | 0 | 198,608 |
| 0.00 | Tjuntjunjarra Access Road (Indigenous Community Access Rd) | 4120164 | 540 | ICA049 | (602,395) | (602,395) | (401,592) | 0 | 401,592 |
| | Total - Transport | | | | (5,777,276) | (5,777,276) | (3,400,835) | (2,877,062) | 523,773 |
| 0.50 | Total - Infrastructure - Roads | | | | (5,777,276) | (5,777,276) | (3,400,835) | (2,877,062) | 523,773 |
| | Infrastructure - Footpaths | | | | | | | | |
| | Transport | | | | | | | | |
| 0.00 | Footpath Construction General (Budgeting Only) | 4120170 | 560 | FC000 | (75,000) | (75,000) | (50,000) | 0 | 50,000 |
| | Total - Transport | | | | (75,000) | (75,000) | (50,000) | 0 | 50,000 |
| 0.00 | Total - Infrastructure - Footpaths | | | | (75,000) | (75,000) | (50,000) | 0 | 50,000 |
| | Infrastructure - Parks & Ovals | | | | | | | | |
| | Recreation And Culture | | | | | | | | |
| 0.00 | Menzies Playground | 4110370 | 570 | PC003 | (500,000) | (500,000) | (333,328) | (2,000) | 331,328 |
| 0.00 | Sport Court & Town Gym (Capital) | 4110370 | 570 | PC004 | (500,000) | (500,000) | (333,328) | 0 | 333,328 |
| | Total - Recreation And Culture | | | | (1,000,000) | (1,000,000) | (666,656) | (2,000) | 664,656 |
| 0.00 | Total - Infrastructure - Parks & Ovals | | | | (1,000,000) | (1,000,000) | (666,656) | (2,000) | 664,656 |
| | Infrastructure - Other | | | | | | | | |
| | Community Amenities | | | | | | | | |
| 0.00 | Menzies Effluent Pond (Capital) | 4100180 | 590 | C0106 | (85,000) | (85,000) | (85,000) | 0 | 85,000 |
| 4.00 | LRCI Menzies Waste (Fencing&Shelter) Expenditure | 4100180 | 590 | LRC0124 | 0 | (10,228) | (10,227) | (40,909) | (30,682) |
| | Total - Community Amenities | | | | (85,000) | (95,228) | (95,227) | (40,909) | 54,318 |
| | Recreation And Culture | | | | | | | | |
| 0.00 | Menzies Water Park Infrastructure (Capital) | 4110390 | 590 | PC002 | (100,000) | (100,000) | (66,664) | 0 | 66,664 |
| 0.90 | LRCI Menzies Skatepark | 4110390 | 590 | LRC0121 | (372,106) | (372,106) | (372,105) | (334,580) | 37,525 |
| | Total - Recreation And Culture | | | | (472,106) | (472,106) | (438,769) | (334,580) | 104,189 |
| | Transport | | | | | | | | |
| 0.00 | Town Improvement Project (Capital) | 4120190 | 590 | C0105 | (80,000) | (80,000) | (53,328) | 0 | 53,328 |
| 1.18 | Town Dam Upgrade | 4120790 | 590 | C0121 | (130,000) | (130,000) | (129,999) | (153,756) | (23,757) |
| | Total - Transport | | | | (210,000) | (210,000) | (183,327) | (153,756) | 29,571 |
| | Economic Services | | | | | | | | |
| 1.00 | Astrotourism (Capital) | 4130290 | 590 | C0050 | 0 | 0 | 0 | (6,965) | (6,965) |
| 1.08 | LRCI KMS Marker (Lake Ballard) Expenditure | 4130290 | 590 | LRC0123 | 0 | (54,000) | (54,000) | (58,485) | (4,485) |
| 1.00 | Kookynie Street Light | 4130190 | 590 | C052 | 0 | 0 | 0 | 0 | 0 |
| 1.00 | EV Charging System Expenditure | 4130690 | 590 | C0109 | 0 | 0 | 0 | (8,423) | (8,423) |
| | Total - Economic Services | | | | 0 | (54,000) | (54,000) | (73,874) | (19,874) |
| 0.73 | Total - Infrastructure - Other | | | | (767,106) | (831,334) | (771,323) | (603,119) | 168,204 |
| 0.40 | Grand Total | | | | (10,231,358) | (10,231,358) | (6,876,916) | (4,123,897) | 2,753,019 |

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026

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 | 46,343 | 62,136 | 62,136 | 558,828 | 543,035 | 543,035 | 23,877 | 30,098 | 30,098 |
| Total | 605,171 | 0 | 0 | 0 | 46,343 | 62,136 | 62,136 | 558,828 | 543,035 | 543,035 | 23,877 | 30,098 | 30,098 |
| Current loan borrowings | 62,136 | | | | | | | 15,793 | | | | | |
| Non-current loan borrowings | 543,035 | | | | | | | 543,035 | | | | | |
| | 605,171 | | | | | | | 558,828 | | | | | |

All debenture repayments were financed by general purpose revenue.

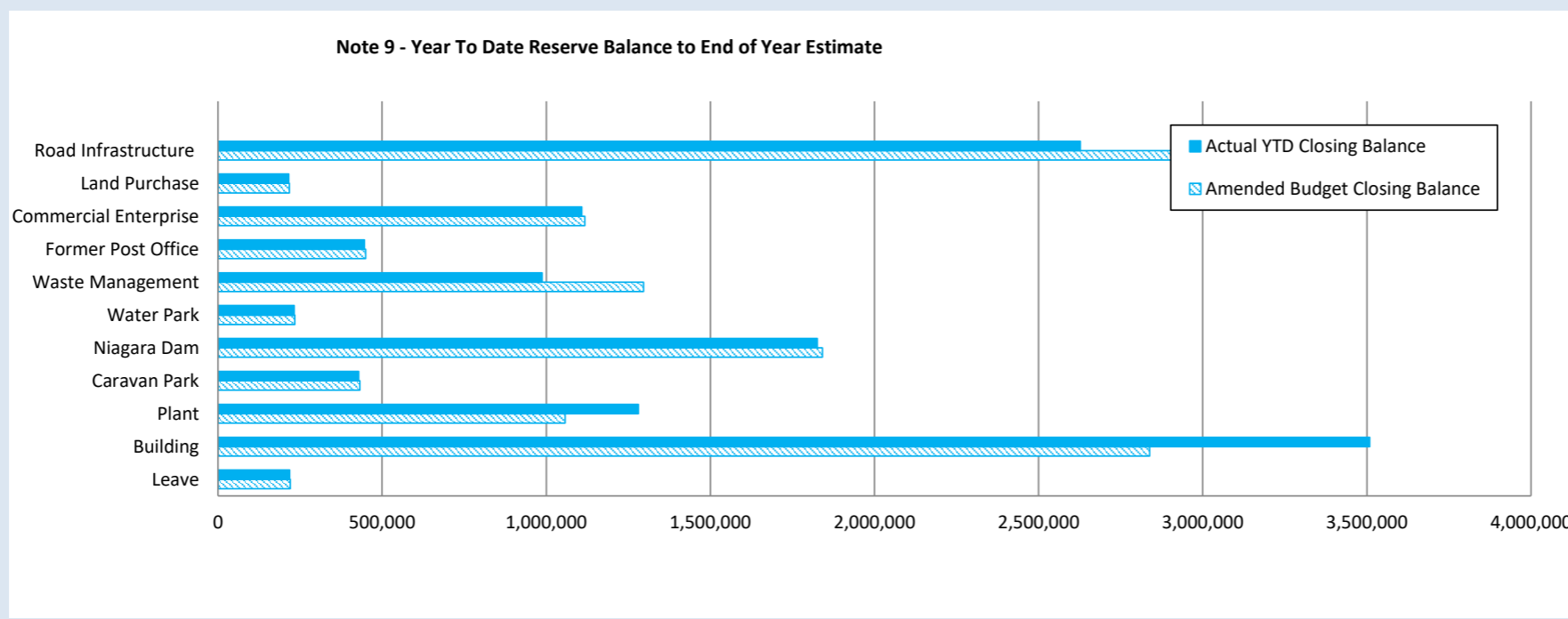
**SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026**

**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 | 1,547 | 0 | 0 | 0 | 0 | 220,474 | 218,626 |
| Building | 3,484,145 | 54,487 | 24,785 | 0 | 0 | (700,000) | 0 | 2,838,632 | 3,508,930 |
| Plant | 1,271,657 | 19,887 | 9,044 | 0 | 0 | (234,000) | 0 | 1,057,544 | 1,280,701 |
| Caravan Park | 425,414 | 6,653 | 3,030 | 0 | 0 | 0 | 0 | 432,067 | 428,444 |
| Niagara Dam | 1,813,230 | 28,356 | 12,902 | 0 | 0 | 0 | 0 | 1,841,586 | 1,826,132 |
| Water Park | 230,855 | 3,610 | 1,647 | 0 | 0 | 0 | 0 | 234,465 | 232,502 |
| Waste Management | 980,895 | 15,340 | 6,979 | 300,000 | 0 | 0 | 0 | 1,296,235 | 987,874 |
| Former Post Office | 442,859 | 6,926 | 3,148 | 0 | 0 | 0 | 0 | 449,785 | 446,008 |
| Commercial Enterprise | 1,100,278 | 17,207 | 7,825 | 0 | 0 | 0 | 0 | 1,117,485 | 1,108,103 |
| Land Purchase | 214,252 | 3,351 | 1,529 | 0 | 0 | 0 | 0 | 217,603 | 215,781 |
| Road Infrastructure | 2,608,163 | 40,788 | 18,552 | 1,150,136 | 0 | (325,000) | 0 | 3,474,087 | 2,626,715 |
| | 12,788,828 | 200,000 | 90,988 | 1,450,136 | 0 | (1,259,000) | 0 | 13,179,964 | 12,879,815 |

KEY INFORMATION



SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026

OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

| Other Current Liabilities | Note | Opening Balance 1 Jul 2025 | Liability Increase | Liability Reduction | Closing Balance 28 Feb 2026 |
|---|------|----------------------------------|-----------------------|------------------------|-----------------------------------|
| | | \$ | \$ | \$ | \$ |
| Other Liabilities | | | | | |
| - Contract liabilities | 12 | 84,134 | 155,807 | (134,818) | 105,123 |
| - Capital grant/contribution liabilities | 13 | 849,246 | 1,797,289 | (1,882,718) | 865,831 |
| Total other liabilities | | 933,380 | 1,953,096 | (2,017,536) | 970,954 |
| 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 | | | | | 1,128,035 |
| 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 28 FEBRUARY 2026

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 28 Feb 2026 | 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 | 511,080 | 711,930 |
| Grants Commission - Roads (WALGGC) | 0 | 0 | 0 | 0 | 457,772 | 457,772 | 305,176 | 400,295 |
| Law, order, public safety | | | | | | | | |
| DFES Grant - Operating Bush Fire Brigade | 0 | 0 | 0 | 0 | 8,000 | 8,000 | 5,328 | 5,920 |
| 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 | 1,136 | 0 |
| Town Dam Upgrade | 0 | 35,000 | 0 | 35,000 | 83,800 | 83,800 | 55,864 | 0 |
| Economic services | | | | | | | | |
| WACRN Community Resource Centre Grant | 0 | 80,000 | (71,281) | 8,719 | 80,000 | 80,000 | 80,000 | 71,281 |
| DSS Community Hub Grant | 56,813 | 40,807 | (61,437) | 36,183 | 98,734 | 98,734 | 65,816 | 61,437 |
| 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 | 6,000 | 2,100 |
| CRC Champion Grant | 0 | 0 | 0 | 0 | 5,000 | 5,000 | 3,328 | 588 |
| | 62,838 | 155,807 | (134,818) | 83,827 | 1,807,803 | 1,807,803 | 1,330,887 | 1,550,710 |
| 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 | 2,608 | 0 |
| Economic services | | | | | | | | |
| INDUE Cashless Debit Card Contribution | 21,296 | 0 | 0 | 21,296 | 0 | 0 | 0 | 0 |
| LBW contribution for Astrotourism | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,167 |
| | 21,296 | 0 | 0 | 21,296 | 8,917 | 8,917 | 7,606 | 4,167 |
| TOTALS | 84,134 | 155,807 | (134,818) | 105,123 | 1,816,720 | 1,816,720 | 1,338,493 | 1,554,877 |

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026

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 28 Feb 2026 | Adopted Budget Revenue | Amended Annual Budget | Amended YTD Budget | YTD Actual Revenue |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Capital Grants and Subsidies | | | | | | | | |
| General purpose funding | | | | | | | | |
| LRCIP Grant - Marmion Village - Access Road | 0 | 0 | 51,022 | 51,022.42 | 0 | 0 | 0 | (39,116) |
| LRCIP Grant - Tjunjuntjara CCTV | 0 | 0 | (44,210) | (44,209.55) | 0 | 0 | 0 | 57,505 |
| Community amenities | | | | | | | | |
| LRCIP Grant - Phase 4 - Menzies Waste (Fencing & Shelter) | 0 | 0 | (35,465) | (35,465) | 0 | 0 | 0 | 39,406 |
| LRCIP Grant - Marmion Village Reserve Improvements | 0 | 0 | 46,810 | 46,810 | 0 | 0 | 0 | (40,573) |
| LRCIP Grant - Phase 4 - Marmion Village Access Improvement | 0 | 0 | 0 | 0 | 76,936 | 76,936 | 38,468 | 0 |
| LRCIP Grant - Phase 4 - Menzies Skatepark | 202,322 | 0 | (202,322) | 0 | 342,106 | 342,106 | 171,052 | 324,568 |
| LRCIP Grant - Phase 4 - Sealing Kensington Street Menzies | 0 | 0 | 0 | 0 | 114,020 | 114,020 | 57,010 | 0 |
| Transport | | | | | | | | |
| RTR Grant Funded - Menzies North West Rd | 0 | 1,480,789 | (1,480,789) | 0 | 1,480,789 | 1,480,789 | 987,192 | 1,480,789 |
| RRG Grant Funded -Menzies North West Road - 23/24 | 46,342 | 0 | (46,342) | 0 | 265,889 | 265,889 | 265,887 | 265,889 |
| RRG Grant Funded 20/21 -Tjuntjunjarra Access Rd | 0 | 0 | 0 | 0 | 448,201 | 448,201 | 448,200 | 0 |
| WALGGC Special Road Grant - Tjuntjunjarra Access Road | 442,395 | 250,000 | 0 | 692,395 | 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 | 372,708 | 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 | (22,340) | (22,340) | 0 | 0 | 0 | 24,822 |
| EV Charging System | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 840,143 | 1,797,289 | (1,882,718) | 754,713 | 3,703,044 | 3,703,044 | 2,340,517 | 2,485,999 |
| 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 | 1,797,289 | (1,882,718) | 763,816 | 3,703,044 | 3,703,044 | 2,340,517 | 2,485,999 |

SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026NOTE 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 28 Feb 2026 |
|---|-----------------------------------|--------------------|--------------------|--------------------------------|
| | \$ | \$ | \$ | \$ |
| 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) | 19,653.14 | (19,653.14) | (591.74) |
| Building Levy | 37.95 | 13,465.65 | (13,465.65) | 37.95 |
| Nomination Fees | 0.00 | 800.00 | (800.00) | 0.00 |
| Unclaimed Monies | 1,182.42 | 0.00 | 0.00 | 1,182.42 |
| Hall Hire Bond | 400.00 | 750.00 | (850.00) | 300.00 |
| 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 | 44,141.23 | (36,828.79) | 14,068.85 |
| Trust Funds | | | | |
| Nil | | | | |
| Sub-Total | 0.00 | 0.00 | 0.00 | 0.00 |
| | 6,756.41 | 44,141.23 | (36,828.79) | 14,068.85 |

KEY INFORMATION

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026

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 | 216,384 | 16% | ▲ | \$ | Timing | MRWA - Direct Roads Grant - Received in July 24, budget phased over 12 months. |
| Fees and Charges | 115,883 | 68% | ▲ | \$ | Timing | Positive variance due to Caravan Park charges and Domestic refuse tracking higher than |
| Interest Revenue | (36,626) | (18%) | ▼ | \$ | Timing | Interest budget phased over year. |
| Other Revenue | (45,552) | (62%) | ▼ | \$ | 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 | 367,198 | 18% | ▲ | \$ | Timing | Employee Costs currently tracking lower than budgeted. |
| Materials and Contracts | 320,588 | 19% | ▲ | \$ | Timing | Materials & Contracts currently tracking lower than budgeted, mainly due to Capital purchases. |
| Depreciation | 432,292 | 24% | ▲ | \$ | Timing | Depreciation within the Transport programme is currently tracking lower than |
| Insurance Expenses | (69,214) | (59%) | ▼ | \$ | Timing | Insurance expenditure payable July and December, budgeted over twelve months. |
| Other Expenditure | 201,603 | 62% | ▲ | \$ | 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 | (432,292) | (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 | 145,482 | 6% | ▲ | | 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 | 848,329 | 80% | ▲ | \$ | Timing | Capital works - Refer to Note 8 Capital details |
| Plant and Equipment | 498,057 | 54% | ▲ | \$ | Timing | Capital works - Refer to Note 8 Capital details |
| Infrastructure Assets - Roads | 523,773 | 15% | ▲ | \$ | Timing | Capital works - Refer to Note 8 Capital details |
| Infrastructure Assets - Footpaths | 50,000 | 100% | ▲ | \$ | Timing | Capital works - Refer to Note 8 Capital details |
| Infrastructure Assets - Parks and Ovals | 664,656 | 100% | ▲ | \$ | Timing | Capital works - Refer to Note 8 Capital details |
| Infrastructure Assets - Other | 168,204 | 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 | (833,998) | (100%) | ▼ | \$ | Timing | Most allocations occur at year-end |
| Transfer to Reserves | 1,492,477 | 94% | ▲ | \$ | Timing | Most allocations occur at year-end |

SHIRE OF MENZIES
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 28 FEBRUARY 2026

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 Balance |
|---------|---------|--|-----------------------|---------------------------|---------------------|----------------------------|----------------------------|--------------------------------|
| | | 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 |
| | | | | | 0 | 64,228 | (64,228) | 0 |

SHIRE OF MENZIES FINANCIAL INFORMATION SCHEDULE AS AT 28 FEBRUARY 2026



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.

| 28/02/2026 | COA | Description | Original Budget 25/26 | Budget Amendments 25/26 | Current Budget 25/26 | YTD Actual 28/02/2026 |
|------------|---------|--|--------------------------|-------------------------------|-------------------------|--------------------------|
| | | 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 | -\$4,920,369.96 |
| | 3030145 | RATES - Penalty Interest Received | -\$40,000.00 | \$0.00 | -\$40,000.00 | -\$39,281.33 |
| | 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 | -\$4,973,997.78 |
| | | 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 | -\$711,930.00 |
| | 3030211 | GEN PUR - Financial Assistance Grant - Roads | -\$457,772.00 | \$0.00 | -\$457,772.00 | -\$400,295.25 |
| | 3030214 | GEN PUR - Grant Funding | \$0.00 | \$0.00 | \$0.00 | \$22,183.07 |
| | 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 | -\$1,665.33 |
| | 3030245 | GEN PUR - Interest Earned - Reserve Funds | -\$200,000.00 | \$0.00 | -\$200,000.00 | -\$90,987.50 |
| | 3030246 | GEN PUR - Interest Earned - Municipal Funds | -\$50,000.00 | \$0.00 | -\$50,000.00 | -\$20,357.89 |
| | | Total Operating Income | -\$1,475,397.00 | \$0.00 | -\$1,475,397.00 | -\$1,203,052.90 |
| | | Rates | | | | |
| | | Operating Expenditure | | | | |
| | 2030100 | RATES - Employee Costs | \$56,182.94 | \$0.00 | \$56,182.94 | \$47,335.02 |
| | 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 | \$97.80 |
| | 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 | \$1,173.64 |
| | 2030118 | RATES - Rates Write Off | \$240,000.00 | \$0.00 | \$240,000.00 | \$14,161.43 |
| | 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 | \$33,268.48 |
| | | Total Operating Expenditure | \$403,531.94 | \$0.00 | \$403,531.94 | \$100,326.17 |
| | | Other General Purpose Funding | | | | |
| | | Operating Expenditure | | | | |
| | 2030211 | GEN PUR - Bank Fees & Charges | \$7,000.00 | \$0.00 | \$7,000.00 | \$4,997.14 |
| | 2030214 | GEN PUR - Rounding | \$10.00 | \$0.00 | \$10.00 | \$2.03 |
| | 2030299 | GEN PUR - Administration Allocated | \$38,566.00 | \$0.00 | \$38,566.00 | \$22,178.98 |
| | | Total Operating Expenditure | \$45,576.00 | \$0.00 | \$45,576.00 | \$27,178.15 |
| | | Total Operating Income | -\$6,518,348.24 | \$0.00 | -\$6,518,348.24 | -\$6,177,050.68 |
| | | Total Operating Expenditure | \$449,107.94 | \$0.00 | \$449,107.94 | \$127,504.32 |
| | | Governance | | | | |
| | | Other Governance | | | | |
| | | Operating Income | | | | |
| | 3040135 | MEMBERS - Other Income | \$0.00 | \$0.00 | \$0.00 | -\$1.82 |
| | 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 | -\$4,499.00 | -\$459.96 |
| | | Members Of Council | | | | |
| | | Operating Expenditure | | | | |
| | 2040103 | MEMBERS - Uniforms | \$0.00 | \$0.00 | \$0.00 | \$31.77 |
| | 2040104 | MEMBERS - Training & Development | \$20,000.00 | \$0.00 | \$20,000.00 | \$1,320.00 |
| | 2040109 | MEMBERS - Members Travel and Accommodation | \$40,000.00 | \$0.00 | \$40,000.00 | \$19,462.20 |
| | 2040111 | MEMBERS - Mayors/Presidents Allowance | \$22,138.00 | \$0.00 | \$22,138.00 | \$14,758.64 |
| | 2040112 | MEMBERS - Deputy Mayors/Presidents Allowance | \$5,534.00 | \$0.00 | \$5,534.00 | \$3,689.36 |
| | 2040113 | MEMBERS - Members Sitting Fees | \$98,791.28 | \$0.00 | \$98,791.28 | \$54,177.54 |
| | 2040114 | MEMBERS - Communications Allowance | \$8,624.00 | \$0.00 | \$8,624.00 | \$4,888.08 |
| | 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 | \$13,637.83 |
| | 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 | \$1,500.00 |
| | 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 | \$11,810.00 |
| | 2040188 | MEMBERS - Chambers Operating Expenses | \$20,000.00 | \$0.00 | \$20,000.00 | \$12,046.22 |
| | 2040199 | MEMBERS - Administration Allocated | \$385,661.00 | \$0.00 | \$385,661.00 | \$221,789.83 |
| | | Total Operating Expenditure | \$672,912.28 | \$0.00 | \$672,912.28 | \$374,378.98 |
| | | Other Governance | | | | |
| | | Operating Expenditure | | | | |
| | 2040200 | OTH GOV - Employee Costs | \$456,519.72 | \$0.00 | \$456,519.72 | \$310,620.45 |
| | 2040203 | OTH GOV - Uniforms | \$1,000.00 | \$0.00 | \$1,000.00 | \$54.45 |
| | 2040204 | OTH GOV - Training & Development | \$8,000.00 | \$0.00 | \$8,000.00 | -\$425.45 |
| | 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 | \$11,723.22 |
| | 2040210 | OTH GOV - Motor Vehicle Expenses | \$37,705.70 | \$0.00 | \$37,705.70 | \$17,970.97 |

| 28/02/2026 | COA | Description | Original Budget 25/26 | Budget Amendments 25/26 | Current Budget 25/26 | YTD Actual 28/02/2026 |
|------------|---------|--|--------------------------|-------------------------------|-------------------------|--------------------------|
| | 2040211 | OTH GOV - Civic Functions, Refreshments & Receptions | \$10,000.00 | \$0.00 | \$10,000.00 | \$4,340.11 |
| | 2040215 | OTH GOV - Printing and Stationery | \$500.00 | \$0.00 | \$500.00 | \$277.91 |
| | 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 | \$2,939.48 |
| | 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 | \$9,684.80 |
| | 2040286 | OTH GOV - Expensed Minor Asset Purchases | \$5,000.00 | \$0.00 | \$5,000.00 | \$953.64 |
| | 2040292 | OTH GOV - Depreciation | \$4,619.00 | \$0.00 | \$4,619.00 | \$2,049.36 |
| | 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 | \$22,178.98 |
| | | Total Operating Expenditure | \$754,410.42 | \$0.00 | \$754,410.42 | \$442,107.33 |
| | | Total Operating Income | -\$4,499.00 | \$0.00 | -\$8,998.00 | -\$459.96 |
| | | Total Operating Expenditure | \$1,427,322.70 | \$0.00 | \$1,427,322.70 | \$816,486.31 |
| | | 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 | -\$454.53 |
| | 3050310 | OLOPS - Grants | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | | Total Operating Income | -\$4,550.00 | \$0.00 | -\$4,550.00 | -\$597.02 |
| | | 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 | -\$5,920.25 |
| | 3050545 | ESL BFB - Non-Payment Penalty Interest | -\$4,000.00 | \$0.00 | -\$4,000.00 | -\$4,905.08 |
| | | Total Operating Income | -\$16,000.00 | \$0.00 | -\$16,000.00 | -\$10,825.33 |
| | | 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 | \$704.54 |
| | 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 | \$1,468.73 |
| | | Total Operating Expenditure | \$12,015.00 | \$0.00 | \$12,015.00 | \$2,179.95 |
| | | Animal Control | | | | |
| | | Operating Expenditure | | | | |
| | 2050253 | ANIMAL - Contract Services | \$42,900.00 | \$0.00 | \$42,900.00 | \$26,365.13 |
| | 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 | \$1,033.31 |
| | 2050299 | ANIMAL - Administration Allocated | \$38,566.00 | \$0.00 | \$38,566.00 | \$22,178.98 |
| | | Total Operating Expenditure | \$88,795.00 | \$0.00 | \$88,795.00 | \$53,642.96 |
| | | Other Law, Order & Public Safety | | | | |
| | | Operating Expenditure | | | | |
| | 2050311 | OLOPS - CCTV Maintenance | \$15,000.20 | \$0.00 | \$15,000.20 | \$5,959.21 |
| | 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 | \$25,746.96 |
| | 2050399 | OLOPS - Administration Allocated | \$9,642.00 | \$0.00 | \$9,642.00 | \$5,544.79 |
| | | Total Operating Expenditure | \$86,690.20 | \$0.00 | \$86,690.20 | \$37,250.96 |
| | | 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 | \$18,335.52 |
| | 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 | \$5,544.79 |
| | | Total Operating Expenditure | \$26,843.70 | \$0.00 | \$26,843.70 | \$27,130.31 |
| | | Total Operating Income | -\$20,550.00 | \$0.00 | -\$20,550.00 | -\$11,422.35 |
| | | Total Operating Expenditure | \$214,343.90 | \$0.00 | \$214,343.90 | \$120,204.18 |
| | | 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 | \$19,950.00 |
| | 2070412 | HEALTH - Analytical Expenses | \$400.00 | \$0.00 | \$400.00 | \$377.21 |
| | 2070499 | HEALTH - Administration Allocated | \$9,642.00 | \$0.00 | \$9,642.00 | \$5,544.79 |
| | 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 | \$25,872.00 |

| 28/02/2026 | COA | Description | Original Budget 25/26 | Budget Amendments 25/26 | Current Budget 25/26 | YTD Actual 28/02/2026 |
|------------|---------|--|--------------------------|-------------------------------|-------------------------|--------------------------|
| | | 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 | \$25,872.00 |
| | | Education & Welfare | | | | |
| | | Other Welfare | | | | |
| | | Operating Expenditure | | | | |
| | 2080700 | WELFARE - Employee Costs | \$23,145.42 | \$0.00 | \$23,145.42 | \$12,597.85 |
| | 2080712 | WELFARE - Youth Services | \$2,500.00 | \$0.00 | \$2,500.00 | \$1,287.87 |
| | | Total Operating Expenditure | \$25,645.42 | \$0.00 | \$25,645.42 | \$13,885.72 |
| | | Total Operating Expenditure | \$25,645.42 | \$0.00 | \$25,645.42 | \$13,885.72 |
| | | Housing | | | | |
| | | Staff and Other Housing | | | | |
| | | Operating Income | | | | |
| | 3090101 | STF HOUSE - Staff Rental Reimbursements | -\$30,000.00 | \$0.00 | -\$30,000.00 | -\$14,736.00 |
| | 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 | -\$104,144.51 |
| | 3090235 | OTH HOUSE - Other Income | -\$200.00 | \$0.00 | -\$200.00 | \$0.00 |
| | | Total Operating Income | -\$54,500.00 | \$0.00 | -\$54,500.00 | -\$118,880.51 |
| | | Staff Housing | | | | |
| | | Operating Expenditure | | | | |
| | 2090186 | STF HOUSE - Expensed Minor Asset Purchases | \$20,000.00 | \$0.00 | \$20,000.00 | \$10,464.54 |
| | 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 | \$46,648.13 |
| | 2090189 | STF HOUSE - Staff Housing Building Maintenance | \$144,716.00 | \$0.00 | \$144,716.00 | \$65,738.15 |
| | 2090192 | STF HOUSE - Depreciation | \$126,945.00 | \$0.00 | \$126,945.00 | \$61,520.74 |
| | 2090198 | STF HOUSE - Staff Housing Costs Recovered | -\$173,809.00 | \$0.00 | -\$173,809.00 | -\$77,868.23 |
| | 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 | \$106,503.33 |
| | | Other Housing | | | | |
| | | Operating Expenditure | | | | |
| | 2090270 | OTH HOUSE - Loan Interest Repayments | \$30,097.54 | \$0.00 | \$30,097.54 | \$23,877.37 |
| | 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 | \$20,613.81 |
| | 2090289 | OTH HOUSE - Building Maintenance | \$75,997.00 | \$0.00 | \$75,997.00 | \$19,066.49 |
| | 2090292 | OTH HOUSE - Depreciation | \$88,743.00 | \$0.00 | \$88,743.00 | \$46,302.85 |
| | 2090298 | OTH HOUSE - Staff Housing Costs Recovered | -\$41,437.00 | \$0.00 | -\$41,437.00 | -\$8,692.26 |
| | 2090299 | OTH HOUSE - Administration Allocated | \$38,566.00 | \$0.00 | \$38,566.00 | \$44,357.96 |
| | | Total Operating Expenditure | \$217,827.54 | \$0.00 | \$217,827.54 | \$145,526.22 |
| | | Total Operating Income | -\$54,500.00 | \$0.00 | -\$54,500.00 | -\$118,880.51 |
| | | Total Operating Expenditure | \$442,809.54 | \$0.00 | \$442,809.54 | \$252,029.55 |
| | | Community Amenities | | | | |
| | | Community Amenities | | | | |
| | | Operating Income | | | | |
| | 3100110 | SAN - Grants | \$0.00 | \$0.00 | \$0.00 | -\$39,406.00 |
| | 3100120 | SAN - Domestic Refuse Collection Charges | -\$10,000.00 | \$0.00 | -\$10,000.00 | -\$10,809.00 |
| | 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 | -\$1,298.00 |
| | 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 | -\$51,513.00 |
| | | Sanitation - General | | | | |
| | | Operating Expenditure | | | | |
| | 2100111 | SAN - Waste Collection | \$160,203.00 | \$0.00 | \$160,203.00 | \$83,244.67 |
| | 2100117 | SAN - General Tip Maintenance | \$100,790.00 | \$0.00 | \$100,790.00 | \$48,006.58 |
| | 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 | \$10,079.28 |
| | 2100199 | SAN - Administration Allocated | \$38,566.00 | \$0.00 | \$38,566.00 | \$22,178.98 |
| | | Total Operating Expenditure | \$337,279.00 | \$0.00 | \$337,279.00 | \$163,509.51 |
| | | 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 | \$22,178.98 |

| 28/02/2026 | COA | Description | Original Budget 25/26 | Budget Amendments 25/26 | Current Budget 25/26 | YTD Actual 28/02/2026 |
|------------|-----|---|--------------------------|-------------------------------|-------------------------|--------------------------|
| | | Total Operating Expenditure | \$46,090.00 | \$0.00 | \$46,090.00 | \$22,178.98 |
| | | 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 | \$5,544.79 |
| | | Total Operating Expenditure | \$33,722.00 | \$0.00 | \$33,722.00 | \$6,742.88 |
| | | Other Community Amenities | | | | |
| | | Operating Expenditure | | | | |
| | | 2100711 COM AMEN - Cemetery Maintenance/Operations | \$44,070.00 | \$0.00 | \$44,070.00 | \$9,447.17 |
| | | 2100788 COM AMEN - Public Conveniences Operations | \$168,030.00 | \$0.00 | \$168,030.00 | \$56,232.58 |
| | | 2100789 COM AMEN - Public Conveniences Maintenance | \$45,548.00 | \$0.00 | \$45,548.00 | \$2,566.98 |
| | | 2100792 COM AMEN - Depreciation | \$7,332.00 | \$0.00 | \$7,332.00 | \$3,252.71 |
| | | 2100799 COM AMEN - Administration Allocated | \$9,642.00 | \$0.00 | \$9,642.00 | \$5,544.79 |
| | | Total Operating Expenditure | \$274,622.00 | \$0.00 | \$274,622.00 | \$77,044.23 |
| | | Total Operating Income | -\$12,200.00 | \$0.00 | -\$12,200.00 | -\$51,513.00 |
| | | Total Operating Expenditure | \$691,713.00 | \$0.00 | \$691,713.00 | \$270,779.10 |
| | | Recreation & Culture | | | | |
| | | Operating Income | | | | |
| | | 3110120 HALLS - Town Hall Hire | -\$200.00 | \$0.00 | -\$200.00 | -\$1,381.83 |
| | | 3110135 HALLS - Other Income | -\$100.00 | \$0.00 | -\$100.00 | \$0.00 |
| | | 3110310 REC - Grants | -\$533,062.28 | \$0.00 | -\$533,062.28 | -\$324,568.28 |
| | | 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 | -\$325,950.11 |
| | | 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 | \$8,887.44 |
| | | 2110189 HALLS - Town Halls and Public Bldg Maintenance | \$6,012.00 | \$0.00 | \$6,012.00 | \$4,676.96 |
| | | 2110199 HALLS - Administration Allocated | \$57,849.00 | \$0.00 | \$57,849.00 | \$55,447.48 |
| | | Total Operating Expenditure | \$80,367.00 | \$0.00 | \$80,367.00 | \$69,011.88 |
| | | Other Recreation And Sport | | | | |
| | | Operating Expenditure | | | | |
| | | 2110353 REC - Sports Courts Maintenance/Operations | \$19,962.00 | \$0.00 | \$19,962.00 | \$8,956.30 |
| | | 2110355 REC - Water Park Maintenance/Operations | \$15,710.00 | \$0.00 | \$15,710.00 | \$21,436.70 |
| | | 2110365 REC - Parks & Gardens Maintenance/Operations | \$320,433.00 | \$0.00 | \$320,433.00 | \$276,179.66 |
| | | 2110366 REC - Town Sports Oval Maintenance/Operations | \$18,789.00 | \$0.00 | \$18,789.00 | \$37,155.45 |
| | | 2110367 REC - Rodeo Grounds Maintenance/Operations | \$0.00 | \$0.00 | \$0.00 | \$1,406.25 |
| | | 2110368 REC - Playground Equipment Mtce | \$9,787.00 | \$0.00 | \$9,787.00 | \$9,173.32 |
| | | 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 | \$7,436.47 |
| | | 2110389 REC - Youth Centre Building Maintenance | \$9,893.00 | \$0.00 | \$9,893.00 | \$7,838.27 |
| | | 2110392 REC - Depreciation | \$114,883.00 | \$0.00 | \$114,883.00 | \$57,374.24 |
| | | 2110399 REC - Administration Allocated | \$96,415.00 | \$0.00 | \$96,415.00 | \$88,716.00 |
| | | Total Operating Expenditure | \$625,099.00 | \$0.00 | \$625,099.00 | \$515,672.66 |
| | | 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 | \$26,260.50 |
| | | 2110499 TV RADIO - Administration Allocated | \$38,566.00 | \$0.00 | \$38,566.00 | \$22,178.98 |
| | | Total Operating Expenditure | \$91,694.00 | \$0.00 | \$91,694.00 | \$56,783.70 |
| | | 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 | \$629.14 |
| | | 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 | \$5,544.79 |
| | | Total Operating Expenditure | \$15,542.00 | \$0.00 | \$15,542.00 | \$6,173.93 |
| | | 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 | \$667.84 |
| | | 2110689 HERITAGE - Building Maintenance | \$41,477.00 | \$0.00 | \$41,477.00 | \$11,553.92 |

| 28/02/2026 | COA | Description | Original Budget 25/26 | Budget Amendments 25/26 | Current Budget 25/26 | YTD Actual 28/02/2026 |
|------------|-----|--|--------------------------|-------------------------------|-------------------------|--------------------------|
| | | Total Operating Expenditure | \$59,024.00 | \$0.00 | \$59,024.00 | \$12,221.76 |
| | | Other Culture | | | | |
| | | Operating Expenditure | | | | |
| | | 2110700 OTH CUL - Employee Costs | \$23,145.42 | \$0.00 | \$23,145.42 | \$12,223.74 |
| | | 2110711 OTH CUL - Australia Day | \$2,565.00 | \$0.00 | \$2,565.00 | \$1,540.40 |
| | | 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 | \$18,774.49 |
| | | 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 | \$22,178.98 |
| | | Total Operating Expenditure | \$219,131.00 | \$0.00 | \$219,131.00 | \$104,717.61 |
| | | Total Operating Income | -\$542,778.95 | \$0.00 | -\$542,778.95 | -\$325,950.11 |
| | | Total Operating Expenditure | \$1,090,857.00 | \$0.00 | \$999,163.00 | \$764,581.54 |
| | | 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 | \$52,189.10 |
| | | 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 | \$183,947.61 |
| | | 2120214 ROADM - Road Maintenance - Formed Outside BUA | \$301,791.00 | \$0.00 | \$301,791.00 | \$323,260.82 |
| | | 2120217 ROADM - Ancillary Maintenance - Built Up Areas | \$186,127.00 | \$0.00 | \$186,127.00 | \$90,013.83 |
| | | 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 | \$8,012.97 |
| | | 2120235 ROADM - Traffic Signs/Equipment (Safety) | \$10,000.00 | \$0.00 | \$10,000.00 | \$4,123.00 |
| | | 2120236 ROADM - Bores for Roadworks Maintenance/Operations | \$1,883.00 | \$0.00 | \$1,883.00 | \$836.94 |
| | | 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 | \$9,016.15 |
| | | 2120289 ROADM - Depot Building Maintenance | \$3,012.00 | \$0.00 | \$3,012.00 | \$1,610.73 |
| | | 2120292 ROADM - Depreciation | \$1,440,463.00 | \$0.00 | \$1,440,463.00 | \$643,975.07 |
| | | 2120299 ROADM - Administration Allocated | \$77,132.00 | \$0.00 | \$77,132.00 | \$44,357.96 |
| | | 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 | \$1,368,021.95 |
| | | Aerodromes | | | | |
| | | Operating Expenditure | | | | |
| | | 2120665 AERO - Airstrip & Grounds Maintenance/Operations | \$20,050.00 | \$0.00 | \$20,050.00 | \$3,920.95 |
| | | 2120765 WATER - Town Dam Maintenance/Operations | \$23,403.00 | \$0.00 | \$23,403.00 | \$34,802.76 |
| | | Total Operating Expenditure | \$43,453.00 | \$0.00 | \$43,453.00 | \$38,723.71 |
| | | 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 | \$1,406,745.66 |
| | | 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 | -\$24,821.96 |
| | | 3130221 TOUR - Caravan Park Fees | -\$100,000.00 | \$0.00 | -\$100,000.00 | -\$109,882.82 |
| | | 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 | -\$12,231.88 |
| | | 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 | -\$61.15 |
| | | 3130320 BUILD - Fees & Charges (including Licences) | -\$18,000.00 | \$0.00 | -\$18,000.00 | -\$18,593.17 |
| | | 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 | -\$686.00 |
| | | 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 | -\$135,405.82 |
| | | 3130826 OTH ECON - Post Office Income | -\$9,000.00 | \$0.00 | -\$9,000.00 | -\$7,731.19 |
| | | Total Operating Income | -\$356,384.00 | \$0.00 | -\$356,384.00 | -\$313,580.66 |

| 28/02/2026 | COA | Description | Original Budget 25/26 | Budget Amendments 25/26 | Current Budget 25/26 | YTD Actual 28/02/2026 |
|------------|---------|--|--------------------------|-------------------------------|-------------------------|--------------------------|
| | | Rural Services | | | | |
| | | Operating Expenditure | | | | |
| | 2130111 | RURAL - Noxious Weed Control | \$46,939.00 | \$0.00 | \$46,939.00 | \$824.69 |
| | 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 | \$824.69 |
| | | Tourism And Area Promotion | | | | |
| | | Operating Expenditure | | | | |
| | 2130200 | TOUR - Employee Costs | \$57,678.84 | \$0.00 | \$57,678.84 | \$32,804.98 |
| | 2130205 | TOUR - Recruitment | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | 2130211 | TOUR - Visitor Centre Operations | \$59,290.84 | \$0.00 | \$59,290.84 | \$43,745.99 |
| | 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 - Cyclistic Event | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | 2130245 | TOUR - Astrotourism Operations | \$10,000.00 | \$0.00 | \$10,000.00 | \$7,407.28 |
| | 2130258 | TOUR - Kookynie Townsite and Info Bay Maintenance/Operations | \$3,823.00 | \$0.00 | \$3,823.00 | \$2,469.17 |
| | 2130259 | TOUR - Goongarrie Cottages Maintenance/Operations | \$41,117.00 | \$0.00 | \$41,117.00 | \$15,678.33 |
| | 2130260 | TOUR - Niagara Dam Maintenance/Operations | \$50,801.00 | \$0.00 | \$50,801.00 | \$4,547.02 |
| | 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 | \$6,752.14 |
| | 2130266 | TOUR - Caravan Park General Maintenance/Operations | \$395,324.51 | \$0.00 | \$395,324.51 | \$194,445.08 |
| | 2130286 | TOUR - Expensed Minor Asset Purchases | \$7,000.00 | \$0.00 | \$7,000.00 | \$1,573.64 |
| | 2130288 | TOUR - Building Operations | \$53,887.00 | \$0.00 | \$53,887.00 | \$32,262.37 |
| | 2130289 | TOUR - Building Maintenance | \$50,745.00 | \$0.00 | \$50,745.00 | \$17,391.01 |
| | 2130292 | TOUR - Depreciation | \$361,478.00 | \$0.00 | \$361,478.00 | \$188,980.60 |
| | 2130299 | TOUR - Administration Allocated | \$279,605.00 | \$0.00 | \$279,605.00 | \$105,350.19 |
| | | Total Operating Expenditure | \$1,513,049.19 | \$0.00 | \$1,513,049.19 | \$711,328.05 |
| | | 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 | \$22,178.98 |
| | | Total Operating Expenditure | \$48,566.00 | \$0.00 | \$48,566.00 | \$29,717.64 |
| | | 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 | \$12,641.58 |
| | 2130860 | OTH ECON - Community Resource Centre Operations | \$279,401.46 | \$0.00 | \$279,401.46 | \$134,859.97 |
| | 2130863 | OTH ECON - Post Office Operations | \$69,571.56 | \$0.00 | \$69,571.56 | \$30,042.23 |
| | 2130865 | OTH ECON - Standpipe Maintenance/Operations | \$0.00 | \$0.00 | \$0.00 | \$955.09 |
| | 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 | \$6,011.08 |
| | 2130889 | OTH ECON - Building Maintenance | \$25,056.00 | \$0.00 | \$25,056.00 | \$1,904.29 |
| | 2130899 | OTH ECON - Administration Allocated | \$9,642.00 | \$0.00 | \$9,642.00 | \$5,544.79 |
| | | Total Operating Expenditure | \$441,056.62 | \$0.00 | \$441,056.62 | \$191,959.03 |
| | | Total Operating Income | -\$356,384.00 | \$0.00 | -\$356,384.00 | -\$313,580.66 |
| | | Total Operating Expenditure | \$2,074,610.81 | \$0.00 | \$2,074,610.81 | \$933,829.41 |
| | | 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 | \$0.00 |
| | 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 | -\$11,712.11 |
| | 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 | -\$14,892.26 |
| | 3140501 | SAL - Reimbursement - Workers Compensation | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | | Total Operating Income | -\$35,978.00 | \$0.00 | -\$35,978.00 | -\$26,604.37 |
| | | 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 | \$426,846.06 |
| | 2140203 | ADMIN - Uniforms | \$7,500.00 | \$0.00 | \$7,500.00 | \$1,478.17 |
| | 2140204 | ADMIN - Training & Development | \$60,000.00 | \$0.00 | \$60,000.00 | \$7,787.03 |
| | 2140205 | ADMIN - Recruitment | \$9,000.00 | \$0.00 | \$9,000.00 | \$3,279.69 |
| | 2140206 | ADMIN - Fringe Benefits Tax (FBT) | \$31,940.00 | \$0.00 | \$31,940.00 | \$14,441.24 |
| | 2140208 | ADMIN - Other Employee Expenses | \$5,000.00 | \$0.00 | \$5,000.00 | \$217.00 |
| | 2140209 | ADMIN - Travel & Accommodation | \$12,000.00 | \$0.00 | \$12,000.00 | \$8,042.22 |
| | 2140210 | ADMIN - Motor Vehicle Expenses | \$50,179.40 | \$0.00 | \$50,179.40 | \$8,851.43 |

| 28/02/2026 | COA | Description | Original Budget 25/26 | Budget Amendments 25/26 | Current Budget 25/26 | YTD Actual 28/02/2026 |
|------------|---------|--|--------------------------|-------------------------------|-------------------------|--------------------------|
| | 2140215 | ADMIN - Printing and Stationery | \$40,000.00 | \$0.00 | \$40,000.00 | \$19,698.54 |
| | 2140216 | ADMIN - Postage and Freight | \$3,000.00 | \$0.00 | \$3,000.00 | \$826.67 |
| | 2140220 | ADMIN - Communication Expenses | \$48,000.00 | \$0.00 | \$48,000.00 | \$29,026.30 |
| | 2140221 | ADMIN - Information Technology | \$50,000.00 | \$0.00 | \$50,000.00 | \$47,029.19 |
| | 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 | \$49,087.68 |
| | 2140240 | ADMIN - Advertising and Promotion | \$30,000.00 | \$0.00 | \$30,000.00 | \$31,543.91 |
| | 2140241 | ADMIN - Subscriptions and Memberships | \$10,000.00 | \$0.00 | \$10,000.00 | \$3,184.17 |
| | 2140252 | ADMIN - Consultants | \$150,000.00 | \$0.00 | \$150,000.00 | \$29,999.40 |
| | 2140265 | ADMIN - Software Licences/Upgrades | \$100,000.00 | \$0.00 | \$100,000.00 | \$67,516.82 |
| | 2140281 | ADMIN - Write Off | \$0.00 | \$0.00 | \$0.00 | \$580.00 |
| | 2140284 | ADMIN - Audit Fees | \$100,000.00 | \$0.00 | \$100,000.00 | \$91,633.00 |
| | 2140285 | ADMIN - Legal Expenses | \$20,000.00 | \$0.00 | \$20,000.00 | \$5,255.96 |
| | 2140286 | ADMIN - Expensed Minor Asset Purchases | \$15,000.00 | \$0.00 | \$15,000.00 | \$13,487.52 |
| | 2140287 | ADMIN - Other Expenses | \$1,000.00 | \$0.00 | \$1,000.00 | \$184.48 |
| | 2140288 | ADMIN - Building Operations | \$62,520.00 | \$0.00 | \$62,520.00 | \$55,033.90 |
| | 2140289 | ADMIN - Building Maintenance | \$22,304.00 | \$0.00 | \$22,304.00 | \$45,579.84 |
| | 2140292 | ADMIN - Depreciation | \$157,720.00 | \$0.00 | \$157,720.00 | \$75,480.99 |
| | 2140298 | ADMIN - Admin Staff Housing Costs Allocated | \$187,774.00 | \$0.00 | \$187,774.00 | \$78,042.65 |
| | 2140299 | ADMIN - Administration Overheads Recovered | -\$1,928,308.00 | \$0.00 | -\$1,928,308.00 | -\$1,108,949.23 |
| | | Total Operating Expenditure | \$7,152.02 | \$0.00 | \$7,152.02 | \$5,144.63 |
| | | Public Works Overheads | | | | |
| | | Operating Expenditure | | | | |
| | 2140300 | PWO - Employee Costs | \$511,459.00 | \$0.00 | \$511,459.00 | \$388,298.44 |
| | 2140303 | PWO - Uniforms | \$7,500.00 | \$0.00 | \$7,500.00 | \$2,006.65 |
| | 2140304 | PWO - Training & Development | \$10,000.00 | \$0.00 | \$10,000.00 | \$14,764.29 |
| | 2140305 | PWO - Recruitment | \$5,000.00 | \$0.00 | \$5,000.00 | \$2,653.34 |
| | 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 | \$134,815.58 |
| | 2140316 | PWO - Postage and Freight | \$2,000.00 | \$0.00 | \$2,000.00 | \$1,213.61 |
| | 2140320 | PWO - Communication Expenses | \$5,000.00 | \$0.00 | \$5,000.00 | \$4,521.17 |
| | 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 | \$32,608.72 |
| | 2140324 | PWO - Annual Leave | \$59,698.00 | \$0.00 | \$59,698.00 | \$41,532.51 |
| | 2140325 | PWO - Public Holidays | \$30,485.00 | \$0.00 | \$30,485.00 | \$15,881.78 |
| | 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 | \$25,098.84 |
| | 2140341 | PWO - Subscriptions & Memberships | \$0.00 | \$0.00 | \$0.00 | \$161.92 |
| | 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 | \$54,909.93 |
| | 2140371 | PWO Bldg Mtce - Employee Costs | \$31,286.00 | \$0.00 | \$31,286.00 | \$4,057.43 |
| | 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 | \$33,371.15 |
| | 2140393 | PWO - LESS Allocated to Works (PWO's) | -\$1,766,270.00 | \$0.00 | -\$1,766,270.00 | -\$1,080,000.94 |
| | 2140398 | PWO - Staff Housing Costs Allocated | \$27,472.00 | \$0.00 | \$27,472.00 | \$8,517.84 |
| | 2140399 | PWO - Administration Allocated | \$520,643.00 | \$0.00 | \$520,643.00 | \$299,415.96 |
| | 2140400 | POC - Internal Plant Repairs - Wages & O/Head | \$301,517.00 | \$0.00 | \$301,517.00 | \$135,810.22 |
| | 2140411 | POC - External Parts & Repairs | \$83,685.00 | \$0.00 | \$83,685.00 | \$72,899.80 |
| | 2140412 | POC - Fuels and Oils | \$181,001.25 | \$0.00 | \$181,001.25 | \$74,828.38 |
| | 2140413 | POC - Tyres and Tubes | \$52,480.00 | \$0.00 | \$52,480.00 | \$2,325.00 |
| | 2140416 | POC - Licences/Registrations | \$7,604.30 | \$0.00 | \$7,604.30 | \$174.60 |
| | 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 | \$174,971.22 |
| | 2140494 | POC - LESS Plant Operation Costs Allocated to Works | -\$814,493.55 | \$0.00 | -\$814,493.55 | -\$367,769.50 |
| | | Total Operating Expenditure | \$3.40 | \$0.00 | \$3.40 | \$125,634.90 |
| | | Salaries And Wages | | | | |
| | | Operating Expenditure | | | | |
| | 2140500 | SAL - Gross Salary and Wages | \$2,555,879.68 | \$0.00 | \$2,555,879.68 | \$1,443,222.81 |
| | 2140501 | SAL - LESS Salaries & Wages Allocated | -\$2,555,879.68 | \$0.00 | -\$2,555,879.68 | -\$1,443,222.81 |
| | 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 | -\$26,604.37 |
| | | Total Operating Expenditure | \$7,155.42 | \$0.00 | \$7,155.42 | \$130,779.53 |
| | | Total Operating Income | -\$11,178,058.19 | \$0.00 | -\$11,182,557.19 | -\$9,443,635.29 |
| | | Total Operating Expenditure | \$9,330,558.83 | \$0.00 | \$9,238,864.83 | \$4,862,697.32 |

| | |
|---------------------------------------|--|
| 13.1.2 | List of Monthly Payments - February 2026 |
| LOCATION | Not Applicable |
| APPLICANT | Internal |
| DOCUMENT REF | NAM1622 |
| DATE OF REPORT | 09 March 2026 |
| AUTHOR | Finance Team Leader, Tien Tran |
| RESPONSIBLE OFFICER | Chief Financial Officer, Kristy Van Kuyl |
| OFFICER DISCLOSURE OF INTEREST | Nil |
| ATTACHMENT | 1. List of Payments - February 2026 [13.1.2.1 - 7 pages] |

SUMMARY:

To receive the list of payments made for the month of February 2026.

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 February 2026 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 \$354,687.90 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's 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's Council Plan.

VOTING REQUIREMENTS:

Simple Majority

**Shire of Menzies
Payments for the Month of February 2026**

| Date | Name | Description | Amount |
|-------------|------------------------------|--------------------|----------------------|
| | Cheque | | \$ - |
| | EFT | | \$ 184,646.87 |
| | Direct Debit | | \$ 47,418.11 |
| | Credit Card Payment | | \$ 2,518.84 |
| | Payroll | | \$ 119,001.77 |
| | Fuel Card Payment | | \$ 1,102.31 |
| | CabCharge Payment | | |
| | <u>Total Payments</u> | | \$ 354,687.90 |

Shire of Menzies
Payments for the Month of February 2026

| EFT | Date | Name | Description | Amount |
|------------|-------------|--|--|---------------|
| EFT10975 | 05/02/2026 | CANINE CONTROL | RANGER SERVICE TOWNSITE AND SURROUNDS PATROL 26/01/2026 TO 27/01/2026 | 2,001.04 |
| EFT10976 | 05/02/2026 | LEONORA PHARMACY | PHARMACY ITEMS SOLD ON CONSIGNMENT JANUARY 2026 | 53.90 |
| EFT10977 | 05/02/2026 | TRADELINK PTY LIMITED | FITTINGS FOR HOT WATER SYSTEM 22A BROWN STREET AND 22 MERCER STREET | 78.56 |
| EFT10978 | 05/02/2026 | KCLD | 12B WALSH - EXIT DEEP CLEANING JOHN WARNER | 2,765.40 |
| EFT10979 | 05/02/2026 | HERSEY'S SAFETY PTY LTD | DEPOT CONSUMABLES - GLINE LEVELS,DUSTPAN BRUSH,CONCRETE RAKE,LEAF SCOOP,15KG BAG OF RAGS,WASHER KIT,FIBRE WASHER KIT | 1,065.15 |
| EFT10980 | 05/02/2026 | BMC PLUMBING & GAS | 53A WALSH STREET STAFF HOUSING - REPLACE HOT WATER SYSTEM | 3,920.18 |
| EFT10981 | 05/02/2026 | GOLDFIELDS LOCKSMITHS | SPARE KEYS CUT FOR 29B SHENTON AND SPARE KEY CUT 12B WALSH | 54.30 |
| EFT10982 | 05/02/2026 | GARTH MARLAND | REIMBURSEMENT FOR OPTICAL DUMPY LEVEL - DEPOT | 416.00 |
| EFT10983 | 05/02/2026 | DEPARTMENT OF HOUSING & WORKS (HOUSING AUTHORITY) | BOND REFUND 29A REID STREET, MENZIES | 3,680.00 |
| EFT10984 | 05/02/2026 | TEAM GLOBAL EXPRESS PTY LTD | FREIGHT BINS FROM DAVID GREY TO MENZIES DEPOT | 477.47 |
| EFT10985 | 05/02/2026 | SEAN MCGAY | REIMBURSEMENT FOR GOODS BROUGHT FOR AUSTRALIA DAY & CDM OFFICE | 278.94 |
| EFT10986 | 05/02/2026 | SHIRE OF MOUNT MAGNET | EHO BUILDING SURVEYOR - JANUARY 2026 | 3,696.00 |
| EFT10987 | 05/02/2026 | SECURE ENERGY PTY LTD | JANUARY 2026 TOWN HALL SOLAR SYSTEM INTERVENTIONS | 363.00 |
| EFT10988 | 05/02/2026 | BOOKEASY AUSTRALIA PTY LTD | ROOM MANAGER COMMISSION AND FEES JANUARY 2026 | 341.64 |
| EFT10989 | 05/02/2026 | THE LOCAL GOVERNMENT, RACING AND CEMETERIES EMPLOYEES UNION (WA) | PAYROLL DEDUCTIONS PPE 03/02/2026 | 168.00 |
| EFT10990 | 05/02/2026 | DEPARTMENT OF LOCAL GOVERNMENT, INDUSTRY REGULATION AND SAFETY | REIMBURSEMENT OF BSL LEVY COLLECTED FOR BP25- 09 | 3,710.70 |
| EFT10991 | 05/02/2026 | COHESIS PTY LTD | ICT HEALTH CHECK & TECHNOLOGY ROADMAP DEVELOPMENT FINAL PAYMENT | 7,425.00 |
| EFT10992 | 05/02/2026 | IBRES AUSTRALIA PTY LTD | BATTERY REPLACEMENT CCTV SYSTEM | 1,413.50 |
| EFT10993 | 05/02/2026 | KALGOORLIE AUTO ELECTRICS & MECHANICAL | SERVICING AND REPAIR AIR CONDITIONER UNIT CATERPILLAR SKID STEER LOADER | 2,684.78 |
| EFT10994 | 05/02/2026 | AIR LIQUIDE AUSTRALIA LTD | RENTAL ON OXYGEN CYLINDER FROM JANUARY 2026 | 28.16 |
| EFT10995 | 05/02/2026 | AUSTRALIAN TAXATION OFFICE | PAYMENT FOR IAS - JANUARY 2026 | 44,658.00 |
| EFT10996 | 05/02/2026 | BROWNS PARTY HIRE | FOUR TRAY BAINE MARIE RENTAL AUSTRALIA DAY | 110.00 |
| EFT10997 | 05/02/2026 | WESTFARMERS LTD T/AS BUNNINGS | PLANTS FOR GROH HOUSING 34 BROWN STREET AND 22 MERCER STREET | 1,336.05 |
| EFT10998 | 05/02/2026 | ROVAR PTY LTD T/AS GOLDLINE DISTRIBUTORS | AUSTRALIA DAY SUPPLIES AND CLEANING PRODUCTS | 1,046.60 |
| EFT10999 | 05/02/2026 | GOLDFIELDS PEOPLE HIRE (GPH) | CLEANER COVERAGE LABOUR HIRE WEEK ENDING 25/01/26 - 45 HOURS | 3,537.63 |
| EFT11000 | 05/02/2026 | HORIZON POWER | ELECTRICITY USAGE 22A BROWN/MERCER STREET 30/12/2025 - 28/01/2026 | 388.16 |
| EFT11001 | 05/02/2026 | IT VISION | IT VISION/READYTECH ANNUAL SUBSCRIPTION FY 2025/2026 | 49,019.48 |
| EFT11002 | 05/02/2026 | LANDGATE | MANAGEMENT ORDER M358854 FOR RESERVE 3819 | 32.60 |

Shire of Menzies
Payments for the Month of February 2026

| EFT | Date | Name | Description | Amount |
|------------|-------------|--|---|---------------|
| EFT11003 | 05/02/2026 | SHIRE OF MENZIES SOCIAL CLUB | PAYROLL DEDUCTIONS PPE 03/02/2026 | 190.00 |
| EFT11004 | 05/02/2026 | MENZIES ABORIGINAL CORPORATION | PAYROLL DEDUCTIONS PPE 03/02/2026 | 360.00 |
| EFT11005 | 05/02/2026 | NETLOGIC INFORMATION TECHNOLOGY | IT SUPPORT AND CONSULTING LABOUR 20/01/2026 TO 28/01/2026 | 1,362.50 |
| EFT11006 | 05/02/2026 | OFFICE NATIONAL | CRC COPIER MAINTENANCE FOR JANUARY 2026 | 2,168.73 |
| EFT11007 | 05/02/2026 | SHIRE OF MENZIES | NOMINATION FEE TRANSFER TO MUNI ACCOUNT - CORRECTION OF ENTRY | 100.00 |
| EFT11008 | 05/02/2026 | MOORE AUSTRALIA (WA) PTY LTD | RE-AUDIT OF DSS GRANT ACQUITTAL FY 2024/2025 | 1,100.00 |
| EFT11009 | 18/02/2026 | THE LOCAL GOVERNMENT, RACING AND CEMETERIES EMPLOYEES UNION (WA) | PAYROLL DEDUCTIONS PPE 17/02/2026 | 168.00 |
| EFT11010 | 18/02/2026 | SHIRE OF MENZIES SOCIAL CLUB | PAYROLL DEDUCTIONS PPE 17/02/2026 | 190.00 |
| EFT11011 | 18/02/2026 | MENZIES ABORIGINAL CORPORATION | PAYROLL DEDUCTIONS PPE 17/02/2026 | 360.00 |
| EFT11012 | 23/02/2026 | CANINE CONTROL | RANGER SERVICE PATROLS MENZIES TOWNSITE 04/02/2026 | 1,905.75 |
| EFT11013 | 23/02/2026 | XSTRA GLOBAL IT AND COMMUNICATION SOLUTIONS | CHARGES FOR PABX SYSTEM FEBRUARY 2026 | 282.94 |
| EFT11014 | 23/02/2026 | LGISWA | LGIS EAP SERVICES - FROM 01/01/2026 TO 30/06/2026 | 1,175.35 |
| EFT11015 | 23/02/2026 | GOLDFIELDS CANVAS | LOGO EMBROIDER ACEO SHIRT | 95.70 |
| EFT11016 | 23/02/2026 | BOB WADDELL & ASSOCIATES PTY LTD | ASSISTANCE WITH 2026/2027 ANNUAL BUDGET | 396.00 |
| EFT11017 | 23/02/2026 | ROBERT JOHN STEWART | REIMBURSEMENT FOR RETURN FLIGHT TO ATTEND AI FUNDAMENTAL LGPWA | 481.06 |
| EFT11018 | 23/02/2026 | MCLEODS BARRISTERS & SOLICITORS | LEGAL ASSISTANCE FOR FINALISING THE LEASE AGREEMENT FOR GOONGARRIE STATION MASTER'S HOUSE | 1,102.20 |
| EFT11019 | 23/02/2026 | CYBERSECURE UNIT TRUST T/A CYBERSECURE | CLOUD STORAGE & BACKUP SUBSCRIPTION FEBRUARY 2026 | 568.70 |
| EFT11020 | 23/02/2026 | KEEN BROS. (WA) PTY LTD | HC LICENCE TRAINING FOR MICHAEL PETERSON | 4,655.00 |
| EFT11021 | 23/02/2026 | RIO TINTO EXPLORATION PTY LTD | RATES REFUND FOR ASSESSMENT A5883 E69/03732 MINING TENEMENT | 753.86 |
| EFT11022 | 23/02/2026 | CONSTRUCTION TRAINING FUND (BCITF) | REIMBURSEMENT OF CTF LEVY COLLECTED ON BP2025-09 | 5,416.14 |
| EFT11023 | 23/02/2026 | WESTFARMERS LTD T/AS BUNNINGS | HERBICIDE FOR GARDEN & SHACKLES FOR MOVING HEAVY EQUIPMENT | 909.13 |
| EFT11024 | 23/02/2026 | COMFORT STYLE TA KALGOORLIE FURNITURE | STF HOUSE- 55B WALSH STREET - WEST WOOD TV UNIT | 1,078.00 |
| EFT11025 | 23/02/2026 | KMART | FOOD ITEMS, CUTLERY & SUNDRIES COMMUNITY EATS & AFTERSCHOOL ACTIVITIES | 798.00 |
| EFT11026 | 23/02/2026 | LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA (LGPRO) | LGPWA 2026 FINANCE CONFERENCE - T.TRAN, ONLINE ATTENDANCE - K. VAN KUYL | 2,240.00 |
| EFT11027 | 23/02/2026 | NETLOGIC INFORMATION TECHNOLOGY | FY 25/26 IT SUPPORT AND CONSULTING 30/01/2026 TO 08/02/2026 | 975.00 |
| EFT11028 | 23/02/2026 | OFFICE NATIONAL | ADMIN OFFICE SUPPLIES- STAPLER,TAPE DISPENSER & DESK ORGANISER | 173.79 |
| EFT11029 | 23/02/2026 | REFRESH WATER | WATER REFILL 15L X 10 | 110.00 |
| EFT11030 | 23/02/2026 | WA ELECTORAL COMMISSION | EXPENSES FOR 2025 ORDINARY ELECTION | 15,001.61 |

**Shire of Menzies
Payments for the Month of February 2026**

| EFT | Date | Name | Description | Amount |
|--------------------------|-------------|-------------------|--|----------------------|
| EFT11031 | 23/02/2026 | WATER CORPORATION | WATER - SHIRE OF MENZIES PROPERTIES - USAGE FROM 04/12/2025 TO 09/02/2026 | 5,779.17 |
| TOTAL EFT PAYMENT | | | | \$ 184,646.87 |

Shire of Menzies
Payments for the Month of February 2026

| Direct Debit | Date | Name | Description | Amount |
|--------------|------------|---|--|----------|
| DD7384.1 | 02/02/2026 | IINET LIMITED | CRC PUBLIC INTERENET FEBRUARY 2026 | 53.99 |
| DD7388.1 | 03/02/2026 | THE TRUSTEE FOR AUSTRALIAN RETIREMENT TRUST | SUPERANNUATION CONTRIBUTIONS PPE 03/03/2026 | 690.36 |
| DD7388.2 | 03/02/2026 | AWARE SUPER PTY LTD | SUPERANNUATION CONTRIBUTIONS PPE 03/03/2026 | 9,430.41 |
| DD7388.3 | 03/02/2026 | AUSTRALIAN SUPER | SUPERANNUATION CONTRIBUTIONS PPE 03/03/2026 | 1,645.72 |
| DD7388.4 | 03/02/2026 | CBUS | SUPERANNUATION CONTRIBUTIONS PPE 03/03/2026 | 712.30 |
| DD7388.5 | 03/02/2026 | CARE SUPER | SUPERANNUATION CONTRIBUTIONS PPE 03/03/2026 | 953.44 |
| DD7388.6 | 03/02/2026 | REST SUPER | SUPERANNUATION CONTRIBUTIONS PPE 03/03/2026 | 561.78 |
| DD7388.7 | 03/02/2026 | AMP SIGNATURESUPER | SUPERANNUATION CONTRIBUTIONS PPE 03/03/2026 | 806.33 |
| DD7388.8 | 03/02/2026 | TEAM SUPER PTY LTD | SUPERANNUATION CONTRIBUTIONS PPE 03/03/2026 | 383.00 |
| DD7391.1 | 10/02/2026 | TELSTRA - DIRECT DEBIT ONLY | SATELLITE PHONE USAGE FROM 20/01/2026 TO 19/02/2026 | 220.00 |
| DD7391.2 | 10/02/2026 | POWER ICT PTY LTD | MESSAGES ON HOLD FEBRUARY 2026 | 75.90 |
| DD7393.1 | 10/02/2026 | TELSTRA - DIRECT DEBIT ONLY | SHIRE OF MENZIES OFFICE, CRC, INTERNET AND MOBILE PHONE FROM 17/01/2026 TO 16/02/2026 | 3,398.77 |
| DD7395.1 | 11/02/2026 | TELSTRA - DIRECT DEBIT ONLY | ADMIN AND WORKS MOBILE PHONE USAGE FROM 22/01/2026 TO 22/02/2026 (CHECK AMOUNT DD) | 467.53 |
| DD7399.1 | 13/02/2026 | 3E ADVANTAGE | ADMIN AND DEPOT PRINTER USAGE FOR FEBRUARY 2026 | 1,786.62 |
| DD7401.1 | 17/02/2026 | THE TRUSTEE FOR AUSTRALIAN RETIREMENT TRUST | SUPERANNUATION CONTRIBUTIONS PPE 17/02/2026 | 690.36 |
| DD7401.2 | 17/02/2026 | AWARE SUPER PTY LTD | SUPERANNUATION CONTRIBUTIONS PPE 17/02/2026 | 8,826.44 |
| DD7401.3 | 17/02/2026 | AUSTRALIAN SUPER | SUPERANNUATION CONTRIBUTIONS PPE 17/02/2026 | 1,641.19 |
| DD7401.4 | 17/02/2026 | CBUS | SUPERANNUATION CONTRIBUTIONS PPE 17/02/2026 | 712.28 |
| DD7401.5 | 17/02/2026 | CARE SUPER | SUPERANNUATION CONTRIBUTIONS PPE 17/02/2026 | 953.44 |
| DD7401.6 | 17/02/2026 | REST SUPER | SUPERANNUATION CONTRIBUTIONS PPE 17/02/2026 | 655.11 |
| DD7401.7 | 17/02/2026 | AMP SIGNATURESUPER | SUPERANNUATION CONTRIBUTIONS PPE 17/02/2026 | 808.05 |
| DD7401.8 | 17/02/2026 | TEAM SUPER PTY LTD | SUPERANNUATION CONTRIBUTIONS PPE 17/02/2026 | 462.78 |
| DD7408.1 | 19/02/2026 | HORIZON POWER | STREET LIGHTING ELECTRICAL USAGE 01/01/26 - 31/01/26 | 1,250.13 |
| DD7411.1 | 23/02/2026 | PIVOTEL SATELLITE PTY LTD | TRAK SPOT TRACKING CHARGE ACCOUNT 40063522 FEBRUARY 2026 | 31.00 |
| DD7418.1 | 23/02/2026 | PAUL WARNER | SITTING FEE FOR CR. PAUL WARNER JANUARY 2026 | 3,732.67 |
| DD7418.2 | 23/02/2026 | SUDHIR | SITTING FEE FOR CR. SUDHIR JANUARY 2026 | 1,431.17 |
| DD7418.3 | 23/02/2026 | IAN BAIRD | SITTING FEE CR. IAN BAIRD JANUARY 2026 | 970.00 |
| DD7418.4 | 23/02/2026 | JILLIAN DWYER | SITTING FEE CR JILL DWYER JANUARY 2026 | 970.00 |
| DD7418.5 | 23/02/2026 | ANDREW TUCKER | SITTING FEE FOR CR. ANDREW TUCKER JANUARY 2026 | 970.00 |

**Shire of Menzies
Payments for the Month of February 2026**

| Direct Debit | Date | Name | Description | Amount |
|-----------------------------------|-------------|-----------------------------|--|---------------------|
| DD7418.6 | 23/02/2026 | KRISTIE TUCKER | SITTING FEE FOR CR. KRISTIE TUCKER JANUARY 2026 | 970.00 |
| DD7418.7 | 23/02/2026 | SUSANNE MICHELLE WESSELY | SITTING FEE FOR CR. SUSANNE WESSELY JANUARY 2026 | 970.00 |
| DD7427.1 | 27/02/2026 | NAB | ACCOUNT FEE FOR FEBRUARY 2026 | 155.34 |
| DD7416.1 | 23/02/2026 | THE WEST AUSTRALIAN | SUBSCRIPTION TO NEWSPAPER ONLINE FOR THE MONTH OF FEBRUARY 2026 | 32.00 |
| TOTAL DIRECT DEBIT PAYMENT | | | | \$ 47,418.11 |

Shire of Menzies
Payments for the Month of February 2026

| Date | Name | Description | Amount |
|------------|-----------------|--|----------------------|
| | | CEO CARD NO: **** * 9136 | |
| 05/01/2026 | BELLINI ITALIAN | Refreshment for handover between former and current ACEO | 244.37 |
| | | TOTAL CEO CREDIT CARD | \$ 244.37 |
| | | CFO CARD NO: **** * 0541 | |
| 12/01/2026 | STARLINK | STARLINK SUBSCRIPTION WORKS MANAGER FROM 10/01/2026 TO 10/02/2026 | 195.00 |
| 14/01/2026 | STARLINK | STARLINK SUBSCRIPTION CDM FROM 13/01/2026 TO 13/02/2026 | 139.00 |
| 16/01/2026 | STARLINK | STARLINK SUBSCRIPTION GRADER OPERATOR AND CCTV TRAILER FROM 15/01/2026 TO 15/02/2026 | 390.00 |
| 19/01/2026 | VEND POS | LIGHTSPEED MONTHLY SUBSCRIPTION FROM 17/01/2026 TO 17/02/2026 | 279.00 |
| 20/01/2026 | BUNNINGS | DUPLICATE KEYS FOR ADMIN KEY CABINET | 15.88 |
| 21/01/2026 | APPLE.COM | MONTHLY SUBSCRIPTION Icloud STORAGE JANUARY | 1.49 |
| 23/01/2026 | ADOBE | ADOBE SUBSCRIPTION FROM 21/01/2026 TO 21/02/2026 | 645.90 |
| 23/01/2026 | HARVEY NORMAN | FURNITURE COUNCILLOR LUNCH ROOM | 122.00 |
| 27/01/2026 | KMART | KITCHEN WARE COUNCILLOR LUNCH ROOM | 11.00 |
| 27/01/2026 | WOOLWORTH | KITCHEN WARE COUNCILLOR LUNCH ROOM | 268.45 |
| 27/01/2026 | NNT | STAFF UNIFORM | 197.75 |
| 28/01/2026 | NAB | MONTHLY CARD FEE FOR JANUARY 2026 | 9.00 |
| | | TOTAL CFO CREDIT CARD | \$ 2,274.47 |
| 04/02/2026 | | PAYROLL PAYMENT PPE 03/02/2026 | 58,713.64 |
| 18/02/2026 | | PAYROLL PAYMENT PPE 17/02/2026 | 60,288.13 |
| | | TOTAL PAYROL | \$ 119,001.77 |
| 02/03/2026 | | FUEL CARD - CEO - FOR THE MONTH OF FEBRUARY 2026 | 11.55 |
| 02/03/2026 | | FUEL CARD - CFO - FOR THE MONTH OF FEBRUARY 2026 | 819.98 |
| 02/03/2026 | | FUEL CARD - WM - FOR THE MONTH OF FEBRUARY 2026 | 259.23 |
| 02/03/2026 | | FUEL CARD - CDM - FOR THE MONTH OF FEBRUARY 2026 | 11.55 |
| | | TOTAL FUEL CARD | \$ 1,102.31 |

| | |
|---------------------------------------|---|
| 13.1.3 | Mid-Year Budget Review Financial Year 2025/26 |
| LOCATION | Not Applicable |
| APPLICANT | Internal |
| DOCUMENT REF | NAM1623 |
| DATE OF REPORT | 05 March 2026 |
| AUTHOR | Chief Financial Officer, Kristy Van Kuyl |
| RESPONSIBLE OFFICER | Acting Chief Executive Officer, Rob Stewart |
| OFFICER DISCLOSURE OF INTEREST | Nil |
| ATTACHMENT | 1. 2025-26- Budget Review Menzies + Compilation [13.1.3.1 - 7 pages] |

SUMMARY:

To consider the financial position of the Shire of Menzies as at 31 January 2026 and performance for the period 1 July 2025 to 31 December 2025 in relation to the adopted Annual Budget and projections estimated for the remainder of the financial year.

BACKGROUND:

The budget review has been prepared to include information required by the *Local Government Act 1995, Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards. The report for the period 1 July 2025 to 31 January 2026 shown in the attachment has been prepared incorporating year to date budget variations and forecasts to 30 June 2026 and is presented for the Council's consideration.

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

The material variance levels which have been reported for the budget review are based upon management judgement where explanations are considered appropriate.

COMMENT:

The budget review report includes at 'Note 4' in the attachment, a summary of predicted variances by nature and type activities contained within the statement of budget review.

Features of the budget review include:

| | |
|---|----------------|
| <p>The increase in operating revenue is primarily driven by the increased fees and charges following the completion of the GROH units, contribution revenue from the EV charging system, and caravan park revenue. Regardless of a reduction in revenue associated with the completion of the AGRN952 project, which was completed and revenue recognised at the end of the 2025 financial year.</p> | \$59,200.00 |
| <p>The increase in operating expenditure has been reviewed across all reporting programs, with adjustments made to program expenditures where required. These adjustments include increases or decreases in employee costs, materials, and contract expenses in line with operational allocations. Additional movements relate to changes in labour overheads, utility charges, insurance premiums, and losses on the disposal of assets.</p> | \$165,229.00 |
| <p>The increase in investing activities is primarily attributable to the proceeds from various land sales.</p> | \$33,461.00 |
| <p>The reduction in transfers from reserves relates to the capital funding for the sport court and town gym project, which is currently on hold.</p> | (\$500,000.00) |
| <p>The cash outflows from financing activities are due to interest earnings being lower than expected.</p> | \$80,000.00 |
| <p>The summary of investing activities reflects reallocations across multiple capital projects. These reallocations include capital upgrades at various Shire properties, such as the installation of new solar systems, fencing improvements, the depot access gate, the caravan park wastewater upgrade, town hall works, the completion of the GROH units, and the accrual of 2024/25 capital expenditure for the old butcher shop.</p> | \$151,772.00 |
| <p>The reallocation of investing activities relates to the purchase of plant and equipment. This includes a reduction in expenditure due to decreased costs associated with the Enterprise Resources Planning (ERP) software, the completion of various plant purchases, and an increased allocation for the CEO vehicle upgrade, as well as the completion of the camp trailer upgrade.</p> | \$210,000.00 |
| <p>The reallocation of investing activities relating to Infrastructure—Roads and Other Assets—reflects adjustments across several capital projects. These include reduced allocations for the resale program, the Menzies playground, and the sport court and gym projects. Increased budget allocations have been directed toward the completion of the Menzies' waste facility, the skatepark, and the town dam, as well as the introduction of the Kookynie street lighting project.</p> | \$809,194.00 |

| | |
|--|----------------|
| Variance in surplus or deficit at the start of the financial year upon receipt of the audited annual financial statement | (\$678,398.00) |
|--|----------------|

Following completion of the budget review and to properly consider the impact of estimated projections at 30 June 2026, some items have been identified as requiring a budget amendment to properly account for these variances. Required budget amendments which are proposed have been included in 'Note 4' of the attached budget review document for information and also presented as a separate recommendation to the budget review for Council consideration.

Further budget amendments, if required, will be presented to the Council at future meetings as projects are continually reviewed and monitored.

CONSULTATION:

Moore Australia, consultants

STATUTORY AUTHORITY:

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

- (1) Between 1 January and the last day of February in each financial year a local government is to carry out a review of its annual budget for that year.
- (2A) The review of an annual budget for a financial year must –
 - (a) consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and
 - (b) consider the local government's financial position as at the date of the review; and
 - (c) review the outcomes for the end of that financial year that are forecast in the budget; and
 - (d) include the following -
 - (i) the annual budget adopted by the local government;
 - (ii) an update of each of the estimates included in the annual budget;
 - (iii) the actual amounts of expenditures, revenue and income as the date of the review;
 - (iv) adjacent to each item in the annual budget adopted by the local government that states an amount, the estimated end of year amount for for the item.
- (2) The review of an annual budget for a financial year must be submitted to the council on or before 31 March in that financial year.

(3) A Council is to consider a review submitted to it and is to determine* whether to adopt the review, any parts of the review or any recommendation made in the review.

*Absolute majority required.

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

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

POLICY IMPLICATIONS:

There are no known policy implications arising from this report.

FINANCIAL IMPLICATIONS:

Specific financial implications are outlined in the body of this report.

RISK ASSESSMENT:

| Risk Statement | Level of Risk | Risk Mitigation Strategy |
|---|---|--|
| In accordance with Regulation 33A of the <i>Local Government (Financial Management) Regulations 1996</i> , the Shire is required to carry out a review of its annual budget. Failure to conduct this review may result in non-compliance with legislative requirements. | The perceived level of risk is high prior to treatment. | It is recommended that the proposed recommendations be adopted to ensure compliance with Regulation 33A of the <i>Local Government (Financial Management) Regulations 1996</i> . |

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's Council Plan.

VOTING REQUIREMENTS:

Absolute Majority

OFFICER RECOMMENDATION/COUNCIL DECISION:

| | |
|-----------------------------------|---------------|
| Council Resolution Number: | 019/26 |
|-----------------------------------|---------------|

Moved: Cr S Wessely Seconded: Cr J Dwyer

That:

- 1. The attached Mid-year Budget Review of Financial Year 2025/2026 and**
- 2. The Budget amendments to the adopted Annual Budget of Financial Year 2025/2026, as contained in the attached 'Note 4' of the Mid-year Budget Review of Financial Year 2025/2026**

be adopted.

| | |
|-------------------------------------|--------------|
| Carried by Absolute Majority | 6 / 0 |
|-------------------------------------|--------------|

For: Cr P Warner, Cr S Sudhir, Cr I Baird, Cr K Tucker, Cr J Dwyer and Cr S Wessely
Against: Nil



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23 February 2026

Mr Rob Stewart
Acting Chief Executive Officer
Shire of Menzies
PO Box 4
MENZIES WA 6436

Dear Rob

COMPILATION REPORT TO THE SHIRE OF MENZIES – BUDGET REVIEW REPORT

We have compiled the accompanying statutory budget review report of the Shire of Menzies. This has been prepared in accordance with *Local Government Act 1995* and associated regulations as described in Note 1 to the budget review report. The specific purpose for which the special purpose financial statements have been prepared is also set out in Note 1 of the budget review report.

THE RESPONSIBILITY OF THE SHIRE OF MENZIES

The CEO of the Shire of Menzies is solely responsible for information contained in the special purpose budget review report, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that the budget review report was prepared. Management is solely responsible for the forecast information presented within the report and for estimating revenue and expenditure for the year.

OUR RESPONSIBILITY

On the basis of information provided by the Shire of Menzies we have compiled the accompanying special purpose financial report in accordance with the requirements of *APES 315 Compilation of Financial Information* and the *Local Government Act 1995*, associated regulations and to the extent that they are not inconsistent with the *Local Government Act 1995*, the Australian Accounting Standards.

We have applied our expertise in accounting and financial reporting to compile the budget review report in accordance with the basis of accounting described in Note 1 to the budget review report. We have complied with the relevant ethical requirements of *APES 110 Code of Ethics for Professional Accountants*.

Information attached to the statutory budget review report has been extracted from the records of the Shire of Menzies and management forecasts and estimates the appropriateness of these has not been determined.

ASSURANCE DISCLAIMER

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these forward-looking financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The statutory budget review report was compiled exclusively for the benefit of the Shire of Menzies who are responsible for the reliability, accuracy and completeness of the information used to compile them. Accordingly, the statutory budget review report may not be suitable for other purposes. We do not accept responsibility for the contents of the statutory budget review report.

A handwritten signature in black ink, appearing to read 'Russell Barnes'.

Russell Barnes
Director
[Moore Australia \(WA\) Pty Ltd](http://www.moore-australia.com.au)

Moore Australia (WA) Pty Ltd trading as agent – ABN 99 433 544 961.
An independent member of Moore Global Network Limited - members in principal cities throughout the world.
Liability limited by a scheme approved under Professional Standards Legislation.

SHIRE OF MENZIES

BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF MENZIES
STATEMENT OF BUDGET REVIEW
FOR THE PERIOD ENDED 31 DECEMBER 2025

| Budget v Actual | | | | | | |
|--|--|------------------------------|---------------------|----------------------------------|------------------------------|-------------|
| Note | Adopted Budget | Updated Budget Estimates (a) | Year to Date Actual | Estimated Year at End Amount (b) | Predicted Variance (b) - (a) | |
| | \$ | \$ | \$ | \$ | \$ | |
| OPERATING ACTIVITIES | | | | | | |
| Revenue from operating activities | | | | | | |
| | General rates | 4,814,387 | 4,814,387 | 4,768,015 | 4,814,387 | 0 |
| | Rates excluding general rates | 168,464 | 168,464 | 168,464 | 168,464 | 0 |
| | Grants, subsidies and contributions | 1,816,720 | 1,816,720 | 1,134,873 | 1,832,772 | 16,052 ▲ |
| 4.1 | Fees and charges | 251,028 | 251,028 | 212,956 | 354,628 | 103,600 ▲ |
| | Interest revenue | 304,000 | 304,000 | 95,518 | 304,000 | 0 |
| 4.2 | Other revenue | 110,602 | 110,602 | 22,605 | 50,150 | (60,452) ▼ |
| | Profit on asset disposals | 93,813 | 93,813 | 1,364 | 93,813 | 0 |
| | | 7,559,014 | 7,559,014 | 6,403,795 | 7,618,214 | 59,200 |
| Expenditure from operating activities | | | | | | |
| 4.4 | Employee costs | (3,161,466) | (3,161,466) | (1,299,202) | (3,040,828) | 120,638 ▲ |
| 4.5 | Materials and contracts | (2,646,542) | (2,646,542) | (1,174,143) | (2,929,147) | (282,605) ▼ |
| 4.6 | Utility charges | (175,700) | (175,700) | (50,384) | (163,407) | 12,293 ▲ |
| | Depreciation | (2,676,314) | (2,676,314) | (1,023,223) | (2,676,314) | 0 |
| | Finance costs | (30,098) | (30,098) | (15,429) | (30,098) | 0 |
| 4.7 | Insurance | (177,287) | (177,287) | (186,130) | (188,134) | (10,847) ▼ |
| 4.8 | Other expenditure | (512,097) | (512,097) | (89,456) | (516,805) | (4,708) ▼ |
| 4.9 | Loss on asset disposals | 0 | 0 | (7,539) | (10,000) | (10,000) ▼ |
| | | (9,379,504) | (9,379,504) | (3,845,506) | (9,554,733) | (175,229) |
| 4.10 | Non-cash amounts excluded from operating activities | 2,582,501 | 2,582,501 | 1,029,398 | 2,592,501 | 10,000 ▲ |
| | Amount attributable to operating activities | 762,011 | 762,011 | 3,587,687 | 655,982 | (106,029) |
| INVESTING ACTIVITIES | | | | | | |
| Inflows from investing activities | | | | | | |
| | Capital grants, subsidies and contributions | 3,703,044 | 3,703,044 | 2,321,708 | 3,703,044 | 0 |
| 4.11 | Proceeds from disposal of assets | 186,000 | 186,000 | 22,825 | 219,461 | 33,461 ▲ |
| | | 3,889,044 | 3,889,044 | 2,344,533 | 3,922,505 | 33,461 |
| Outflows from investing activities | | | | | | |
| 4.12 | Purchase of land and buildings | (1,426,976) | (1,362,748) | (209,109) | (1,210,976) | 151,772 ▲ |
| 4.13 | Purchase of plant and equipment | (1,185,000) | (1,185,000) | (423,056) | (975,000) | 210,000 ▲ |
| 4.14 | Purchase and construction of infrastructure-roads | (5,777,276) | (5,777,276) | (2,877,062) | (5,667,276) | 110,000 ▲ |
| 4.15 | Purchase and construction of infrastructure-other | (1,842,106) | (1,906,334) | (491,897) | (1,207,140) | 699,194 ▲ |
| | | (10,231,358) | (10,231,358) | (4,001,124) | (9,060,392) | 1,170,966 |
| | Amount attributable to investing activities | (6,342,314) | (6,342,314) | (1,656,591) | (5,137,887) | 1,204,427 |
| FINANCING ACTIVITIES | | | | | | |
| Cash inflows from financing activities | | | | | | |
| 4.16 | Transfers from reserve accounts | 1,259,000 | 1,259,000 | 0 | 759,000 | (500,000) ▼ |
| | | 1,259,000 | 1,259,000 | 0 | 759,000 | (500,000) |
| Cash outflows from financing activities | | | | | | |
| | Repayment of borrowings | (62,136) | (62,136) | (30,724) | (62,136) | 0 |
| 4.17 | Transfers to reserve accounts | (1,650,136) | (1,650,136) | (32,965) | (1,570,136) | 80,000 ▲ |
| | | (1,712,272) | (1,712,272) | (63,689) | (1,632,272) | 80,000 |
| | Amount attributable to financing activities | (453,272) | (453,272) | (63,689) | (873,272) | (420,000) |
| MOVEMENT IN SURPLUS OR DEFICIT | | | | | | |
| 4.18 | Surplus or deficit at the start of the financial year | 6,033,575 | 6,033,575 | 5,355,177 | 5,355,177 | (678,398) ▼ |
| | Amount attributable to operating activities | 762,011 | 762,011 | 3,587,687 | 655,982 | (106,029) |
| | Amount attributable to investing activities | (6,342,314) | (6,342,314) | (1,656,591) | (5,137,887) | 1,204,427 |
| | Amount attributable to financing activities | (453,272) | (453,272) | (63,689) | (873,272) | (420,000) |
| | Surplus or deficit after imposition of general rates | 0 | 0 | 7,222,584 | 0 | 0 |

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2025

1. BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

Year to Date Actual balances

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

Rounding off figures

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

Critical accounting estimates and judgements

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the current financial year:

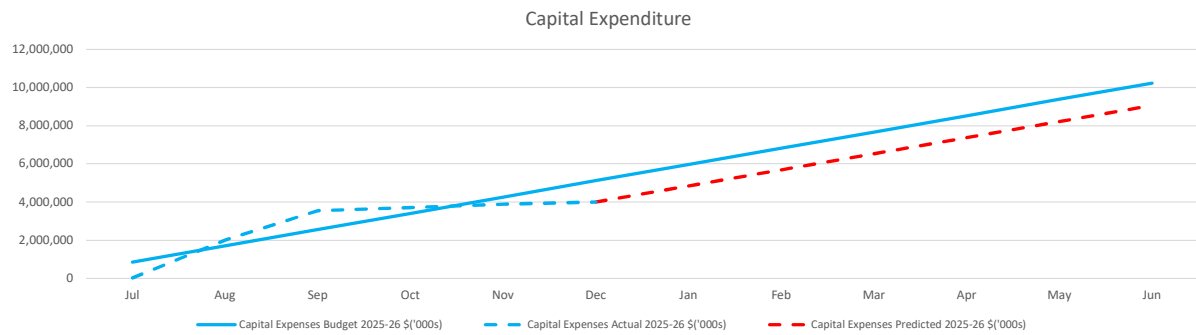
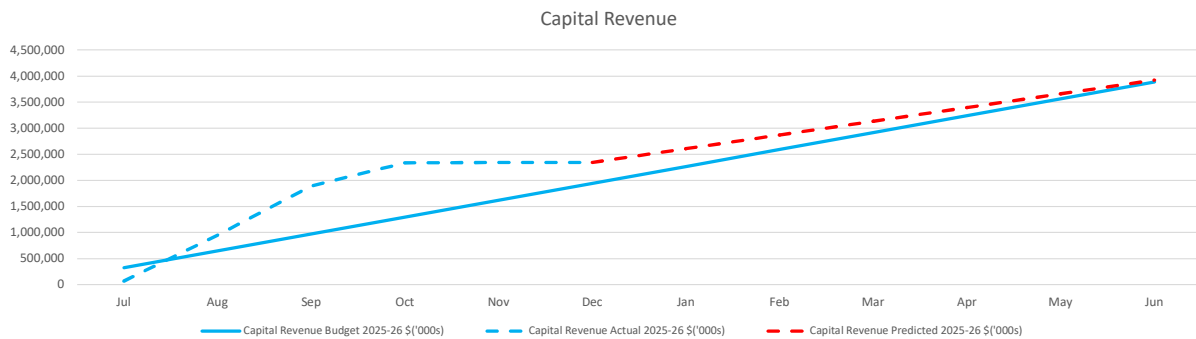
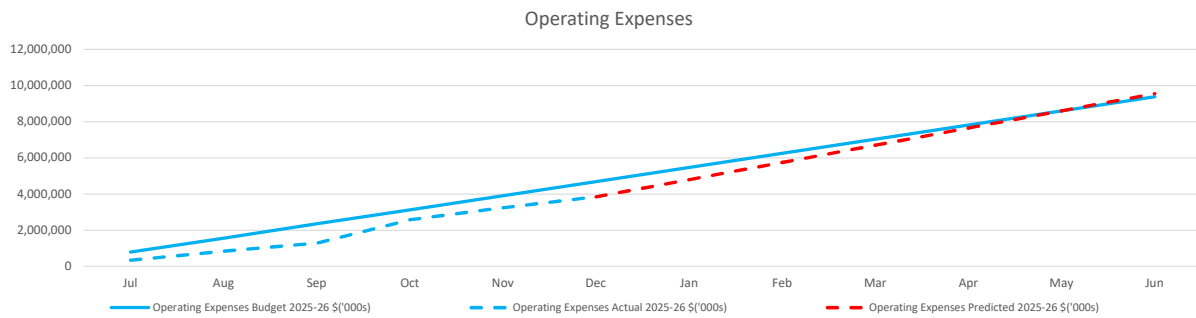
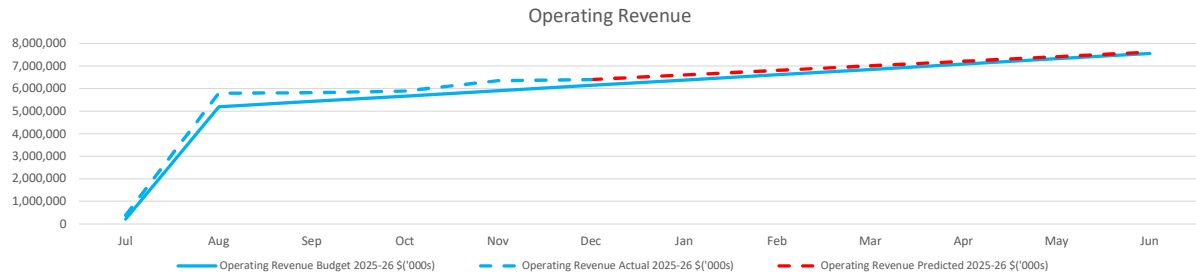
- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimation of fair values of provisions

MATERIAL ACCOUNTING POLICIES

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

SHIRE OF MENZIES
SUMMARY GRAPHS - BUDGET REVIEW
FOR THE PERIOD ENDED 31 DECEMBER 2025

2. SUMMARY GRAPHS - BUDGET REVIEW



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

SHIRE OF MENZIES
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2025

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

| | Audited Actual 30 June 2025 | Adopted Budget 30 June 2026 | Updated Budget Estimates 30 June 2026 | Year to Date Actual 31 December 2025 | Estimated Year at End Amount 30 June 2026 |
|--|--------------------------------|--------------------------------|---|---|---|
| | \$ | \$ | \$ | \$ | \$ |
| (a) Composition of estimated net current assets | | | | | |
| Current assets | | | | | |
| Cash and cash equivalents | 18,676,937 | 12,857,549 | 12,857,549 | 19,618,563 | 13,419,779 |
| Trade and other receivables | 585,587 | 411,790 | 411,790 | 1,245,641 | 411,790 |
| Inventories | 42,569 | 11,331 | 11,331 | 42,569 | 11,331 |
| Other assets | 97,415 | 0 | 0 | 0 | 0 |
| Contract assets | 259,072 | 768,503 | 768,503 | 223,043 | 0 |
| | 19,661,580 | 14,049,173 | 14,049,173 | 21,129,816 | 13,842,900 |
| Less: current liabilities | | | | | |
| Trade and other payables | (584,196) | (266,046) | (266,046) | (292,380) | (266,046) |
| Contract liabilities | (84,134) | (59,134) | (59,134) | (108,395) | 0 |
| Capital grant/contribution liability | (849,246) | (544,030) | (544,030) | (684,665) | 0 |
| Borrowings | (62,136) | 0 | 0 | (31,412) | (64,949) |
| Employee related provisions | (157,081) | (124,913) | (124,913) | (157,081) | (124,913) |
| Other provisions | 0 | (23,109) | (23,109) | 0 | 0 |
| | (1,736,793) | (1,017,232) | (1,017,232) | (1,273,933) | (455,908) |
| Net current assets | 17,924,787 | 13,031,941 | 13,031,941 | 19,855,883 | 13,386,992 |
| Less: Total adjustments to net current assets | (12,569,610) | (13,031,941) | (13,031,941) | (12,633,299) | (13,386,992) |
| Closing funding surplus / (deficit) | 5,355,177 | 0 | 0 | 7,222,584 | 0 |

(b) Current assets and liabilities excluded from budgeted deficiency

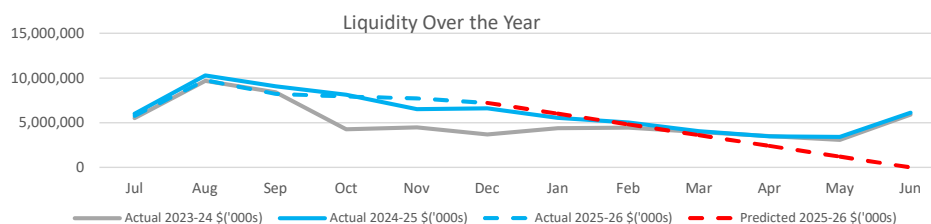
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

| | Audited Actual 30 June 2025 | Adopted Budget 30 June 2026 | Updated Budget Estimates 30 June 2026 | Year to Date Actual 31 December 2025 | Estimated Year at End Amount 30 June 2026 |
|--|--------------------------------|--------------------------------|---|---|---|
| | \$ | \$ | \$ | \$ | \$ |
| Adjustments to net current assets | | | | | |
| Less: Reserve accounts | (12,788,827) | (13,179,963) | (13,179,963) | (12,821,792) | (13,599,963) |
| Add: Current liabilities not expected to be cleared at end of year | | | | | |
| - Current portion of borrowings | 62,136 | 0 | 0 | 31,412 | 64,949 |
| - Employee benefit provisions | 157,081 | 148,022 | 148,022 | 157,081 | 148,022 |
| Total adjustments to net current assets | (12,569,610) | (13,031,941) | (13,031,941) | (12,633,299) | (13,386,992) |

(c) Non-cash amounts excluded from operating activities

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

| | Audited Actual 30 June 2025 | Adopted Budget 30 June 2026 | Updated Budget Estimates 30 June 2026 | Year to Date Actual 31 December 2025 | Estimated Year at End Amount 30 June 2026 |
|---|--------------------------------|--------------------------------|---|---|---|
| | \$ | \$ | \$ | \$ | \$ |
| Adjustments to operating activities | | | | | |
| Less: Profit on asset disposals | (51,402) | (93,813) | (93,813) | (1,364) | (93,813) |
| Less: Movement in liabilities associated with restricted cash | 9,059 | 0 | 0 | 0 | 0 |
| Less: Fair value adjustments to financial assets at fair value through profit or loss | 888 | 0 | 0 | 0 | 0 |
| Add: Loss on disposal of assets | 0 | 0 | 0 | 7,539 | 10,000 |
| Add: Depreciation on assets | 1,953,743 | 2,676,314 | 2,676,314 | 1,023,223 | 2,676,314 |
| Non-cash movements in non-current assets and liabilities: | | | | | |
| Pensioner deferred rates | (364) | 0 | 0 | 0 | 0 |
| Employee benefit provisions | 12,125 | 0 | 0 | 0 | 0 |
| Non-cash amounts excluded from operating activities | 1,924,049 | 2,582,501 | 2,582,501 | 1,029,398 | 2,592,501 |



SHIRE OF MENZIES
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 DECEMBER 2025

4 PREDICTED VARIANCES

| | Variance |
|--|-----------------|
| | \$ |
| Revenue from operating activities | |
| 4.1 Grants, subsidies and contributions | 16,052 ▲ |
| Small increase to contributions revenue. New grant for the EV Charging System. | |
| 4.2 Fees and charges | 103,600 ▲ |
| Reduction in staff rental fees due to vacancies. Increase to GROH rental income and caravan park fees. | |
| 4.3 Other revenue | (60,452) ▼ |
| Decrease in revenue as AGRN was recognised at end of year 2025. Increase revenue for other miscellaneous items received. | |
| Expenditure from operating activities | |
| 4.4 Employee costs | 120,638 ▲ |
| Increase expenditure for rates employee costs, parks and gardens and occupational health and safety. Decrease expenditure for caravan park maintenance, public works vacancies and building maintenance. | |
| 4.5 Materials and contracts | (282,605) ▼ |
| Increase expenditure for road maintenance Pinjin, Kookynie and Cranky Jack. ICT Health and ERP implementation to commence. Decrease expenditure for consultants. | |
| 4.6 Utility charges | 12,293 ▲ |
| Reduction in expenditure for most utility budgets expect for Old Butcher Shop, Town Dam and Town Hall with small expenditure increases. | |
| 4.7 Insurance | (10,847) ▼ |
| Increase expenditure to admin and town sports oval insurance. | |
| 4.8 Other expenditure | (4,708) ▼ |
| Increase expenditure to most public buildings and bank fees. | |
| 4.9 Loss on asset disposals | (10,000) ▼ |
| Various sale of land lots. | |
| 4.10 Non-cash amounts excluded from operating activities | 10,000 ▲ |
| Loss on asset disposals. | |
| Inflows from investing activities | |
| 4.11 Proceeds from disposal of assets | 33,461 ▲ |
| Various sale of land lots. | |
| Outflows from investing activities | |
| 4.12 Purchase of land and buildings | 151,772 ▲ |
| Increase expenditure CEO house, 3 Wilson Street, depot security gates, 50 Shenton Street and Caravan Park upgrades. Decrease expenditure 27 Wilson, 36 Mercer, 12A Walsh, 15 Onslow, GROH houses, Town Hall and old butcher shop. | |
| 4.13 Purchase of plant and equipment | 210,000 ▲ |
| Increase expenditure CEO vehicle and new equipment camp trailer. Decrease expenditure ERP software, equipment trailer, rubbish truck, service truck, tip truck, 2 x work utilities and commuter bus. | |
| 4.14 Purchase and construction of infrastructure-roads | 110,000 ▲ |
| Decrease expenditure program reseal outside BUA. | |
| 4.15 Purchase and construction of infrastructure-other | 699,194 ▲ |
| Increase expenditure effluent pond, waste facility fencing & shelter, skatepark, town dam, Kookynie street light, astrotourism and EV charging system. Decrease expenditure for the Menzies playground and sports court & town gym. | |
| Cash inflows from financing activities | |
| 4.16 Transfers from reserve accounts | (500,000) ▼ |
| Sports court and town gym project on hold. | |
| Cash outflows from financing activities | |
| 4.17 Transfers to reserve accounts | 80,000 ▲ |
| Interest earnings lower than expected. | |
| 4.18 Surplus or deficit at the start of the financial year | (678,398) ▼ |
| Difference between adopted 2025/26 budget and the closing balance of the 2024/25 audited statements. | |

| | |
|---------------------------------------|--|
| 13.1.4 | Rates Debtor Report - February 2026 |
| LOCATION | Not Applicable |
| APPLICANT | Internal |
| DOCUMENT REF | NAM1624 |
| DATE OF REPORT | 05 March 2026 |
| AUTHOR | Finance Team Leader, Tien Tran |
| RESPONSIBLE OFFICER | Chief Finance Officer, Kristy Van Kuyl |
| OFFICER DISCLOSURE OF INTEREST | Nil |
| ATTACHMENT | 1. CONFIDENTIAL REDACTED - Rates Report February 2026 [13.1.4.1 - 5 pages] |

SUMMARY:

To present a list of overdue rates of more than 12 months, as of 05 February 2026.

BACKGROUND:

Unpaid overdue rates comprise 284 properties, totaling \$576,652.25 with the following breakdown:

| Rate Assessment Status | Number of Assessment | 3rd Previous Year & greater | 2nd Previous Year | Previous Year | Total |
|-------------------------------|-----------------------------|--|--------------------------|----------------------|---------------------|
| Current | 137 | \$82,184.03 | \$33,571.61 | \$155,310.41 | \$271,066.05 |
| Current with credit | 5 | -\$285.22 | \$0.00 | -\$518.46 | -\$803.68 |
| Non-current | 28 | \$15,345.34 | \$10,925.67 | \$5,901.44 | \$32,172.45 |
| Non-current with credit | 78 | -\$8,927.22 | -\$903.51 | -\$6,116.67 | -\$15,947.40 |
| Pensioners | 3 | \$405.82 | \$1,034.77 | \$464.74 | \$1,905.33 |
| Review | 33 | \$231,387.32 | \$27,897.16 | \$28,975.02 | \$288,259.50 |
| Total | 284 | \$320,110.07 | \$72,525.70 | \$184,016.48 | \$576,652.25 |

The above table represents the total outstanding rates for the 2024/2025 financial year include arrears carried forward from previous years, which are shown in the 'Previous Years' column.

A total of 137 current rates assessments indicate active assessments where payment remains outstanding. The Administration has continued recovery actions and issued final notices on 10 February 2026 to 84 assessments, totalling \$58,059.04. In addition, 21 assessments with a total value of \$100,206.28 have been referred to AMPAC Debt Recovery, which has suggested property seizure as a possible course of action. This recommendation is due to the rate owners being deceased and historical payments having been received in 2017 and 2019, with the current ownership unable to be traced.

The remaining 32 current assessments are currently under payment arrangements, progressing through the AMPAC Debt Recovery process, or awaiting an update on UV interim valuations.

A total of 5 current rates assessments is in a credit position, representing overpayments that occurred during the financial year. These credits will be automatically applied to the 2026/2027 rate notices.

There are 28 non-current rates assessments totalling \$32,172.45. These are primarily associated with Mining Tenements, where the mining companies are currently under liquidation or administration, which has delayed recovery of the outstanding rates.

However, 78 non-current rates assessments, totalling \$15,947.40, are in credit due to overpayments. The Administration has either processed refunds or reallocated these credits to the relevant current assessments where applicable.

There are 3 current rates assessments for pensioners, which are currently in arrears. Regular payments are being made, and the applicable rebates are applied annually.

The 33 rates assessments totalling \$288,259.50 are within the process of returning to the Department of Planning, Lands and Heritage.

COMMENT:

In some cases, collection is difficult or not possible due to tenements becoming “dead tenements.” This matter has been raised by the CEO with the Department of Mines, Industry Regulation and Safety. These tenements are being actively monitored and reported as part of ongoing collection activities. It is recommended that collection efforts continue where feasible, and that the status and any financial implications of these tenements be reported for review at the next quarterly report.

The report shows property details and rates amount and is therefore confidential.

The administration progresses actions and processes in accordance with Policy 4.6 Debt Recovery.

CONSULTATION:

Consultation occurs with the appointed Debt Collection Agency.

STATUTORY AUTHORITY:

Local Government Act 1995

Section 3.26. of the Act relates to debt recovery powers.

POLICY IMPLICATIONS:

Policy – 4.6 Debt Recovery – Outstanding Rates and Sundry Debtors

FINANCIAL IMPLICATIONS:

Unpaid Overdue Rates totalling \$576,652.25. While these remain unpaid, financial implications, apart from possible cashflow implications, are the ongoing costs associated with debt collection, staff time and an unacceptable ratio of rates not collected on an ongoing basis.

RISK ASSESSMENT:

| Risk Statement | Level of Risk | Risk Mitigation Strategy |
|---|---------------|---|
| There is always a certain risk in outstanding Sundry Debtors and Overdue Rates from cashflow liquidity and the Council’s requirement to collect rates for the provision of services across the shire’s communities. | Medium | Debt recovery progressed as per Policy 4.6 Debt Recovery. Engagement of Debt Collection Agency. Charging of interest. |

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’s Council Plan.

VOTING REQUIREMENTS:

Simple Majority

| | |
|---------------------------------------|---|
| 13.1.5 | Offer to Purchase: Lot 303 and Lot 304 (52) Britannia Street, Kookynie |
| LOCATION | Lot 303 and Lot 304 (52) Britannia Street, Kookynie |
| APPLICANT | Internal |
| DOCUMENT REF | NAM1625 |
| DATE OF REPORT | 05 March 2026 |
| AUTHOR | Finance Team Leader, Tien Tran |
| RESPONSIBLE OFFICER | Acting Chief Executive Officer, Rob Stewart |
| OFFICER DISCLOSURE OF INTEREST | Nil |
| ATTACHMENT | 1. Lot 303 and 304 Britannia Street, Kookynie [13.1.5.1 - 2 pages] |

SUMMARY:

To consider an offer to purchase Lot 303 and Lot 304 (52) Britannia Street, Kookynie, by private treaty.

BACKGROUND:

In February 2026, the Council received an offer to purchase Lot 303 and Lot 304 (52) Britannia Street for \$6,000.00. The buyer advised that they will be responsible for the fees incurred as part of the settlement process.

On 19 February 2026, the Council resolved (Resolution 010/26) to advertise the proposed disposition in accordance with Section 3.58(3) of the Local Government Act 1995, with the matter to return to Council for further consideration at the meeting scheduled for 19 March 2026.

COMMENT:

No submissions were received by the advertised deadline of 11 March 2026 regarding the proposed disposal of Lot 303 and Lot 304 (52) Britannia Street.

However, three alternative offers for the same lots were received during the advertising period. Should the Council consider the new offers as submissions, a reason for the Council's decision will need to be included in the resolution.

The new offers were for the amount of \$8,000.00 and \$6,000.00 for both lots and \$6,000.00 for Lot 303 Britannia Street.

The original offer was made by the owner of a contiguous block, with the intention to amalgamate the three blocks.

Given the interest in the land, it may be difficult to justify sale by private treaty and therefore the Council may like to seek tenders for the land or withdraw the land from sale.

CONSULTATION:

No external consultation occurred during the preparation of this report.

STATUTORY AUTHORITY:

Section 3.58(3) of the Local Government Act 1995 allows local governments to dispose of property by private treaty, rather than by public auction or tender as described in subsection (2), provided that they give local public notice of the proposed disposition for at least 14 days.

The notice must:

- include details of the property concerned
- state the name of the buyer and the consideration
- disclose the market value of the disposition and
- invite submissions to be made to the local government by the deadline.

The Council must then consider any submissions received with subsection 3.58(3)(b) requiring that the decision and the reasons for it are recorded in the minutes of the meeting.

Where the valuation is older than six months, the local government must, under Section 3.58(4)(c)(ii), declare by resolution that the valuation still represents a true indication of the property's market value at the time of the proposed disposition.

POLICY IMPLICATIONS:

There are no policy implications.

FINANCIAL IMPLICATIONS:

Any proposed sale would generate income and eliminate ongoing costs associated with holding and maintaining the land. In addition, the sale will make the property rateable, generating future rates revenue for the Shire.

RISK ASSESSMENT:

| Risk Statement | Level of Risk | Risk Mitigation Strategy |
|---|----------------------|--|
| Risk of legal challenges in case of non-compliance with statutory requirements. | Medium | Ensure full compliance with Section 3.58 of the Local Government Act 1995. |

STRATEGIC IMPLICATIONS:

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

Outcome:

7. A strategically focused Council, leading our community

Strategy:

7.1 Provide strategic leadership and governance

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’s Council Plan.

VOTING REQUIREMENTS:

Simple Majority

2210/386

Attachment 13.1.5.1

Lot 303 Britannia Street, KOOKYNIE 6431

Title Details

Plan Details

General Details

Associated Documents

Ownership History

| | |
|----------------------|---|
| Certificate of Title | 2210/386 |
| Title Type | Certificate of title under the Transfer of Land Act |
| Parcel Identifier | Lot 303 On Deposited Plan 32730 |
| Address Details | Lot 303 Britannia Street, KOOKYNIE 6431 |
| Dealing Status | Complete |
| Purchasers Caveat | N/A |
| Other Interests | N/A |
| Document Type | Transfer |
| Document Number | I186765 |
| Date of Execution | 17/07/2002 |
| Consideration | N/A |
| Proprietor(s) | SHIRE OF MENZIES |



[Click to Launch Map Viewer Plus](#)

2210/389

Attachment 13.1.5.1

Lot 304 Britannia Street, KOOKYNIE 6431

| | | |
|-----------------|----------------------|-------------------|
| Title Details | Plan Details | |
| General Details | Associated Documents | Ownership History |

| | |
|----------------------|---|
| Certificate of Title | 2210/389 |
| Title Type | Certificate of title under the Transfer of Land Act |
| Parcel Identifier | Lot 304 On Deposited Plan 32730 |
| Address Details | Lot 304 Britannia Street, KOOKYNIE 6431 |
| Dealing Status | Complete |
| Purchasers Caveat | N/A |
| Other Interests | N/A |
| Document Type | Transfer |
| Document Number | I186765 |
| Date of Execution | 17/07/2002 |
| Consideration | N/A |
| Proprietor(s) | SHIRE OF MENZIES |



[Click to Launch Map Viewer Plus](#)

| | |
|---------------------------------------|--|
| 13.1.6 | Offer to Purchase: Lot 652 and Lot 653 (61) Cumberland Street, Kookynie |
| LOCATION | Lot 652 and Lot 653 (61) Cumberland Street, Kookynie |
| APPLICANT | Internal |
| DOCUMENT REF | NAM1626 |
| DATE OF REPORT | 05 March 2026 |
| AUTHOR | Finance Team Leader, Tien Tran |
| RESPONSIBLE OFFICER | Acting Chief Executive Officer, Rob Stewart |
| OFFICER DISCLOSURE OF INTEREST | Nil |
| ATTACHMENT | 1. 61 Cumberland Street, Kookynie [13.1.6.1 - 2 pages] |

SUMMARY:

To consider an offer to purchase Lot 652 and Lot 653 (61) Cumberland Street, Kookynie, by private treaty.

BACKGROUND:

In January 2026, the Council received an offer of \$6,000.00 to purchase Lot 652 and Lot 653 (61) Cumberland Street, Kookynie.

On 19 February 2026, the Council resolved (Resolution 007/26) to advertise the proposed disposition in accordance with Section 3.58(3) of the Local Government Act 1995, with the matter to return to Council for further consideration at the meeting scheduled for 19 March 2026.

COMMENT:

No submissions were received by the advertised deadline of 11 March 2026 regarding the proposed disposal of Lot 652 and Lot 653 (61) Cumberland Street, Kookynie.

However, one alternative offer for Lot 653 was received during the advertising period. Should the Council consider the new offer as submissions, a reason for the Council's decision will need to be included in the resolution.

The new offer was for the amount of \$6,000.00 for Lot 653 (61) Cumberland Street.

Given the interest in the land, it may be difficult to justify sale by private treaty and therefore the Council may like to seek tenders for the land or withdraw the land from sale.

CONSULTATION:

No external consultation occurred during the preparation of this report.

STATUTORY AUTHORITY:

Section 3.58(3) of the Local Government Act 1995 allows local governments to dispose of property by private treaty, rather than by public auction or tender as described in subsection (2), provided that they give local public notice of the proposed disposition for at least 14 days.

The notice must:

- include details of the property concerned
- state the name of the buyer and the consideration
- disclose the market value of the disposition and
- invite submissions to be made to the local government by the deadline.

The Council must then consider any submissions received with subsection 3.58(3)(b) requiring that the decision and the reasons for it are recorded in the minutes of the meeting.

Where the valuation is older than six months, the local government must, under Section 3.58(4)(c)(ii), declare by resolution that the valuation still represents a true indication of the property's market value at the time of the proposed disposition.

POLICY IMPLICATIONS:

There are no policy implications.

FINANCIAL IMPLICATIONS:

The proposed sale would generate a one-off income of \$6,000.00 and eliminate ongoing costs associated with holding and maintaining the land. In addition, the sale will make the property rateable, generating future rates revenue for the Shire.

RISK ASSESSMENT:

| Risk Statement | Level of Risk | Risk Mitigation Strategy |
|---|---------------|--|
| Risk of legal challenges in case of non-compliance with statutory requirements. | Medium | Ensure full compliance with Section 3.58 of the Local Government Act 1995. |

STRATEGIC IMPLICATIONS:

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

Outcome:

7. A strategically focused Council, leading our community

Strategy:

7.1 Provide strategic leadership and governance

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's Council Plan.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION:

| | |
|-----------------------------------|---------------|
| Council Resolution Number: | 022/26 |
|-----------------------------------|---------------|

Moved: Cr K Tucker Seconded: Cr J Dwyer

That:

- 1. No offer for Lot 652 and Lot 653 (61) Cumberland Street, Kookynie be accepted and**
- 2. The Acting CEO be authorised to advertise the sale of Lot 652 and Lot 653 (61) Cumberland Street, Kookynie by public tender.**

| | |
|----------------|--------------|
| Carried | 5 / 0 |
|----------------|--------------|

For: Cr P Warner, Cr S Sudhir, Cr I Baird, Cr J Dwyer and Cr S Wessely

Against: Nil

293/193

Attachment 13.1.6.1

61 Cumberland Street, KOOKYNIE 6431

Title Details

Plan Details

General Details

Associated Documents

Ownership History

| | |
|----------------------|---|
| Certificate of Title | 293/193 |
| Title Type | Certificate of title under the Transfer of Land Act |
| Parcel Identifier | Lot 652 On Deposited Plan 301618 |
| Address Details | 61 Cumberland Street, KOOKYNIE 6431 |
| Dealing Status | Complete |
| Purchasers Caveat | N/A |
| Other Interests | N/A |
| Document Type | Transfer Sale for Rates |
| Document Number | L608313 |
| Date of Execution | 29/03/2011 |
| Consideration | N/A |
| Proprietor(s) | SHIRE OF MENZIES |



[Click to Launch Map Viewer Plus](#)

293/194

Attachment 13.1.6.1

61 Cumberland Street, KOOKYNIE 6431

Title Details

Plan Details

General Details

Associated Documents

Ownership History

| | |
|----------------------|---|
| Certificate of Title | 293/194 |
| Title Type | Certificate of title under the Transfer of Land Act |
| Parcel Identifier | Lot 653 On Deposited Plan 301618 |
| Address Details | 61 Cumberland Street, KOOKYNIE 6431 |
| Dealing Status | Complete |
| Purchasers Caveat | N/A |
| Other Interests | N/A |
| Document Type | Transfer Sale for Rates |
| Document Number | L608312 |
| Date of Execution | 29/03/2011 |
| Consideration | N/A |
| Proprietor(s) | SHIRE OF MENZIES |



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| | |
|---------------------------------------|---|
| 13.1.7 | Offer to Purchase: Lot 17 (63) Cumberland Street, Kookynie |
| LOCATION | Lot 17 (63) Cumberland Street, Kookynie |
| APPLICANT | Internal |
| DOCUMENT REF | NAM1627 |
| DATE OF REPORT | 05 March 2026 |
| AUTHOR | Finance Team Leader, Tien Tran |
| RESPONSIBLE OFFICER | Acting Chief Executive Officer, Rob Stewart |
| OFFICER DISCLOSURE OF INTEREST | Nil |
| ATTACHMENT | 1. 63 Cumberland Street, Kookynie [13.1.7.1 - 1 page] |

SUMMARY:

To consider an offer to purchase Lot 17 (63) Cumberland Street, Kookynie, by private treaty.

BACKGROUND:

In January 2026, the Council received an offer to purchase Lot 17 (63) Cumberland Street, Kookynie for \$4,000.00. The buyers have advised that they would be responsible for all associated settlement costs should the offer be approved.

On 19 February 2026, the Council resolved (Resolution 008/26) to advertise the proposed disposition in accordance with Section 3.58(3) of the Local Government Act 1995, with the matter to return to Council for further consideration at the meeting scheduled for 19 March 2026.

COMMENT:

No submissions were received by the advertised deadline of 11 March 2026 regarding the proposed disposal of Lot 17 (63) Cumberland Street, Kookynie.

However, one alternative offer for the same lot was received during the advertising period. Should the Council consider the new offer as submission, a reason for the Council's decision will need to be included in the resolution.

The new offer was for the amount of \$4,000.00.

Given the interest in the land, it may be difficult to justify sale by private treaty and therefore the Council may like to seek tenders for the land or withdraw the land from sale.

CONSULTATION:

No external consultation occurred during the preparation of this report.

STATUTORY AUTHORITY:

Section 3.58(3) of the Local Government Act 1995 allows local governments to dispose of property by private treaty, rather than by public auction or tender as described in subsection (2), provided that they give local public notice of the proposed disposition for at least 14 days.

The notice must:

- include details of the property concerned
- state the name of the buyer and the consideration
- disclose the market value of the disposition and
- invite submissions to be made to the local government by the deadline.

The Council must then consider any submissions received with subsection 3.58(3)(b) requiring that the decision and the reasons for it are recorded in the minutes of the meeting.

Where the valuation is older than six months, the local government must, under Section 3.58(4)(c)(ii), declare by resolution that the valuation still represents a true indication of the property's market value at the time of the proposed disposition.

POLICY IMPLICATIONS:

There are no policy implications.

FINANCIAL IMPLICATIONS:

The proposed sale would generate a one-off income of \$4,000.00 and eliminate ongoing costs associated with holding and maintaining the land. In addition, the sale will make the property rateable, generating future rates revenue for the Shire.

RISK ASSESSMENT:

| Risk Statement | Level of Risk | Risk Mitigation Strategy |
|---|---------------|--|
| Risk of legal challenges in case of non-compliance with statutory requirements. | Medium | Ensure full compliance with Section 3.58 of the Local Government Act 1995. |

216/169

Attachment 13.1.7.1

63 Cumberland Street, KOOKYNIE 6431

Title Details

Plan Details

General Details

Associated Documents

Ownership History

| | |
|----------------------|---|
| Certificate of Title | 216/169 |
| Title Type | Certificate of title under the Transfer of Land Act |
| Parcel Identifier | Lot 17 On Deposited Plan 222717 KOOKYNIE Town Lot / Lot 17 |
| Address Details | 63 Cumberland Street, KOOKYNIE 6431 |
| Dealing Status | Complete |
| Purchasers Caveat | N/A |
| Other Interests | N/A |
| Document Type | Transfer Sale for Rates |
| Document Number | L608310 |
| Date of Execution | 29/03/2011 |
| Consideration | N/A |
| Proprietor(s) | SHIRE OF MENZIES |



[Click to Launch Map Viewer Plus](#)

| | |
|---------------------------------------|---|
| 13.1.8 | Offer to Purchase: Lot 570 (83) Suiter Street, Menzies |
| LOCATION | Lot 570 (83) Suiter Street, Menzies |
| APPLICANT | Internal |
| DOCUMENT REF | NAM1628 |
| DATE OF REPORT | 05 March 2026 |
| AUTHOR | Finance Team Leader, Tien Tran |
| RESPONSIBLE OFFICER | Acting Chief Executive Officer, Rob Stewart |
| OFFICER DISCLOSURE OF INTEREST | Nil |
| ATTACHMENT | 1. 83 Suiter Street, Menzies [13.1.8.1 - 1 page] |

SUMMARY:

To consider an offer to purchase Lot 570 (83) Suiter Street, Menzies, by private treaty.

BACKGROUND:

In January 2026, the Council received an offer of \$7,000.00 to purchase Lot 570 (83) Suiter Street, Menzies.

On 19 February 2026, the Council resolved (Resolution 009/26) to advertise the proposed disposition in accordance with Section 3.58(3) of the Local Government Act 1995, with the matter to return to Council for further consideration at the meeting scheduled for 19 March 2026.

COMMENT:

No submissions were received by the advertised deadline of 11 March 2026 regarding the proposed disposal of Lot 570 (83) Suiter Street, Menzies.

CONSULTATION:

No external consultation occurred during the preparation of this report.

STATUTORY AUTHORITY:

Section 3.58(3) of the Local Government Act 1995 allows local governments to dispose of property by private treaty, rather than by public auction or tender as described in subsection (2), provided that local public notice of the proposed disposition is sought for at least 14 days.

The notice must:

- include details of the property concerned
- state the name of the buyer and the consideration
- disclose the market value of the disposition and
- invite submissions to be made to the local government by the deadline.

The Council must then consider any submissions received with subsection 3.58(3)(b) requiring that the decision and the reasons for it are recorded in the minutes of the meeting.

Where the valuation is older than six months, the local government must, under Section 3.58(4)(c)(ii), declare by resolution that the valuation still represents a true indication of the property's market value at the time of the proposed disposition.

POLICY IMPLICATIONS:

There are no policy implications.

FINANCIAL IMPLICATIONS:

The proposed sale would generate a one-off income of \$7,000.00 and eliminate ongoing costs associated with holding and maintaining the land. In addition, the sale will make the property rateable, generating future rates revenue for the Shire.

RISK ASSESSMENT:

| Risk Statement | Level of Risk | Risk Mitigation Strategy |
|---|----------------------|--|
| Risk of legal challenges in case of non-compliance with statutory requirements. | Medium | Ensure full compliance with Section 3.58 of the Local Government Act 1995. |

STRATEGIC IMPLICATIONS:

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

Outcome:

7. A strategically focused Council, leading our community

Strategy:

7.1 Provide strategic leadership and governance

Outcome:

8. An efficient and effective organisation

2084/259

Attachment 13.1.8.1

83 Suiter Street, MENZIES 6436

Title Details

Plan Details

General Details

Associated Documents

Ownership History

| | |
|----------------------|--|
| Certificate of Title | 2084/259 |
| Title Type | Certificate of title under the Transfer of Land Act |
| Parcel Identifier | Lot 570 On Deposited Plan 222798 MENZIES Town Lot / Lot 570 |
| Address Details | 83 Suiter Street, MENZIES 6436 |
| Dealing Status | Complete |
| Purchasers Caveat | N/A |
| Other Interests | N/A |
| Document Type | Transfer |
| Document Number | M635861 |
| Date of Execution | 24/03/2014 |
| Consideration | N/A |
| Proprietor(s) | SHIRE OF MENZIES |



[Click to Launch Map Viewer Plus](#)

13.2 Administration Reports

| | |
|---------------------------------------|---|
| 13.2.1 | Tourism and Economic Development Advisory Committee: Appointment of Presiding Member |
| LOCATION | Not Applicable |
| APPLICANT | Internal |
| DOCUMENT REF | NAM1629 |
| DATE OF REPORT | 24 February 2026 |
| AUTHOR | Acting Chief Executive Officer, Rob Stewart |
| RESPONSIBLE OFFICER | Acting Chief Executive Officer, Rob Stewart |
| OFFICER DISCLOSURE OF INTEREST | Nil |
| ATTACHMENT | Nil |

SUMMARY:

To appoint a Presiding Member to the Tourism and Economic Development Advisory Committee.

BACKGROUND:

At the Special Meeting of the Council held on 21 October 2025, Councillors Warner, Sudhir and (Andrew) Tucker were appointed to the Tourism and Economic Development Advisory Committee. The Committee is unable to meet as the Council has not yet appointed a Presiding Member pursuant to Section 5.12 of the Local Government Act 1995.

COMMENT:

Prior to the last tranche of Local Government Act amendments, Committees could appoint their own Presiding Members. The legislation now requires the Council (by absolute majority) to appoint Committee Presiding Members.

CONSULTATION:

Nil

STATUTORY AUTHORITY:

Section 5.12 of the Local Government Act 1995 applies to the appointment of Presiding Members of Committees.

| | |
|---------------------------------------|---|
| 13.2.2 | 2026 National General Assembly of Local Government (NGA) |
| LOCATION | Not Applicable |
| APPLICANT | Internal |
| DOCUMENT REF | NAM1630 |
| DATE OF REPORT | 25 February 2026 |
| AUTHOR | Executive Officer, Maureen Yulo-Uy |
| RESPONSIBLE OFFICER | Acting Chief Executive Officer, Rob Stewart |
| OFFICER DISCLOSURE OF INTEREST | Nil |
| ATTACHMENT | 1. 2026 NGA Information Flyer [13.2.2.1 - 7 pages] |

SUMMARY:

The 2026 National General Assembly (NGA) of Local Government will be held from Tuesday 23 June to Thursday 25 June 2026 in Canberra.

This report will recommend that representatives from the Shire of Menzies be authorised to attend the NGA.

BACKGROUND:

The NGA is the largest annual gathering of local government leaders in Australia. Since 1994, council representatives have met in Canberra for the NGA to advocate for improved federal funding, policy reforms and effective partnerships.

This event regularly attracts over 1,000 delegates from across Australia and internationally. It provides opportunities for mayors, shire presidents and councillors to network, discuss issues facing communities and contribute to policy motions that affect local governments across Australia.

Local Governments can also submit motions for discussion, thereby directly influencing national policy decisions.

COMMENT:

Attendance at the NGA is considered beneficial, as it presents a unique opportunity to engage in discussions about the future of local government and advocate for the interests of the Shire of Menzies. The opportunity to network with peers, influence federal policy, and gain insights into emerging challenges and solutions will contribute to the professional development of councillors and the Shire's strategic objectives.

CONSULTATION:

No external consultation has occurred in relation to the preparation of this report. However, all councillors were requested to advise the Administration whether they wished to attend. Councillors Warner, Baird and Dwyer have advised in the affirmative.

STATUTORY AUTHORITY:

Local Government Act 1995:

Section 5.90A(2) provides that a local government must prepare a policy that deals with matters relating to the attendance of Council Members and the CEO at events

POLICY IMPLICATIONS:

Policy 1.10 Elected Members Ongoing Professional Development

This policy recognises attendance at national and state conferences, such as the NGA, as part of ongoing professional development for Councillors.

Further, Councillors attending the NGA will be required to submit a written report to the CEO on the key takeaways and benefits of their attendance.

FINANCIAL IMPLICATIONS:

The 2025–2026 Budget allocates \$35,000.00 for the professional development of councillors, which includes funding for travel and accommodation expenses.

RISK ASSESSMENT:

Non-attendance presents a low risk.

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's Council Plan.

VOTING REQUIREMENTS:

Simple Majority



NGA 2026
National General Assembly

**INFORMATION
FLYER**

National Convention Centre, Canberra 23 - 25 June 2026

2026 Proposed Programs

Forums

TUESDAY 23 JUNE REGIONAL FORUM: ROYAL THEATRE

| | |
|-----------------|---|
| 8.00am | Registrations Open |
| 9.00am | Regional Forum Opening Session |
| 10.00AM | MORNING TEA |
| 10.30am | Opportunities & Challenges - Renewable Transition |
| 11.30am | State of the Regions |
| 12.30PM | LUNCH |
| 1.30pm | Disaster Management Fatigue |
| 2.30pm | National productivity & local roads |
| 3.30PM | AFTERNOON TEA |
| 4.30pm | Regional Health |
| 5.30pm - 7.30pm | National General Assembly Welcome Reception & Exhibition Opening Sponsored by Payble |

TUESDAY 23 JUNE URBAN FORUM: BRADMAN THEATRE

| | |
|-----------------|---|
| 8.00am | Registrations Open |
| 9.00am | Urban Forum Opening Session |
| 10.00AM | MORNING TEA |
| 10.30am | State of the Cities |
| 11.30am | Precinct Building: Creating places people want to be |
| 12.30PM | LUNCH |
| 1.30pm | Emergency Management: Communicating to large populations |
| 2.30pm | Growing pains: Rapid urban growth |
| 3.30PM | AFTERNOON TEA |
| 4.30pm | Decarbonisation in the urban context |
| 5.30pm - 7.30pm | National General Assembly Welcome Reception & Exhibition Opening Sponsored by Payble |

National General Assembly

WEDNESDAY 24 JUNE NATIONAL GENERAL ASSEMBLY

| | |
|----------------|---|
| 8.00am | Registrations Open |
| 9.00am | Opening Session MC Welcome and Introduction Welcome to Country |
| 10.00am | Session 1 David Speers (MC) in conversation with Ministers |
| 11.00AM | MEAL BREAK ONE |
| 12.00pm | Session 2: Listen and Action With Jason Clarke, including the launch of the Jobs and Skills Survey |
| 2.00PM | MEAL BREAK TWO |
| 3.00pm | Session 3: Debate on Motions |
| 5.30pm | Close of day one |

THURSDAY 25 JUNE NATIONAL GENERAL ASSEMBLY

| | |
|----------------|--|
| 8.30am | Session 4: Debate on Motions |
| 11.00AM | MEAL BREAK ONE |
| 12.00pm | Session 5: Financial Sustainability Launch of State of the Assets & Around the Grounds (Association Presidents) |
| 1.00pm | Session 6: Disability Inclusion in Action |
| 2.00PM | MEAL BREAK TWO |
| 3.00pm | Session 7: Securing Funds How to Get that Grant & Payable Research |
| 4.00pm | Session 8: Respectful communication in the online world |
| 7.00pm | General Assembly Dinner Australian War Memorial Sponsored by Telstra |
| 7.00pm | Networking Event Verity Lane Market |

View the full program on the website
NGA26.com.au

NGA 2026 INFORMATION

SOCIAL FUNCTIONS

Welcome Reception & Exhibition Opening

Sponsored by Payble
Tuesday 23 June 2026

Venue: National Convention Centre Canberra
The Welcome Reception will be held in the exhibition hall and foyer.

5:30pm - 7:30pm

\$55.00 per person for day delegates and guests. No charge for full registered delegates. No charge for registered accompanying partners.

Dress Code: Smart casual

General Assembly Business Sessions

Wednesday 24 June 2026 - Thursday 25 June 2026

Venue: National Convention Centre Canberra

All plenary sessions will be held in the Royal Theatre at the National Convention Centre.

Dress Code: Smart casual

Exhibition

Tuesday 23 June 2026 - Thursday 25 June 2026

Venue: National Convention Centre Canberra

The exhibition is being held in the Exhibition Hall and the Upstairs Ballroom at the National Convention Centre.

General Assembly Dinner

Sponsored by Telstra
Thursday 25 June 2026

Venue: Australian War Memorial
7:00pm - 10:00pm

\$245.00 per person

Dress Code: Formal/Cocktail

Numbers to this dinner are strictly limited. Tickets are allocated on a first in basis.

Networking Night at Verity Lane

Thursday 25 June 2026

Venue: Verity Lane Market
7:00pm - 11:00pm

\$109.00 per person

Dress Code: Formal/Cocktail

****Note: These functions are on the same night ****

Partner Tours

The partners meet at the Crowne Plaza Hotel each morning to commence their tour.

A Day in Hall
Wednesday 24 June - 9.45am

Explore the character and charm of Hall on this relaxed, full-day experience. Begin at the Hall School Museum & Heritage Centre, where local stories and historic displays paint a picture of the region's past. Move on to a guided spirit and wine tasting with Local Spirit Group, complemented by a fresh lunch from 1882 Hall. Finish the day with a wander through Cockington Green Gardens, taking in the detailed miniature villages and beautifully maintained grounds. Enjoy a ride on the miniature steam train before heading off. A balanced mix of history, flavour and leisurely sightseeing.

Lake Side Art & History Tour
Thursday 25 June - 9:45am

Experience Canberra from three unique angles on the Lakeside Art & History Tour. Start with a relaxed circuit of Lake Burley Griffin, where the calm surroundings provide a comfortable setting for a lakeside life-drawing session and Morning Tea. Enjoy a laid-back lunch at Wilma Asian BBQ, combining good food with an easy atmosphere. Finish with a guided visit to Calthorpes House, exploring its well-preserved architecture, gardens and the stories that reflect Canberra's early heritage. A balanced mix of art, nature, food and history.

NOTE These programs are subject to change without notice.

REGISTRATION INFORMATION

Registration form available at NGA26.COM.AU

GENERAL ASSEMBLY REGISTRATION

- Attendance to all General Assembly sessions
- Meal breaks as per the General Assembly program
- One ticket to the Welcome Reception & Exhibition Opening
- General Assembly satchel and materials

| | |
|---|------------|
| Early Bird Payment received by Thursday 30 April 2026 | \$999.00 |
| Late Payment received after Thursday 30 April 2026 | \$1,125.00 |

DAY REGISTRATION FEES

- Attendance to all General Assembly sessions on the day of registration
- Meal breaks as per the General Assembly program
- One ticket to the Welcome Reception & Exhibition Opening
- General Assembly satchel and materials

| | |
|------------------------|----------|
| Wednesday 24 June 2026 | \$570.00 |
| Thursday 25 June 2026 | \$570.00 |

TUESDAY REGIONAL FORUM OR URBAN FORUM REGISTRATION FEES

- Attendance to all registered Forum sessions
- Meal breaks as per the Forum program

| | |
|---------------------------------|----------|
| Forum Only Tuesday 23 June 2026 | \$555.00 |
| Forum NGA Delegate Discount | \$350.00 |

ACCOMPANYING PARTNER REGISTRATION FEES

- 1 ticket to the Welcome Reception & Exhibition Opening
- Day tour Wednesday 24 June 2026
- Day tour Thursday 25 June 2026

| | |
|--------------------------|----------|
| Partner Registration Fee | \$335.00 |
|--------------------------|----------|

All amounts include GST

GENERAL INFORMATION

PRIVACY DISCLOSURE

ALGA collects your personal contact information in its role as a peak body for local government. ALGA may disclose your personal contact information to the sponsors of the event for the purposes of commercial business opportunities.

If you do not consent to ALGA using and disclosing your personal contact information in this way, please tick the appropriate box on the registration form.

Importantly, your name can also be included in the General Assembly List of Participants. You must tick the appropriate box on the registration form if you wish your name to appear in this list.

Photographs

During the General Assembly there will be a contracted photographer taking photographs during the sessions and social functions. If you have your picture taken it is assumed that you are giving consent for ALGA to use the image. Images may be used for print and electronic publications.

CAR PARKING

Parking for delegates is available underneath the National Convention Centre for a cost of approximately \$23.50 per day. Alternatively, voucher public parking is available 300m from the Centre at a cost of approximately \$20.00 per day. The voucher machines accept either cash or cards (Visa or MasterCard).

PAYMENT PROCEDURES

Payment can be made by:

Credit card MasterCard and Visa

Electronic Funds Transfer
Bank: Commonwealth Bank
Branch: Woden
BSB No: 062905
Account No: 10097760

ALGA ABN
31 008 613 876

Canberra Weather in June

Winter days in Canberra are characterised by clear sunny skies but the days are cool at around 11-15°C and temperatures do drop to 0°C on average in the evenings, so be sure to bring a warm jacket.

Mornings can be foggy so keep this in mind when booking flights. It is best to avoid early arrivals or departures in case of delays due to fog.

CANCELLATION POLICY

STANDARD REGISTRATION TERMS

An administration charge of \$220.00 will be made to any participant cancelling before Thursday 30 April 2026. Cancellations received after Thursday 30 April 2026 will be required to pay full registration fees. However, if you are unable to attend, substitutes are welcome at no additional cost.

By submitting your registration you agree to the terms of the cancellation policy.

Substitutions

As with all ALGA events, substitutions are allowed for delegates. Please notify the conference organisers in writing if substitutions are required.

No refund will be available to no shows.

ACCOMMODATION TERMS

All cancellations or amendments must be made in writing to Conference Co-ordinators and will be acknowledged by email.

All rooms cancelled 30 day prior to check-in will be charged the full amount unless the room can be resold.

You are required to pay for your full accommodation account and any incidental expenses incurred during your stay when checking in to the hotel.

No refund will be available to no shows.

Conference Hotels

A by Adina

1 Constitution Avenue, Canberra

A by Adina Canberra is the newest hotel to Canberra which is located on Constitution Avenue only a 5-minute walk from the National Convention Centre.

The hotel combines spacious apartment living with 24-hour reception, room service, service provided by knowledgeable concierges and a well-equipped gym.

A new dining district is also newly constructed in the immediate area.

All rooms have a king bed and the studios offer a twin option of two singles beds.

Studio Rooms: \$249 per night
— Single/twin/double

1 Bedroom Apartments: \$299 per night
— Single/double

Adina Serviced Apartments

79 Northbourne Avenue, Canberra

Adina Serviced Apartments Canberra James Court (formerly Medina) is located in the heart of the city on Northbourne Ave. offering contemporary spacious one bedroom apartments. Each apartment features a fully-equipped kitchen, in-room laundry and modern conveniences including flat screen TVs and free WiFi, outdoor pool, sauna, gym, spa and undercover parking on site (\$20/day). The hotel is approximately a 20-minute walk from the National Convention Centre.

1 Bedroom Apartments: \$219 per night
— Single

Avenue Hotel

80 Northbourne Avenue, Canberra

The Avenue Hotel is one of the only 5 star options in the Canberra city and offers guests both studio and apartment style rooms. The hotel is a 15-20 minute walk from the Convention Centre.

The apartments have a fully functioning kitchen. Twin option at the hotel consists of two king singles.

Superior King Rooms \$330 per night
— Single/twin/double

1 Bedroom Apartments \$360 per night
— Single/double

Crowne Plaza

1 Binara Street, Canberra

The Crowne Plaza is adjacent to the Convention Centre and only a short walk from restaurants, bars and the main shopping district.

Twin option at the hotel consists of two double beds.

City View Room \$375 per night
— Single/twin/double

Park View Room \$420 per night
— Single/twin/double

Mantra on Northbourne

84 Northbourne Avenue, Canberra

Mantra on Northbourne is centrally located within the CBD and approximately a 15-20 minute walk from the National Convention Centre. The hotel features underground parking (for a fee), a 24 hour reception, a heated indoor pool, sauna and a fully-equipped gymnasium.

All apartments offer one king bed, individually controlled air-conditioning, WiFi (for a fee), pay per view movies, mini bar, tea/coffee making facilities, a separate lounge and dining area, kitchen and a fully equipped laundry.

1 Bedroom Apartments: \$219 per night
— Single/double

Nesuto Apartments

2 Akuna Street, Canberra

Located in the heart of Canberra's CBD, the Nesuto Apartments is only a five-minute walk from the National Convention Centre. The one-bedroom apartments also offer a separate lounge/dining area.

Twin option at the hotel consists of two single beds. Additional costs will apply if more than two guests are within the one room.

Studio Apartment \$289 per night
— Single/twin/double

1 Bedroom Apartments \$309 per night
— Single/twin/double

Qt Hotel

1 London Circuit, Canberra

The Qt Hotel is a modern hotel with boutique style furnishings, central to the city and a 10-minute walk to the National Convention Centre.

Twin option at the hotel consists of two single beds.

King Room \$249 per night
— Single/twin/double

Superior King Room \$269 per night
— Single/twin/double

The Sebel Canberra Civic

197 London Circuit, Canberra

The Sebel Canberra Civic is one of Canberra's newest hotels which opened in June 2019 and is just a 7-minute walk from the National Convention Centre.

This property offers free WiFi throughout the hotel, a fully equipped gym, and an onsite restaurant and bar lounge.

All rooms come with a fully equipped kitchenette with Nespresso machine and dining table. Every bathroom is accessibility friendly with walk in showers.

Superior Room \$235 per night
— Single/double

Executive Room \$265 per night
— Single/double

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Australian Local
Government Association



| | |
|---------------------------------------|--|
| 13.2.3 | Electoral Matters: Proposed Changes |
| LOCATION | Not applicable |
| APPLICANT | Internal |
| DOCUMENT REF | NAM1631 |
| DATE OF REPORT | 20 February 2026 |
| AUTHOR | Acting Chief Executive Officer, Rob Stewart |
| RESPONSIBLE OFFICER | Acting Chief Executive Officer, Rob Stewart |
| OFFICER DISCLOSURE OF INTEREST | Nil |
| ATTACHMENT | Nil |

SUMMARY:

To determine the Council’s position relating to State Government proposals to introduce four year ‘all in/all’ out local government electoral terms and to introduce compulsory local government election voting.

When a council position is determined, the WA Local Government Association (WALGA) will be advised of that position to assist WALGA make representations on behalf of the local government sector.

BACKGROUND:

Since the introduction of the Local Government Act in 1995, elections have been required to be held every two years (section 4.5). Also, Councillors are elected for a term ending on the third Saturday in October in the fourth year after the year in which their term began (section 2.28).

Therefore, half of the Council (or as near as possible) faces an election every two years.

The State Government is proposing to change this to four year ‘all in/all out’ (full spill) terms.

Also, voting in local government elections is not compulsory. The state government is proposing that this be changed to compulsory such as state and federal elections and other local government jurisdictions.

A paper prepared by WALGA was distributed in February 2026 explaining the proposals.

COMMENT:

WALGA seeks responses to the following questions:

Election Frequency:

1. Does your Local Government support half spill elections every two years or full spill elections every four years?
2. What are the key considerations informing this view?
3. If full spill elections every four years were introduced, what transitional arrangements and consequential amendments may be required?
4. Any other comments?

Compulsory or Voluntary Voting

5. Does your Local Government support compulsory voting or voluntary voting in Local Government elections?
6. If the frequency of Local Government elections were changed to every 4 years, would your Local Government support compulsory or voluntary voting?
7. What are the key considerations informing this view?
8. Any other comments?

At the discussion session held with councillors on 19 March 2026 the following position was endorsed:

That the WA Local Government Association be advised:

1. The Shire of Menzies supports half spill elections every two years
2. There is no compelling reason to change the present system
3. If full spill elections were introduced there is a possibility that there would be increased turnover in council representation
4. No further comment on election frequency or councillor turnover
5. Voluntary voting is supported
6. No further comment relating to Questions 1-5 is offered
7. Voluntary voting represents true democratic participation
8. Compulsory voting in remote areas would increase costs for local governments in ensuring that all those on the electoral roll had the opportunity to vote.

CONSULTATION:

This report is created as an integral part of WALGA consultation. A discussion session was held on 19 March 2026 in order to form a position. As that session was curtailed to begin the Ordinary Meeting of the Council, the opportunity to fully explore the discussion paper distributed by WALGA was lost.

STATUTORY AUTHORITY:

Local Government Act 1995

The Western Australian Local Government Association (WALGA) is constituted under Section 9.58 of the Act as a body corporate with perpetual succession and a common seal.

POLICY IMPLICATIONS:

Any position endorsed by the Council does not form an official policy of the Council but does represent an official position of the Council.

FINANCIAL IMPLICATIONS:

There are no financial implications in the creation of a position. However, that position may increase or decrease financial implications with the running of future elections. WALGA’s research does not have a definitive position on cost implications.

RISK ASSESSMENT:

| Risk Statement | Level of Risk | Risk Mitigation Strategy |
|---|----------------------|---|
| The Council may not form or communicate an official position. | Low | Ensure WALGA survey is responded to in line with the Council’s formed position. |

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’s Council Plan.

VOTING REQUIREMENTS:

Simple Majority

| | |
|---------------------------------------|---|
| 13.2.4 | Children’s Charity Ball – Attendance at Short Notice |
| LOCATION | Not Applicable |
| APPLICANT | Internal |
| DOCUMENT REF | NAM1632 |
| DATE OF REPORT | 17 February 2026 |
| AUTHOR | Acting Chief Executive Officer, Rob Stewart |
| RESPONSIBLE OFFICER | Acting Chief Executive Officer, Rob Stewart |
| OFFICER DISCLOSURE OF INTEREST | {custom-field-disclosure} |
| ATTACHMENT | Nil |

SUMMARY:

The Children’s Charity Ball was held on Saturday, 14 March 2026 at the Goldfields Oasis, Kalgoorlie. Attendance by Cr Warner was approved prior to the event by the A/CEO pursuant to Policy 1.9 – Attendance at Events.

This report will recommend that the prior approval be noted.

BACKGROUND:

The Children’s Charity Ball invitation was extended by the National Australia Bank.

The Shire President advised the Acting CEO that he would like to attend the event. However, that request was communicated to the Acting CEO after the close of the agenda for the ordinary meeting of the Council scheduled for 19 February 2026. Therefore the matter was handled pursuant to Council Policy 1.9 Attendance at Events.

COMMENT:

Attendance is regarded as beneficial for Cr Paul Warner, who has indicated his wish to attend.

Policy 1.9, 'Attendance at Events' and Policy 1.10, Elected Members Ongoing Professional Development' allows for approval of attendance with short notice when the timing does not allow the Council to approve attendance in advance.

The policy outlines the following:

- a) Prepare an agenda item in accordance with 'Approval of Attendance – General' and circulate to the council via email

- b) Email correspondence is to set a reasonable period of notice for elected members to respond (not less than 24 hours)
- c) If no objections are raised within the set notice period by an elected member to the CEO, it will be accepted by the CEO that the elected members agree with the recommendation
- d) Decision to attend events/professional development at short notice will be made once agreement has been received from a simple majority of all elected members; and
- e) Decision is to be presented for noting at the next ordinary meeting of council.

The Acting CEO received advice from four Councillors advising no objection for Cr Warner's attendance. Accordingly, as a simple majority had been received, permission was deemed to be given.

Further, in accordance with the policy a report is to be prepared for noting by the Council.

CONSULTATION:

No external consultation has occurred in relation to the preparation of this report.

STATUTORY AUTHORITY:

Local Government Act 1995:

Section 5.90A(2) provides that a local government must prepare and adopt a policy that deals with matters relating to the attendance of Council Members and the CEO at events.

POLICY IMPLICATIONS:

Policy 1.9 Attendance at Events (Section 5.90A of the Local Government Act 1995)
Policy 1.10 Elected Members Ongoing Professional Development

FINANCIAL IMPLICATIONS:

The 2025–2026 Budget allocates \$35,000.00 for the professional development, travel and accommodation of Council Members.

There is no cost to the Council for the matter to be considered.

RISK ASSESSMENT:

There exists a low overall consequence should no member attend the event.

| | |
|---------------------------------------|--|
| 13.2.5 | Model Code of Conduct Policy Review |
| LOCATION | Not Applicable |
| APPLICANT | Internal |
| DOCUMENT REF | NAM1633 |
| DATE OF REPORT | 27 February 2026 |
| AUTHOR | Executive Officer, Maureen Yulo-Uy |
| RESPONSIBLE OFFICER | Acting Chief Executive Officer, Rob Stewart |
| OFFICER DISCLOSURE OF INTEREST | Nil |
| ATTACHMENT | 1. Policy 1.1.1 Code of Conduct for Council Members, Committee Members and Candidates-with tracked changes [13.2.5.1 - 10 pages] |

SUMMARY:

To review Policy 1.1.1 Model Code of Conduct for Council Members, Committee Members and Candidates in accordance with the Council's annual rolling review of all policies.

BACKGROUND:

The Model Code of Conduct for Council Members, Committee Members, and Candidates was adopted by the Council on 25 March 2021.

Recent amendments to the Local Government Act 1995 (the Act), specifically Section 5.103(3A) and Section 5.105, require an update to the Model Code of Conduct.

This requirement to adopt the updated Model Code of Conduct should occur before 1 April 2026, pursuant to section 5.104(2) of the Act.

Pursuant to Delegation 11.1.1 (Authorisation and Appoinmtments by Council) the CEO is designated as the Complaints Officer (Clause 11.3 Model Code of Conduct)

COMMENT:

In line with recent legislative changes, a significant number of amendments have been made to the Model Code of Conduct to align with the new complaints handling system requirements. These changes are highlighted in the attached document, including amendments to the following clauses:

- a. Clause 11
- b. Clause 12
- c. Addition of Clauses 14A and 14B
- d. Clause15

e. Clause 21

Further, the Council does not have a Behaviour Complaints Management Policy. Given the amendment to the Model Code of Conduct, the Council may wish to adopt such a policy as guidance to the community, councillors, the CEO and staff relating to how complaints will be handled.

CONSULTATION:

WA Local Government Association (WALGA)

STATUTORY AUTHORITY:

Local Government Act 1995:

Section 5.104(2) requires the local government to amend the Model Code, within three months after the day on which regulations amending the Model Code come into operation. (no later than 1 April 2026).

Section 5.103(3A) relates to the appointment of a monitor by the Inspector to assist the local government in dealing with matters raised by a complaint of a behavioural breach.

Section 5.105 relates to dealing with complaints alleging behavioural breach.

Local Government (Model Code of Conduct) Regulations 2021:

Schedule 1 of the regulations contains the Model Code of Conduct, which now requires updates to comply with the recent legislative amendments.

POLICY IMPLICATIONS:

The Model Code of Conduct has been adopted as Policy 1.1.1 of the Council. In light of the recent legislative amendments, the policy will be updated to ensure compliance with Sections 5.103(3A), 5.105, and 5.104(2) of the Local Government Act 1995.

FINANCIAL IMPLICATIONS:

There are no financial implications if the Officer's Recommendation is adopted.

RISK ASSESSMENT:

The Model Code of Conduct, if followed by Councillors will reduce legal and reputational risk.



SHIRE OF MENZIES

MODEL CODE OF CONDUCT 2026

Council Members, Committee Members and Candidates



POLICY – 1.1.1 – Model Code of Conduct

Relevant Delegation

N/A

1. Objectives

1.1. The Regulations set out general principles to guide the behaviour of Council Members, Committee Members and Candidates.

2. Policy Statement

The Local Government (Model Code of Conduct) Regulations 2021 (Model Code Regulations) bring into effect sections 48-51 of the Amendment Act by introducing a mandatory code of conduct for council members, committee members and candidates.

The following regulations took effect on 3 February 2021, implementing the remaining parts of the Amendment Act:

- Local Government (Administration) Amendment Regulations 2021
- Local Government (Model Code of Conduct) Regulations 2021

2.1. The following Policy Schedule 1.1.1 – Model Code of Conduct for Council Members, Committee Members and Candidates forms part of this Statement.

2.2. The Model Code of Conduct applies to: -

- Councillors, insofar as it is not contradicted by the Local Government Act or Rules of Conduct Regulations;
- Committee Members and Council Election Candidates.

ADOPTED: 25 MARCH 2021

LAST REVIEWED: 19 MARCH 2026

POLICY SCHEDULE 1.1.1 – MODEL CODE OF CONDUCT

FOR COUNCIL MEMBERS, COMMITTEE MEMBERS AND CANDIDATES

Based on [Schedule 1 of the Local Government \(Model Code of Conduct\) Regulations 2021](#) Mandatory Code of Conduct issued by DLGSC

Division 1 — Preliminary provisions

1. Citation

This is the Shire of Menzies Code of Conduct for Council Members, Committee Members and Candidates.

2. Terms used

(1) In this code —

Act means the *Local Government Act 1995*;

candidate means a candidate for election as a council member;

complaint means a complaint made under clause 11(1);

publish includes to publish on a social media platform.

(2) Other terms used in this code that are also used in the Act have the same meaning as they have in the Act, unless the contrary intention appears.

Division 2 — General principles

3. Overview of Division

This Division sets out general principles to guide the behaviour of council members, committee members and candidates.

4. Personal integrity

(1) A council member, committee member or candidate should —

(a) act with reasonable care and diligence; and

(b) act with honesty and integrity; and

(c) act lawfully; and

(d) identify and appropriately manage any conflict of interest; and

(e) avoid damage to the reputation of the local government.

(2) A council member or committee member should —

(a) act in accordance with the trust placed in council members and committee members; and

(b) participate in decision-making in an honest, fair, impartial and timely manner; and

(c) actively seek out and engage in training and development opportunities to improve the performance of their role; and

(d) attend and participate in briefings, workshops and training sessions provided or arranged by the local government in relation to the performance of their role.

5. Relationship with others

- (1) A council member, committee member or candidate should —
- (a) treat others with respect, courtesy and fairness; and
 - (b) respect and value diversity in the community.
- (2) A council member or committee member should maintain and contribute to a harmonious, safe and productive work environment.

6. Accountability

- A council member or committee member should —
- (a) base decisions on relevant and factually correct information; and
 - (b) make decisions on merit, in the public interest and in accordance with statutory obligations and principles of good governance and procedural fairness; and
 - (c) read all agenda papers given to them in relation to council or committee meetings; and
 - (d) be open and accountable to, and represent, the community in the district.

Division 3 — Behaviour

7. Overview of Division

- This Division sets out —
- (a) requirements relating to the behaviour of council members, committee members and candidates; and
 - (b) the mechanism for dealing with alleged breaches of those requirements.

8. Personal integrity

- (1) A council member, committee member or candidate —
- (a) must ensure that their use of social media and other forms of communication complies with this code; and act with integrity and honesty; and
 - (b) must only publish material that is factually correct.
- (2) A council member or committee member —
- (a) must not be impaired by alcohol or drugs in the performance of their official duties; and participate in decision-making in an honest, fair, impartial and timely manner; and
 - (b) must comply with all policies, procedures and resolutions of the local government.

9. Relationship with others

- A council member, committee member or candidate —
- (a) must not bully or harass another person in any way; and
 - (b) must deal with the media in a positive and appropriate manner and in accordance with any relevant policy of the local government; and
 - (c) must not use offensive or derogatory language when referring to another person; and
 - (d) must not disparage the character of another council member, committee member or candidate or a local government employee in connection with the performance of their official duties; and

- (e) must not impute dishonest or unethical motives to another council member, committee member or candidate or a local government employee in connection with the performance of their official duties.

10. Council or committee meetings

When attending a council or committee meeting, a council member, committee member or candidate —

- (a) must not act in an abusive or threatening manner towards another person; and
- (b) must not make a statement that the member or candidate knows, or could reasonably be expected to know, is false or misleading; and
- (c) must not repeatedly disrupt the meeting; and
- (d) must comply with any requirements of a local law of the local government relating to the procedures and conduct of council or committee meetings; and
- (e) must comply with any direction given by the person presiding at the meeting; and
- (f) must immediately cease to engage in any conduct that has been ruled out of order by the person presiding at the meeting.

11. Complaint about alleged breach

- (1) A person may make a complaint, in accordance with subclause (2), alleging a breach of a requirement set out in this Division.
- (2) A complaint must be made —
 - (a) in writing in the form approved by the local government; and
 - (b) to a person authorised under subclause (3); and
 - (c) within 1 month after the occurrence of the alleged breach.
- (3) The local government must, in writing, authorise 1 or more persons to receive complaints and withdrawals of complaints.
- (4) A complaint must be dealt with under clauses 12 to 15 unless —
 - (a) the complaint is referred to the Inspector in accordance with subclause (5); and
 - (b) the Inspector refers the complaint to be dealt with under Part 8A Division 5 of the Act.

Note for this subclause:

See section 5.105(1) of the Act.

- (5) —If the *Local Government (Model Code of Conduct) Regulations 2021* regulation 3A applies to a complaint, a person authorised under subclause (3) must refer the complaint to the Inspector under section 5.105(3) of the Act.

- (6) A complaint must also be dealt with under clauses 12 to 15 if the Inspector refers the complaint to the local government under the *Local Government (Local Government Inspector) Regulations 2025* regulation 6.

12. Dealing with complaint

- (1) After considering a complaint, the local government must, unless it dismisses the complaint under clause 13 or the complaint is withdrawn under clause 14(1), make a finding as to whether the alleged breach the subject of the complaint has occurred.

Note for this subclause:

See also clause 14A in relation to the appointment of a monitor to assist the local government to deal with matters raised by a complaint.

- (2) Before making a finding in relation to the complaint, the local government must give the person to whom the complaint relates a reasonable opportunity to be heard.
- (3) A finding that the alleged breach has occurred must be based on evidence from which it may be concluded that it is more likely that the breach occurred than that it did not occur.
- (4) If the local government makes a finding that the alleged breach has occurred, the local government may —
 - (a) take no further action; or
 - (b) prepare and implement a plan to address the behaviour of the person to whom the complaint relates.
- (5) When preparing a plan under subclause (4)(b), the local government must consult with the person to whom the complaint relates.
- (6) A plan under subclause (4)(b) may include a requirement for the person to whom the complaint relates to do 1 or more of the following —
 - (a) engage in mediation;
 - (b) undertake counselling;
 - (c) undertake training;
 - (d) take other action the local government considers appropriate.
- (7) If the local government makes a finding in relation to the complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of —
 - (a) its finding and the reasons for its finding; and
 - (b) if its finding is that the alleged breach has occurred — its decision under subclause (4).

13. Dismissal of complaint

- (1) The local government must dismiss a complaint if it is satisfied that —
 - (a) the behaviour to which the complaint relates occurred at a council or committee meeting; and
 - (b) either —
 - (i) the behaviour was dealt with by the person presiding at the meeting; or
 - (ii) the person responsible for the behaviour has taken remedial action in accordance with a local law of the local government that deals with meeting procedures.
- (2) If the local government dismisses a complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of its decision and the reasons for its decision.

14. Withdrawal of complaint

- (1) A complainant may withdraw their complaint at any time before the local government makes a finding in relation to the complaint.
- (2) The withdrawal of a complaint must be —
 - (a) in writing; and
 - (b) given to a person authorised under clause 11(3).

14A. Appointment of monitor

- (1) The Inspector may appoint a monitor for the local government to assist the local government to deal with matters raised by a complaint.
- (2) If the Inspector appoints a monitor —
 - (a) the Inspector may direct the local government to defer further dealing with the complaint until the monitor reports to the Inspector on the outcome of the monitoring assignment; and
 - (b) the local government must comply with the direction.

14B. Performance of local government's functions under cl. 12 and 13

- (1) The local government's functions under clauses 12 and 13 must be performed by the council.
- (2) Despite subclause (1), the council may, by resolution carried with an absolute majority of the council, authorise a committee of the council comprising council members only to perform a function for and on behalf of the local government.
- (3) Despite subclause (1), the council may, by resolution carried with an absolute majority of the council, authorise a person who is none of the following to perform a function for and on behalf of the local government —
 - (a) a member of the council of any local government;
 - (b) a member of the governing body of any regional subsidiary;
 - (c) an employee of any local government or regional subsidiary;
 - (d) an employee of WALGA or the Local Government Professionals Australia (WA);
 - (e) a member of the governing body of, or an employee of, a body corporate the activities of which are, wholly or partly, advocating or otherwise acting for, or on behalf of, 1 or more of the following —
 - (i) local governments;
 - (ii) members of councils;
 - (iii) employees of local governments.
- (4) A resolution made under subclause (3) must include the following —
 - (a) a statement to the effect that the council is satisfied that the person being authorised is suitably qualified and experienced to perform the function;
 - (b) an explanation as to why the council is satisfied as referred to in paragraph (a);
 - (c) a statement to the effect that the council is satisfied that the person being authorised is impartial and has no close association with any member of the council or any employee of the local government.
- (5) Nothing in this clause prevents an employee of the local government from providing, in relation to the performance of a function, any advice or other assistance to the council, a committee authorised under subclause (2) or a person authorised under subclause (3).

15. Other provisions about complaints

- (1) A complaint about an alleged breach by a candidate cannot be dealt with by the local government unless the candidate has been elected as a council member.
- (2) The procedure for dealing with complaints may be determined by the local government to the extent that it is not provided for in this Division.

(3) Clauses 14A and 14B do not apply in relation to a complaint made before 1 January 2026.

Note for this clause:

See also section 5.105(4) and (5) of the Act for restrictions on the activities of a person who makes a complaint or who is alleged to have breached a requirement set out in this Division.

Division 4 — Rules of conduct

Notes for this Division:

1. Under section ~~5.105~~8A.3(1) of the Act, a council member commits a ~~minor~~conduct breach if the council member contravenes a rule of conduct. ~~This~~Section 8A.3(2) of the Act extends this to the contravention of a rule of conduct that occurred when the council member was a candidate.
2. A ~~minor~~conduct breach is dealt with ~~by a standards panel~~ under ~~section~~Part 8A Division 5-110 of the Act.

16. Overview of Division

- (1) This Division sets out rules of conduct for council members and candidates.
- (2) A reference in this Division to a council member includes a council member when acting as a committee member.

17. Misuse of local government resources

- (1) In this clause —
 - electoral purpose** means the purpose of persuading electors to vote in a particular way at an election, referendum or other poll held under the Act, the *Electoral Act 1907* or the *Commonwealth Electoral Act 1918*;
 - resources of a local government** includes —
 - (a) local government property; and
 - (b) services provided, or paid for, by a local government.
- (2) A council member must not, directly or indirectly, use the resources of a local government for an electoral purpose or other purpose unless authorised under the Act, or by the local government or the CEO, to use the resources for that purpose.

18. Securing personal advantage or disadvantaging others

- (1) A council member must not make improper use of their office —
 - (a) to gain, directly or indirectly, an advantage for the council member or any other person; or
 - (b) to cause detriment to the local government or any other person.
- (2) Subclause (1) does not apply to conduct that contravenes section 5.93 of the Act or *The Criminal Code* section 83.

19. Prohibition against involvement in administration

- (1) A council member must not undertake a task that contributes to the administration of the local government unless authorised by the local government or the CEO to undertake that task.
- (2) Subclause (1) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.

20. Relationship with local government employees

- (1) In this clause —
- local government employee** means a person —
- (a) employed by a local government under section 5.36(1) of the Act; or
 - (b) engaged by a local government under a contract for services.
- (2) A council member or candidate must not —
- (a) direct or attempt to direct a local government employee to do or not to do anything in their capacity as a local government employee; or
 - (b) attempt to influence, by means of a threat or the promise of a reward, the conduct of a local government employee in their capacity as a local government employee; or
 - (c) act in an abusive or threatening manner towards a local government employee.
- (3) Subclause (2)(a) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.
- (4) If a council member or candidate, in their capacity as a council member or candidate, is attending a council or committee meeting or other organised event (for example, a briefing or workshop), the council member or candidate must not orally, in writing or by any other means —
- (a) make a statement that a local government employee is incompetent or dishonest; or
 - (b) use an offensive or objectionable expression when referring to a local government employee.
- (5) Subclause (4)(a) does not apply to conduct that is unlawful under *The Criminal Code* Chapter XXXV.

21. Disclosure of information

- (1) In this clause —
- closed meeting** —
- (a) means a ~~council or committee meeting, or a~~ part of a council or committee meeting, that is closed to members of the public under section 5.23(2), ~~(3) or (4)~~ of the Act; and
 - (b) includes a council or committee meeting held before 1 January 2026, or a part of a council or committee meeting held before 1 January 2026, that was closed to members of the public under section 5.23(2) of the Act as in force before 1 January 2026;
- confidential document** means a document marked by the CEO, or by a person authorised by the CEO, to clearly show that the information in the document is not to be disclosed;
- document** includes a part of a document;
- non-confidential document** means a document that is not a confidential document.
- (2) A council member must not disclose information that the council member —
- (a) derived from a confidential document; or
 - (b) acquired at a closed meeting other than information derived from a non-confidential document.
- (3) Subclause (2) does not prevent a council member from disclosing information —
- (a) at a closed meeting; or

- (b) to the extent specified by the council and subject to such other conditions as the council determines; or
- (c) that is already in the public domain; or
- (d) to an officer of the Department; or
- (e) to the Minister; or
- (f) to a legal practitioner for the purpose of obtaining legal advice; or
- (g) if the disclosure is required or permitted by law.

22. Disclosure of interests

- (1) In this clause —
 - interest** —
 - (a) means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest; and
 - (b) includes an interest arising from kinship, friendship or membership of an association.
- (2) A council member who has an interest in any matter to be discussed at a council or committee meeting attended by the council member must disclose the nature of the interest —
 - (a) in a written notice given to the CEO before the meeting; or
 - (b) at the meeting immediately before the matter is discussed.
- (3) Subclause (2) does not apply to an interest referred to in section 5.60 of the Act.
- (4) Subclause (2) does not apply if a council member fails to disclose an interest because the council member did not know —
 - (a) that they had an interest in the matter; or
 - (b) that the matter in which they had an interest would be discussed at the meeting and the council member disclosed the interest as soon as possible after the discussion began.
- (5) If, under subclause (2)(a), a council member discloses an interest in a written notice given to the CEO before a meeting, then —
 - (a) before the meeting the CEO must cause the notice to be given to the person who is to preside at the meeting; and
 - (b) at the meeting the person presiding must bring the notice and its contents to the attention of the persons present immediately before any matter to which the disclosure relates is discussed.
- (6) Subclause (7) applies in relation to an interest if —
 - (a) under subclause (2)(b) or (4)(b) the interest is disclosed at a meeting; or
 - (b) under subclause (5)(b) notice of the interest is brought to the attention of the persons present at a meeting.
- (7) The nature of the interest must be recorded in the minutes of the meeting.

23. Compliance with plan requirement

If a plan under clause 12(4)(b) in relation to a council member includes a requirement referred to in clause 12(6), the council member must comply with the requirement.

– End of Schedule

| | |
|---------------------------------------|--|
| 13.2.6 | Review of Policy 1.11 Policy Review Schedule |
| LOCATION | Not Applicable |
| APPLICANT | Internal |
| DOCUMENT REF | NAM1634 |
| DATE OF REPORT | 26 February 2026 |
| AUTHOR | Executive Officer, Maureen Yulo-Uy |
| RESPONSIBLE OFFICER | Acting Chief Executive Officer, Rob Stewart |
| OFFICER DISCLOSURE OF INTEREST | Nil |
| ATTACHMENT | 1. Policy 1.11 - Policy Review Schedule - with tracked changes [13.2.6.1 - 1 page] |

SUMMARY:

To review Policy 1.11, Policy Review Schedule, in accordance with the Council's annual rolling review of all policies and to recommend an amendment that would require Council policies to be reviewed every two years.

BACKGROUND:

The Policy Review Schedule was initially adopted on 25 May 2023, with the objective of ensuring that policies are reviewed annually.

COMMENT:

The change to biennial review will allow for a more practical and strategic review cycle while still ensuring policies remain up to date. However, policies that are required by legislation to be reviewed at a specific period will be exempt from this change. Additionally, as most of the policies have already been reviewed, the change will allow for a more manageable and less frequent review schedule moving forward.

CONSULTATION:

Nil

STATUTORY AUTHORITY:

Local Government Act 1995:
Section 2.7(2)(b) of the Act provides that a role of the Council is to: 'determine the local government's policies.'

Policy Statement

The CEO shall cause to be presented to the Council, on a monthly basis and over the course of two years, sufficient policy review reports such that different policies of the Council are reviewed each month, ensuring that all policies are reviewed at least once within the two-year period.

Maintenance of Policy

An official copy of the updated Council Policy Manual is to be retained by the Chief Executive Officer, and all Council policies must be updated on the Shire’s website.’

be endorsed.

| | |
|----------------|--------------|
| Carried | 6 / 0 |
|----------------|--------------|

For: Cr P Warner, Cr S Sudhir, Cr I Baird, Cr K Tucker, Cr J Dwyer and Cr S Wessely
Against: Nil



POLICY – 1.11 – Policy Review Schedule

Relevant Delegation

N/A

Objective

To adopt an ongoing process whereby a sufficient number of Council adopted policies will be reviewed at each Ordinary Meeting of the Council, so that all ~~such policies will be reviewed annually~~ policies will be reviewed once every two years, except for policies that are required to be reviewed according to legislative requirements that specify a review period or condition.

Policy Statement

The CEO shall cause to be presented to the Council ~~monthly and over the course of one year, on a rolling basis, sufficient policy review reports such that all policies of the Council shall be reviewed at least once~~ on a monthly basis and over the course of two years, sufficient policy review reports such that different policies of the Council are reviewed each month, ensuring that all policies are reviewed at least once within the two-year period.

Maintenance of Policy

An official copy of the updated Council Policy Manual is to be retained by the Chief Executive Officer, and all Council policies must be updated on the Shire's website.

– End of Policy

ADOPTED: 25 MAY 2023

REVIEWED: 19 MARCH 2026

| | |
|---------------------------------------|--|
| 13.2.7 | Review of Policy 4.7 - Creditors Preparation for Payment |
| LOCATION | Not Applicable |
| APPLICANT | Internal |
| DOCUMENT REF | NAM1635 |
| DATE OF REPORT | 23 February 2026 |
| AUTHOR | Chief Financial Officer, Kristy Van Kuyl |
| RESPONSIBLE OFFICER | Acting Chief Executive Officer, Rob Stewart |
| OFFICER DISCLOSURE OF INTEREST | Nil |
| ATTACHMENT | 1. Policy 4.7 - Creditors- Preparation for Payment-with marked changes [13.2.7.1 - 1 page] |

SUMMARY:

To review Policy 4.7 - Creditors Preparation for Payment, in accordance with the Council's annual rolling review of all policies.

BACKGROUND:

The current Policy 4.7 - Creditors Preparation for Payment was reviewed by the Council on 27 February 2025.

COMMENT:

The policy aims to establish clear procedures for the certification, documentation and preparation of invoices for payment, in alignment with the Council's Purchasing Policy.

Minor amendments to Clause 2 of the existing policy are recommended.

CONSULTATION:

No external consultation occurred during the preparation of this report.

STATUTORY AUTHORITY:

Local Government (Financial Management) Regulations 1996:
Section 11.(1) and (2) provides that a 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



POLICY – 4.7 – Creditors-Preparation for Payment

Relevant Delegation

N/A

Policy Statement

1. Where practicable, invoices are to be certified by the person who placed the order to indicate–
 - i) that the purchase was duly authorised;
 - ii) that the goods and services were received in a satisfactory condition, or to a satisfactory standard, and
 - iii) the price and computations on the invoice are correct;
2. As confirmation of compliance with Council's Purchasing Policy, attached to the invoice or first invoice of a number of payments, should be –
 - i) ~~the a~~ duplicate copy of the purchase order (or photocopy),
 - ii) ~~any documentation regarding quotes obtained both for the successful quote and for the quotes not accepted, all documentation related to quotes and the Purchasing Recommendation Report for invoices above \$5,000 (excluding GST).~~
 - iii) ~~any summary of quotes received, or calculations used to make the decision. a copy of the Council's recommendation or Contract Agreement is required for any invoices associated with a Request for Tender/Quotation (RFT/RFQ).~~
3. Information that is solely sales in nature does not need to be attached, unless considered relevant to the decision made.

– End of Policy

ADOPTED: 30 AUGUST 2018
REVIEWED: 19 MARCH 2026

| | |
|---------------------------------------|--|
| 13.2.8 | Review of Policy – 4.16 – Art Acquisition Display and Management Policy |
| LOCATION | Shire of Menzies |
| APPLICANT | Internal |
| DOCUMENT REF | NAM1636 |
| DATE OF REPORT | 6 March 2026 |
| AUTHOR | Community Development Manager, Sean McGay |
| RESPONSIBLE OFFICER | Acting Chief Executive Officer, Rob Stewart |
| OFFICER DISCLOSURE OF INTEREST | Nil |
| ATTACHMENT | Nil |

SUMMARY:

To review Policy 4.16 Art Acquisition Display and Management Policy in accordance with the Council’s annual rolling review of all policies.

BACKGROUND:

On 26 September 2024, the Council adopted a new policy, Art Acquisition Display and Management Policy, with the aim of establishing guidelines for the effective acquisition, management and decommissioning of the Shire’s art collection.

COMMENT:

The Shire of Menzies has never maintained an art collection, and since the adoption of the Art Acquisition Display and Management Policy in September 2024, has only purchased one art piece at a value of \$1,500 excluding GST.

Additionally, there is no budget assigned to acquire art pieces for an art collection.

Given these factors and the limited resources available to acquire, curate and maintain an art collection, this report recommends that the policy be revoked.

CONSULTATION:

Internal stakeholders

STATUTORY AUTHORITY:

Local Government Act (1995)

POLICY IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

Nil

RISK ASSESSMENT:

| Risk Statement | Level of Risk | Risk Mitigation Strategy |
|--|----------------------|---|
| Future purchases of art may not be adequately recorded | Low | Should any art be purchased over the value of \$5,000, such art may be recorded as an asset |

STRATEGIC IMPLICATIONS:

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

7. A strategically focused Council, leading our community.

7.1 Provide strategic leadership and governance.

8. An efficient and effective organisation.

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

8.2 Provide appropriate services to the community in a professional and efficient manner.

Accordingly, the officer’s recommendation aligns with the Shire’s Council Plan.

VOTING REQUIREMENTS:

Simple Majority

| | |
|---------------------------------------|---|
| 13.2.9 | Behavioural Complaint |
| LOCATION | Not Applicable |
| APPLICANT | Internal |
| DOCUMENT REF | NAM1637 |
| DATE OF REPORT | 4 March 2026 |
| AUTHOR | Acting Chief Executive Officer, Rob Stewart |
| RESPONSIBLE OFFICER | Acting Chief Executive Officer, Rob Stewart |
| OFFICER DISCLOSURE OF INTEREST | Nil |
| ATTACHMENT | <ol style="list-style-type: none"> 1. CONFIDENTIAL REDACTED - Complaint About Alleged Breach [13.2.9.1 - 2 pages] 2. CONFIDENTIAL REDACTED - Complaint About Alleged Breach Form [13.2.9.2 - 4 pages] |

SUMMARY:

To consider a complaint lodged against a councillor of the Shire of Menzies pursuant to the adopted Code of Conduct.

BACKGROUND:

The Acting CEO (designated Complaints Officer) received a complaint relating to a councillor on 4 March 2026 alleging behaviour contrary to the Council's adopted Code of Conduct.

The complaint was referred to the Office of the Local Government Inspector pursuant to Clause 11 (5) of the Code of Conduct. The Inspector's Office considered that the issue was a Behavioural Complaint and could therefore be dealt with by the local government under Clauses 12 –15 of the Code of Conduct.

Clause 14B(1) – (3) of Schedule 1 of the Model Code Regulations provides that a local government's functions under clause 12 (dealing with a behavioural complaint) and clause 13 (dismissal of a behavioural complaint) must be performed by one of the following:

- Council;
- a committee authorised by the local government; or
- a person authorised by the local government who is not a council or committee member.

COMMENT:

A confidential attachment to this report gives more detail regarding the allegations made. The Code of Conduct provides:

Division 1 — Preliminary provisions

1. Citation

This is the Shire of Menzies Code of Conduct for Council Members, Committee Members and Candidates.

2. Terms used

(1) In this code —

Act means the *Local Government Act 1995*;

candidate means a candidate for election as a council member;

complaint means a complaint made under clause 11(1);

publish includes to publish on a social media platform.

(2) Other terms used in this code that are also used in the Act have the same meaning as they have in the Act, unless the contrary intention appears.

Division 2 — General principles

3. Overview of Division

This Division sets out general principles to guide the behaviour of council members, committee members and candidates.

4. Personal integrity

(1) A council member, committee member or candidate should —

(a) act with reasonable care and diligence; and

(b) act with honesty and integrity; and

(c) act lawfully; and

(d) identify and appropriately manage any conflict of interest; and

(e) avoid damage to the reputation of the local government.

(2) A council member or committee member should —

(a) act in accordance with the trust placed in council members and committee members; and

(b) participate in decision-making in an honest, fair, impartial and timely manner; and

(c) actively seek out and engage in training and development opportunities to improve the performance of their role; and

- (d) attend and participate in briefings, workshops and training sessions provided or arranged by the local government in relation to the performance of their role.

5. Relationship with others

- (1) A council member, committee member or candidate should —
 - (a) treat others with respect, courtesy and fairness; and
 - (b) respect and value diversity in the community.
- (2) A council member or committee member should maintain and contribute to a harmonious, safe and productive work environment.

6. Accountability

A council member or committee member should —

- (a) base decisions on relevant and factually correct information; and
- (b) make decisions on merit, in the public interest and in accordance with statutory obligations and principles of good governance and procedural fairness; and
- (c) read all agenda papers given to them in relation to council or committee meetings; and
- (d) be open and accountable to, and represent, the community in the district.

Division 3 — Behaviour

7. Overview of Division

This Division sets out —

- (a) requirements relating to the behaviour of council members, committee members and candidates; and
- (b) the mechanism for dealing with alleged breaches of those requirements.

CONSULTATION:

The Office of the Local Government Inspector and the WA Local Government Association (WALGA) have been consulted regarding the procedures to be taken in considering this matter.

STATUTORY AUTHORITY:

Local Government (Model Code of Conduct) Regulations 2021

POLICY IMPLICATIONS:

Council Policy 1.1.1 (Model Code of Conduct) applies

FINANCIAL IMPLICATIONS:

Nil

RISK ASSESSMENT:

| Risk Statement | Level of Risk | Risk Mitigation Strategy |
|---------------------------------|----------------------|---|
| Employee safety is compromised. | Medium | Address behavioural issues effectively. |

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.

8.3 Provide a positive and safe workplace.

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

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION:

| | |
|-----------------------------------|---------------|
| Council Resolution Number: | 033/26 |
|-----------------------------------|---------------|

Moved: Cr K Tucker

Seconded: Cr J Dwyer

That:

- 1) Prior to considering the complaint received by the Complaints Officer on 4 March 2026, the person to whom the complaint relates be given a reasonable opportunity to be heard by the Council.**
- 2) The matter be considered again by the Council at its Ordinary Meeting to be held 21 May 2026.**

| | |
|----------------|--------------|
| Carried | 6 / 0 |
|----------------|--------------|

For: Cr P Warner, Cr S Sudhir, Cr I Baird, Cr K Tucker, Cr J Dwyer and Cr S Wessely
Against: Nil

| | |
|---------------------------------------|--|
| 13.2.10 | Community Centre Advisory Committee: Creation |
| LOCATION | Not Applicable |
| APPLICANT | Internal |
| DOCUMENT REF | NAM1638 |
| DATE OF REPORT | 3 March 2026 |
| AUTHOR | Acting Chief Executive Officer, Rob Stewart |
| RESPONSIBLE OFFICER | Acting Chief Executive Officer, Rob Stewart |
| OFFICER DISCLOSURE OF INTEREST | Nil |
| ATTACHMENT | Nil |

SUMMARY:

To recommend the creation of a committee pursuant to Section 5.9 (2) (d) of the Local Government Act 1995 to be known as the Community Centre Advisory Committee.

BACKGROUND:

At its ordinary meeting held on 19 February 2026, the Council resolved:

‘That the debate be adjourned so that the Acting CEO can prepare a report for the Ordinary Meeting of the Council to be held on 19 March 2026, recommending the creation of a Committee pursuant to Section 5.9(d) of the Local Government Act, being a Committee with Councillors and Other Persons as members, and such Committee to recommend to the Council the further development of lot 8 (50) Shenton Street Menzies as a Community Centre.’

COMMENT:

A committee appointed pursuant to 5.9 (2) (d) of the Local Government Act 1995 has as its members both Councillors and ‘other persons’, but not employees of the local government.

It is suggested that the purpose of the committee would be to make recommendations to the Council on matters relating to the provision of a Community Centre in Menzies on Lot 50 Shenton Street Menzies. It would be expected that the committee would take advice from officers and make itself familiar with the background of the issues involved.

It would be reasonable to require the committee’s report to the Council to be presented to the Council at the ordinary meeting scheduled for 16 July 2026. The committee would ideally comprise of three councillors and two ‘other people’.

CONSULTATION:

The matter of attracting ‘other persons’ as members of the committee was advertised on the Council’s website and two people submitted expressions of interest, Gaye Money and Roy Parfitt. Both applicants are considered to be acceptable for the committee.

STATUTORY AUTHORITY:

Section 5.9 (2) (d) of the Local Government Act.

POLICY IMPLICATIONS:

There is no applicable Council Policy relating to the creation and appointment of committees. Such matters are prescribed by statute.

FINANCIAL IMPLICATIONS:

Nil

RISK ASSESSMENT:

| Risk Statement | Level of Risk | Risk Mitigation Strategy |
|---|--|---|
| Failure to meet statutory requirements. | Minor: Potential damage to reputation. | Ensure committee is appointed in accordance with statute. |

STRATEGIC IMPLICATIONS:

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

- 1. An engaged and inclusive community.
- 1.3 Provide, maintain and improve community facilities.

Accordingly, the officer’s recommendation aligns with the Shire’s Council Plan.

VOTING REQUIREMENTS:

Absolute Majority

| | |
|---------------------------------------|---|
| 13.2.11 | Menzies Volunteer Bush Fire Brigade and Chief Bush Fire Control Officer Appointments |
| LOCATION | Not Applicable |
| APPLICANT | Internal |
| DOCUMENT REF | NAM1639 |
| DATE OF REPORT | 3 March 2026 |
| AUTHOR | Acting Chief Executive Officer, Rob Stewart |
| RESPONSIBLE OFFICER | Acting Chief Executive Officer, Rob Stewart |
| OFFICER DISCLOSURE OF INTEREST | Nil |
| ATTACHMENT | Nil |

SUMMARY:

To appoint members to the Menzies Volunteer Bush Fire Brigade and to appoint a Chief Bush Fire Control Officer.

BACKGROUND:

The membership of the Menzies Volunteer Bush Fire Brigade needs to be reviewed as it does not entirely reflect in its membership, people who still live in Menzies.

Further, the re-appointment of the Chief Bush Fire Control Officer (CBFCO) is recommended.

COMMENT:

Current membership of the Brigade is listed as:

Johnston, Xavier
Joiner, Brian
Marland, Garth
Money, Gaye
Peterson, Michael
Tucker, Andrew
Tucker, Sheldon
Warner, Paul
McKay, Samuel

The current CBFCO is Garth Marland.

Training will be required for members of the Brigade and can be provided by the Department of Fire and Emergency Services.

CONSULTATION:

Consultation has occurred with Robert Koch (Department of Fire and Emergency Services)

STATUTORY AUTHORITY:

Bush Fires Act 1954

Section 36 (d) of the Bush Fires Act 1954 provides that a local government may:

‘establish and maintain bush fire brigades as a part of its organisation for the prevention, control, and extinguishment of bush fires’.

Section 38 provides for the appointment of a Chief Bush Fire Control Officer and Deputy.

The appointment of CBFCO is required to be published in a newspaper circulating in the district.

Shire of Menzies Bush Fire Brigades Local Law 2015.

POLICY IMPLICATIONS:

There is no applicable Council Policy relating to the creation or appointment of members of the Menzies Volunteer Bush Fire Brigade. The brigade appliance is referred to in Council policy 9.3 Plant Replacement Program.

FINANCIAL IMPLICATIONS:

Nil

RISK ASSESSMENT:

| Risk Statement | Level of Risk | Risk Mitigation Strategy |
|---|--|---|
| Failure to meet statutory requirements. | Minor: Potential damage to reputation. | Ensure brigade is properly appointed and updated. |

STRATEGIC IMPLICATIONS:

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

- 2. A healthy and safe community.
- 2.1 Support provision of emergency and essential services.

2.3 Support community health and wellbeing initiatives.

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

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION:

| | |
|-----------------------------------|---------------|
| Council Resolution Number: | 035/26 |
|-----------------------------------|---------------|

Moved: Cr K Tucker

Seconded: Cr I Baird

That:

- 1. The following persons be appointed as members of the Menzies Volunteer Bush Fire Brigade:
Mr Paul Warner: Captain
Mr Garth Marland: First Lieutenant
Mr Justin Viljoen
Mr Michael Peterson
Mr Warren Done
Mr Samuel Mazza
Ms Tien Tran
Ms Kristy Van Kuyl**
- 2. Mr Garth Marland be appointed to the position of Chief Bush Fire Control Officer.**

| | |
|----------------|--------------|
| Carried | 6 / 0 |
|----------------|--------------|

For: Cr P Warner, Cr S Sudhir, Cr I Baird, Cr K Tucker, Cr J Dwyer and Cr S Wessely
Against: Nil

