



SHIRE OF MENZIES

Agenda

NOTICE OF MEETING

I respectfully bring to the attention of Council Members that an Ordinary Meeting of the Council will be held in the Council Chambers, 124 Shenton Street, Menzies on Thursday, 26 June 2025 commencing at 1.00PM.

Rob Stewart
Acting Chief Executive Officer

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Menzies for any act, omission or statement or intimation occurring during Council / Committee meetings or during formal / informal conversations with staff. The Shire of Menzies disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council / Committee meetings or discussions. Any person or legal entity that acts or fails to act in reliance upon any statement does so at that person's or legal entity's own risk.

In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or limitation of approval made by a member or officer of the Shire of Menzies during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Menzies. The Shire of Menzies warns that anyone who has an application lodged with the Shire of Menzies must obtain and only should rely on written confirmation of the outcome of the application, and any conditions attaching to the decision made by the Shire of Menzies in respect of the application.

DISCLOSURES OF INTEREST

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

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

RECORDING OF MEETINGS

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

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

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

Councillor Meeting Information

Shire of Menzies Council Meetings

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

Attending meetings

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

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

Voting at meetings

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

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

TABLE OF CONTENTS

1	DECLARATION OF OPENING.....	6
2	ANNOUNCEMENT OF VISITORS.....	6
3	RECORD OF ATTENDANCE	6
4	RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE	6
5	PUBLIC QUESTION TIME.....	7
6	APPROVED LEAVE OF ABSENCE.....	7
7	DISCLOSURES OF INTEREST.....	7
8	NOTICE OF ITEMS TO BE DISCUSSED BEHIND CLOSED DOORS.....	7
9	CONFIRMATION/RECEIVAL OF MINUTES	7
9.1	CONFIRMATION OF MINUTES	7
10	PETITIONS/DEPUTATIONS/PRESENTATIONS	8
11	ANNOUNCEMENT BY PRESIDING MEMBER WITHOUT DISCUSSION	8
12	REPORTS OF COMMITTEES	9
12.1.1	Financial Management Review	9
13	REPORTS OF OFFICERS	12
13.1	FINANCE REPORTS	12
13.1.1	Council Plan 2025-2035: Strategic Community Plan and Corporate Business Plan	12
13.1.2	Strategic Resource Plan 2025-2040: Long Term Financial Plan, Asset Management Plan and Workforce Plan	51
13.1.3	Elected Members' Remuneration for 2025/2026 Financial Year	133
13.1.4	Fees and Charges 2025/2026 Financial Year	137
13.1.5	Finance Report - May 2025	144
13.1.6	List of Monthly Payments - May 2025	183
13.2	ADMINISTRATION REPORTS	193
13.2.1	Community Bus Report and Recommendation	193
13.2.2	Audit, Risk and Improvement Committee - Appointment of Presiding Member	200
13.2.3	2025 WALGA Local Government Convention.....	203
13.2.4	Review of Policy 1.2 Disclaimer	206
13.2.5	Offer to Purchase: Lot 576 (95) Suiter Street, Menzies	210
14	MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN	214
15	NEW BUSINESS OF AN URGENT NATURE	214
16	BEHIND CLOSED DOORS - CONFIDENTIAL REPORTS	214

17 NEXT MEETING	214
18 CLOSURE OF MEETING	214

1 DECLARATION OF OPENING

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

2 ANNOUNCEMENT OF VISITORS

3 RECORD OF ATTENDANCE

Councillors: Cr P Warner, Shire President
 Cr S Sudhir, Deputy Shire President
 Cr G Dwyer
 Cr J Dwyer
 Cr A Tucker
 Cr I Baird
 Cr K Tucker

Staff:

Mr R Stewart, Acting Chief Executive Officer
Ms K Van Kuyl, Chief Financial Officer
Ms M Yulo-Uy, Executive Officer (Minutes)

4 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

The Acting CEO confirmed that a letter of response was sent to Mr Parfitt on 05 June 2025. That letter has been circulated to the Councillors.

Asked By: Mr Parfitt (Member of the Public)

Question 1:

What is the current situation of the old post office development. Glenda Teede had commenced work with a consultant who had submitted drawing with a report?

Response:

There has been little progress with the Old Post Office building in recent months. There has been a significant number of matters of higher priority to deal with during that time. The project is still live and will be progressed in coming months when resources and business return to normal.

Question 2:

My second question to Council is about the contract mechanic who travelled to Menzies to service all the shire vehicles. Could this service be extended for residents for a fee.

Response:

We are unlikely to enter into such an arrangement given that there would be considerable work involved in making bookings, providing work spaces and upgrading our facilities to the required standard for mechanics to work in. The request was made in the last instance that if we were to have our own vehicles serviced here in any number that tens of thousands of dollars in upgrades to our workshop would be required.

5 PUBLIC QUESTION TIME

6 APPROVED LEAVE OF ABSENCE

7 DISCLOSURES OF INTEREST

8 NOTICE OF ITEMS TO BE DISCUSSED BEHIND CLOSED DOORS

9 CONFIRMATION/RECEIVAL OF MINUTES

9.1 Confirmation of Minutes

(Provided under Separate Cover)

OFFICER RECOMMENDATION

That the Minutes of the Ordinary Council Meeting held on 29 May 2025 be confirmed as a true and correct record.

COUNCIL DECISION:

Council Resolution Number	
----------------------------------	--

Moved		Seconded	
--------------	--	-----------------	--

Carried	
----------------	--

10 PETITIONS/DEPUTATIONS/PRESENTATIONS

Nil

11 ANNOUNCEMENT BY PRESIDING MEMBER WITHOUT DISCUSSION

President's Report - Tabled

12 REPORTS OF COMMITTEES

12.1.1	Financial Management Review
LOCATION	Not applicable
APPLICANT	Internal
DOCUMENT REF	NAM1511
DATE OF REPORT	19 June 2025
AUTHOR	Chief Financial Officer, Kristy Van Kuyl
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. CONFIDENTIAL - Financial Management Review - Final Review Report 2025 [12.1.1.1 - 16 pages]

SUMMARY:

To present and receive the Financial Management Review, as attached.

BACKGROUND:

The previous Financial Management Review was adopted by the Council on 10 December 2021. As per Regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996, the Chief Executive Officer (CEO) is required to undertake a financial management review, at least once every three financial years.

Australian Audit was engaged to conduct a financial management review of the Shire of Menzies' financial management system and procedures. This service was carried out offsite from 24 March 2025 to 25 April 2025, with the final report completed in June 2025.

COMMENT:

A copy of the Financial Management Review has been enclosed. This report provides the Audit and Risk Committee with the findings and proposed recommendations and improvement to the Shire of Menzies financial management systems and procedures.

In summary the following recommended actions should be considered and implemented by the CEO:

- Initiated the Request for Quote (RFQ) or Request for Tender (RFT) process to improve oversight of supplier expenditures exceeding \$100,000.00.
- Implemented the Contract Service Register to improve oversight and administration of service contracts.

- While adequate management controls were identified across procurement, assets, investments, accounts payable and IT system access, the review recommended further strengthening through updates to the Shire's existing policies and procedures.

Based on the findings of the Financial Management Review (FMR), no high risk management control issues were identified that require immediate attention by the Shire. Actions have been initiated to address all identified weaknesses, with the majority to be resolved through updates to policies as part of the Council's annual rolling review process.

CONSULTATION:

Australian Audit

STATUTORY AUTHORITY:

Local Government (Financial Management) Regulations 1996
Regulation 5(2)(c) relates to CEO's duties as to financial management.

Local Government (Audit) Regulations 1996
Regulation 17 relates to CEO to review certain systems and procedures.

POLICY IMPLICATIONS:

There are no policy implications resulting from the recommendation of this report.

FINANCIAL IMPLICATIONS:

There are no financial implications resulting from the recommendation of this report.

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
If the Financial Management review is not undertaken within the required timeframe, the CEO may be deemed non compliant with regulations.	Low	Implemented improvements within appropriate timeframes and align with best practice.

STRATEGIC IMPLICATIONS:

The Shire's Strategic Community Plan 2021-2031 outlines the following Outcome and Strategy:

Outcome

4.2 An efficient and effective organisation.

Strategy

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

Accordingly, the officer's recommendation aligns with the Strategic Community Plan.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That the Financial management Review, as enclosed in the attached report, be received.

COUNCIL DECISION:

Council Resolution Number	
----------------------------------	--

Moved		Seconded	
--------------	--	-----------------	--

Carried	
----------------	--

13 REPORTS OF OFFICERS

13.1 Finance Reports

13.1.1	Council Plan 2025-2035: Strategic Community Plan and Corporate Business Plan	
LOCATION	Not Applicable	
APPLICANT	Internal	
DOCUMENT REF	NAM1498	
DATE OF REPORT	16 June 2025	
AUTHOR	Jessica Spark, Moore Australia	
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart	
OFFICER DISCLOSURE OF INTEREST	Nil	
ATTACHMENT	1. Shire of Menzies Council Plan 2025-2035 Draft V 1.0 Compressed [13.1.1.1 - 34 pages]	

SUMMARY:

To consider the adoption of the Council Plan 2025–2035.

BACKGROUND:

On 26 August 2012, the Minister for Local Government introduced regulations within the Local Government (Administration) Regulations 1996. These regulations established requirements for the Plan for the Future under the Local Government Act 1995 and initiated the Integrated Planning Framework.

Local governments are obliged to develop and adopt two essential documents prior to the approval of the annual budget. These documents, which require the endorsement of an absolute majority, are the Strategic Community Plan (SCP) and the Corporate Business Plan (CBP). Collectively, they establish a forward looking framework and serve as the principal strategic directives for the formulation of the annual budget. These plans will remain applicable to the district for the duration specified within them.

This integrated plan combines the Strategic Community Plan and the Corporate Business Plan, providing a strategic direction for the Shire. The development of the Council Plan represents a key outcome of the comprehensive review of the Strategic Community Plan 2021–2031 and the Corporate Business Plan 2024–2028. It is essential that this plan undergoes thorough review and receives approval prior to the adoption of the Annual Budget.

COMMENT:

A major review of the Strategic Community Plan (SCP) and Corporate Business Plan (CBP) has been undertaken in collaboration between Moore Australia (WA) and Shire officers.

CONSULTATION:

Moore Australia.

Shire of Menzies Councilors and the Executive Management team.

Community consultation was conducted as part of the review between January and February 2025.

STATUTORY AUTHORITY:

Local Government Act 1995

5.56. Planning for the future

1. A local government is to plan for the future of the district.
2. A local government is to ensure that plans made under subsection (1) are in accordance with any regulations made about planning for the future of the district.

Local Government (Administration) Regulations 1996.

19C. Strategic community plans, requirements for (Act s. 5.56)

1. A local government is to ensure that a strategic community plan is made for its district in accordance with this regulation in respect of each financial year after the financial year ending 30 June 2013.
2. A strategic community plan for a district is to cover the period specified in the plan, which is to be at least 10 financial years.
3. A strategic community plan for a district is to set out the vision, aspirations and objectives of the community in the district.
4. A local government is to review the current strategic community plan for its district at least once every 4 years.
5. In making or reviewing a strategic community plan, a local government is to have regard to —
 - (a) the capacity of its current resources and the anticipated capacity of its future resources; and
 - (b) strategic performance indicators and the ways of measuring its strategic performance by the application of those indicators; and
 - (c) demographic trends.

6. Subject to subregulation (9), a local government may modify its strategic community plan, including extending the period the plan is made in respect of.
7. A council is to consider a strategic community plan, or modifications of such a plan, submitted to it and is to determine* whether or not to adopt the plan or the modifications.
*Absolute majority required.
8. If a strategic community plan is, or modifications of a strategic community plan are, adopted by the council, the plan or modified plan applies to the district for the period specified in the plan.
9. A local government is to ensure that the electors and ratepayers of its district are consulted during the development of a strategic community plan and when preparing modifications of a strategic community plan.
10. A strategic community plan for a district is to contain a description of the involvement of the electors and ratepayers of the district in the development of the plan or the preparation of modifications of the plan.

19DA. Corporate business plans, requirements for (Act s. 5.56)

1. A local government is to ensure that a corporate business plan is made for its district in accordance with this regulation in respect of each financial year after the financial year ending 30 June 2013.
2. A corporate business plan for a district is to cover the period specified in the plan, which is to be at least 4 financial years.
3. A corporate business plan for a district is to —
 - (a) set out, consistently with any relevant priorities set out in the strategic community plan for the district, a local government's priorities for dealing with the objectives and aspirations of the community in the district; and
 - (b) govern a local government's internal business planning by expressing a local government's priorities by reference to operations that are within the capacity of the local government's resources; and
 - (c) develop and integrate matters relating to resources, including asset management, workforce planning and long term financial planning.
4. A local government is to review the current corporate business plan for its district every year.
5. A local government may modify a corporate business plan, including extending the period the plan is made in respect of and modifying the plan if required because of modification of the local government's strategic community plan.
6. A council is to consider a corporate business plan, or modifications of such a plan, submitted to it and is to determine* whether or not to adopt the plan or the modifications.

**Absolute majority required.*

POLICY IMPLICATIONS:

Not applicable

FINANCIAL IMPLICATIONS:

The Strategic Community Plan (SCP) informs the Corporate Business Plan (CBP) which influences the financial planning for the Shire over the long term.

Future financial implications will arise from the implementation of certain strategies outlined in the plan. These implications will be continuously assessed and budgeted.

RISK ASSESSMENT

Risk Statement	Level of Risk	Risk Strategy	Mitigation
Failure to adopt the plan would make the Shire non-compliant with the Act and Regulations.	Medium.	Adoption of the Council Plan 2025-2035, as presented.	

STRATEGIC IMPLICATIONS:

The Council Plan, incorporating the Strategic Community Plan and Corporate Business Plan, provides the overall strategic direction for the community, the Council and others who deliver services and play a part in the community. The plan can be used as a guiding document, not only with respect to the Shire of Menzies' responsibilities, but with respect to the broader community's responsibilities; and those of other agencies, private investors, residents and so on.

This Council Plan is aligned to the following key objectives and strategies contained in the Shire of Menzies Strategic Community Plan 2021-2031:

4.1 A strategically focused Council, leading our community.

4.1.1 Provide strategic leadership and governance.

4.1.2 Effectively represent, promote and advocate for the community and district.

4.2 An efficient and effective organisation.

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

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

Accordingly, the officer's recommendation aligns with the Strategic Community Plan.

VOTING REQUIREMENTS:

Absolute Majority

OFFICER RECOMMENDATION:

That the Shire of Menzies Council Plan 2025-2035, incorporating the Strategic Community Plan and Corporate Business Plan, as attached and required by Section 5.56 of the Local Government Act 1995, be adopted

COUNCIL DECISION:

Council Resolution Number	
----------------------------------	--

Moved		Seconded	
--------------	--	-----------------	--

Carried by Absolute Majority	
-------------------------------------	--



Shire of Menzies

Council Plan 2025-2035

**Our integrated Strategic Community Plan and
Corporate Business Plan**

Take a look around!



DRAFT



Contents

Introduction	Page 1
Vision, Aspirations and Outcomes	Page 3
Our Community Objective	Page 5
Local Economy Objective	Page 7
Our Environment Objective	Page 9
Leadership Objective	Page 11
Our Delivery	Page 13
Background	Page 17
Shire of Menzies	Page 18
Community Feedback	Page 19
Broader Context	Page 22
Legislative Requirements	Page 23
Strategic Community Planning	Page 24
Risk Management	Page 26
References and Acknowledgements	Page 28



Shire of Menzies Draft Council Plan 2025 - 2035

Introduction

We are pleased to present the Shire of Menzies Council Plan 2025-2035, incorporating the Strategic Community Plan and Corporate Business Plan.

This Plan is part of our continued commitment and focus on a positive and bright future for our Shire.

Sharing our vision and strategic objectives aligned to the feedback received from our community, this Plan outlines how we will work towards achieving our vision over the next decade.

This Plan has been developed after consideration of the valued input of the local community, and we want to express our appreciation for the response and input received.

Our community and Council recognise we care for an extensive road network along with essential community infrastructure, supporting connectivity in our community along with our economy and the large number of transient workers and visitors to our region, and maintaining these assets remains a key focus for Council.

The community engagement results highlight a strong sense of community and value of the small and friendly lifestyle in a place of varied and interesting natural landscapes and history.

With a small resident population and ratepayer base, Council is mindful of resource limitations and seeks whenever possible to advocate for and leverage external funding opportunities for the benefit of our district.

As a local government we will continue to work in partnership with the community, and other key stakeholders, to deliver these outcomes.

During the development of this Plan, we reflected on our progress since the development of our Strategic Community Plan 2021-2031 and recognise the need to ensure the Shire has the resources and capacity to provide appropriate levels of services to the community and to maintain our infrastructure.

As a Council we look forward to continue progressing and supporting our community.

Paul Warner
Shire President



Our vision for the Shire of Menzies is to be

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

	Our Aspirations	Desired Outcomes
Our Community	A vibrant and inclusive community	1. An engaged and inclusive community 2. A healthy and safe community
Local Economy	A prosperous local economy	3. An innovative, diverse and prosperous economy 4. An attractive destination for visitors
Environment	Enhance and maintain our built infrastructure and natural environment	5. A well maintained attractive built environment servicing the needs of the community 6. A natural environment for the benefit and enjoyment of current and future generations
Leadership	Responsible management and good governance, leading an empowered community	7. A strategically focused Council, leading our community 8. An efficient and effective organisation



Our Community

A vibrant and inclusive community

Community Feedback

Our community highly values their heritage and the sense of home, family and community.

There is a strong desire to protect and retain the heritage and traditions of the area and increase awareness of this history, both to residents and visitors.

A variety of community events and activities promoting and supporting inclusion, connectivity and well-being are desired.

Core services and facilities are essential and maintaining these into the future are seen as a priority.

people are friendly and love the lifestyle living in a remote regional area

keep providing essential services for locals and visitors

love... the sense of community

Desired Outcomes

Of our aspirations:

1. An engaged and inclusive community
2. A healthy and safe community

Our Strategies

Our strategies to progress these aspirations and outcomes:

- 1.1 Facilitate, encourage and support community volunteers, groups, events and initiatives
- 1.2 Welcoming to all residents, strengthen community cohesiveness and participation
- 1.3 Provide, maintain and improve community facilities
- 2.1 Support provision of emergency and essential services
- 2.2. Advocate for appropriate medical and health services
- 2.3 Support community health and well-being initiatives



Local Economy

A prosperous local economy

Community Feedback

The community understands the important role the mining industry plays in the economic prosperity of the district, however identified this does not always extend to support of local small business and community.

There is a desire for further development of local business and industry, encouraging greater employment opportunities, however the community recognise the remote location, transport and the associated high cost of living are critical issues to these operators.

greatest wish... economic and tourism development

hope to see more infrastructure development

love... feel secure here

Desired Outcomes

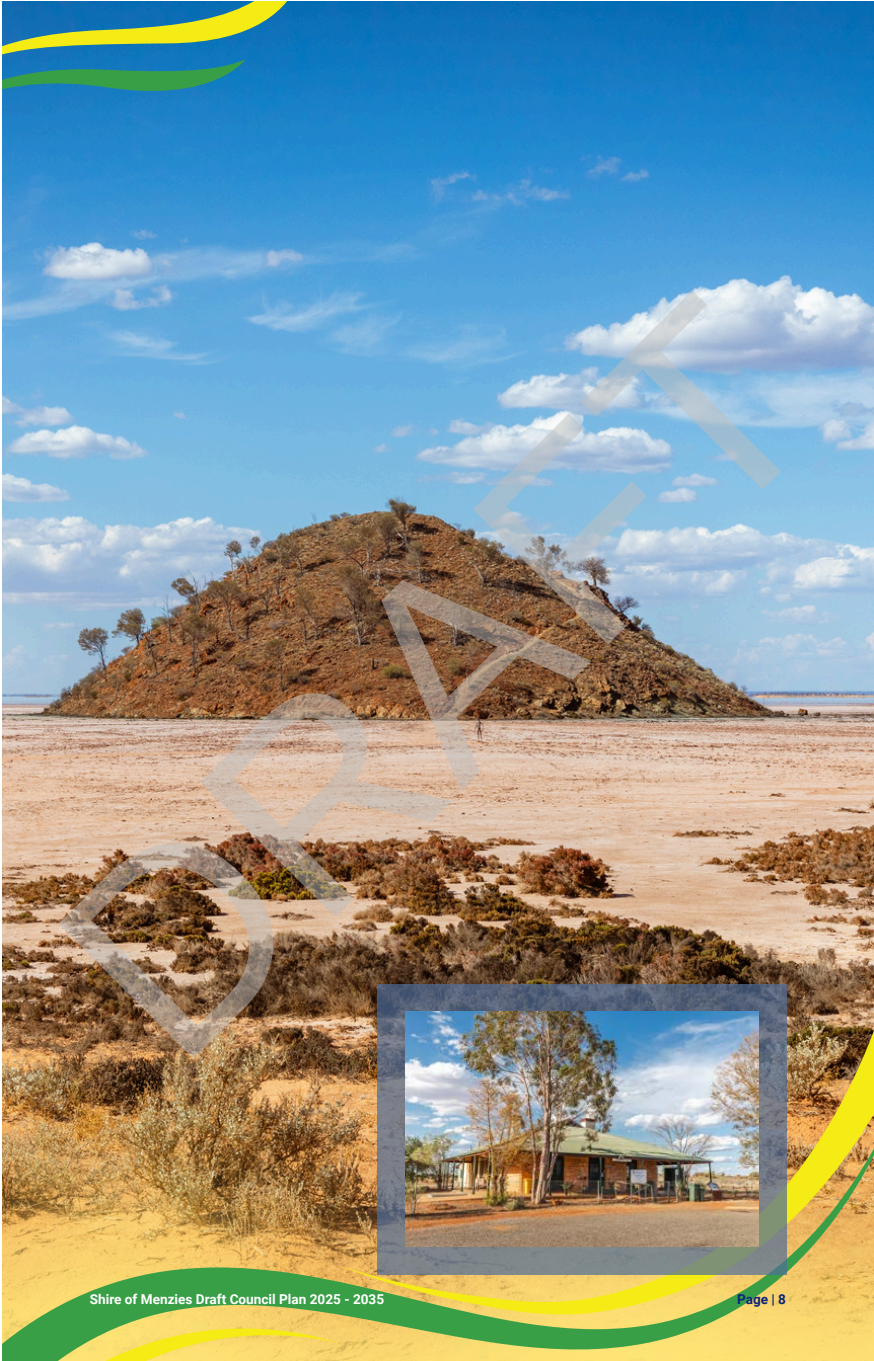
Of our aspirations:

3. An innovative, diverse and prosperous economy
4. An attractive destination for visitors

Our Strategies

Our strategies to progress these aspirations and outcomes:

- 3.1 Support and facilitate opportunities for new business development
- 3.2 Continue to work with industry and stakeholders for the economic development of the district
- 3.3 Advocate for reliable essential utility services to the district
- 4.1 Promote our natural attractions and heritage sites as part of a regional approach
- 4.2 Maintain and enhance our local attractions
- 4.3 Continue to provide and maintain visitor support services



Our Environment

Enhance and maintain our built infrastructure and natural environment

Community Feedback

The community values its location and precious heritage and is committed to help protect these into the future.

The heritage buildings and community facilities were identified as important to retain.

Maintaining a welcoming look and streetscape of the town is viewed as highly desirable, whilst recognising this needs to be a joint endeavour.

Opportunities to improve the built environment exist, increasing amenities within the townscape and at natural attractions.

a fascinating place to spend time

have more opportunities for youth to do sport, social activities and work

love... the history, the country and the vastness

Desired Outcomes

Of our aspirations:

5. A well maintained attractive built environment servicing the needs of the community

6. A natural environment for the benefit and enjoyment of current and future generations

Our Strategies

Our strategies to progress these aspirations and outcomes:

5.1 Maintain the integrity of our cultural and heritage assets and places

5.2 Maintain and enhance our roads, built infrastructure, parks and reserves

6.1 Encourage community and visitors to keep our district clean and tidy

6.2 Promote reduced environmental impact within the Shire

6.3 Effective biosecurity management within the Shire



Leadership

Responsible management and good governance, leading an empowered community

Community Feedback

The community would like the Shire to continue to service the needs of the district and advocate for essential services and facilities.

A committed, strategic thinking Council, working together to provide good leadership is seen as key to maintaining our community and place.

Regular communication of what's happening within the district is desired by the community, supporting inclusion and connectivity along with building confidence in Council's leadership.

doing well... the town is well kept, clean and tidy

like to see... investment in more infrastructure

desire... upgrade facilities - airstrip, hotel, cafes

Desired Outcomes

Of our aspirations:

7. A strategically focused Council, leading our community

8. An efficient and effective organisation

Our Strategies

Our strategies to progress these aspirations and outcomes:

7.1 Provide strategic leadership and governance

7.2 Effectively represent, promote and advocate for the community and district

7.3 Encourage and support community engagement and collaboration

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

8.3 Provide a positive and safe workplace



Our Delivery

The following planned timing and role of the Shire for the activities to progress our plan are identified below.

These will be reviewed and developed annually, aimed towards ensuring alignment of the annual budget process and high level strategic direction of the Shire.

Planned Delivery Indicators:
S - Short Term | 1-4 years
M - Medium Term | 5-8 years
L - Long Term | 8+ years
O - Ongoing

The Shire's role:
D - Deliver / Facilitate
A - Advocate / Lobby
P - Partner / Collaborate

Activities	Term	Role
1.1.1 Encourage and support community initiatives	S	P
1.1.2 Provide opportunities for local volunteer skills to be utilised and acknowledged	S	D
1.1.3 Actively promote and support local events and activities	S	P
1.1.4 Articulate options to support cultural experiences within events held within the Shire	S	A
1.2.1 Review and development of welcome package for new residents	S	D
1.3.1 Maintain recreation facilities in line with asset management planning	S	D
1.3.2 Provide support for the community resource centre	S	D
1.3.3 Implement the capital building plan for community facilities	O	D
2.1.1 Work with key stakeholders and community to recognise and support volunteers	S	P
2.1.2 Maintain Local Emergency Management Arrangements	O	D
2.1.3 Actively cooperate and work with volunteer and district emergency service providers	O	P
2.2.1 Lobby to maintain adequate access to health services	S	A
2.2.2 Facilitate improved regional health and education services	S	P
2.3.1 Advocate for appropriate health and well-being services within the district	S	A
2.3.2 Support and deliver community activities and opportunities	S	P
3.1.1 Review land availability for industrial or residential development and current demand level	S	P
3.1.2 Collaborate and support local emerging industries for mutual benefits to our community	S	P

Our Delivery

Activities	Term	Role
3.1.3 Actively promote local business development	S	P
3.1.4 Work with mining industry to leverage opportunities for the towns and local business	S	P
3.2.1 Encourage locally based industries to support primary industry	S	A
3.3.1 Advocate for appropriate power, water and infrastructure services	S	A
3.3.2 Develop water and waste water program policy	S	D
3.3.3 Work with energy providers towards the 100% renewable target for the town of Menzies	O	P
4.1.2 Maintain 'place making' and community art/ garden initiatives	S	P
4.2.2 Manage and maintain the Niagara Dam and camping area	O	D
4.2.3 Maintain Lake Ballard sculptures and information boards in consultation with the artist	O	D
4.3.1 Support the local visitor centre	O	P
4.3.2 Provision and growth of caravan and camping facilities	S	D
5.1.1 Maintain cultural and heritage infrastructure assets in line with asset management plan	O	D
5.1.2 Support outback grave markers initiative	S	P
5.2.1 Maintain and renew infrastructure in line with the asset management planning	O	D
5.2.2 Review land use strategy and policies	S	D
5.2.3 Continue to develop and maintain the main street in Menzies	O	D
5.2.4 Maintain transport infrastructure in line with asset management planning	O	D
5.2.5 Prioritise Menzies North-West and Evanston roads in asset management planning to provide all season's access	S	D
6.1.1 Continue to maintain public facilities	O	D
6.1.2 Seek recognition of our tidy town (Tidy Towns awards)	S	A
6.2.1 Maintain restricted vehicle access to fragile areas within the district	O	D
6.2.2 Work with industry and key stakeholders, supporting initiatives to reduce environmental impact through effective waste management	O	P
6.2.3 Plan for mitigating risks associated with climate change in line with incoming legislative requirements	O	D

Our Delivery

Activities	Term	Role
6.3.1 Effective management of cactus, domestic animals and stray stock	O	P
6.3.2 Support programs to eradicate pest plants and animals	O	P
6.3.3 Seek and lobby for external funding for pest and weed control	O	A
7.1.1 Develop, maintain and implement strategic planning and effective policies	O	D
7.1.2 Participation with key stakeholders and committees	O	A
7.2.1 Effectively represent and promote the Shire of Menzies	O	D
7.2.2 Lobby and advocate for appropriate services, infrastructure and access for the community	O	A
7.2.3 Collaborate with regional partners, key stakeholders and organisations to enhance community services and infrastructure	O	A
7.2.4 Lobby for regular and appropriate support of volunteers	O	A
7.3.1 Regular communication and engagement with community, including Aboriginal people	O	D
7.3.2 Implement processes to communicate and promote the availability of Shire support to the community	O	D
8.1.1 Develop and maintain strategic plans, effective policies, procedures and practices	O	D
8.1.2 Demonstrate sound financial planning and management, seeking a high level of legislative compliance and effective internal controls	O	D
8.2.1 Provide quality regulatory services	O	D
8.2.2 Provide opportunities for service delivery training and professional development for employees	O	D
8.3.1 Review and maintain effective workforce planning, with a key focus on attraction and retention	S	D
8.3.2 Acknowledge responsibilities in relation to workplace health and safety	O	D
8.3.3 Implement continual improvements as identified in the review of the Shire's safety management systems	S	D
8.3.4 Develop meaningful recognition and appreciation for our workforce, supporting development and upskilling	S	D



Background

The following pages provide background and further detail on the community engagement and feedback received during this review.

The structure of this plan, additional context and legislative requirements are also provided for the readers information.

Council Plan Structure



Vision and Aspirations

Our vision reflects the community feedback received during consultation undertaken in 2025.

Our vision, aspirations and outcomes articulate our intended direction for the district's future.

Desired Outcomes

The community feedback received informed the development of desired outcomes for the Shire.

Strategies

Strategies to progress these aspirations and outcomes have been developed and the Shire will use these to guide decision making and planning into the future.

Service Delivery

The corporate business planning activities included in this Council Plan have been developed to progress our key strategies.

Measuring our Progress

The following indicators have been identified in line with our strategic objectives. The Shire will monitor and report our progress using these measures:

- Community satisfaction with Council services, infrastructure and facilities
- Development status and implementation of Council's Plans and Strategies
- Level of legislative compliance

Our progress will be reported in the Annual Report each year.

Shire of Menzies



124,110 sq km
Area



524
Shire Population



105 km Sealed
2,075 km Unsealed
Road Length



132
Dwellings



7
Council Members



19
Employees



\$4.8m
2024/25 Rates Raised



\$175.8m
Infrastructure Asset
Value at 30 June 2024



\$13.1m
Property, Plant and
Equipment Asset
Value at 30 June 2024

Located in the Eastern Goldfields of Western Australia, the Shire of Menzies' administration centre in the town of Menzies is 730km east of Perth.

The economy of the district is largely reliant on mining and pastoral enterprises.

The town of Menzies today is a tight knit small community, valuing its place and showcasing its history. The pub at Kookynie is also a reminder of a once thriving community, and still attracts many visitors.

The current community is serviced by ancillary medical services, a local school offering pre-primary to Year 7 and distance education for high school, a community hall, meeting rooms and sport and recreational facilities.

With a significant increase in population during tourist season, along with prospecting, vital tourist accommodation is provided by a caravan park in Menzies and a hotel in Kookynie.

Within the Shire of Menzies is the Tjuntjuntjara Community near the South Australian border with an approximate resident population of 150.

Community Feedback

As part of the ongoing development and review of the Shire's high level strategic planning activities, community consultation and engagement was again sought in 2025.

The feedback received has been taken into consideration during the major review in early 2025 and subsequent development of the Shire of Menzies' Council Plan 2025-2035.

This process included a focus on seeking the community's aspirations, vision and objectives for the future and feedback in relation to service and facilities provided by the Shire of Menzies.

The following is a brief snapshot of some of the community input received.

Love about the district

so welcoming and very beautiful

the history, the country and the vastness

a fascinating place to spend time

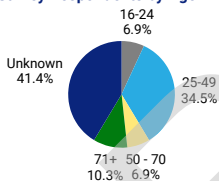
Community Voices



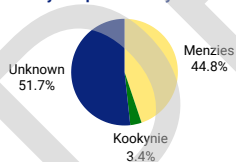
29 Surveys

24 at 3 events

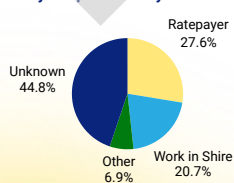
Survey Respondents by Age



Survey Respondents by Residence



Survey Respondents by Connection



Greatest wish for the future of the district

More... park, shades, tree planting, outdoor entertainment areas

to expand and grow and encourage young families to stay and work/live in Menzies

heritage buildings preserved for future

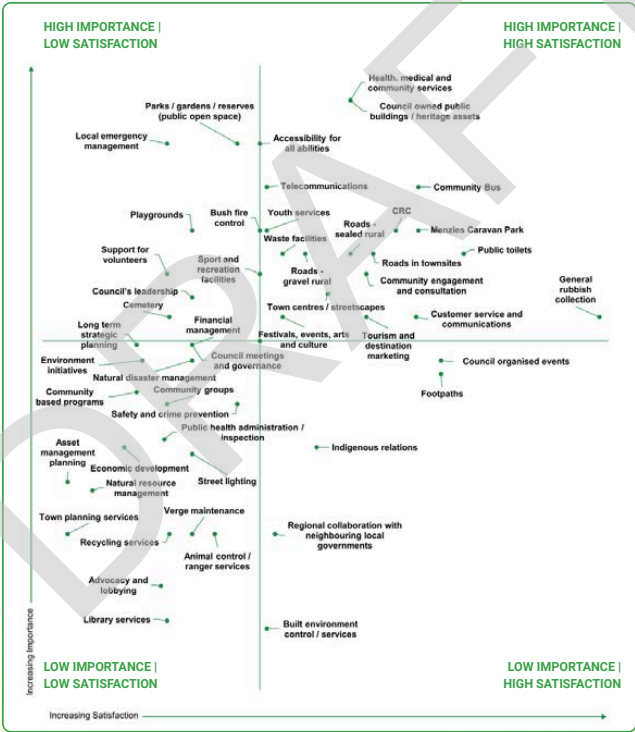


Community Engagement Feedback

Service Provision - Comparison Analysis

Based on the survey results, the relative importance and satisfaction of various services, community facilities and infrastructure were determined, relative to each other.

Note, some services are not services within the Shire's responsibility, however as they are important to our community, the Shire may play a vital advocacy role.



Broader Context

Other levels of government and their individual strategies, plans and projects have an impact on how local governments operate.

These independent strategies, plans and projects need to be considered when planning for the future of our Shire.

In addition to foreshadowed local government legislative reforms, the following are considered highly relevant due to their potential impact on the Shire's service delivery.

State Planning Strategy 2050

A guide from which public and local authorities can express or frame their legislative responsibilities in land-use planning, land development, transport planning and related matters.

In the context of the Shire, this is relevant to achieving growth, ensuring economic advancement, social equity and ecological protection and enhancement.

State Infrastructure Strategy

Identifies the whole-of-government consideration to deliver future infrastructure needs and priorities to support Western Australia's growing population.

Local Health Plans

The WA State Government introduced the *Public Health Act 2016* for Western Australia which requires local governments to develop local public health plans.

Development of the Shire's Local Health Plan itself is unlikely to have any significant impact on the Shire's resources, however the actions and projects contained within the plan could.

WA Housing Strategy

A call to action for all sectors to work together to improve housing choices and access to suitable and affordable homes - particularly for the most vulnerable.

Western Australian Climate Change Policy

Sets out the State Government's plan for a climate-resilient community and a prosperous low-carbon future. The policy highlights their commitment to adapting to climate change and working with all sectors of the economy to achieve net zero greenhouse gas emissions by 2050.

Legislative Requirements

All Western Australian local governments are required by current legislation to prepare a Plan for the Future for their district, under Section 5.56 of the *Local Government Act 1995*.

The Plan for the Future is defined in the *Local Government (Admin) Regulations 1996* (19BA) as the combination of a Strategic Community Plan and a Corporate Business Plan.

With the Local Government Act reform process currently underway and the *Local Government Amendment Bill 2023* being passed in May 2023, consideration was given during the development of this plan to the pending change to Section 5.56 of the *Local Government Act 1995*.

When the amendments to the *Local Government Act 1995* come into effect, Section 5.56(2) will define a council plan as a plan for (a) the future services and facilities for the district that are to be provided by the local government; and (b) any prescribed matters. At this time, regulation amendments are being drafted regarding the Council Plan and will provide further detail for the requirements of the Council Plan when released.

Currently the *Local Government (Admin) Regulations 1996* (19C) detail what should be included in a Strategic Community Plan and the *Local Government (Admin) Regulations 1996* (19DA) detail what should be included in a Corporate Business Plan.

The Council Plan 2025 - 2035 is an integrated approach for meeting the requirements for strategic community planning and corporate business planning, reflecting strategic alignment and integration.

The Council Plan provides the overall strategic direction for the community, Council and others who deliver services and play a part in the community.

Shire of Menzies

Council Plan

2025-2035

Plan for the Future

Local Government Act 1995

Section 5.56

Combined

Strategic Community Plan &

Corporate Business Plan

Local Government (Admin) Regulations 1996 Regulation 19BA

Strategic

Community Plan

Local Government (Admin) Regulations 1996 Regulation 19C

Corporate

Business Plan

Local Government (Admin) Regulations 1996 Regulation 19DA

Strategic Community Planning

Strategic community planning is underpinned by community engagement to provide the community's vision and aspirations.

An essential element of the development process is to enable community members and stakeholders to participate in shaping the Shire of Menzies' future, identifying issues and solutions.

The Shire of Menzies intends to use the Council Plan in several ways, including:

- Guide Council's priority setting and decision making;
- Be a mechanism for the ongoing integration of local planning initiatives;
- Inform the decision making of other agencies and organisations, including community and State Government;
- Provide a rationale to pursue grants and other resources by demonstrating how specific projects align with the aspirations of our community, within the strategic direction of the Shire;
- Inform potential investors of our community's key priorities, and the way we intend to grow and develop;

- Engage local businesses, community groups and residents in various ways to contribute to the Shire's future; and
- Provide a framework for monitoring progress against our vision.

Importantly, plans are only effective if adequate resources are dedicated to ensuring objectives can be delivered. The informing plans detailed on the following page provide this more detailed level of service and resource planning.

The Shire recognise the need to work collaboratively with other levels of government, neighbouring local governments and stakeholders to provide our region with a positive future.



Corporate Business Planning

Detailing service delivery activities, aligned to the strategic direction identified during the strategic community planning and accompanied by financial projections is a core component of this planning. Financial projections are undertaken through the long term financial planning process.

These activities vary over the:

- short term | 1 - 4 years
- medium term | 5 - 8 years
- long term | 8+ years
- ongoing

These activities will be reviewed and developed annually, aimed towards ensuring alignment of the annual budget process and high level strategic direction of the Shire.

The strategic activities may refer to other adopted plans and strategies of Council and will be implemented in accordance with further detailed planning, and will be subject to the annual budget process and resource availability.

As a Shire, we will undertake a variety of roles in progressing these strategies, including:

- Deliver / Facilitate
- Advocate / Lobby
- Partner / Collaborate

Strategic Resource Planning

A combined approach to asset management, long term financial and workforce planning. A key objective is to highlight and define long term strategies to maintain financial and asset services to the community over the long term.

Asset Management Planning

Developed for major asset classes, forming a component of an overall asset management strategy, addressing the steps required to continuously improve the management of Shire controlled assets. Capital renewal requirements are detailed and planned for to the extent the financial and workforce resources are available to enable the renewals to occur.

Long Term Financial Planning

Planning for a positive future, seeking to maintain, and where possible, improve service levels while maintaining a healthy financial position. During the development of this Council Plan, the Long Term Financial Plan was considered to ensure integration, resulting in an update to the capital works program.

Workforce Planning

Provides the workforce resource strategies necessary to deliver the objectives, outcomes and strategies of this Council Plan.

Risk Management

The Shire provides a diverse range of services and facilities to the general public and seeks to manage risks to achieve its strategic outcomes.

The Shire engages experienced and qualified personnel in areas of high risk and provides them with appropriate ongoing training and equipment to ensure they are able to undertake their roles and manage risks to the community and Shire.

It is important to consider the external and internal context in which the Shire of Menzies operates as it seeks to achieve its strategic objectives. The following factors have been recognised in connection to managing risks in delivering the strategic outcomes of this Council Plan.

Internal Factors

- The objectives and strategies contained in the Council's current Council Plan
- The timing and actions contained in the current Council Plan
- Organisational size, structure, activities and location
- Human resourcing levels and staff retention
- The financial capacity of the Shire
- Allocation of resources to achieve strategic outcomes
- Maintenance of corporate records

External Factors

- Increasing community expectations in relation to service levels and service delivery
- Rapid changes in information technology changing the service delivery environment
- Increased compliance requirements due to government policy and legislation
- Cost shifting by federal and state governments
- Reducing external funding for infrastructure and operations
- Climate change and subsequent response
- Significant seasonal visitor and population increase and subsequent pressure on Council services
- Global economic uncertainty



References and Acknowledgements

Acknowledgement and our appreciation are expressed to the ratepayers and residents of the Shire of Menzies, for their time and effort in being a part of the community engagement process and invaluable input into the development of this Council Plan.

The Shire of Menzies Council Plan 2025-2035 has been developed by engaging the community and other stakeholders. Council members, management and staff also provided input to the development of the Plan. Much of the information contained in this Plan has been derived from documents in the public domain and liaison with stakeholders and the community.

Reference to the following documents or sources were made during the preparation:

- Shire of Menzies Strategic Community Plan 2021 - 2031;
- Shire of Menzies Corporate Business Plan 2024 - 2028;
- Council website: www.menzies.wa.gov.au;
- Australian Bureau of Statistics Menzies (S) (LGA55390), 2021 Census of Population and Housing General Community Profile, viewed 15 May 2024;
- Shire of Menzies Annual Financial Report 2023-24;
- Shire of Menzies Adopted Annual Budget 2024-25;
- MCA Photography;
- Local Government Act 1995, Section 5.56(1);
- Local Government Act Amendment Bill 2023;
- Local Government (Administration) Regulations 1996, Paragraph 19BA; and
- Department of Local Government, Sport and Cultural Industries, Integrated Planning and Reporting: Framework and Guidelines, September 2016.

Document Management

Council Plan 2025 - 2035
Major review of the Strategic Community Plan 2021-2031 and Corporate Business Plan 2024-2028

Version: 2025-2035

Status: Draft

Date of Adoption:

Prepared with the assistance of:

Moore Australia (WA) Pty Ltd
T: (08) 9225 5355
E: localgov-wa@moore-australia.com.au

Disclaimer

This Plan has been prepared for the exclusive use by the Shire of Menzies.

Liability limited by a scheme approved under Professional Standards Legislation.

The services provided by Moore Australia (WA) Pty Ltd, trading as agent ABN 99 433 544 961, in preparing this document comprise an advisory engagement, which is not subject to assurance or other standards issued by the Australian Auditing and Assurance Standard Board and, consequently no opinions or conclusions are intended to convey assurance either expressed or implied.





Shire of Menzies
124 Shenton Street
Menzies WA 6436
(08) 9024 2041
admin@menzies.wa.gov.au
www.menzies.wa.gov.au

13.1.2	Strategic Resource Plan 2025-2040: Long Term Financial Plan, Asset Management Plan and Workforce Plan	
LOCATION	Not Applicable	
APPLICANT	Internal	
DOCUMENT REF	NAM1499	
DATE OF REPORT	16 June 2025	
AUTHOR	Jessica Spark, Moore Australia	
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart	
OFFICER DISCLOSURE OF INTEREST	Nil	
ATTACHMENT	1. Shire of Menzies - Strategic Resource Plan 2025-2040 Draft V 1 [13.1.2.1 - 79 pages]	

SUMMARY:

To consider the adoption of the Strategic Resources Plan 2025-2040.

BACKGROUND:

The Local Government Act 1995, Section 5.56, requires the Council to plan for the future of their district. The previous Strategic Resource Plan, covering the period from 2022 to 2037, was adopted in November 2021 (resolution CM-103).

The Strategic Resource Plan for 2025-2040 represents a continuation of Shire's ongoing commitment to an integrated approach to future planning. This plan provides the Council and the community with a picture of the shire's informing strategies. The Strategic Resource Plan (SRP) includes the Long Term Financial Plan, Asset Management Plan, and Workforce Plan. The development of this plan aims to assist the Shire in achieving its strategic objectives and outcomes, particularly during periods of global uncertainty and other considerations which may impact the community.

The plan outlines the actions to be taken in the coming years to develop the Corporate Business Plan and achieve the strategies outlined in the Shire's Council Plan for 2025-2035. This plan incorporates both the Strategic Community Plan and the Corporate Business Plan. The plan provides a 15-year forecast of the Council's capital expenditure, detailing the Council's capability to finance future asset requirements while covering the costs of maintaining and renewing those assets over time.

Major projects during this period are anticipated to be funded through grants, reserve funds, or operating revenue. This funding will help the Shire accomplish its goals and promote its vision of being an inclusive and welcoming community that celebrates our heritage and place.

COMMENT:

A major review of the Strategic Resource Plan (SRP) has been undertaken in collaboration between Moore Australia (WA) and Shire officers.

Although there is no documented requirement for timing reviews of the existing Plan, it is a key tool (aligned to the Corporate Business Plan and annual budget) for ensuring long term financial health and sustainability.

CONSULTATION:

Moore Australia.

Shire of Menzies Councilors and the Executive Management team.

STATUTORY AUTHORITY:

Local Government Act 1995

5.56. Planning for the future

1. A local government is to plan for the future of the district.
2. A local government is to ensure that plans made under subsection (1) are in accordance with any regulations made about planning for the future of the district.

19DA. Corporate business plans, requirements for (Act s. 5.56)

- 3 A corporate business plan for a district is to —
 - (c) develop and integrate matters relating to resources, including asset management, workforce planning and long term financial planning.

POLICY IMPLICATIONS:

Not applicable

FINANCIAL IMPLICATIONS:

The Strategic Community Plan (SCP) informs the Corporate Business Plan (CBP) which influences the financial planning for the Shire over the long term.

Future financial implications will arise from the implementation of certain strategies outlined in the plan. These implications will be continuously assessed and budgeted.

RISK ASSESSMENT

Risk Statement	Level of Risk	Risk Strategy	Mitigation
Failure to adopt the plan undermines Council's commitment to long term strategic planning implementation and long term financial health.	Medium.	Adopting the current plan.	

STRATEGIC IMPLICATIONS:

The Council Plan 2025-2035 to be considered at the June 2025 Ordinary Council Meeting includes the following Leadership Objective: Responsible management and good governance, leading an empowered community.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That the Shire of Menzies Strategic Resource Plan 2025-2040 – incorporating the Long Term Financial Plan, Asset Management Plan and Workforce Plan, as attached and required by Section 5.56 of the Local Government Act 1995, be adopted.

COUNCIL DECISION:

Council Resolution Number	
---------------------------	--

Moved		Seconded	
-------	--	----------	--

Carried	
---------	--



Shire of Menzies

Strategic Resource Plan

2025-2040

**Our integrated Long Term Financial Plan,
Asset Management Plan and Workforce Plan**

Take a look around!

Contents

1.0 FOREWORD	3
2.0 COMMUNITY PROFILE, VISION AND OBJECTIVE	4
3.0 EXECUTIVE SUMMARY	5
4.0 LONG TERM FINANCIAL PLANNING OVERVIEW	6
5.0 ASSET MANAGEMENT PLANNING OVERVIEW	9
6.0 WORKFORCE PLANNING OVERVIEW	13
7.0 SCENARIO MODELLING	15
8.0 STRATEGIC PLANNING AND POLICIES WITH OTHER PLANS	16
9.0 RISK MANAGEMENT	17
10.0 ASSUMPTIONS, RISKS, UNCERTAINTIES AND SENSITIVITY	18
11.0 MONITORING AND PERFORMANCE	23
12.0 IMPROVEMENT PLAN	24

1.0 Foreword

We are pleased to present the Shire of Menzies Draft Strategic Resource Plan for 2025-2040.

This Plan is part of the Shire’s ongoing commitment to an integrated approach to planning for the district’s future. Despite the current uncertain times, it provides the Council and the community with a picture of the Shire’s long term financial, asset management and workforce circumstances and assists us to meet our strategic outcomes and objectives.

The Shire will encounter many challenges and opportunities over the next 10 years. Changes in population levels and demographics bring with them changing community needs and expectations. The Council will require a clear understanding of its capacity to meet these service expectations as it maintains a strong focus on sound financial management.

Council welcomes community participation in the planning process as we continue to follow the strategic direction for a promising future for our district. We invite members of the community to contact a councillor or write to the Chief Executive Officer if they have any questions.

The Shire of Menzies’s Draft Strategic Resource Plan is an important planning tool as we strive to achieve the strategies set out in the Shire of Menzies Council Plan 2025-2035 (combined Strategic Community Plan and Corporate Business Plan).

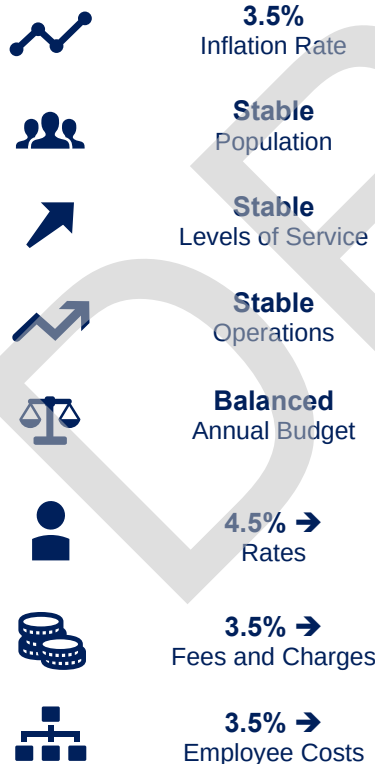
This Plan will be used with the Council Plan to achieve our goals and drive the Shire in achieving its vision of "An inclusive and welcoming community, celebrating our heritage and place".

The Shire has recently devoted significant resources to improving its strategic planning. This work continues as we constantly seek to improve our systems and service delivery.

Paul Warner
Shire President

Rob Stewart
Acting Chief Executive Officer

ASSUMPTIONS



STATISTICS ^{1 | 2}



¹WALGA Online Local Government Directory 2023/24, Shire of Menzies
²Australian Bureau of Statistics Menzies (S) (LGA50630) 2021 Census of Population and Housing, viewed 15 May 2024

2.0 Community Profile, Vision and Objective

2.1 Location

Located in the Eastern Goldfields of Western Australia, the Shire of Menzies' administration centre in the town of Menzies is 730km east of Perth.

2.2 Heritage

Menzies, like many towns in Western Australia was born in and boomed during the gold rush days of the 1890's and was the administration centre of the North Coolgardie Goldfields. There were some twenty small towns in this area: Davyhurst, Mulline, Mt Ida, Kookynie, Niagara, Yarri, Yerilla and Edjudina to name a few.

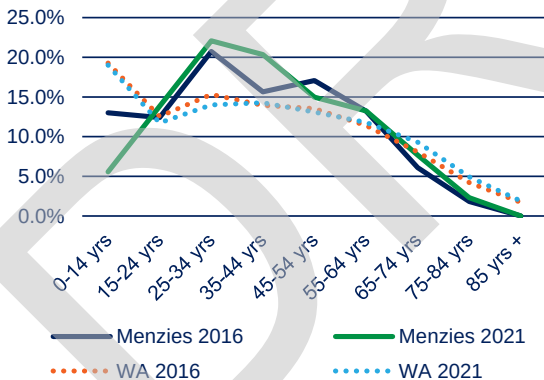
From around 1905 the gold mining industry experienced a downturn and most of these towns literally disappeared. Menzies has survived but is just a shadow of its former self, and the pub at Kookynie is the only reminder of a once thriving community.

2.3 People

The following statistics reflect the Shire's population in comparison to the population of the state of Western Australia.

Population	2016		2021
Shire of Menzies	492	↑	521
WA	2.47m	↑	2.66m

The age demographic of the districts population is reflected by the blue (2016 Census) and green (2021 Census) lines in the chart below.



The West Australian population is reflected by the dotted lines, it is apparent the Shire of Menzies has a lower percentage of younger (under 24 years) residents than the State average.

2.4 Vision

The Shire's strategic vision, as stated in the Council Plan 2025 - 2035 (combined Strategic Community Plan and Corporate Business Plan) is for the Shire of Menzies to: **An inclusive and welcoming community, celebrating our heritage and place.**

2.5 Strategic Objectives

The following key aspirations and outcomes are identified in the Shire's Council Plan 2025 - 2034 and are considered within this Strategic Resource Plan:

- **Our Community:** A vibrant and inclusive community.
- **Local Economy:** A prosperous local economy.
- **Our Environment:** Enhance and maintain our built infrastructure and natural environment.
- **Leadership:** Responsible management and good governance, leading an empowered community.

3.0 Executive Summary

The following information provides a brief summary of the Draft Strategic Resource Plan 2025-2040, this should be read in conjunction with the underlying assumptions detailed in this Plan.

3.1 Planning for a Progressive and Stable Future

The Shire of Menzies is planning for a positive future, and seeks to where possible, improve service levels into the future while ensuring a healthy financial position.

Long term maintenance and renewal of the Shire's infrastructure remains a significant challenge and requires external funding to ensure the economic and social benefits of the Shire's infrastructure to the broader region and Western Australia are not impacted.

3.2 Significant Issues

The continued provision of community infrastructure remains one of the key priorities and major expenditure items for the Shire.

Road maintenance and renewal remain a high priority for the Shire due to the strategic economic benefit the road network provides to the district and broader region. Associated with the road network is the maintenance and renewal of drainage infrastructure.

Adequate maintenance, renewal and upgrading of the road network remains highly dependent on the receipt of external grants and contributions.

Rate revenue is forecast to increase at 4.5% (CPI 3.5%+1%) for the term of the Plan. These increases are to assist in the long term financial stability of the Shire and to increase the level of services to the community. These increases will be reviewed annually when setting future budgets.

3.3 Forecast Capital Projects

A capital works program has been planned over the term of the Plan with a mixture of new/upgrade assets and asset renewals aimed at ensuring the continued provision of high quality community infrastructure to residents of the Shire. External funding is essential to undertaking these works.

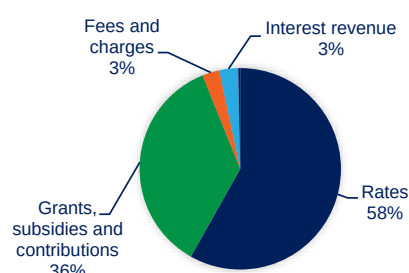
Project by Asset Class	2025-2040 Amount (\$)
Infrastructure – Roads	
RRG Road Renewals	16,888,881
RTR Road Renewals	10,197,766
RTR Road Renewals - Tjuntjuntjara Access Rd	3,794,495
Road Renewals Unsealed	7,223,382
Road Renewals Seals	2,808,674
Road Renewals Sealed Pavement	1,404,337
Infrastructure - Roads Total	42,317,535
Infrastructure – Other	
Renewals	1,497,827
Infrastructure - Other Total	1,497,827
Infrastructure - Footpaths	
Footpath Renewals Program	1,497,827
Infrastructure – Footpaths Total	1,497,827
Buildings	
Building Renewal Program	1,997,105
Buildings Total	1,997,105
Plant and Equipment	
Plant Replacement Program	16,957,779
Plant and Equipment Total	16,957,779

4.0 Long Term Financial Planning Overview

4.1 Forecast Revenue

Rates are expected to generate \$5.0m in 2025/26, increasing by 4.5% (3.5% CPI +1%) per annum to \$9.3 in 2039/40 and comprise 58% of operating revenue over the term of the Plan. The Shire is reliant on receiving more than \$64.1m over the next 15 years in grants, subsidies and contributions to maintain the current level of operations and services. Capital grants are expected to remain relatively stable for road renewal with significant fluctuations for footpaths and other infrastructure as Council seeks to increase the level of service of community infrastructure.

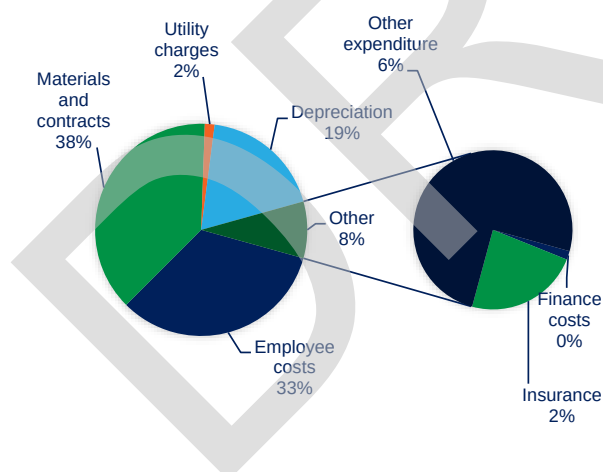
4.1.1 Revenue Composition Year 1 to 15



4.2 Forecast Expenditure

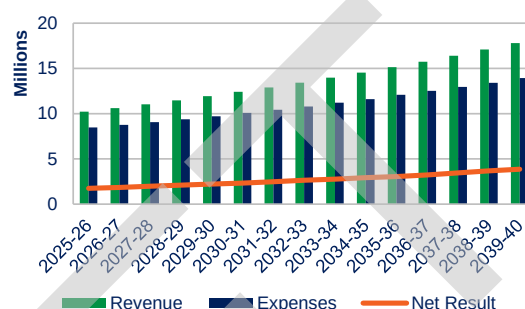
Expenditure is forecast to increase on average in line with inflation with the exception of depreciation expense, which is impacted by the addition of assets over the term of the Plan.

4.2.1 Expenditure Composition Year 1 to 15



4.3 Net Result

The chart below reflects in the columns the steady increase in operating revenue (green) and expenditure (blue) forecast over the 15 years, with the orange line reflecting the net result.



A positive net result over the long term indicates net asset values will increase faster than depreciation expenses erodes asset values. This may be masked by continuous revaluation of assets. Improved asset funding or changes to expected useful life of assets as they are better understood may impact the net result.

4.4 Depreciation Expense

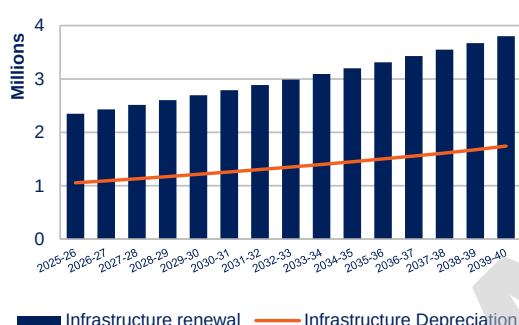
Ideally, the average asset renewal should be in line with depreciation over the long term, to ensure the value of assets is maintained. On average, the Shire is planning to renew its infrastructure assets at a lower level than they are depreciating over the term of the Plan.

Where the planned asset renewals are lower than depreciation, the written down value of these assets will decrease over time as depreciation erodes the value of the assets. Revaluation of assets in line with inflation may mask a real decrease in value where planned asset renewals are lower than depreciation.

4.0 Long Term Financial Planning Overview (Continued)

4.5 Infrastructure Depreciation Expense -v- Asset Renewal Expenditure

Depreciation expense increases throughout the Plan from \$1.5 in year 1 to \$2.7m in year 15 as assets are revalued and renewed. Depreciation of infrastructure over the 15 years is \$20.5m, shown by the orange line in the chart below. The planned level of infrastructure asset renewal expenditure at \$45.3m (reflected by the blue columns) increases over the term of the Plan and is above the level of depreciation.



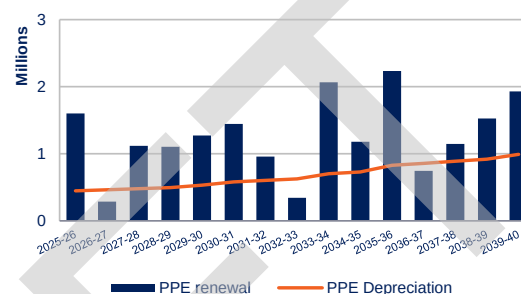
Increases in rate revenue higher than CPI over the life of the Plan, allows for increased expenditure for road renewals. Whilst expenditure exceeds depreciation asset data This will decrease the funding gap in the initial years and allow for adequate renewal of roads in the later years. Further review of asset useful lives for infrastructure assets may be required as changes in the construction techniques occur and traffic loads vary.

Whilst expenditure exceeds depreciation asset data indicates significant expenditure will be required on roads in year 12 of the Plan. This level of expenditure is required to decrease the funding gap arising from the spike in required asset renewals. Further review of asset useful lives for infrastructure assets and associated depreciation rates may be required as asset data improves and changes in the construction techniques occur and traffic loads vary.

4.6 Property, Plant and Equipment Depreciation Expense -v- Asset Renewal Expenditure

Planned property, plant and equipment asset renewals of \$18.9m (reflected by the blue columns) over the 15 years is higher than the depreciation expense of \$0.1m (reflected by the orange line) over the same period as shown in the chart below.

Further improvements in asset management data and the estimation of depreciation expense, along with the future renewal of long lived assets may result in a closer alignment between asset renewals and depreciation expense.



4.7 Maintenance Expenditure

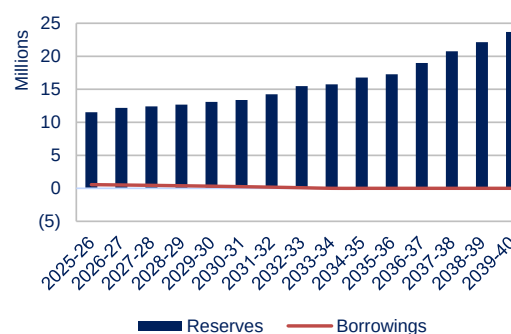
The current maintenance expenditure allocated in the annual operating budget is expected to continue at current levels, with inflationary increases occurring each year.

4.8 Forecast New/Upgrade Asset Expenditure

As the Shire seeks to complete its strategic objectives in providing road and other infrastructure to its community, a significant spend is currently planned to upgrade existing sheeted roads, either through sealing the roads or improving the weight capacity of the roads.

4.9 Forecast Borrowings and Cash Reserves

In general, the funding finances of the Shire are expected to improve over the long term. Reserves will be utilised to save for major forecast asset renewals and then utilised to fund asset renewals. The increase in reserves over the life of the Plan will strengthen the position of the Shire to handle future capital works or manage future risks.



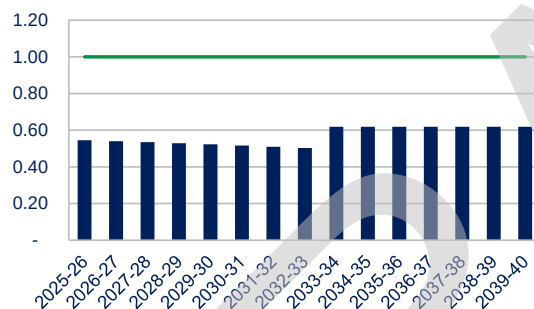
4.0 Long Term Financial Planning Overview (Continued)

The Shire has one existing loan of \$650,000 which is due to be paid out by 30 June 2034. No new borrowings are planned, allowing for the repayment and significant decrease of borrowing levels. This is part of the strategy to allow flexibility to respond to sudden or unexpected expenditure requirements. This strategy also provides scope to leverage off future grant funding opportunities when, and if, they become available and includes the use of cash backed reserves to save for significant future asset renewal spikes.

4.10 Forecast Operating Ratios 2025-2040

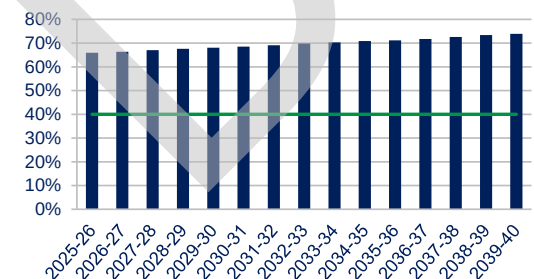
Monitoring the Shire's financial rigidity and financial position along with its asset management performance is undertaken by preparing and monitoring various statutory ratios. The green line reflects the Department of Local Government, Sport and Cultural Industries' (the Department) minimum target level of the ratio.

4.10.1 Current Ratio



As expected for a Shire with a forecast balanced funding surplus position and current borrowing liabilities, the ratio is less than 1.0 due to the adding back of cash backed employee provisions and current borrowings when determining the budgeted surplus/deficit. The trend is not considered to indicate a threat to the Shire's long term financial position.

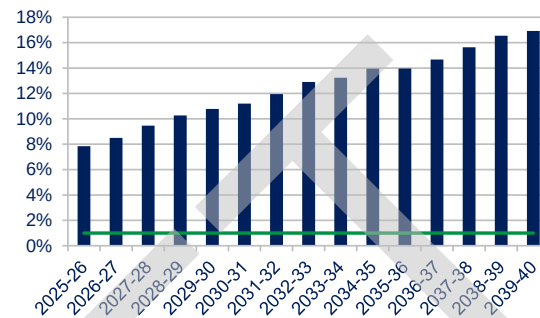
4.10.2 Own Source Revenue Coverage Ratio



The ratio is trending up over the term of the Plan as a result of increasing revenue by more than inflation whilst holding expenditure increases in line with inflation, indicating the Shire's reducing reliance on grants and contributions.

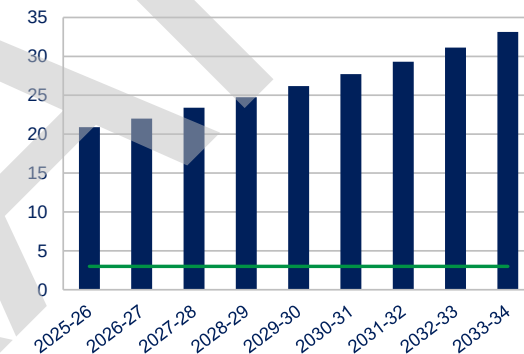
Moore Australia (WA) Pty Ltd

4.10.3 Operating Surplus Ratio



The ratio above highlights how the cumulative impact of the rates increases improve the Operating Surplus Ratio over the long term.

4.10.4 Debt Service Cover Ratio



The ratio indicates the Shire has an increasing capacity to take up borrowings if required.

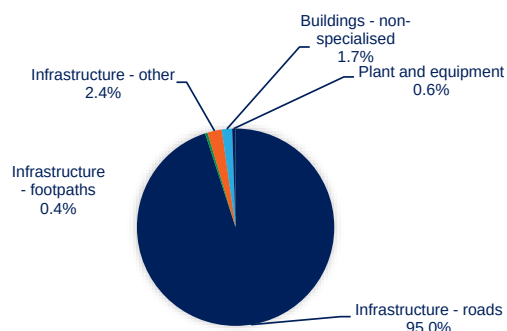
An explanation of all ratios is provided at Section 11.

5.0 Asset Management Planning Overview

5.1 Key Asset Information

The Shire controls an asset network with a written down value of \$188.9m¹, of which roads infrastructure constitutes the largest component values as reflected in the chart below.

5.1.1 Written Down Value by Asset Class



5.2 Asset Management Policy

The purpose of an asset management policy is to:

- Provide a framework for the sustainable management of the Shire's asset portfolio;
- Ensure an organisation wide and inclusive approach is taken to asset management; and
- Ensure adequate provision is made for the maintenance and replacement of assets in accordance with the assessed levels of service.

The asset management policy is intended to provide clear direction in relation to the Council's expectations for the sustainable management of its assets and applies to Council Members, Employees and Contractors/Consultants engaged by the Shire.

5.3 Asset Management Strategy

Developing an asset management strategy is a planned process of continuous improvement across all its components. Key improvements for each class of asset are discussed at the end of each section in Appendix A.

When planning for the future renewal of Shire assets, a condition-based estimation of remaining useful life was applied (where possible) as it was viewed as the most appropriate methodology. Where condition information was unavailable, an age based estimation of remaining useful life was applied.

Modelling was undertaken to determine the long term funding required for asset maintenance and renewal. By adjusting the estimated useful life of assets, the balance between the risk of loss of asset service and the financial costs of asset renewal and maintenance was determined.

Detailed long term planning is required for the renewal of building assets, due to the scale of expenditure in relation to these assets and the likelihood of usage/design upgrades when renewal occurs. Unfortunately, planning for the renewal of long lived assets carries with it a high level of uncertainty. This is due to the vagary associated with the allocation of future external contributions and the potential for a sudden and unexpected change in grant funding.

It is important to note, capital works identified in this Plan, funded by external contributions, may be postponed or reduced in scale should external funding not eventuate. Postponing asset renewal past forecast estimated useful life and an optimum intervention point increases the risk associated with sudden unexpected asset failure, bringing with it the potential for a loss of service.

Recognising a proportion of assets have been constructed with the assistance of external financial contributions, the Shire seeks to, within its financial capacity, maintain these assets into the future. A strategy of alignment of estimated asset useful lives with the forecast financial capacity aims to ensure the long term affordability of Shire assets. By focusing resources and efforts on a small number of key critical assets, the Shire has achieved its targeted asset management outcomes, integrated with financial planning within its forecast financial capacity based on an annual rate increase of 4.5% (CPI of 3.5% + 1.0%) for the term of this Plan.

5.4 Level of Service

The level of service for roads, at its most basic, is reflected in the speed and weight ratings across the road network. As a measure, the lengths of sealed and unsealed road for each speed and weight rating is viewed as the most appropriate indicator of the level of service of the road network and will continue to be monitored into the future.

Level of service measures are defined for most asset classes within Appendix A.

¹ 2023/24 Annual Financial Report - Shire of Menzies

5.0 Asset Management Planning Overview (Continued)

5.5 Financial Management Strategy for Assets

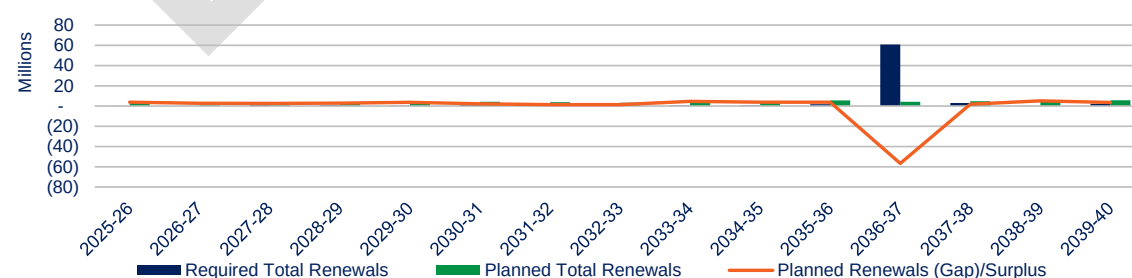
Based on the 2023/24 Annual Financial Statements and 2024/25 Annual Budget, a financial baseline was determined for operating revenue and expenditure. Modifications to this baseline were made over the 10 year term to predict forecast changes in operating revenue and expenditure.

Impacts of the global financial instability and worldwide supply chain issues have created a high level of uncertainty. Revenue and expenditure for 2025/26 are expected to align with 2024/25. Should the need arise for additional funding to meet the impacts of current supply issues and other influencing factors, these will be drawn from Reserves. Structuring operational revenues and expenditure to ensure adequate provision for asset renewal into the future is a cornerstone of the Shire's overall financial strategy. To achieve this strategy, rate increases higher than the consumer price index (CPI) are forecast to occur, combined with the maintenance of operating expenditure in line with the CPI forecast.

Forecast planned asset renewals for the term of the Plan, along with the forecast required asset renewals to maintain services in the future, are shown as columns in the chart below with the values in the table on the right. Forecast asset renewals requirements are arrived at based on current estimates of replacement cost and remaining useful life of each asset, assessed from the asset's condition or age. The Shire is planning for renewal of all assets at the end of their useful life. Buildings are to be maintained so they may be used beyond their standard useful life. Further useful life information is required for road assets to better determine the remaining useful life of road assets.

The annual budget cycle and resource limitations result in differences between the planned and required renewal expenditure, referred to as an asset renewal funding surplus/(deficit). The asset renewal funding surplus/(deficit) representing the difference between the planned and required asset renewals is represented by the line in the chart below, with values provided in the table on the right.

Required v Planned Asset Renewals



Moore Australia (WA) Pty Ltd

5.5.1 Forecast Planned and Required Asset Renewals

Year	Planned Asset Renewal \$	Required Asset Renewal \$	Asset Renewal Surplus/ (Deficit) \$
2025/26	3,949,529	120,850	3,828,679
2026/27	2,718,109	47,103	2,671,006
2027/28	3,634,837	1,095,094	2,539,743
2028/29	3,707,974	887,523	2,820,451
2029/30	3,967,096	268,452	3,698,644
2030/31	4,234,554	2,029,201	2,205,353
2031/32	3,844,704	2,401,409	1,443,295
2032/33	3,330,450	1,983,563	1,346,887
2033/34	5,158,882	557,952	4,600,930
2034/35	4,378,915	598,384	3,780,531
2035/36	5,545,846	1,734,506	3,811,340
2036/37	4,173,028	60,853,944	(56,680,916)
2037/38	4,694,828	2,943,388	1,751,440
2038/39	5,198,267	70,574	5,127,693
2039/40	5,731,054	2,166,912	3,564,142
Total	64,268,073	77,758,855	(13,490,782)

A number of assumptions and estimates have been utilised in arriving at these values and actual events may vary significantly from those provided.

The spike in 2036/37 is a result of required road asset renewals identified in the asset data to be undertaken in a single year. This renewal is planned to be undertaken through the term of the Plan rather than in one year, however planned renewals are lower than the required renewals identified. Further review and update of this asset information should address this theoretical renewal requirement.

As assets approach their initial estimated asset renewal, the timing and need for renewal will be re-assessed and may well vary, enabling the reallocation of limited resources between asset classes and years, using cash backed reserves.

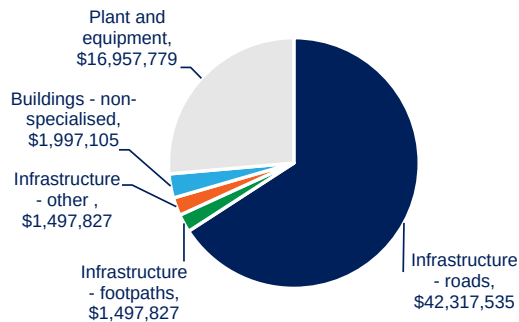
Shire of Menzies Draft Strategic Resource Plan 2025-2040 | Page 10
Long Term Financial Plan, Asset Management Plan and Workforce Plan

5.0 Asset Management Planning Overview (Continued)

5.6 Planned Asset Expenditure

Renewal asset expenditure of \$64.3m has been planned as per the previous table.

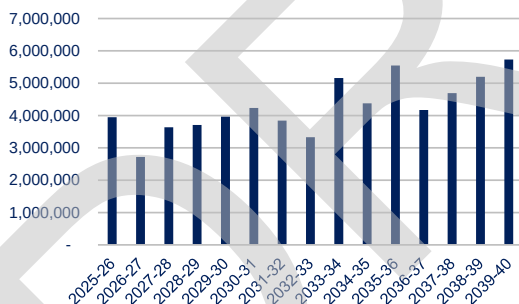
5.6.1 Planned Capital Expenditure 2025-2040



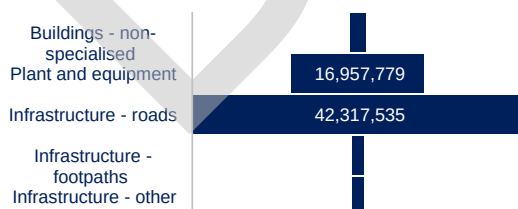
5.7 Planned Asset Renewal

Planned asset renewal expenditure has been determined by allocating the expected funds available for capital expenditure. Allocation of these funds between the various asset classes was undertaken to best match the required asset renewal expenditure. The timing and level of planned asset renewal expenditure for each asset class is summarised in the charts below.

5.7.1 Planned Asset Renewal Expenditure



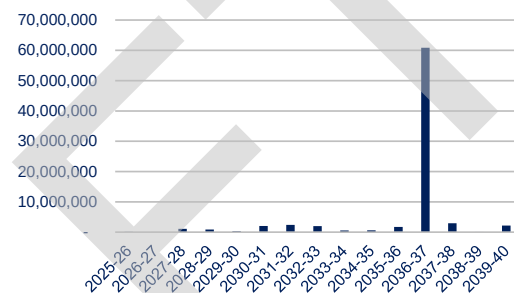
5.7.2 Planned Asset Renewal Expenditure by Class



Planned asset renewals by asset class over the 15 years of the Plan, reflected in the chart above, shows the major renewal spend relates to road infrastructure.

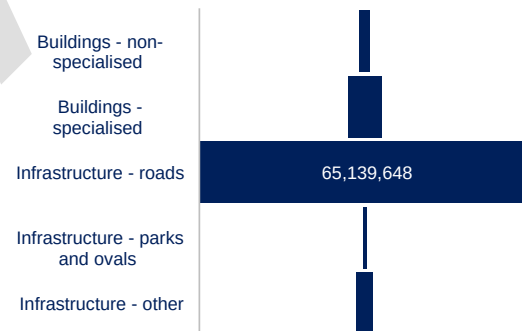
5.8 Required Renewal Expenditure

Required asset renewal expenditure for the road network has been estimated based on road conditions and forecast estimated standard useful lives. For other asset classes, forecast asset renewals have been based on the age of the assets and their estimated remaining useful life (determined during recent revaluations) combined with current replacement costs.



Required asset renewal expenditure has been estimated based on forecast renewal costs and timings. Total asset renewals of \$77.8m are forecast to be required over the 15 years of the Plan, based on existing asset data.

5.8.1 Required Asset Renewal Expenditure by Asset Class

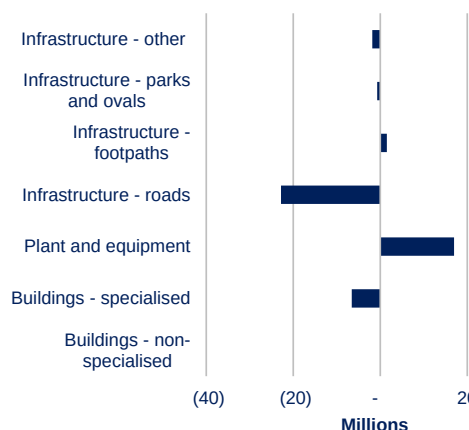


Renewal of roads infrastructure dominate the forecast required asset renewals over the 15 years.

5.0 Asset Management Planning Overview (Continued)

5.8.2 Asset Renewal Funding Surplus/(Gap)

Differences between the forecast planned and required asset renewals for all each asset class over the 15 years of the Plan exist, as shown in the chart below.



Whilst planned renewals are lower than theoretical required renewals for other infrastructure, parks, buildings and roads, it is higher for footpaths and plant and equipment. These differences in planned asset expenditure are not considered to be of long term significance, as required renewal forecasts are highly dependent on a number of factors such as maintenance expenditure.

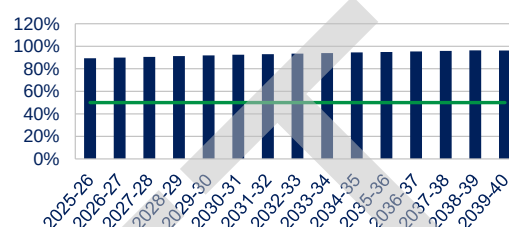
Further analysis and revision of asset valuation information and associated underlying assumptions and estimates is required to confirm true required asset renewal expenditure. Required renewal expenditure for road assets will also be heavily influenced by future road usage and maintenance.

5.9 Upgrade/New Expenditure

Road infrastructure upgrades are planned to occur over the next 15 years in response to community expectation. Where funds are available after undertaking essential renewal works, funds will be utilised for improvement and new works. Detailed annual planning will be undertaken for asset upgrade/new expenditure prior to each project.

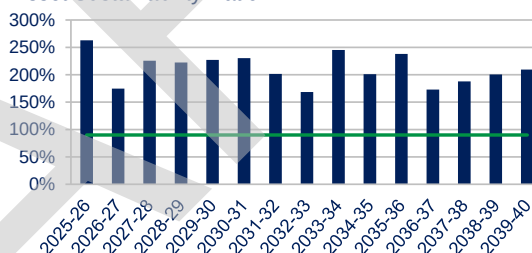
5.10 Forecast Asset Ratios 2025-2040

Asset Consumption Ratio



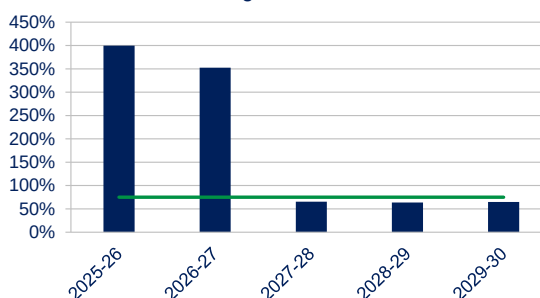
The asset consumption ratio is above the target range and remains so throughout the term of the Plan, with assets being renewed at adequate levels to maintain the average age of assets.

Asset Sustainability Ratio



The ratio highlights asset renewal expenditure relative to depreciation fluctuates as expected. The ratio average is above the guideline level and indicates the Shire is generally renewing assets in line with their forecast depreciation expense.

Asset Renewal Funding Ratio



The ratio is initially above the target ratio, with planned asset renewal expenditure being above required asset renewal expenditure for the first ten years in this Plan. The sudden decrease in the ratio in year 3 is due to the impact of the spike in required road renewals in year 12 of the plan. This highlights the need to review asset information to better determine required asset renewals.

6.0 Workforce Planning Overview

The Shire faces a range of workforce opportunities and challenges with a diverse mix of demographics in the workplace.

The Shire continues striving to meet the changing service demands of its community. This requires a skilled, flexible and productive workforce across the organisation to deliver the Shire's Council Plan objectives.

6.1 Workforce Profile

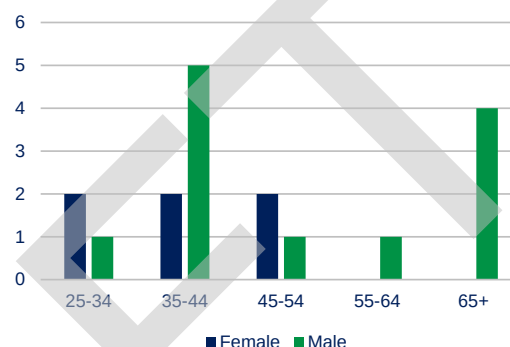
Information	Shire of Menzies - as at February 2025
Number of employees	18 FTE
Status of employment	16 Full Time 2 Casual
Gender	33% (6) female 67% (12) male
Total employee costs	\$2,252,840
Employment type	There is a range of full time, part time, fixed term contract and casual staff employed
Annual/LSL liability ²	Current \$124,913 Non-Current \$61,759
Awards and Agreements	Local Government Officers (Western Australia) Award 2021 Municipal Employees (Western Australia) 2021
Age profile	The average age of current employees is 47 years
Years of Service	The average length of service is 2.8 years

²Shire of Menzies 2023/24 Annual Financial Statements

6.2 Workforce Demographics

The current age distribution is mostly within the 35-64 age range with three employees under 34 years, as shown in the chart below. This includes full time, part time and casual staff.

6.2.1 Workforce by Age and Gender



6.2.2 Turnover Rate

Over the period 2019/20 to 2024/25 the average annual turnover rate is 26%. This includes full time and part time employees. The turnover rate including casual staff increases to 33%.

In light of the remote regional location and size of the workforce this rate is not considered to be of significant concern. Ongoing monitoring of this rate will assist the organisation with future planning.

6.3 Workforce Supply Demand Analysis

In meeting future challenges, the Shire continually reviews its core functions in terms of potential outsourcing, insourcing and collaborations. This is further discussed in Appendix D.

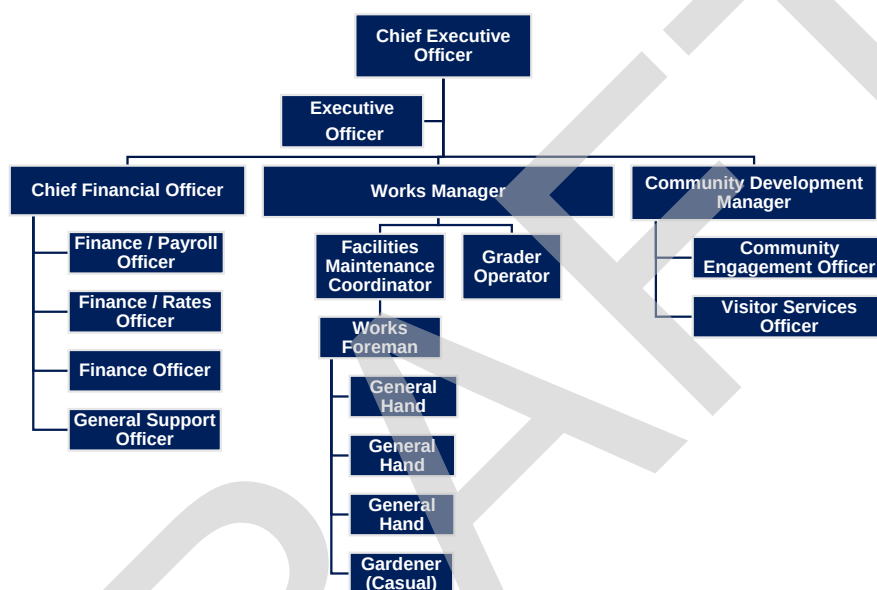
6.0 Workforce Planning Overview (Continued)

6.4 Organisation Structure

The organisational structure is a dynamic process and needs to be developed in accordance with changing priorities and considering the difficulty in attracting and retaining suitably qualified employees to the Shire, the current structure is not expected to change significantly during the term of this Plan.

6.6 Planning for the Future

Workforce planning is further detailed in Appendix D, including risk mitigation strategies and future planning. The Shire has a key focus on maintaining and where possible increasing service levels. Due to the significant service provision and major projects planned for the duration of this Plan, and beyond, this planning is key to delivery.



6.5 Workforce Risk Assessment

Risk Issues	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequences	Risk Category ³
Knowledge loss due to staff turnover	Likely	Minor	Major	Major	High
Physical and financial constraints limit staff numbers	Likely	Minor	Major	Major	High
Sudden unplanned loss of a high number of key staff	Possible	Major	Major	Major	High
Organisational capacity insufficient to meet future needs	Possible	Major	Major	Major	High
High staff turnover due to organisational cultural issues	Possible	Major	Major	Major	High
Selection, recruitment and training costs increase	Possible	Insignificant	Minor	Minor	Moderate
Operational procedures not followed due to lack of staff training	Unlikely	Minor	Major	Major	Moderate
Long leave absences of key staff due to large accrued leave entitlement	Unlikely	Minor	Minor	Minor	Low

³ Appendix A – Risk Assessment Methodology

7.0 Scenario Modelling

7.1 Scenario Modelling

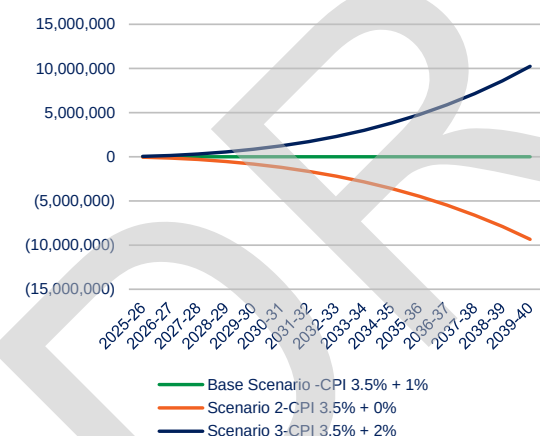
Scenarios were developed to test the financial impact of increased levels of operating funding from rates. To ascertain the effect of increased and decreased funding levels, modelling of various scenarios was undertaken.

A base scenario was developed with rates yield 4.5% (CPI 3.5%+1%) for the term of the Plan. Two alternative scenarios were also developed from this base as shown in the table below. All other assumptions remained the same across the three scenarios.

Rates 2025/26		
Scenario	Increase above CPI (3.5%)	Total Increase
Base Scenario	1.0%	4.5%
Scenario 2	0%	3.5%
Scenario 3	2.0%	5.5%

The base scenario was selected as the most appropriate and has been used for the Plan. The base scenario includes levels of rate revenue and fees and charges to ensure the current levels of service are maintained and assets are able to be renewed.

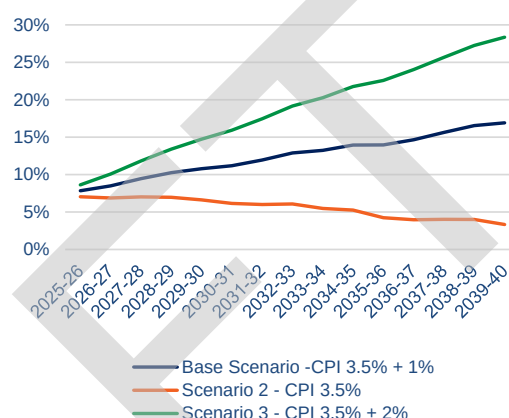
7.1.1 Scenario Comparison – Operating Surplus Ratio



The chart above shows the impact of the same change in total rates yield on the Shire's Operating Surplus Ratio (other assumptions remaining the same). The base scenario was selected as it strengthens the Shire's financial position and allows the Shire to meet its asset renewal expectations.

The chart below reflects the impact of a change in total rates yield on the estimated surplus (deficit) at June 30 from the base scenario (other assumptions remaining the same).

7.1.2 Estimated Surplus (Deficit) June 30 Carried Forward



The cumulative impact of the changes in rates along with fees and charges results in the surplus (deficit) shown in the table below.

	Estimated Surplus/(Deficit)		
	Base Scenario CPI + 1%	Scenario 2 CPI \$	Scenario 3 CPI + 2% \$
2025/26	0	(48,052)	48,051
2026/27	0	(149,201)	150,161
2027/28	0	(308,851)	312,847
2028/29	0	(532,785)	543,177
2029/30	0	(827,187)	848,806
2030/31	0	(1,198,669)	1,238,019
2031/32	0	(1,654,291)	1,719,779
2032/33	0	(2,201,594)	2,303,769
2033/34	0	(2,848,623)	3,000,448
2034/35	0	(3,603,957)	3,821,102
2035/36	0	(4,476,742)	4,777,907
2036/37	0	(5,476,722)	5,883,983
2037/38	0	(6,614,273)	7,153,466
2038/39	0	(7,900,442)	8,601,576
2039/40	0	(9,346,983)	10,244,687

8.0 Strategic Planning and Policies with Other Plans

8.1 Linkage

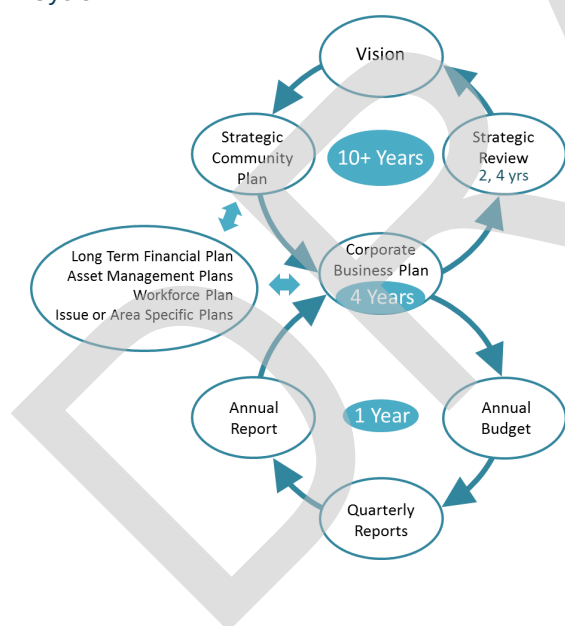
The Strategic Resource Plan is one component of a number of integrated strategic planning practices the Shire has developed. Combining asset management planning and long term financial planning into one document, the Strategic Resource Plan considers, and influences, workforce planning along with other key strategic plans. This Strategic Resource Plan has been prepared to achieve compliance with the *Local Government (Administration) Regulations 1996*.

Development of the Plan has also been influenced by the Department's Integrated Planning Framework and Guidelines.

8.2 Strategic Documents Linkage

This Plan includes, and influences, other strategic planning activities as a mechanism to action the strategies contained in the Shire's Council Plan 2025 - 2035, an integrated Strategic Community Plan and Corporate Business Plan, as illustrated in the diagram below.

Diagram: Integrated Planning and Reporting Cycle⁴



8.2.1 Council Plan 2025 - 2035

The Shire has taken the approach of a combined Strategic Community Plan and Corporate Business Plan, delivering a Council Plan. The Council Plan has been prepared to cover a period of 10 years and sets out the community's vision and aspirations for the Shire. To achieve the vision, a series of priorities, outcomes and strategies were developed. Many strategies may be required to achieve a single objective and many objectives needed to achieve a single priority.

Individual strategies all require actions involving extra human, physical and financial resources. Achieving the Shire's strategic priorities requires careful operational planning and prioritisation. The Council Plan also contains details of the actions to achieve each strategy and acts as an organisational guide for the Council and management.

The financial capacity and asset management practices to support the Council Plan are set out in the Strategic Resource Plan for the period. This planning provides an assurance the actions contained in the Council Plan can be adequately resourced over the next four years and highlights the long term consequences of the application of resources to undertake various projects.

8.2.2 Workforce and Other Strategic Plans

The Workforce Plan and other strategic plans integrate with the Strategic Resource Plan through the workforce requirement for assets and financial resources along with the requirements for a workforce to manage the Shire's assets and financial resources. As far as possible, these requirements are met in the Plan.

The Shire's Workforce Plan has been developed as part of this Draft Strategic Resource Plan.

⁴ Department of Local Government, Sport and Cultural Industries, Integrated Planning and Reporting: Framework and Guidelines, September 2016

9.0 Risk Management

9.1 Risk Management

The Shire provides a diverse range of services and facilities to the general public which exposes it to risks. As part of the implementation of Integrated Planning and Reporting, the Shire intends to formalise its risk based management practices to improve the management of identified risks.

The Shire has a practice of conducting a regular review of insurance levels of assets by the Chief Executive Officer to ensure the level is adequate. The Shire's insurer is LGIS.

The Financial Management Regulations require the investment of surplus funds (including cash reserves) to be in term deposits held by authorised deposit taking institutions or Treasury bonds.

The Shire seeks to engage experienced and qualified personnel in areas of high risk and provides them with appropriate ongoing training and equipment to ensure they are able to undertake their roles with minimal risk to the community and the Shire.

9.2 Certainty of Assumptions

Included in the Plan is a detailed analysis of the assumptions used as part of the planning process and the level of risk associated with each assumption.

The impact of the assumptions applied to issues identified as carrying a high risk have been separately disclosed, as has the sensitivity of movements in these assumptions on the financial forecasts set out in this Plan.

9.3 Sensitivity Analysis

Where an assessment has been made that a high level of uncertainty applies to the assumptions, sensitivity analysis has been used to help quantify the potential financial impact of a change in the assumption.

Assumptions with a high level of uncertainty and a higher dollar value present the greatest risk that a movement will result in unexpected and detrimental consequences. The details of this analysis are shown adjacent to each assumption on the following pages.

10.0 Assumptions, Risks, Uncertainties and Sensitivity

10.1 Revenue – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
District Growth in Population: The number of residents in the Shire is expected to remain stable.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Rates Level Increase: Annual rates have been based on an increase in the total rate yield of 4.5% for the term of the Plan.	Medium	Mining rates constitute 93% of the Shire rate yield. A significant downturn in mining activity may impact the ability of the Shire to raise forecast rates.	Medium	± \$1,043,655 to the value of rates per 1% movement in the value over the life of the Plan.
Grants and Contributions: Increases in line with inflation forecast.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Capital Grants and Contributions: Remain in line with funding requirements identified for various capital works.	High	The forecast capital works program is highly dependent on Government grants and contributions. Changes in these levels would impact directly on the amount spent on capital projects and ultimately impact on service levels.	High	± \$252,515 to the value of capital grants and contributions per 1% movement in the value over the life of the Plan.
Fees and Charges: Increases in line with inflation forecast.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Interest Revenue: Interest earning of an average rate of 4.5% per annum.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Other Revenue: Increases in line with inflation.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
Profit on Asset Disposal: Profit on asset disposal results from a misallocation of depreciation over the life of the asset. As the level of depreciation is considered appropriate no profit on asset disposals has been included.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.

10.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

10.2 Expenditure – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Employee Costs: Increased annually by forecast inflation.	Medium	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
Materials and Contracts: Increased annually by forecast inflation.	High	The road preservation program and general operations of the Shire are dependent on levels of Federal Financial Assistance Grants. Changes in the levels of these grants would impact directly on the Shire's ability to meet projected service levels.	High	± \$625,469 to the value of materials and contracts per 1% movement in the value over the life of the Plan. A high level of uncertainty exists in relation to the costs to address impacts of current global events.
Depreciation: Depreciation has been calculated using an average depreciation rate based on the estimated useful lives on individual assets.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
Insurance: Base year increased in line with inflation.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Other Expenditure: Base year increased in line with inflation.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Loss on Asset Disposal: A loss on asset disposal results from a misallocation of depreciation over the life of the asset. As the level of depreciation is considered appropriate in the Plan no loss on asset disposals has been included in the Plan.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.

10.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

10.3 Assets – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Revaluations: In line with annual inflation.	Low	The revaluation of assets may result in changes in asset ratio analysis and depreciations leading to a change in the net result. The revaluation of assets will have no impact on Cashflows.	High	±\$3,268,242 to the value of property, plant and equipment per 1% movement in the value over the life of the Plan. ±\$33,571,253 to the value of infrastructure assets per 1% movement in the value over the life of the Plan.
Impairment of Assets: No impairment of assets has been assumed over the life of the Plan. Impairment of assets usually occurs due to unplanned or unforeseen events such as natural disasters.	High	A widespread major impairment event may result in a requirement for high levels of expenditure to maintain service levels.	Medium	Unable to be quantified.
Infrastructure Assets: Expenditure has been based on historical levels escalated by inflation.	High	The capital works program is highly dependent on Government grants and contributions. Changes in these levels would impact directly on the amount spent on capital projects and ultimately on service levels.	High	±\$252,515 to the value of infrastructure assets per 1% movement in the capital grants received over the life of the Plan.
Property, Plant and Equipment: Building expenditure is in accordance with the 10 Year Capital Plan, and plant expenditure is based on the Plant Replacement Program.	Medium	Not assessed as high financial risk as the frequency of capital grants for buildings is not as pervasive as roadwork's and plant and equipment replacement is not influenced by external grant funds.	Medium	Not assessed as high level of uncertainty.

10.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

10.4 Liabilities – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Borrowings: New borrowings to be considered for capital works where required.	High	If the Shire is not able to secure borrowings in the future, the likely impact will be the cancellation or postponement of related asset acquisitions leading to a reduction in service levels over the short to medium term.	Low	Not assessed as high level of uncertainty.
Employee Entitlements: It has been assumed the Shire will be in a position to meet its obligations in relation to employee entitlements.	Medium	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.

10.5 Equity Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Cash Backed Reserves: It has been assumed the Shire will invest cash reserves in term deposits with banking institutions and these funds will be available for use during the term of the Plan.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Revaluation Surplus: Increasing in line with inflation based revaluation.	Low	The revaluation of assets to their fair value may result in changes in asset ratio analysis and depreciation leading to a change in the net result. The revaluations of assets will have no impact on Cashflows.	High	±\$3,268,242 to the value of property, plant and equipment per 1% movement in the value over the life of the Plan. ±\$33,571,253 to the value of infrastructure assets per 1% movement in the value over the life of the Plan.

10.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

10.6 Other – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Ownership of Strategic Assets: The Shire has not planned for the ownership of any strategic assets to be transferred to another party over the term of the Plan.	High	Any significant changes to the ownership of strategic assets would require an amendment to this Plan and, depending on the circumstance, be subject to community consultation.	Low	Not assessed as high level of uncertainty.
Inflators: Forecast inflation at 3.5% per annum.	Medium	Not assessed as high financial risk.	High	± \$1,794,302 to operating revenue per 1% movement in the inflators over the life of the Plan. ± \$1,337,439 to operating expenditure per 1% movement in the inflators over the life of the Plan.
Commercial Activities: The Shire has no plans to undertake a significant commercial activity during the period of the Plan.	Medium	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
General Economic Forecasts for State: The economic forecast for the State is closely linked to the success of the mining industry. Demands for minerals is forecast to remain stable in the short term with a corresponding stability of the state economy.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
General Economic Forecasts for Region: Historically, the region's economy is heavily dependent on mining and pastoral enterprises and this remains the assumption for the term of this Plan.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.

11.0 Monitoring and Performance

11.1 Monitoring

The Plan will be the subject of a desktop review each year to consider changing circumstances, with a full revision scheduled every two years in line with the review of the Council Plan.

Monitoring the Shire's financial rigidity and financial position along with its asset management performance is undertaken by preparing and monitoring various statutory ratios.

11.2 Ratio Targets

A series of performance indicators, in the form of financial ratios set out in the table below, have been used to assess the financial performance of the Shire.

To maintain comparability across the industry, these ratios and their respective target ranges, have been derived from the Department's Long Term Financial Planning guidelines and *Regulation 50 of Local Government (Financial Management) Regulation 1996*.

The Department's Advisory Standard also provides target levels for each of the ratios.

Ratio	Calculation	Indication	Minimum target
Current Ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets minus current liabilities associated with long term borrowings}}$	A measure of the Shire's immediate liquidity and the capacity to meet short term financial obligations from unrestricted current assets.	1.
Operating Surplus Ratio	$\frac{\text{operating revenue minus operating expense}}{\text{own source operating revenue}}$	A measure of the extent to which own source revenues raised cover operational expenses.	1%
Own Source Revenue Coverage Ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$	A measure of the extent of the Shire's ability to cover costs using only discretionary revenue.	40%
Debt Service Coverage Ratio	$\frac{\text{Annual operating surplus before interest and depreciation}}{\text{principal and interest}}$	A measure of the extent of the Shire's capacity to generate sufficient cash to cover debt payments.	3
Asset Consumption Ratio	$\frac{\text{depreciated replacement cost of assets}}{\text{current replacement cost of depreciation assets}}$	A measure of the aged condition of the Shire's physical assets.	50%
Asset Sustainability Ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation expense}}$	A measure of the extent to which assets managed by the Shire are being replaced as they reach the end of their useful lives.	90%
Asset Renewal Funding Ratio	$\frac{\text{NPV of planned capital renewals over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$	The Shire's financial capacity to fund asset renewal to support existing service levels. (This ratio is based on the ten years forecast expenditure and as such is only able to be calculated of the first five years of the Plan).	75%

12.0 Improvement Plan

12.1 Strategic Resource Improvement Plan

All strategic plans require continuous development in order to improve the quality of planning. The following asset management areas are suggested as worthy of focus in the future.

Road Asset data: Road asset data requires review to better reflect the estimated remaining life of each unsealed road sector.

Hierarchy: A hierarchy exists for road assets and should be further developed for other asset classes.

Level of Service: Level of service measures were defined within the previous Asset Management Plan. No systems are currently in place to record and report against these levels of service.

Risk Management: Risk management is used as a decision making tool to define and treat risks facing the Shire when seeking to meet its defined objectives. The Shire is improving utilising risk techniques and as risk management is further developed, a greater understanding of risks will be formalised.

Operation and Maintenance: The Shire does not have a current documented Operation and Maintenance Strategy.

Renewal and Replacement: A key component of understanding long term asset funding requirements is determination of the extent and timing of likely costs to refurbish or replace an asset in future in order to maintain a consistent level of service to the community. Constant review and improvement to these forecasts is likely to result in improved planning outcomes.

New, Upgrade and Disposal: The Shire does not have a current documented Capital Investment Plan to address future asset demands or Asset Disposal Plan (other than the disposal of plant and equipment).

Standard Useful Life Estimates: Improvements in road asset records should enable better estimation of standard useful lives of road assets components based on the method of construction used.

There are a number of improvement actions as per the Asset Management Improvement Plan, some key improvement actions resulting from this Strategic Resourcing Plan are to:

- Report levels of service for key assets;
- Improve the accuracy of future financial forecasts through improved forecasting of operational, maintenance, renewal, new and upgrade costs; and
- Maintain formal asset maintenance and renewal programs for all assets.

List of Appendices

APPENDIX A1 CRITICAL ASSETS	A1
APPENDIX A2 INFRASTRUCTURE - ROADS	A2
APPENDIX A3 INFRASTRUCTURE - FOOTPATHS	A7
APPENDIX A4 BUILDINGS	A9
APPENDIX A5 INFRASTRUCTURE - OTHER.....	A12
APPENDIX A6 INFRASTRUCTURE – PARKS AND OVALS	A15
APPENDIX A7 PLANT AND EQUIPMENT	A17
APPENDIX A8 ESTIMATED ASSET LIFE AND RESIDUAL VALUE	A19
APPENDIX B1 FORECAST FINANCIAL STATEMENTS	B1
APPENDIX B2 FORECAST STATEMENT OF COMPREHENSIVE INCOME BY NATURE 2025-2040	B2
APPENDIX B3 FORECAST STATEMENT OF FINANCIAL POSITION 2025-2040.....	B3
APPENDIX B4 FORECAST STATEMENT OF CHANGES IN EQUITY 2025-2040	B4
APPENDIX B5 FORECAST STATEMENT OF CASHFLOWS 2025-2040	B5
APPENDIX B6 FORECAST STATEMENT OF FINANCIAL ACTIVITY 2025-2040	B6
APPENDIX B7 FORECAST STATEMENT OF NET CURRENT ASSET COMPOSITION 2025-2040.....	B7
APPENDIX B8 FORECAST STATEMENT OF FIXED ASSET MOVEMENTS 2025-2040	B8
APPENDIX B9 FORECAST STATEMENT OF CAPITAL FUNDING 2025-2040	B9
APPENDIX B10 FORECAST RATIOS 2025-2040	B10
APPENDIX B11 ASSET RENEWALS 2025-2040.....	B11
APPENDIX B12 FORECAST SIGNIFICANT ACCOUNTING POLICIES	B12
APPENDIX C1 GLOSSARY.....	C1
APPENDIX D1 WORKFORCE PLANNING	D1
APPENDIX D2 SHIRE OF MENZIES ANALYSIS	D2
APPENDIX D3 STRATEGIC COMMUNITY PLAN WORKFORCE IMPLICATIONS.....	D7
APPENDIX D4 STRATEGIES TO MEET FUTURE WORKFORCE NEEDS	D9
APPENDIX D5 MONITORING AND EVALUATION OF OUTCOMES	D13
APPENDIX D6 RISK ASSESSMENT AND ACCEPTANCE CRITERIA	D14
OTHER MATTERS.....	1

Appendix A1 Critical Assets

1.1 Description

Along with regional and local distributor roads, a number of other assets have been nominated as critical to the Shire providing services to the community. These assets will be prioritised when allocating annual funding to help ensure they are maintained to an acceptable condition.

A list of these assets (excluding roads) is provided below along with their relevant estimated current replacement cost.

Asset	Current Replacement Cost
Shire Depot	\$1,080,400
Shire Administration Centre	\$6,234,000

Maintenance requirements for these assets will be identified annually and prioritised through the Annual Budget cycle.

Road assets are discussed further in Appendix A2 with regional and local distributor roads being given funding prioritisation over other road assets as required.

Appendix A2 Infrastructure - Roads

2.1 Significant Matters

The continued provision of the road network remains one of the key priorities for the Shire. A number of rural roads within the Shire are currently utilised as key mining access and tourist routes. The continued planning for future road infrastructure renewals, influenced by condition based estimation of the remaining useful life, is not currently considered important due to the extent of road upgrades currently planned. These upgrades to provide better service to the community, will be given funding prioritisation over other road assets.

2.2 Road Inventory

The Shire of Menzies has a road network servicing an area of 124,110¹ square kilometres.

Road assets within this Plan include the following components:

- Subgrade;
- Pavement; and
- Seal

Road asset information is recorded within a road inventory database and was extracted from the valuation undertaken as at June 2023, verification of the accuracy of the valuation data is not within the scope of this Plan and has not been undertaken. The extent of subsequent road works significantly modifying the road inventory has resulted in limited reliance on the road asset data to guide planning outcomes.

Utilising the dimension data held in the Shire's road asset database along with standard unit rates, the current replacement cost provided in the road infrastructure inventory system, has been estimated by management in the table on the right.

The following table details the components, segregated by the type of seal.

Infrastructure Roads Assets	Current Replacement Cost (\$)
Structural Asphaltic Concrete	138,044
Pavement Structure	12,536
Subgrade Structure	13,717
Surface Structure	111,791
Thin Surfaced Flexible	14,394,432
Pavement Structure	5,416,072
Subgrade Structure	6,206,722

Infrastructure Roads Assets	Current Replacement Cost (\$)
Surface Structure	2,771,637
Unsealed	170,454,762
Pavement Structure	46,958,000
Subgrade Structure	122,909,490
Surface Structure	587,272
Infrastructure Roads Total	184,987,240

2.3 Financial Summary

Financial impacts of managing the Shire road assets are broken down into maintenance, new and renewal expenditure, each of which is examined separately as follows.

2.4 Maintenance Expenditure

Road maintenance expenditure includes maintenance of associated infrastructure such as drainage and footpaths. Road maintenance expenditure is primarily related to the grading of unsealed roads and associated drainage clearing within the district, along with reactionary minor repair works and minor flood damage repairs. As far as possible the road maintenance program is scheduled annually, based on staff knowledge of road conditions and expected traffic volumes.

Road maintenance expenditure is comprised of the following estimated costs in 2025/26.

2.4.1 Maintenance Expenditure by Nature

Expenditure by Nature	\$
Road Maintenance	
Materials and contracts	2,018,460
Employee costs	713,773
Utility charges	10,200
Road Maintenance Total	2,742,433

2.5 New Expenditure

Road safety related projects will be prioritised where issues are identified. External grant funding is essential to achieve any safety upgrades and road upgrades.

¹ Australian Bureau of Statistics Menzies (S) (LGA55390) 2021 Census of Population and Housing, viewed 15 May 2024

Appendix A2 Infrastructure - Roads (Continued)

2.6 Renewal Expenditure

Road works are prioritised based on staff knowledge of the conditions of roads and expected usage patterns and this is conducted during the budget process. All planned works are funded through a combination of internal funds and external grants.

In the charts below, planned expenditure is shown as green columns, with required renewals as the blue columns. The orange line shows the difference between the two expenditure levels.

Planned road renewal over the term totals \$42,317,535. Required road renewal is calculated at \$65,139,648 for the term, overall there is a \$22,822,113 renewal gap for the Shire's road assets.

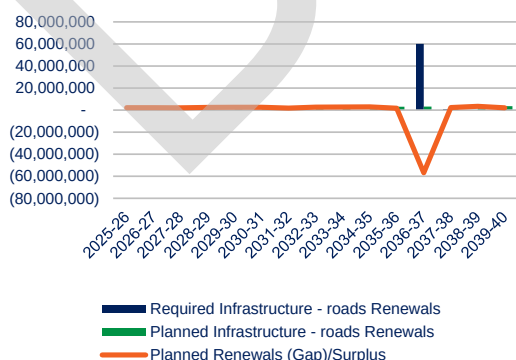
Planned renewal is spread across the term to mitigate the required renewal spikes. This is discussed further over the page.

2.7 Forecast Planned and Required Road Renewal Expenditure

The level and extent of the renewal gap is dependent on the accuracy of unit cost estimates and remaining useful life estimates for each road component. An improvement in this information once current upgrade works are complete will result in improved planning outcomes and enable the scheduling of works to minimise the negative impact of renewal spikes.

One of the largest impacts on road component lives is the volume and weight of traffic traversing a road length. Where this exceeds the roads construction capabilities, sudden unexpected road failure may occur. Whilst road renewals may be forecast based on the age and condition of the asset, expected traffic volumes and weights are an important factor and difficult to forecast within Western Australian rural areas.

2.7.1 Required v Planned Asset Renewals – Roads Infrastructure



The values represented in the chart at 2.7.1 are detailed in the table below.

Roads Infrastructure			
	Required Renewals \$	Planned Renewals \$	Renewal Funding (Gap)/Surplus \$
2025/26	-	2,193,109	2,193,109
2026/27	9,235	2,269,868	2,260,633
2027/28	216,206	2,349,312	2,133,106
2028/29	-	2,431,539	2,431,539
2029/30	-	2,516,643	2,516,643
2030/31	-	2,604,726	2,604,726
2031/32	813,633	2,695,891	1,882,258
2032/33	46,811	2,790,249	2,743,438
2033/34	79,081	2,887,905	2,808,824
2034/35	-	2,988,984	2,988,984
2035/36	1,392,313	3,093,596	1,701,283
2036/37	60,046,215	3,201,873	(56,844,342)
2037/38	1,006,352	3,313,939	2,307,587
2038/39	-	3,429,927	3,429,927
2039/40	1,529,802	3,549,974	2,020,172
Total	65,139,648	42,317,535	(22,822,113)

Many assumptions have been utilised in arriving at the remaining useful life of each individual road asset by the external valuers. Remaining useful life of sheeted roads has not been determined by measurement of the remaining level of sheeted material but has rather been based on a worst-case estimate. For this reason, management has not planned to replace the unsealed roads in accordance with the valuation information.

Asset preservation for the road network remains a key priority for the Shire and ensuring appropriate funds are available to renew the road network when required is a key consideration of all planning.

Appendix A2 Infrastructure - Roads (Continued)

2.8 Level of Service

Level of service measures have not been routinely recorded or reported on. Detailed performance measures and performance targets for road construction and maintenance have been developed through the review of the previously identified road level of service indicators and are shown in the following tables.

Speed and weight ratings of the road network are considered the best overall indicator of the level of service of the road network as a whole.

2.8.1 Road Construction

Key Performance Measure	Level of Service	Performance Measure Process	Performance Target
Gravel Road Construction			
Condition	Gravel roads are constructed to a high standard.	Customer complaints.	One complaint per road per year.
Safety	To ensure that all roads are being constructed in a safe manner and road is made safe and signed correctly when unmanned.	Customer complaints.	One per road.
		Number of damage/injury claims.	0 claims.
Cost Effectiveness	Efficient capital works program.	Projects completed within the timeframe and on budget.	100% completed within timeframe and on budget.
Bitumen Road Construction			
Condition	Bitumen roads are constructed to a high standard.	Customer complaints.	One complaint per road per year.
Safety	To ensure that all roads are being constructed in a safe manner and road is made safe and signed correctly when unmanned.	Customer complaints.	One per road.
		Number of damage/injury claims.	0 claims.
Cost Effectiveness	Efficient capital works program.	Projects completed within the timeframe and on budget.	100% completed within timeframe and on budget.

Appendix A2 Infrastructure - Roads (Continued)

2.8.2 Road Maintenance

Key Performance Measure	Level of Service	Performance Measure Process	Performance Target
Gravel Road Maintenance			
Condition	Gravel roads are maintained to a high standard and on a regular basis. Drainage is also assessed in order to minimise the risk of flooding and damage.	Customer complaints.	One complaint per road per year.
		Routine road inspection.	One complaint per year with managers.
Function	To ensure that all gravel roads are maintained in order to provide a useable and safe transport network for users in all weather conditions.	Customer complaints.	One complaint per road per year.
	To ensure that any maintenance issues that arise are dealt with promptly.	Within 2 working days of notification.	95% addressed.
Safety	To provide a gravel road network that is free of hazards.	Hazard removed within 2 hours of notification.	95% addressed.
Cost Effectiveness	Efficient roads maintenance program.	Maintenance program completed within timeframe and on budget.	100% completed within timeframe and on budget.
Bitumen Road Maintenance/Drainage			
Condition	Bitumen roads are maintained to a high standard and on a regular basis. Drainage is also to be assessed and drains cleaned in order to minimise the risk of flooding and damage.	Customer complaints.	One complaint per road per year.
		Routine road inspection.	Two per year with managers.
Function	To ensure that all bituminised roads are maintained in order to provide a useable and safe transport network for users in all weather conditions.	Customer complaints.	One complaint per road per year.
	To ensure that any maintenance issues that arise are dealt with promptly.	Within 2 working days of notification.	95% addressed.
Safety	To provide a bituminised road network that is free of hazards.	Hazard removed within 2 hours of notification.	95% addressed.
Cost Effectiveness	Efficient roads maintenance program.	Maintenance program completed within timeframe and on budget.	100% completed within timeframe and on budget.

Appendix A2 Infrastructure - Roads (Continued)

2.9 Risk Management

An assessment of risks associated with the delivery from road assets has identified the following risks and treatment strategies.

Risk	Consequence	Risk Rating	Risk Treatment
Increased truck sizes, and increased pressure on to run larger, heavier trucks over road assets	Likelihood of severe damage increases.	High	Increased truck sizes, and increased pressure on to run larger, heavier trucks over road assets
Asset condition decreases due to flood damage.	Desired level of service not maintained.	Medium	Ensure adequate drainage in road design and maintenance to mitigate risk of flood damage.
Climate change.	Likelihood of severe storm damage increases.	Medium	Consider climate change when managing assets.
Significant unforeseen increases in maintenance or renewal costs.	Desired level of service not maintained.	Medium	Monitor costs and adjust long-term plans accordingly.
Asset condition decreases due to inadequate renewal program.	Desired level of service not maintained.	Medium	Determine maintenance priorities based on lifecycle cost.
Sudden significant changes in population.	Sudden increase in level of service requirements.	Medium	Monitor population trends and industry developments in the region.
Asset condition decreases due to inadequate maintenance program.	Desired level of service not maintained.	Low	Determine maintenance priorities based risk assessment and lifecycle cost.
Traffic incident attributable to sub-standard road conditions or road layout.	Liability risk.	Low	Ensure road network is maintained in compliance with applicable standards.
Health and safety incident whilst working on assets causing fatality or serious injury.	Prosecution risk.	Low	Ensure Council has compliant Health and Safety policy. Ensure staff and contractors are trained in policy and all procedures are complied with.
Trip incident attributable to sub-standard footpath conditions.	Liability risk.	Low	Footpath network is maintained in compliance with applicable standards and inspected annually.

2.10 Improvement

Monitoring and reporting of the key performance measures is important to help ensure levels of service are maintained.

Continued improvement in the knowledge of the road network (including road conditions) and forecasting of road renewal timing and costs is essential for managing the road network. As renewal timing and cost forecasting improves, opportunities for efficiency gains may be identified and included within future plans.

Monitoring of actual renewal costs against estimated renewal costs will improve the accuracy of future unit cost estimates. Routine monitoring of traffic volumes and road conditions will further improve the ability of the Shire to forecast future road renewal priorities.

Appendix A3 Infrastructure - Footpaths

3.1 Significant Matters

The Shire provides a network of footpaths for pedestrians and other users and has developed a basic footpath asset inventory and is developing and implementing an annual assessment process for related infrastructure. A footpath program has been identified to be established and implemented in the future.

3.2 Inventory

The Shire of Menzies has a footpath network of 1,538km.

Footpath assets within this Plan include the following components:

- Asphalt; and
- Brick paving

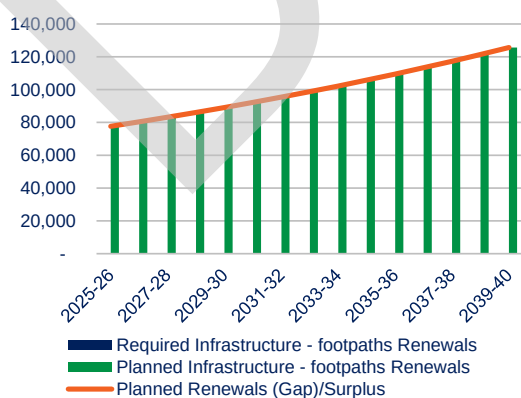
Footpath asset information is recorded within an inventory database and was extracted from the valuation undertaken as at June 2023, verification of the accuracy of the valuation data is not within the scope of this Plan and has not been undertaken.

Utilising the dimension data held in the Shire's asset database along with standard unit rates, the current replacement cost provided in the inventory system, has been estimated by management in the table on the right.

The following table details the components, segregated by the type of seal.

Infrastructure Footpath Assets	Current Replacement Cost (\$)
Black Asphalt 20mm	145,892
Brick Paving	706,258
Total	852,150.27

3.2.1 Required v Planned Asset Renewals – Footpaths Infrastructure



Moore Australia (WA) Pty Ltd

Shire of Menzies Draft Strategic Resource Plan 2025-2040 | Page A7
Long Term Financial Plan, Asset Management Plan and Workforce Plan

3.3 Financial Summary

Financial impacts of managing the Shire footpath assets are broken down into maintenance, new and renewal expenditure, each of which is examined separately as follows.

3.3.1 Maintenance Expenditure

Routine maintenance expenditure is currently forecast based on historical data and staff experience and is considered during the annual budget process. It is comprised of materials and contracts.

3.3.2 New Asset Expenditure

No new footpath asset expenditure is planned. External grant funding would be essential to achieve any upgrades.

3.3.3 Renewal Expenditure

Footpath renewal works are prioritised using staff knowledge of the conditions of the footpaths, current usage levels at the time of preparing the annual budget. Based on the valuation assessment, footpath renewals are not required within the next 15 years.

In the chart below, forecast planned footpaths expenditure is shown by the green columns. Planned footpaths renewal over the term totals \$1,497,827. Required footpaths renewal is not calculated.

Appendix A3Infrastructure - Footpaths (Continued)

3.4 Level of Service

Detailed performance measures and performance targets for footpaths are defined in the table below.

Key Performance Measure	Level of Service	Performance Measure Process	Performance Target
Condition	Footpaths are maintained to a reasonable standard and on a regular basis.	Customer complaints.	Two complaint per road per year.
		Routine inspection.	Two per year with managers.
Function	To ensure that all footpaths are maintained in order to provide a useable and safe footpaths network for users.	Customer complaints.	Two complaint per road per year.
	To ensure that any maintenance issues that arise are dealt with promptly.	Within 2 working days of notification.	95% addressed.
Safety	To provide a footpath network that is free of hazards.	Hazard removed within 2 hours of notification.	95% addressed.
Cost Effectiveness	Efficient footpaths maintenance program.	Maintenance program completed within timeframe and on budget.	100% completed within timeframe and on budget.

3.5 Risk Management

An assessment of risks associated with the delivery of footpath assets identified the following risks and treatment strategies.

Risk	Consequence	Risk Rating	Risk Treatment
Climate change.	Likelihood of severe storm damage increases.	Medium	Consider climate change when managing assets.
Significant unforeseen increases in maintenance or renewal costs.	Desired level of service not maintained.	Medium	Monitor costs and adjust long-term plans accordingly.
Asset condition decreases due to inadequate renewal program.	Desired level of service not maintained.	Medium	Determine maintenance priorities based on lifecycle cost.
Sudden significant changes in population.	Sudden increase in level of service requirements.	Medium	Monitor population trends and industry developments in the region.
Trip incident attributable to sub-standard footpath conditions.	Liability risk.	Low	Footpath network is maintained in compliance with applicable standards and inspected annually.
Health and safety incident whilst working on assets causing fatality or serious injury.	Prosecution risk.	Low	Ensure Council has compliant Health and Safety policy. Ensure staff and contractors are trained in policy and all procedures are complied with.

3.6 Improvement

Allocating resources to improving asset management planning for footpaths is not currently viewed as a priority as the associated risks are able to be managed through annual operational planning.

Appendix A4 Buildings

4.1 Significant Matters

The Shire controls building assets which are vital to the provision of administrative and recreational facilities to the community.

The long life and high cost of renewing buildings results in significant spikes in future funding requirements as a building reaches a stage in its lifecycle when it can no longer provide the desired level of service. New design criteria usually result in buildings being constructed to a different standard on renewal which often results in the need for additional funding. Planning for adequate future funding of building renewals is one of the most significant long-term challenges for the Shire as it seeks to preserve assets for future generations.

4.2 Inventory

Land and buildings were valued by independent professional valuers at 30 June 2023, based on an inspection undertaken. The replacement costs of major buildings contained within the valuation report is shown in the table to the right.

4.2.1 Composition of Estimated Current Replacement Cost of Building Assets

Buildings	Current Replacement Cost (\$)
Caravan Park	764,000
Goongarrie Cottages and House	2,341,000
Lake Ballard Toilets	149,500
Niagara Dam Toilets	110,800
Recreation Oval Toilet	74,400
Youth Centre	337,000
Snake Hill Toilets	13,300
Administration Offices	6,234,000
Church Hall	136,000
Dwellings	6,479,000
Fire Brigade Shed	76,600
Kookynie Public Toilets	67,300
Lady Shenton	2,300,000
Museum Shelter	119,000
Police Station	457,000
Public Toilet	114,800
Tearooms & Butchers	837,000
Toilet Blocks	245,900
Ularring Soak Toilets	55,400
Works Depot	1,080,400
Buildings Total	21,992,400

4.3 Financial Summary

The financial impacts of managing the Shire building assets has been broken down into maintenance, new and renewal expenditure, each of which is examined separately.

4.3.1 Maintenance Expenditure

Routine maintenance expenditure is forecast to increase in line with inflation. A detailed building maintenance plan has been developed to help ensure buildings are maintained at a level to maximise their useful life and minimise the need to renew entire building structures.

Building operating and maintenance expenditure is comprised of the following estimated costs in 2025/26.

4.3.2 Maintenance and Operating Expenditure by Nature

Expenditure by Nature	\$
Materials and contracts	736,417
Insurance	56,035
Employee costs	1,036,740
Utility charges	104,600
Building Maintenance Total	1,933,792

4.3.3 New/Upgrade Asset Expenditure

No additional items are forecast to be required over the life of this Plan.

4.3.4 Renewal Expenditure

Using the estimated remaining useful life and the 'reinstatement with new' values provided in the independent valuation report, the timing and extent of future required property renewals has been forecast (adjusted for inflation). Whilst the valuation indicates the required renewal timings, given the forecast level of planned maintenance, building assets are expected to last well beyond the indicated renewal timings.

Maintaining borrowing capacity or funds in an appropriate reserve is important to ensure funds are available in future years when buildings are required to be renewed due to the high level of expenditure in renewing building assets. The renewal of staff housing has not been planned for in the term of this Plan.

Appendix A4 Buildings (Continued)

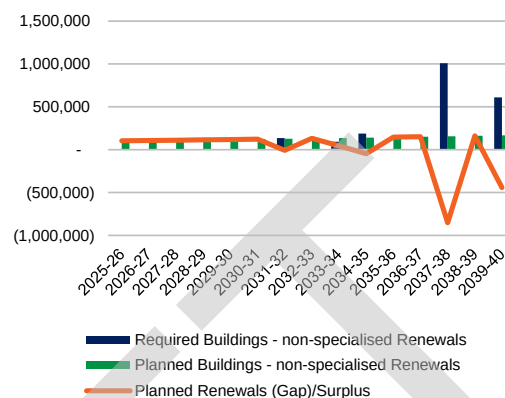
4.3.5 Forecast Planned and Required Building Renewal Expenditure

The table below details the required building renewal as per the latest building valuations. The required renewals are due to a number of older community buildings estimated remaining useful life, as detailed in the valuation report, reflecting a requirement to renew at these times.

	Required Building Renewals \$	Planned Building Renewals \$	Building Renewal Funding (Deficit)/Surplus \$
2025/26	63,197	103,500	40,303
2026/27	13,770	107,123	93,353
2027/28	767,246	110,872	(656,374)
2028/29	373,693	114,752	-258,941
2029/30	268,452	118,769	(149,683)
2030/31	1,573,585	122,926	(1,450,659)
2031/32	152,645	127,228	(25,417)
2032/33	1,767,480	131,681	(1,635,799)
2033/34	341,633	136,290	(205,343)
2034/35	598,384	141,060	(457,324)
2035/36	342,193	145,997	(196,196)
2036/37	165,107	151,107	(14,000)
2037/38	1,504,797	156,396	(1,348,401)
2038/39	6,416	161,869	155,453
2039/40	637,110	167,535	(469,575)
Total	8,575,708	1,997,105	(6,578,603)

Renewal of dwellings have not been planned at this stage and would require external funding to be undertaken.

Required v Planned Building Asset Renewals



Appendix A4 Buildings (Continued)

4.4 Level of Service

Detailed performance measures and performance targets for buildings are defined in the table below.

Key Performance Measure	Level of Service	Performance Measure Process	Performance Target
Condition	The building's meets the expectations of the community.	Customer complaints.	One per year per building.
Function	To provide the communities with a facility that can be utilised for the purpose it was designed for.	Customer complaints.	One per year per building.
Safety	The building is safe and suitable for its intended use.	Number of injury claims	0 claims.

4.5 Risk Management

An assessment of risks associated with maintaining an inventory of building assets has identified the following risks and the treatment strategy for each risk.

Risk	Consequence	Risk Rating	Risk Treatment Plan
Public Liability incident attributable to sub-standard property conditions or property layout.	Liability Risk.	Medium	Ensure property assets are maintained in compliance with applicable standards.
Climate Change.	Likelihood of severe storm damage increases.	Medium	Consider climate change impacts when designing and managing assets.
Significant unforeseen increases in maintenance or renewal costs.	Desired level of service not maintained.	Medium	Monitor costs and adjust long-term plans accordingly.
Asset condition decreases due to inadequate renewal program.	Desired level of service not maintained.	Medium	Determine maintenance priorities based risk and on lifecycle cost.
Asset condition decreases due to inadequate maintenance program.	Desired level of service not maintained.	Low	Determine maintenance priorities based risk assessment and lifecycle cost.
Sudden significant increase in population.	Sudden increase in level of service requirements.	Low	Monitor population trends and industry developments in the region.
Health and safety incident whilst working on assets causing fatality or serious injury.	Prosecution risk.	Low	Ensure council has compliant Health and Safety policy. Ensure staff and contractors are trained in policy and all procedures are complied with.

4.6 Improvement

Improving asset management planning for buildings is not currently viewed as a priority, as risks are able to be managed through annual planning and improvements are limited by funding availability. Demand for building assets is expected to remain relatively stable into the future.

Enhanced monitoring and reporting of the key performance measures is important to help ensure the adequate maintenance of the Shire's building assets.

Appendix A5 Infrastructure - Other

5.1 Significant Matters

The Shire controls a number of other infrastructure assets which are significant to our community.

The nature of these assets is varied. Changing requirements due to community expectations will require further analysis to fully consider future funding requirements as individual assets require expenditure.

Availability of grant funding will significantly impact the timing and extent of expenditure on these assets.

5.2 Inventory

The Shire's other infrastructure assets current replacement cost at the time of valuation at 30 June 2023 was \$6,815,000.

5.2.1 Composition of Estimated Current Replacement Cost of Other Infrastructure Assets

Other Assets	Current Replacement Cost (\$)
Administration Building	239,000
Broadcast Equipment	177,000
Flagpoles	6,000
Reticulation	11,000
Satellite Dishes	45,000
Airport	2,734,000
Runway	2,695,000
Windsock	39,000
Caravan Park	1,394,000
Dump Ezy	7,000
Fence	82,000
Fire Main	82,000
Lighting	78,000
Powered Bays	928,000
Sewage System	205,000
Water tanks (4)	12,000
Cemetery	87,000
Entry Statement	21,000
Fence	41,000
Gazebo	25,000
Kookynie Information Bay	32,000
Signage	11,000
Fence	5,000
Picnic Shelter	8,000
Picnic Table	3,000
Rubbish Bin	5,000
Lake Ballard	28,000
BBQ Fire Pits	4,000
Dump Ezy	6,000

Other Assets	Current Replacement Cost (\$)
Fence	11,000
Water Tank	7,000
Marmion Village	153,000
Access road	120,000
Fencing	12,500
Reserve improvements	10,500
Street Lighting at Village	10,000
Menzies Water Park	430,000
Fence	15,000
Shade Sail	28,000
Water Park	387,000
Museum Shelter	60,000
Fence	24,000
Picnic Shelter	10,000
Picnic Table	3,000
Signage	6,000
Tourist Information Bay	17,000
Niagara Dam	63,000
Signage	22,000
BBQ	16,000
BBQ Fire Pits	3,000
Dump Ezy	6,000
Picnic Table	9,000
Water Tank	7,000
Rubbish Tip	549,000
Fencing	207,000
Waste Pond	342,000
Tjuntjunjara Cemetery	70,000
Shade Shelter	70,000
Townsite	794,000
Electronic Signage	24,000
Indigenous Walk Trail	66,000
Kookynie Walk Trail	44,000
Lighting	17,000
Our Way - Menzies Walk	66,000
Signage -Flagtrax	22,000
Truck Bay	500,000
War Memorial	55,000
Works Depot	182,000
Dog Pound	31,000
Fence	78,000
Pump	20,000
Wash bay	31,000
Water Tank	22,000
Infrastructure - Other Assets Total	6,815,000

Appendix A5 Infrastructure – Other (Continued)

5.3 Financial Summary

The financial impact of managing the Shire's other infrastructure assets is broken down into maintenance, new and renewal expenditure, each of which is examined separately.

5.3.1 Maintenance Expenditure

Other infrastructure assets maintenance expenditure is forecast to increase in line with inflation.

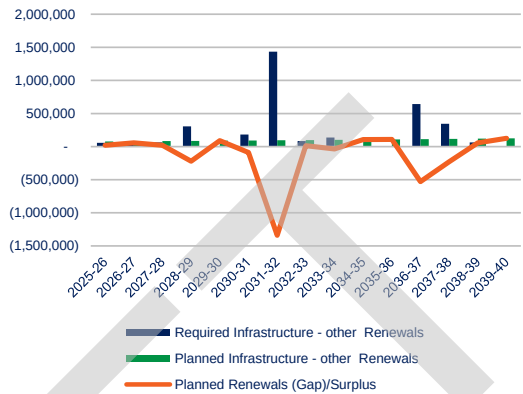
Infrastructure – Other operating and maintenance expenditure is comprised of the following estimated costs in 2025/26.

5.3.2 Renewal Expenditure

Required other infrastructure asset renewals over the next 15 years have been forecast. Minor asset renewals will be determined and funded within the annual budget cycle. Renewal of other infrastructure assets will be considered on a case by case basis at the time the asset is viewed as requiring renewal.

In the chart below, planned expenditure is shown as the green columns with forecast required renewals shown as the blue columns. The orange line shows the variation between the two levels.

5.3.3 Required v Planned Infrastructure Renewals -Other



5.3.4 Maintenance Expenditure by Nature

Expenditure by Nature	\$
Materials and contracts	31,052
Insurance	357
Employee costs	10,367
Maintenance Total	41,776

5.3.5 New Expenditure

No new/upgrade projects are planned during the term of this Plan. Any additional projects will be assessed during the annual budget process and will require external funding to be undertaken.

Appendix A5 Infrastructure – Other (Continued)

5.4 Level of Service

Detailed performance measures and performance targets for other infrastructure assets are defined in the table below.

Key Performance Measure	Level of Service	Performance Measure Process	Performance Target
Condition	Well maintained community facilities.	Customer complaints.	Under 5 per year
	Community satisfaction with asset.	Community survey.	90% satisfaction
Function	Fit for purpose.	Customer complaints.	Under 5 per year
	Community importance with asset.	Customer survey.	90% satisfaction
Safety	To ensure that any maintenance issues or hazards are dealt with promptly.	Issue or hazard is dealt with within one working day of notification. If hazard is serious to be addressed within 2 hours of notification.	95% addressed

5.5 Improvement

The improvement of asset management planning for other infrastructure assets is not currently viewed as a priority as risks are able to be managed through annual operational planning.

Appendix A6 Infrastructure – Parks and Ovals

6.1 Significant Matters

The Shire controls a number of parks and ovals infrastructure assets which are significant to our community.

The nature of these assets is varied. Changing requirements due to community expectations will require further analysis to fully consider future funding requirements as individual assets require expenditure.

Availability of grant funding will significantly impact the timing and extent of expenditure on these assets.

6.2 Inventory

The Shire's parks and ovals infrastructure assets current replacement cost at the time of valuation at 30 June 2023 was \$821,000.

6.2.1 Composition of Estimated Current Replacement Cost of Parks and Ovals Infrastructure Assets

Parks and Ovals Assets	Current Replacement Cost (\$)
Recreation Oval	
AFL Goal Posts	2,000
Basketball backboards	17,000
BBQ	16,000
Bench	6,000
Fence	52,000
Lighting	71,000
Multi purpose courts	98,000
Picnic Shelter	10,000
Playground Equipment	71,000
Reticulation	154,000
Shade Sail	22,000
Soft Fall	61,000
Water Tank	21,000
Tjuntjunjara Playground	
Play equipment and shade sails	155,000
Tjuntjunjara Townsite	
Shade Shelter	65,000
Infrastructure – Parks and Ovals Assets Total	821,000

6.3 Financial Summary

The financial impact of managing the Shire's parks and ovals infrastructure assets is broken down into maintenance, new and renewal expenditure, each of which is examined separately.

6.3.1 Maintenance Expenditure

Parks and ovals infrastructure assets maintenance expenditure is forecast to increase in line with inflation.

Infrastructure – Parks and Ovals operating and maintenance expenditure is comprised of the following estimated costs in 2025/26.

6.3.2 Renewal Expenditure

Required parks and ovals infrastructure asset renewals over the next 15 years have been forecast. Minor asset renewals will be determined and funded within the annual budget cycle. Renewal of parks and ovals infrastructure assets will be considered on a case by case basis at the time the asset is viewed as requiring renewal.

6.3.3 Maintenance Expenditure by Nature

Expenditure by Nature	\$
Materials and contracts	101,607
Insurance	2,055
Employee costs	185,788
Utility charges	5,000
Maintenance Total	294,450

6.3.4 New Expenditure

No new/upgrade projects are planned during the term of this Plan. Any additional projects will be assessed during the annual budget process and will require external funding to be undertaken.

Appendix A6 Infrastructure – Parks and Ovals (Continued)

6.4 Level of Service

Detailed performance measures and performance targets for other infrastructure assets are defined in the table below.

Key Performance Measure	Level of Service	Performance Measure Process	Performance Target
Condition	Well maintained community facilities.	Customer complaints.	Under 5 per year
	Community satisfaction with asset.	Community survey.	90% satisfaction
Function	Fit for purpose.	Customer complaints.	Under 5 per year
	Community importance with asset.	Customer survey.	90% satisfaction
Safety	To ensure that any maintenance issues or hazards are dealt with promptly.	Issue or hazard is dealt with within one working day of notification. If hazard is serious to be addressed within 2 hours of notification.	95% addressed

6.5 Improvement

The improvement of asset management planning for other infrastructure assets is not currently viewed as a priority as risks are able to be managed through annual operational planning.

Appendix A7 Plant and Equipment

7.1 Significant Matters

The Shire has a large furniture, plant and equipment portfolio which includes items such as graders, tractors, utes, trailers and passenger vehicles. It also owns an extensive listing of furniture and equipment, such as office furniture, IT and communication equipment, to support operations.

A 15 year plant replacement program is updated on an annual basis as part of the Shire's annual budget process. Heavy plant is considered a critical asset, given the part it plays in responding to any natural emergency within the Shire.

7.2 Inventory

The table below separates the Shire's plant and equipment into the major asset types and shows the current replacement cost as per the Shire's internally produced plant replacement program. A register of plant and equipment is maintained within the financial reporting system.

7.2.1 Composition of Estimated Current Replacement Cost of Plant and Equipment Assets

Asset	Current Replacement Cost \$
Backhoe	170,000
Bus	61,232
Compactor	240,000
Dolly	100,000
Fuel Tank	20,000
Generator	138,025
Grader	760,214
Hoist	8,700
Light Vehicle	190,232
Loader	623,988
Mower	9,500
Prime Mover	290,000
Pump	29,110
Roller	10,500
Slasher	5,995
Small Plant	34,634
Solar Pump	6,396
Sweeper	7,115
Tanker	105,000
Tractor	30,000
Trailer	173,083
Total	4,180,387

7.3 Financial Summary

The financial impacts of managing the Shire plant and equipment assets is broken down into maintenance, new and renewal expenditure, each of which is examined separately.

Maintenance is undertaken in accordance with manufacturers' guidelines and is provided for within the annual budget and this Plan. No significant changes to maintenance or operating expenditure are forecast.

7.3.1 New Expenditure

The current fleet of plant and equipment is forecast to maintain the requirements of the Shire and no additional items are forecast to be required over the life of this Plan.

7.3.2 Renewal Expenditure

The Shire does not have a replacement/renewal or maintenance program for furniture and equipment. Furniture and equipment purchases are considered on an annual basis as part of the Shire's annual budget allocations and are not planned in detail.

The plant replacement program is updated annually and is expected to remain fully funded by annual allocations to the Plant Replacement Cash Reserve.

In the chart on the following page, planned expenditure is shown as the green columns with required renewals shown as the blue columns. The orange line shows the variation between the two expenditure levels.

7.3.3 Plant Disposals

This Plan incorporates the Shire's 15 year Plant Replacement Program. The Plant Replacement Program outlines the purchase, disposal and funding elements for plant and equipment.

Appendix A5 Plant and Equipment (Continued)

7.4 Level of Service

Level of service measures are defined below.

Detailed performance measures and performance targets for plant and equipment replacement and maintenance are defined in the following table.

Key Performance Measure	Level of Service	Performance Measure Process	Performance Target
Fleet Management			
Function	To ensure Council employees are able to meet Council requirements.	Council plant and equipment is serviceable for all Council programs.	90% satisfaction.
	To ensure that Councils Capital Works Program is completed.	Capital Works Program completed on time and within budget.	100% completed and within budget.
	To ensure that any maintenance requirements are carried out.	Maintenance schedule adhered to.	100% completed and on time.
Compliance	All vehicles and plant are operated as they have been designed to do and in a safe manner.	Number of complaints/number of fines.	Two per year.

7.5 Risk Management

An assessment of risks associated with holding plant and equipment items has identified the following risks and the treatment strategy for each risk.

Risk Details	Consequence	Risk Rating	Treatment Strategy
Inadequate funding for renewal and maintenance resulting in deterioration of plant and equipment and an increase in maintenance and operating costs.	Desired level of service not maintained.	High	Ensure funding for renewals included within the plant replacement program and budgets.
Existing plant and equipment assets do not comply with regulations.	Prosecution risk.	High	Regular scheduled inspection and maintenance on all plant and equipment. Ensure safety systems in line with regulations.

5.6 Improvement Plan

Improving asset management planning for plant and equipment is not currently viewed as a priority as risks are able to be managed through annual operational planning. Demand for plant and equipment assets is expected to remain relatively stable into the future.

Appendix A8 Estimated Asset Life and Residual Value

The table below lists the estimated useful life and residual value of assets to sub-class level. These values were used to calculate the planned renewal and depreciation of an asset.

Asset Class	Asset Sub-Class	Hierarchy	Pavement Type	Estimated Useful Life	Estimated Residual Value
Infrastructure - roads	Pavement Structure	Access Road	Structural Asphaltic Concrete	80	
Infrastructure - roads	Pavement Structure	Local Distributor	Thin Surfaced Flexible	80	
Infrastructure - roads	Pavement Structure	Access Road	Unsealed	80	
Infrastructure - roads	Pavement Structure	Local Distributor	Structural Asphaltic Concrete	80	
Infrastructure - roads	Pavement Structure	Access Road	Thin Surfaced Flexible	80	
Infrastructure - roads	Pavement Structure	Local Distributor	Unsealed	80	
Infrastructure - roads	Subgrade Structure	Local Distributor	Thin Surfaced Flexible	100	100%
Infrastructure - roads	Subgrade Structure	Access Road	Structural Asphaltic Concrete	100	100%
Infrastructure - roads	Subgrade Structure	Local Distributor	Structural Asphaltic Concrete	100	100%
Infrastructure - roads	Subgrade Structure	Local Distributor	Unsealed	100	100%
Infrastructure - roads	Subgrade Structure	Access Road	Thin Surfaced Flexible	100	100%
Infrastructure - roads	Subgrade Structure	Access Road	Unsealed	100	100%
Infrastructure - roads	Surface Structure	Local Distributor	Thin Surfaced Flexible	15	
Infrastructure - roads	Surface Structure	Access Road	Thin Surfaced Flexible	15	
Infrastructure - roads	Surface Structure	Local Distributor	Unsealed	80	
Infrastructure - roads	Surface Structure	Local Distributor	Structural Asphaltic Concrete	15	
Infrastructure - roads	Surface Structure	Access Road	Structural Asphaltic Concrete	15	
Infrastructure - footpaths	Footpath		Black Asphalt 20mm	30	
Infrastructure - footpaths	Footpath		Brick Paving	60	
Infrastructure - other				100	
Infrastructure - parks and ovals				40	
Land - freehold land				100	100%

Asset Class	Asset Sub-Class	Estimated Useful Life
Buildings - non-specialised	Finishes & Fittings	30
Buildings - non-specialised	Roof	48
Buildings - non-specialised	Services	48
Buildings - non-specialised	Sub Structure	72
Buildings - non-specialised	Super Structure	60
Buildings - specialised	Finishes & Fittings	50
Buildings - specialised	Roof	80
Buildings - specialised	Services	80
Buildings - specialised	Sub Structure	120
Buildings - specialised	Super Structure	100

Appendix B1 Forecast Financial Statements

Financial Statements

The following forecast financial statements have been prepared and are included at the end of the Plan.

These forecast statements have been prepared within a framework which accords with the Australian Accounting Standards.

The statements have been prepared based on a number of forecasts and estimates, and readers should ensure they have read and understood the reliance section under Other Matters at the end of the document.

Statements of Comprehensive Income

Often referred to as the operating statement, it shows the revenues and expenses over the periods classified by Nature to disclose a net result.

Statement of Financial Position

More commonly referred to as the Balance Sheet, this statement discloses the forecast changes in the balance of assets and liability accounts over the periods.

Statement of Changes in Equity

This statement discloses the changes in equity over the forecast period. It shows the impact of operations on net assets and the movement in cash backed and revaluation reserves.

Statement of Cashflows

Represents the forecast cash inflows and outflows and discloses the changes to the balance of cash over the period.

Statement of Financial Activity

A statement combining operating and capital revenues and expenses and discloses the opening and closing net current forecast surplus (deficit) funding position for each year.

Statement of Net Current Asset Composition

A statement showing how the closing estimated surplus/deficit has been calculated.

Statement of Fixed Asset Movements

A summary of the impact of the Plan on the value of fixed assets over the period. It discloses the movements in the net value of property, plant, and equipment and infrastructure.

Statement of Fixed Asset Funding

A summary of the capital expenditure by asset class and the source of funding for each class.

Forecast Ratios

The forecast ratios required by the regulations and discussed earlier under monitoring and performance.

Nature

A number of statements in the Plan are disclosed using nature descriptors of revenue and expenditure (for example Rates and Employee Costs). This classification is in accordance with Schedule 1 of the *Local Government (Financial Management) Regulation 1996*.

Appendix B2 Forecast Statement of Comprehensive Income by Nature 2025-2040

	2021-22	2022-23	2023-24	Base	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	2037-38	2038-39	2039-40
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenues																			
Rates	3,631,717	4,179,686	4,434,860	4,805,190	5,021,424	5,247,388	5,483,520	5,730,278	5,988,141	6,257,607	6,539,199	6,833,463	7,140,969	7,462,313	7,798,117	8,149,032	8,515,738	8,898,946	9,299,399
Grants, subsidies and contributions	3,170,973	4,056,177	2,858,093	777,381	3,323,405	3,439,725	3,560,116	3,684,719	3,813,683	3,947,162	4,085,313	4,228,299	4,376,290	4,529,462	4,687,995	4,852,076	5,021,899	5,197,665	5,379,581
Fees and charges	288,111	319,830	265,803	245,805	254,415	263,321	272,535	282,074	291,944	302,161	312,736	323,679	335,009	346,736	358,873	371,433	384,432	397,881	411,809
Interest revenue	51,552	336,207	352,247	281,000	275,016	269,551	285,641	291,590	298,143	308,639	315,901	337,617	368,438	374,732	400,947	413,310	456,097	499,930	534,607
Other revenue	105,459	24,859	31,097	1,275,361	31,000	32,086	33,210	34,372	35,575	36,819	38,107	39,439	40,820	42,250	43,728	45,258	46,841	48,478	50,175
	7,247,812	8,916,759	7,942,100	7,384,737	8,905,260	9,252,071	9,635,022	10,023,033	10,427,486	10,852,388	11,291,256	11,762,497	12,261,526	12,755,493	13,289,660	13,831,109	14,425,007	15,042,900	15,675,571
Expenses																			
Employee costs	(2,119,726)	(2,261,701)	(2,454,079)	(2,731,689)	(2,827,297)	(2,926,250)	(3,028,669)	(3,134,674)	(3,244,391)	(3,357,944)	(3,475,468)	(3,597,118)	(3,723,012)	(3,853,323)	(3,988,181)	(4,127,769)	(4,272,243)	(4,421,770)	(4,576,528)
Materials and contracts	(2,074,282)	(2,222,229)	(2,374,213)	(4,556,500)	(3,241,540)	(3,354,980)	(3,472,378)	(3,593,917)	(3,719,696)	(3,849,887)	(3,984,630)	(4,124,100)	(4,268,430)	(4,417,826)	(4,572,444)	(4,732,471)	(4,898,109)	(5,069,545)	(5,246,989)
Utility charges	(103,461)	(101,665)	(116,451)	(122,800)	(127,099)	(131,545)	(136,145)	(140,911)	(145,842)	(150,949)	(156,232)	(161,704)	(167,363)	(173,219)	(179,282)	(185,553)	(192,045)	(198,766)	(205,724)
Depreciation	(2,130,098)	(2,260,053)	(1,920,400)	(2,387,402)	(1,502,509)	(1,555,097)	(1,610,524)	(1,668,204)	(1,746,355)	(1,838,834)	(1,907,923)	(1,976,468)	(2,102,716)	(2,178,438)	(2,330,026)	(2,413,768)	(2,500,472)	(2,593,490)	(2,735,125)
Finance costs	(17)	0	0	(21,210)	(46,659)	(42,776)	(38,581)	(34,051)	(29,157)	(23,869)	(18,159)	(11,991)	(5,328)	0	0	0	0	0	0
Insurance	(173,088)	(115,163)	(165,687)	(164,383)	(170,136)	(176,091)	(182,256)	(188,635)	(195,236)	(202,070)	(209,145)	(216,466)	(224,042)	(231,884)	(240,001)	(248,400)	(257,096)	(266,092)	(275,405)
Other expenditure	(199,375)	(164,331)	(209,396)	(533,601)	(552,277)	(571,607)	(591,612)	(612,317)	(633,747)	(655,926)	(678,882)	(702,643)	(727,236)	(752,689)	(779,031)	(806,296)	(834,517)	(863,725)	(893,956)
	(6,800,047)	(7,125,142)	(7,240,226)	(10,517,585)	(8,467,517)	(8,758,346)	(9,060,165)	(9,372,709)	(9,714,424)	(10,079,479)	(10,430,439)	(10,790,490)	(11,218,127)	(11,607,379)	(12,088,965)	(12,514,257)	(12,954,482)	(13,413,388)	(13,933,727)
	447,765	1,791,617	701,874	(3,132,848)	437,743	493,725	574,857	650,324	713,062	772,909	860,817	972,007	1,043,399	1,148,114	1,200,695	1,316,852	1,470,525	1,629,512	1,741,844
Capital grants, subsidies and contributions	2,094,381	1,941,477	3,409,473	3,884,081	1,308,661	1,354,465	1,401,870	1,450,936	1,501,719	1,554,280	1,608,679	1,664,984	1,723,257	1,783,572	1,845,996	1,910,606	1,977,478	2,046,690	2,118,323
Fair value adjustments to financial assets at fair value through profit or loss	999	0	1,342	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Loss on revaluation	0	(31,053)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Profit on asset disposals	2,031	0	32,522	127,145	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Loss on asset disposal	(835)	(92,083)	(88,160)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET RESULT	2,544,341	3,609,958	4,057,051	878,378	1,746,404	1,848,190	1,976,727	2,101,260	2,214,781	2,327,189	2,469,496	2,636,991	2,766,656	2,931,686	3,046,691	3,227,458	3,448,003	3,676,202	3,860,167
Other comprehensive income	0	0	0	0	7,013,668	7,301,319	7,617,682	7,948,552	8,290,003	8,652,183	9,010,763	9,374,778	9,792,192	10,203,478	10,655,231	11,084,155	11,534,452	12,021,531	12,527,884
TOTAL COMPREHENSIVE INCOME	2,544,341	3,609,958	4,057,051	878,378	8,760,072	9,149,509	9,594,409	10,049,812	10,504,784	10,979,372	11,480,259	12,011,769	12,558,848	13,135,164	13,701,922	14,311,613	14,982,455	15,697,733	16,388,051

Refer to Appendix B12 – Forecast Significant Accounting Policies and Compilation Report

Appendix B3 Forecast Statement of Financial Position 2025-2040

	2022	2023	2024	Base	30 June 26	30 June 27	30 June 28	30 June 29	30 June 30	30 June 31	30 June 32	30 June 33	30 June 34	30 June 35	30 June 36	30 June 37	30 June 38	30 June 39	30 June 40
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
CURRENT ASSETS																			
Cash and cash equivalents	15,460,254	17,795,819	19,260,716	11,000,654	10,782,050	11,425,633	11,663,586	11,925,736	12,345,553	12,636,049	13,504,694	14,737,531	14,989,290	16,037,884	16,532,385	18,243,864	19,997,195	21,384,265	22,940,421
Trade and other receivables	811,678	434,055	932,888	932,888	932,888	932,888	932,888	932,888	932,888	932,888	932,888	932,888	932,888	932,888	932,888	932,888	932,888	932,888	932,888
Inventories	16,438	17,234	11,331	11,331	11,331	11,331	11,331	11,331	11,331	11,331	11,331	11,331	11,331	11,331	11,331	11,331	11,331	11,331	11,331
Contract assets	0	0	302,771	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other assets	273,723	813,398	43,098	43,098	43,098	43,098	43,098	43,098	43,098	43,098	43,098	43,098	43,098	43,098	43,098	43,098	43,098	43,098	43,098
TOTAL CURRENT ASSETS	16,562,093	19,060,506	20,550,804	11,987,971	11,769,367	12,412,950	12,650,903	12,913,053	13,332,870	13,623,366	14,492,011	15,724,848	15,976,607	17,025,201	17,519,702	19,231,181	20,984,512	22,371,582	23,927,738
NON-CURRENT ASSETS																			
Financial assets	19,451	19,451	20,793	20,793	20,793	20,793	20,793	20,793	20,793	20,793	20,793	20,793	20,793	20,793	20,793	20,793	20,793	20,793	20,793
Other receivables	0	506	1,541	1,541	1,541	1,541	1,541	1,541	1,541	1,541	1,541	1,541	1,541	1,541	1,541	1,541	1,541	1,541	1,541
Property plant and equipment	10,572,491	12,032,928	13,116,984	17,078,314	18,313,754	18,755,103	19,713,537	20,756,473	21,735,937	22,943,881	23,683,896	24,184,700	25,790,642	26,832,817	28,545,558	29,182,757	29,962,010	31,319,708	32,682,426
Infrastructure	121,430,134	173,846,812	175,816,105	180,555,807	188,250,619	196,262,889	204,604,410	213,288,104	222,327,681	231,737,400	241,532,076	251,727,112	262,338,506	273,382,901	284,877,581	296,840,516	309,290,387	322,243,352	335,712,529
TOTAL NON-CURRENT ASSETS	132,022,076	185,899,697	188,955,423	197,656,455	206,586,707	215,040,326	224,340,281	234,066,911	244,085,952	254,703,615	265,238,306	275,934,146	288,151,482	300,238,052	313,445,473	326,045,607	339,274,731	353,585,394	368,417,289
TOTAL ASSETS	148,584,169	204,960,203	209,506,227	209,644,426	218,356,074	227,453,276	236,991,184	246,979,964	257,418,822	268,326,981	279,730,317	291,658,994	304,128,089	317,263,253	330,965,175	345,276,788	360,259,243	375,956,976	392,345,027
CURRENT LIABILITIES																			
Trade and other payables	416,056	237,659	312,395	240,391	240,391	240,391	240,391	240,391	240,391	240,391	240,391	240,391	240,391	240,391	240,391	240,391	240,391	240,391	240,391
Other liabilities	858,257	868,495	1,273,346	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Current portion of long-term borrowings	0	0	0	48,424	52,307	56,501	61,032	65,926	71,213	76,923	83,092	89,753	0	0	0	0	0	0	0
Employee provisions	207,824	161,180	148,022	148,022	148,022	148,022	148,022	148,022	148,022	148,022	148,022	148,022	148,022	148,022	148,022	148,022	148,022	148,022	148,022
TOTAL CURRENT LIABILITIES	1,482,137	1,267,334	1,733,763	436,837	440,720	444,914	449,445	454,339	459,626	465,336	471,505	478,166	388,413	388,413	388,413	388,413	388,413	388,413	388,413
NON-CURRENT LIABILITIES																			
Long-term borrowings	0	0	0	556,747	504,440	447,939	386,907	320,981	249,768	172,845	89,753	0	0	0	0	0	0	0	0
TOTAL NON-CURRENT LIABILITIES	24,014	50,641	73,185	629,932	577,625	521,124	460,092	394,166	322,953	246,030	162,938	73,185	73,185	73,185	73,185	73,185	73,185	73,185	73,185
TOTAL LIABILITIES	1,506,151	1,317,975	1,806,948	1,066,769	1,018,345	966,038	909,537	848,505	782,579	711,366	634,443	551,351	461,598	461,598	461,598	461,598	461,598	461,598	461,598
NET ASSETS	147,078,018	203,642,228	207,699,279	208,577,657	217,337,729	226,487,238	236,081,647	246,131,459	256,636,243	267,615,615	279,095,874	291,107,643	303,666,491	316,801,655	330,503,577	344,815,190	359,797,645	375,495,378	391,883,429
EQUITY																			
Retained surplus	23,916,004	27,086,972	29,781,242	32,049,656	34,014,664	35,219,271	36,958,045	38,797,155	40,592,119	42,628,812	44,229,663	45,633,817	48,148,714	50,031,806	52,583,996	54,099,975	55,794,647	58,083,779	60,387,790
Reserves - cash backed	11,335,845	11,774,835	13,137,616	11,747,580	11,528,976	12,172,559	12,410,512	12,672,662	13,092,479	13,382,975	14,251,620	15,484,457	15,736,216	16,784,810	17,279,311	18,990,790	20,744,121	22,131,191	23,687,347
Asset revaluation surplus	111,826,169	164,780,421	164,780,421	164,780,421	171,794,089	179,095,408	186,713,090	194,661,642	202,951,645	211,603,828	220,614,591	229,989,369	239,781,561	249,985,039	260,640,270	271,724,425	283,258,877	295,280,408	307,808,292
TOTAL EQUITY	147,078,018	203,642,228	207,699,279	208,577,657	217,337,729	226,487,238	236,081,647	246,131,459	256,636,243	267,615,615	279,095,874	291,107,643	303,666,491	316,801,655	330,503,577	344,815,190	359,797,645	375,495,378	391,883,429

Refer to Appendix B12 – Forecast Significant Accounting Policies and Compilation Report

Appendix B4 Forecast Statement of Changes in Equity 2025-2040

	2022	2023	2024	Base	30 June 26	30 June 27	30 June 28	30 June 29	30 June 30	30 June 31	30 June 32	30 June 33	30 June 34	30 June 35	30 June 36	30 June 37	30 June 38	30 June 39	30 June 40
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
RETAINED SURPLUS																			
Opening balance	21,371,663	23,916,004	27,086,972	29,781,242	32,049,656	34,014,664	35,219,271	36,958,045	38,797,155	40,592,119	42,628,812	44,229,663	45,633,817	48,148,714	50,031,806	52,583,996	54,099,975	55,794,647	58,083,779
Net result	2,544,341	3,609,958	4,057,051	878,378	1,746,404	1,848,190	1,976,727	2,101,260	2,214,781	2,327,189	2,469,496	2,636,991	2,766,656	2,931,686	3,046,691	3,227,458	3,448,003	3,676,202	3,860,167
Amount transferred (to)/from reserves	0	(438,990)	(1,362,781)	1,390,036	218,604	(643,583)	(237,953)	(262,150)	(419,817)	(290,496)	(868,645)	(1,232,837)	(251,759)	(1,048,594)	(494,501)	(1,711,479)	(1,753,331)	(1,387,070)	(1,556,156)
Closing balance	23,916,004	27,086,972	29,781,242	32,049,656	34,014,664	35,219,271	36,958,045	38,797,155	40,592,119	42,628,812	44,229,663	45,633,817	48,148,714	50,031,806	52,583,996	54,099,975	55,794,647	58,083,779	60,387,790
RESERVES ACCOUNTS																			
Opening balance	11,335,845	11,335,845	11,774,835	13,137,616	11,747,580	11,528,976	12,172,559	12,410,512	12,672,662	13,092,479	13,382,975	14,251,620	15,484,457	15,736,216	16,784,810	17,279,311	18,990,790	20,744,121	22,131,191
Amount transferred to/(from) retained surplus	0	438,990	1,362,781	(1,390,036)	(218,604)	643,583	237,953	262,150	419,817	290,496	868,645	1,232,837	251,759	1,048,594	494,501	1,711,479	1,753,331	1,387,070	1,556,156
Closing balance	11,335,845	11,774,835	13,137,616	11,747,580	11,528,976	12,172,559	12,410,512	12,672,662	13,092,479	13,382,975	14,251,620	15,484,457	15,736,216	16,784,810	17,279,311	18,990,790	20,744,121	22,131,191	23,687,347
ASSET REVALUATION SURPLUS																			
Opening balance	111,826,169	164,780,421	164,780,421	164,780,421	164,780,421	171,794,089	179,095,408	186,713,090	194,661,642	202,951,645	211,603,828	220,614,591	229,989,369	239,781,561	249,985,039	260,640,270	271,724,425	283,258,877	295,280,408
Total other comprehensive income	0	0	0	0	7,013,668	7,301,319	7,617,682	7,948,552	8,290,003	8,652,183	9,010,763	9,374,778	9,792,192	10,203,478	10,655,231	11,084,155	11,534,452	12,021,531	12,527,884
Closing balance	111,826,169	164,780,421	164,780,421	164,780,421	171,794,089	179,095,408	186,713,090	194,661,642	202,951,645	211,603,828	220,614,591	229,989,369	239,781,561	249,985,039	260,640,270	271,724,425	283,258,877	295,280,408	307,808,292
TOTAL EQUITY																			
	147,078,018	203,642,228	207,699,279	208,577,657	217,337,729	226,487,238	236,081,647	246,131,459	256,636,243	267,615,615	279,095,874	291,107,643	303,666,491	316,801,655	330,503,577	344,815,190	359,797,645	375,495,378	391,883,429

Refer to Appendix B12 – Forecast Significant Accounting Policies and Compilation Report

Appendix B5 Forecast Statement of Cashflows 2025-2040

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	2037-38	2038-39	2039-40
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash flows from operating activities															
Receipts															
Rates	5,021,424	5,247,388	5,483,520	5,730,278	5,988,141	6,257,607	6,539,199	6,833,463	7,140,969	7,462,313	7,798,117	8,149,032	8,515,738	8,898,946	9,299,399
Grants, subsidies and contributions	3,323,405	3,439,725	3,560,116	3,684,719	3,813,683	3,947,162	4,085,313	4,228,299	4,376,290	4,529,462	4,687,995	4,852,076	5,021,899	5,197,665	5,379,581
Fees and charges	254,415	263,321	272,535	282,074	291,944	302,161	312,736	323,679	335,009	346,736	358,873	371,433	384,432	397,881	411,809
Interest revenue	275,016	269,551	285,641	291,590	298,143	308,639	315,901	337,617	368,438	374,732	400,947	413,310	456,097	499,930	534,607
Other revenue	31,000	32,086	33,210	34,372	35,575	36,819	38,107	39,439	40,820	42,250	43,728	45,258	46,841	48,478	50,175
	8,905,260	9,252,071	9,635,022	10,023,033	10,427,486	10,852,388	11,291,256	11,762,497	12,261,526	12,755,493	13,289,660	13,831,109	14,425,007	15,042,900	15,675,571
Payments															
Employee costs	(2,827,297)	(2,926,250)	(3,028,669)	(3,134,674)	(3,244,391)	(3,357,944)	(3,475,468)	(3,597,118)	(3,723,012)	(3,853,323)	(3,988,181)	(4,127,769)	(4,272,243)	(4,421,770)	(4,576,528)
Materials and contracts	(3,241,540)	(3,354,980)	(3,472,378)	(3,593,917)	(3,719,696)	(3,849,887)	(3,984,630)	(4,124,100)	(4,268,430)	(4,417,826)	(4,572,444)	(4,732,471)	(4,898,109)	(5,069,545)	(5,246,989)
Utility charges	(127,099)	(131,545)	(136,145)	(140,911)	(145,842)	(150,949)	(156,232)	(161,704)	(167,363)	(173,219)	(179,282)	(185,553)	(192,045)	(198,766)	(205,724)
Finance costs	(46,659)	(42,776)	(38,581)	(34,051)	(29,157)	(23,869)	(18,159)	(11,991)	(5,328)	0	0	0	0	0	0
Insurance	(170,136)	(176,091)	(182,256)	(188,635)	(195,236)	(202,070)	(209,145)	(216,466)	(224,042)	(231,884)	(240,001)	(248,400)	(257,096)	(266,092)	(275,405)
Other expenditure	(552,277)	(571,607)	(591,612)	(612,317)	(633,747)	(655,926)	(678,882)	(702,643)	(727,236)	(752,689)	(779,031)	(806,296)	(834,517)	(863,725)	(893,956)
	(6,965,008)	(7,203,249)	(7,449,641)	(7,704,505)	(7,968,069)	(8,240,645)	(8,522,516)	(8,814,022)	(9,115,411)	(9,428,941)	(9,758,939)	(10,100,489)	(10,454,010)	(10,819,898)	(11,198,602)
Net cash provided by (used in) operating activities	1,940,252	2,048,822	2,185,381	2,318,528	2,459,417	2,611,743	2,768,740	2,948,475	3,146,115	3,326,552	3,530,721	3,730,620	3,970,997	4,223,002	4,476,969
Cash flows from investing activities															
Payments for purchase of property, plant & equipment	(1,601,170)	(287,557)	(1,119,217)	(1,104,307)	(1,272,301)	(1,445,440)	(957,971)	(342,679)	(2,066,543)	(1,178,341)	(2,233,254)	(744,495)	(1,146,295)	(1,525,536)	(1,929,778)
Payments for construction of infrastructure	(2,348,359)	(2,430,552)	(2,515,620)	(2,603,667)	(2,694,795)	(2,789,114)	(2,886,733)	(2,987,771)	(3,092,339)	(3,200,574)	(3,312,592)	(3,428,533)	(3,548,533)	(3,672,731)	(3,801,276)
Proceeds from capital grants, subsidies and contributions	1,308,661	1,354,465	1,401,870	1,450,936	1,501,719	1,554,280	1,608,679	1,664,984	1,723,257	1,783,572	1,845,996	1,910,606	1,977,478	2,046,690	2,118,323
Proceeds from sale of plant & equipment	530,436	10,712	342,040	261,692	491,703	430,240	412,853	32,920	631,022	317,385	663,630	243,281	499,684	315,645	691,918
Net cash provided by (used in) investing activities	(2,110,432)	(1,352,932)	(1,890,927)	(1,995,346)	(1,973,674)	(2,250,034)	(1,823,172)	(1,632,546)	(2,804,603)	(2,277,958)	(3,036,220)	(2,019,141)	(2,217,666)	(2,835,932)	(2,920,813)
Cash flows from financing activities															
Repayment of debentures	(48,424)	(52,307)	(56,501)	(61,032)	(65,926)	(71,213)	(76,923)	(83,092)	(89,753)	0	0	0	0	0	0
Net cash provided by (used in) financing activities	(48,424)	(52,307)	(56,501)	(61,032)	(65,926)	(71,213)	(76,923)	(83,092)	(89,753)	0	0	0	0	0	0
Net increase (decrease) in cash held	(218,604)	643,583	237,953	262,150	419,817	290,496	868,645	1,232,837	251,759	1,048,594	494,501	1,711,479	1,753,331	1,387,070	1,556,156
Cash at beginning of year	11,000,654	10,782,050	11,425,633	11,663,586	11,925,736	12,345,553	12,636,049	13,504,694	14,737,531	14,989,290	16,037,884	16,532,385	18,243,864	19,997,195	21,384,265
Cash and cash equivalents at the end of year	10,782,050	11,425,633	11,663,586	11,925,736	12,345,553	12,636,049	13,504,694	14,737,531	14,989,290	16,037,884	16,532,385	18,243,864	19,997,195	21,384,265	22,940,421
Reconciliation of net cash provided by operating activities to net result															
Net result	1,746,404	1,848,190	1,976,727	2,101,260	2,214,781	2,327,189	2,469,496	2,636,991	2,766,656	2,931,686	3,046,691	3,227,458	3,448,003	3,676,202	3,860,167
Depreciation	1,502,509	1,555,097	1,610,524	1,668,204	1,746,355	1,838,834	1,907,923	1,976,468	2,102,716	2,178,438	2,330,026	2,413,768	2,500,472	2,593,490	2,735,125
Grants/contributions for the development of assets	(1,308,661)	(1,354,465)	(1,401,870)	(1,450,936)	(1,501,719)	(1,554,280)	(1,608,679)	(1,664,984)	(1,723,257)	(1,783,572)	(1,845,996)	(1,910,606)	(1,977,478)	(2,046,690)	(2,118,323)
Net cash from operating activities	1,940,252	2,048,822	2,185,381	2,318,528	2,459,417	2,611,743	2,768,740	2,948,475	3,146,115	3,326,552	3,530,721	3,730,620	3,970,997	4,223,002	4,476,969

Refer to Appendix B12 – Forecast Significant Accounting Policies and Compilation Report

Appendix B6 Forecast Statement of Financial Activity 2025-2040

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	2037-38	2038-39	2039-40
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
FUNDING FROM OPERATIONAL ACTIVITIES															
Revenues															
Rates	5,021,424	5,247,388	5,483,520	5,730,278	5,988,141	6,257,607	6,539,199	6,833,463	7,140,969	7,462,313	7,798,117	8,149,032	8,515,738	8,898,946	9,299,399
Grants, subsidies and contributions	3,323,405	3,439,725	3,560,116	3,684,719	3,813,683	3,947,162	4,085,313	4,228,299	4,376,290	4,529,462	4,687,995	4,852,076	5,021,899	5,197,665	5,379,581
Fees and charges	254,415	263,321	272,535	282,074	291,944	302,161	312,736	323,679	335,009	346,736	358,873	371,433	384,432	397,881	411,809
Interest revenue	275,016	269,551	285,641	291,590	298,143	308,639	315,901	337,617	368,438	374,732	400,947	413,310	456,097	499,930	534,607
Other revenue	31,000	32,086	33,210	34,372	35,575	36,819	38,107	39,439	40,820	42,250	43,728	45,258	46,841	48,478	50,175
	8,905,260	9,252,071	9,635,022	10,023,033	10,427,486	10,852,388	11,291,256	11,762,497	12,261,526	12,755,493	13,289,660	13,831,109	14,425,007	15,042,900	15,675,571
Expenses															
Employee costs	(2,827,297)	(2,926,250)	(3,028,669)	(3,134,674)	(3,244,391)	(3,357,944)	(3,475,468)	(3,597,118)	(3,723,012)	(3,853,323)	(3,988,181)	(4,127,769)	(4,272,243)	(4,421,770)	(4,576,528)
Materials and contracts	(3,241,540)	(3,354,980)	(3,472,378)	(3,593,917)	(3,719,696)	(3,849,887)	(3,984,630)	(4,124,100)	(4,268,430)	(4,417,826)	(4,572,444)	(4,732,471)	(4,898,109)	(5,069,545)	(5,246,989)
Utility charges (electricity, gas, water etc.)	(127,099)	(131,545)	(136,145)	(140,911)	(145,842)	(150,949)	(156,232)	(161,704)	(167,363)	(173,219)	(179,282)	(185,553)	(192,045)	(198,766)	(205,724)
Depreciation	(1,502,509)	(1,555,097)	(1,610,524)	(1,668,204)	(1,746,355)	(1,838,834)	(1,907,923)	(1,976,468)	(2,102,716)	(2,178,438)	(2,330,026)	(2,413,768)	(2,500,472)	(2,593,490)	(2,735,125)
Finance costs	(46,659)	(42,776)	(38,581)	(34,051)	(29,157)	(23,869)	(18,159)	(11,991)	(5,328)	0	0	0	0	0	0
Insurance	(170,136)	(176,091)	(182,256)	(188,635)	(195,236)	(202,070)	(209,145)	(216,466)	(224,042)	(231,884)	(240,001)	(248,400)	(257,096)	(266,092)	(275,405)
Other expenditure	(552,277)	(571,607)	(591,612)	(612,317)	(633,747)	(655,926)	(678,882)	(702,643)	(727,236)	(752,689)	(779,031)	(806,296)	(834,517)	(863,725)	(893,956)
	(8,467,517)	(8,758,346)	(9,060,165)	(9,372,709)	(9,714,424)	(10,079,479)	(10,430,439)	(10,790,490)	(11,218,127)	(11,607,379)	(12,088,965)	(12,514,257)	(12,954,482)	(13,413,388)	(13,933,727)
	437,743	493,725	574,857	650,324	713,062	772,909	860,817	972,007	1,043,399	1,148,114	1,200,695	1,316,852	1,470,525	1,629,512	1,741,844
Funding position adjustments															
Depreciation	1,502,509	1,555,097	1,610,524	1,668,204	1,746,355	1,838,834	1,907,923	1,976,468	2,102,716	2,178,438	2,330,026	2,413,768	2,500,472	2,593,490	2,735,125
Net funding from operational activities	1,940,252	2,048,822	2,185,381	2,318,528	2,459,417	2,611,743	2,768,740	2,948,475	3,146,115	3,326,552	3,530,721	3,730,620	3,970,997	4,223,002	4,476,969
FUNDING FROM CAPITAL ACTIVITIES															
Inflows															
Proceeds on disposal	530,436	10,712	342,040	261,692	491,703	430,240	412,853	32,920	631,022	317,385	663,630	243,281	499,684	315,645	691,918
Capital grants, subsidies and contributions	1,308,661	1,354,465	1,401,870	1,450,936	1,501,719	1,554,280	1,608,679	1,664,984	1,723,257	1,783,572	1,845,996	1,910,606	1,977,478	2,046,690	2,118,323
Outflows															
Purchase of property plant and equipment	(1,601,170)	(287,557)	(1,119,217)	(1,104,307)	(1,272,301)	(1,445,440)	(957,971)	(342,679)	(2,066,543)	(1,178,341)	(2,233,254)	(744,495)	(1,146,295)	(1,525,536)	(1,929,778)
Purchase of infrastructure	(2,348,359)	(2,430,552)	(2,515,620)	(2,603,667)	(2,694,795)	(2,789,114)	(2,886,733)	(2,987,771)	(3,092,339)	(3,200,574)	(3,312,592)	(3,428,533)	(3,548,533)	(3,672,731)	(3,801,276)
Net funding from capital activities	(2,110,432)	(1,352,932)	(1,890,927)	(1,995,346)	(1,973,674)	(2,250,034)	(1,823,172)	(1,632,546)	(2,804,603)	(2,277,958)	(3,036,220)	(2,019,141)	(2,217,666)	(2,835,932)	(2,920,813)
FUNDING FROM FINANCING ACTIVITIES															
Inflows															
Transfer from reserves	1,162,292	294,641	716,359	727,863	661,829	892,274	417,890	178,078	1,299,231	719,896	1,423,627	350,107	490,215	1,048,022	1,070,325
Outflows															
Transfer to reserves	(943,688)	(938,224)	(954,312)	(990,013)	(1,081,646)	(1,182,770)	(1,286,535)	(1,410,915)	(1,550,990)	(1,768,490)	(1,918,128)	(2,061,586)	(2,243,546)	(2,435,092)	(2,626,481)
Repayment of past borrowings	(48,424)	(52,307)	(56,501)	(61,032)	(65,926)	(71,213)	(76,923)	(83,092)	(89,753)	0	0	0	0	0	0
Net funding from financing activities	170,180	(695,890)	(294,454)	(323,182)	(485,743)	(361,709)	(945,568)	(1,315,929)	(341,512)	(1,048,594)	(494,501)	(1,711,479)	(1,753,331)	(1,387,070)	(1,556,156)
Estimated surplus/deficit July 1 B/Fwd	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Estimated surplus/deficit June 30 C/Fwd	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Refer to Appendix B12 – Forecast Significant Accounting Policies and Compilation Report
Moore Australia (WA) Pty Ltd

Appendix B7 Forecast Statement of Net Current Asset Composition 2025-2040

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	2037-38	2038-39	2039-40
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Estimated surplus/deficit July 1 B/Fwd	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CURRENT ASSETS															
Cash and equivalents	10,782,050	11,425,633	11,663,586	11,925,736	12,345,553	12,636,049	13,504,694	14,737,531	14,989,290	16,037,884	16,532,385	18,243,864	19,997,195	21,384,265	22,940,421
Trade and other receivables	932,888	932,888	932,888	932,888	932,888	932,888	932,888	932,888	932,888	932,888	932,888	932,888	932,888	932,888	932,888
Inventories	11,331	11,331	11,331	11,331	11,331	11,331	11,331	11,331	11,331	11,331	11,331	11,331	11,331	11,331	11,331
Other assets	43,098	43,098	43,098	43,098	43,098	43,098	43,098	43,098	43,098	43,098	43,098	43,098	43,098	43,098	43,098
CURRENT LIABILITIES															
Trade and other payables	(240,391)	(240,391)	(240,391)	(240,391)	(240,391)	(240,391)	(240,391)	(240,391)	(240,391)	(240,391)	(240,391)	(240,391)	(240,391)	(240,391)	(240,391)
Current portion of long-term borrowings	(52,307)	(56,501)	(61,032)	(65,926)	(71,213)	(76,923)	(83,092)	(89,753)	0	0	0	0	0	0	0
Employee provisions	(148,022)	(148,022)	(148,022)	(148,022)	(148,022)	(148,022)	(148,022)	(148,022)	(148,022)	(148,022)	(148,022)	(148,022)	(148,022)	(148,022)	(148,022)
ADJUSTMENTS TO NET CURRENT ASSETS															
Reserves	(11,528,976)	(12,172,559)	(12,410,512)	(12,672,662)	(13,092,479)	(13,382,975)	(14,251,620)	(15,484,457)	(15,736,216)	(16,784,810)	(17,279,311)	(18,990,790)	(20,744,121)	(22,131,191)	(23,687,347)
Current liabilities not expected to be cleared at end of year															
Add: current long term borrowings	52,307	56,501	61,032	65,926	71,213	76,923	83,092	89,753	0	0	0	0	0	0	0
Add: Employee provisions - cash backed by reserve	148,022	148,022	148,022	148,022	148,022	148,022	148,022	148,022	148,022	148,022	148,022	148,022	148,022	148,022	148,022
Estimated surplus/deficit June 30 C/Fwd	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Refer to Appendix B12 – Forecast Significant Accounting Policies and Compilation Report
Moore Australia (WA) Pty Ltd

Appendix B8 Forecast Statement of Fixed Asset Movements 2025-2040

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	2037-38	2038-39	2039-40
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL WORKS - INFRASTRUCTURE															
Infrastructure - roads	2,193,109	2,269,868	2,349,312	2,431,539	2,516,643	2,604,726	2,695,891	2,790,249	2,887,905	2,988,984	3,093,596	3,201,873	3,313,939	3,429,927	3,549,974
Infrastructure - footpaths	77,625	80,342	83,154	86,064	89,076	92,194	95,421	98,761	102,217	105,795	109,498	113,330	117,297	121,402	125,651
Infrastructure - other	77,625	80,342	83,154	86,064	89,076	92,194	95,421	98,761	102,217	105,795	109,498	113,330	117,297	121,402	125,651
Total capital works - infrastructure	2,348,359	2,430,552	2,515,620	2,603,667	2,694,795	2,789,114	2,886,733	2,987,771	3,092,339	3,200,574	3,312,592	3,428,533	3,548,533	3,672,731	3,801,276
Represented by:															
Additions - renewal	2,348,359	2,430,552	2,515,620	2,603,667	2,694,795	2,789,114	2,886,733	2,987,771	3,092,339	3,200,574	3,312,592	3,428,533	3,548,533	3,672,731	3,801,276
Total Capital Works - Infrastructure	2,348,359	2,430,552	2,515,620	2,603,667	2,694,795	2,789,114	2,886,733	2,987,771	3,092,339	3,200,574	3,312,592	3,428,533	3,548,533	3,672,731	3,801,276
Asset movement reconciliation															
Total capital works infrastructure	2,348,359	2,430,552	2,515,620	2,603,667	2,694,795	2,789,114	2,886,733	2,987,771	3,092,339	3,200,574	3,312,592	3,428,533	3,548,533	3,672,731	3,801,276
Depreciation infrastructure	(1,055,193)	(1,092,125)	(1,131,347)	(1,172,256)	(1,214,618)	(1,258,483)	(1,303,901)	(1,350,930)	(1,399,626)	(1,450,047)	(1,502,254)	(1,556,311)	(1,612,280)	(1,673,476)	(1,743,662)
Revaluation of infrastructure assets (inflation)	6,401,646	6,673,843	6,957,248	7,252,283	7,559,400	7,879,088	8,211,844	8,558,195	8,918,681	9,293,868	9,684,342	10,090,713	10,513,618	10,953,710	11,411,563
Net movement in infrastructure assets	7,694,812	8,012,270	8,341,521	8,683,694	9,039,577	9,409,719	9,794,676	10,195,036	10,611,394	11,044,395	11,494,680	11,962,935	12,449,871	12,952,965	13,469,177
CAPITAL WORKS - PROPERTY, PLANT AND EQUIPMENT															
Buildings - non-specialised	103,500	107,123	110,872	114,752	118,769	122,926	127,228	131,681	136,290	141,060	145,997	151,107	156,396	161,869	167,535
Plant and equipment	1,497,670	180,434	1,008,345	989,555	1,153,532	1,322,514	830,743	210,998	1,930,253	1,037,281	2,087,257	593,388	989,899	1,363,667	1,762,243
Total capital works property, plant and equipment	1,601,170	287,557	1,119,217	1,104,307	1,272,301	1,445,440	957,971	342,679	2,066,543	1,178,341	2,233,254	744,495	1,146,295	1,525,536	1,929,778
Represented by:															
Additions - renewal	1,601,170	287,557	1,119,217	1,104,307	1,272,301	1,445,440	957,971	342,679	2,066,543	1,178,341	2,233,254	744,495	1,146,295	1,525,536	1,929,778
Total capital works property, plant and equipment	1,601,170	287,557	1,119,217	1,104,307	1,272,301	1,445,440	957,971	342,679	2,066,543	1,178,341	2,233,254	744,495	1,146,295	1,525,536	1,929,778
Asset movement reconciliation															
Total capital works property, plant and equipment	1,601,170	287,557	1,119,217	1,104,307	1,272,301	1,445,440	957,971	342,679	2,066,543	1,178,341	2,233,254	744,495	1,146,295	1,525,536	1,929,778
Depreciation property, plant and equipment	(447,316)	(462,972)	(479,177)	(495,948)	(531,737)	(580,351)	(604,022)	(625,538)	(703,090)	(728,391)	(827,772)	(857,457)	(888,192)	(920,014)	(991,463)
Net book value of disposed/written off assets	(530,436)	(10,712)	(342,040)	(261,692)	(491,703)	(430,240)	(412,853)	(32,920)	(631,022)	(317,385)	(663,630)	(243,281)	(499,684)	(315,645)	(691,918)
Revaluation of property, plant and equipment (inflation)	612,022	627,476	660,434	696,269	730,603	773,095	798,919	816,583	873,511	909,610	970,889	993,442	1,020,834	1,067,821	1,116,321
Net movement in property, plant and equipment	1,235,440	441,349	958,434	1,042,936	979,464	1,207,944	740,015	500,804	1,605,942	1,042,175	1,712,741	637,199	779,253	1,357,698	1,362,718
CAPITAL WORKS - TOTALS															
Capital works															
Total capital works infrastructure	2,348,359	2,430,552	2,515,620	2,603,667	2,694,795	2,789,114	2,886,733	2,987,771	3,092,339	3,200,574	3,312,592	3,428,533	3,548,533	3,672,731	3,801,276
Total capital works property, plant and equipment	1,601,170	287,557	1,119,217	1,104,307	1,272,301	1,445,440	957,971	342,679	2,066,543	1,178,341	2,233,254	744,495	1,146,295	1,525,536	1,929,778
Total capital works	3,949,529	2,718,109	3,634,837	3,707,974	3,967,096	4,234,554	3,844,704	3,330,450	5,158,882	4,378,915	5,545,846	4,173,028	4,694,828	5,198,267	5,731,054
Fixed asset movement															
Net movement in infrastructure assets	7,694,812	8,012,270	8,341,521	8,683,694	9,039,577	9,409,719	9,794,676	10,195,036	10,611,394	11,044,395	11,494,680	11,962,935	12,449,871	12,952,965	13,469,177
Net movement in property, plant and equipment	1,235,440	441,349	958,434	1,042,936	979,464	1,207,944	740,015	500,804	1,605,942	1,042,175	1,712,741	637,199	779,253	1,357,698	1,362,718
Net movement in fixed assets	8,930,252	8,453,619	9,299,955	9,726,630	10,019,041	10,617,663	10,534,691	10,695,840	12,217,336	12,086,570	13,207,421	12,600,134	13,229,124	14,310,663	14,831,895

Refer to Appendix B12 – Forecast Significant Accounting Policies and Compilation Report

Appendix B9 Forecast Statement of Capital Funding 2025-2040

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	2037-38	2038-39	2039-40
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Capital expenditure															
Infrastructure - roads	2,193,109	2,269,868	2,349,312	2,431,539	2,516,643	2,604,726	2,695,891	2,790,249	2,887,905	2,988,984	3,093,596	3,201,873	3,313,939	3,429,927	3,549,974
Infrastructure - footpaths	77,625	80,342	83,154	86,064	89,076	92,194	95,421	98,761	102,217	105,795	109,498	113,330	117,297	121,402	125,651
Infrastructure - other	77,625	80,342	83,154	86,064	89,076	92,194	95,421	98,761	102,217	105,795	109,498	113,330	117,297	121,402	125,651
Buildings - non-specialised	103,500	107,123	110,872	114,752	118,769	122,926	127,228	131,681	136,290	141,060	145,997	151,107	156,396	161,869	167,535
Plant and equipment	1,497,670	180,434	1,008,345	989,555	1,153,532	1,322,514	830,743	210,998	1,930,253	1,037,281	2,087,257	593,388	989,899	1,363,667	1,762,243
Total - Capital expenditure	3,949,529	2,718,109	3,634,837	3,707,974	3,967,096	4,234,554	3,844,704	3,330,450	5,158,882	4,378,915	5,545,846	4,173,028	4,694,828	5,198,267	5,731,054
Funded by:															
Capital grants & contributions															
Infrastructure - roads	1,308,661	1,354,465	1,401,870	1,450,936	1,501,719	1,554,280	1,608,679	1,664,984	1,723,257	1,783,572	1,845,996	1,910,606	1,977,478	2,046,690	2,118,323
Total - Capital grants & contributions	1,308,661	1,354,465	1,401,870	1,450,936	1,501,719	1,554,280	1,608,679	1,664,984	1,723,257	1,783,572	1,845,996	1,910,606	1,977,478	2,046,690	2,118,323
Own source funding															
Infrastructure - roads	884,448	915,403	947,442	980,603	1,014,924	1,050,446	1,087,212	1,125,265	1,164,648	1,205,412	1,247,600	1,291,267	1,336,461	1,383,237	1,431,651
Infrastructure - footpaths	77,625	80,342	83,154	86,064	89,076	92,194	95,421	98,761	102,217	105,795	109,498	113,330	117,297	121,402	125,651
Infrastructure - other	77,625	80,342	83,154	86,064	89,076	92,194	95,421	98,761	102,217	105,795	109,498	113,330	117,297	121,402	125,651
Buildings - non-specialised	103,500	107,123	110,872	114,752	118,769	122,926	127,228	131,681	136,290	141,060	145,997	151,107	156,396	161,869	167,535
Plant and equipment	967,234	169,722	666,305	727,863	661,829	892,274	417,890	178,078	1,299,231	719,896	1,423,627	350,107	490,215	1,048,022	1,070,325
Total - Own source funding	2,110,432	1,352,932	1,890,927	1,995,346	1,973,674	2,250,034	1,823,172	1,632,546	2,804,603	2,277,958	3,036,220	2,019,141	2,217,666	2,835,932	2,920,813

Refer to Appendix B12 – Forecast Significant Accounting Policies and Compilation Report

Moore Australia (WA) Pty Ltd

Shire of Menzies Draft Strategic Resource Plan 2025-2040 | Page B9
Long Term Financial Plan, Asset Management Plan and Workforce Plan

Appendix B10 Forecast Ratios 2025-2040

	Target Range		Average	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	2037-38	2038-39	2039-40
LIQUIDITY RATIOS																		
Current ratio	> 1.00	> 1.20	0.57	0.55	0.54	0.53	0.53	0.52	0.52	0.51	0.50	0.62	0.62	0.62	0.62	0.62	0.62	0.62
OPERATING RATIOS																		
Operating surplus ratio	> 1.00%	> 15.00%	12.52%	7.84%	8.49%	9.46%	10.26%	10.78%	11.19%	11.95%	12.90%	13.23%	13.96%	13.96%	14.67%	15.64%	16.55%	16.92%
Own source revenue coverage ratio	> 40.00%	> 60.00%	69.76%	65.92%	66.36%	67.05%	67.63%	68.08%	68.51%	69.09%	69.82%	70.29%	70.87%	71.15%	71.75%	72.59%	73.40%	73.89%
BORROWINGS RATIOS																		
Debt service cover ratio	> 3	> 5	26.50	20.90	22.00	23.39	24.74	26.17	27.72	29.31	31.14	33.14	-	-	-	-	-	-
FIXED ASSET RATIOS																		
Asset sustainability ratio	> 90.00%	> 110.00 %	211.20%	262.86%	174.79%	225.69%	222.27%	227.16%	230.28%	201.51%	168.51%	245.34%	201.01%	238.02%	172.88%	187.76%	200.44%	209.54%
Asset consumption ratio	> 50.00%	> 60.00%	93.29%	89.39%	89.91%	90.62%	91.33%	91.89%	92.45%	92.98%	93.44%	93.94%	94.55%	94.96%	95.41%	95.90%	96.36%	96.25%
Asset renewal funding ratio	> 75.00%	> 95.00%	189.25%	399.81%	352.53%	65.47%	63.76%	64.66%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Refer to Appendix B12 – Forecast Significant Accounting Policies and Compilation Report
Moore Australia (WA) Pty Ltd

Appendix B11 Asset Renewals 2025-2040

Required Asset Renewals

	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	2037/38	2038/39	2039/40
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Asset Class															
Buildings - non-specialised	-	-	-	-	-	-	134,927	-	91,978	187,374	-	-	1,008,559	-	610,190
Buildings - specialised	63,197	13,770	767,246	373,693	268,452	1,573,585	17,718	1,767,480	249,655	411,010	342,193	165,107	496,238	6,416	26,920
Infrastructure - roads	-	9,235	216,206	-	-	-	813,633	46,811	79,081	-	1,392,313	60,046,215	1,006,352	-	1,529,802
Infrastructure - parks and ovals	-	-	48,695	207,745	-	273,897	-	84,636	-	-	-	-	87,118	-	-
Infrastructure - other	57,653	24,098	62,947	306,085	-	181,719	1,435,131	84,636	137,238	-	-	642,622	345,121	64,158	-
Total	120,850	47,103	1,095,094	887,523	268,452	2,029,201	2,401,409	1,983,563	557,952	598,384	1,734,506	60,853,944	2,943,388	70,574	2,166,912

Planned Asset Renewals

	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	2037/38	2038/39	2039/40
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Asset Class															
Buildings - non-specialised	103,500	107,123	110,872	114,752	118,769	122,926	127,228	131,681	136,290	141,060	145,997	151,107	156,396	161,869	167,535
Plant and equipment	1,497,670	180,434	1,008,345	989,555	1,153,532	1,322,514	830,743	210,998	1,930,253	1,037,281	2,087,257	593,388	989,899	1,363,667	1,762,243
Infrastructure - roads	2,193,109	2,269,868	2,349,312	2,431,539	2,516,643	2,604,726	2,695,891	2,790,249	2,887,905	2,988,984	3,093,596	3,201,873	3,313,939	3,429,927	3,549,974
Infrastructure - footpaths	77,625	80,342	83,154	86,064	89,076	92,194	95,421	98,761	102,217	105,795	109,498	113,330	117,297	121,402	125,651
Infrastructure - other	77,625	80,342	83,154	86,064	89,076	92,194	95,421	98,761	102,217	105,795	109,498	113,330	117,297	121,402	125,651
Total	3,949,529	2,718,109	3,634,837	3,707,974	3,967,096	4,234,554	3,844,704	3,330,450	5,158,882	4,378,915	5,545,846	4,173,028	4,694,828	5,198,267	5,731,054

Asset Renewal Funding Surplus (Deficit)

	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	2037/38	2038/39	2039/40
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Asset Class															
Buildings - non-specialised	103,500	107,123	110,872	114,752	118,769	122,926	(7,699)	131,681	44,312	(46,314)	145,997	151,107	(852,163)	161,869	(442,655)
Buildings - specialised	(63,197)	(13,770)	(767,246)	(373,693)	(268,452)	(1,573,585)	(17,718)	(1,767,480)	(249,655)	(411,010)	(342,193)	(165,107)	(496,238)	(6,416)	(26,920)
Plant and equipment	1,497,670	180,434	1,008,345	989,555	1,153,532	1,322,514	830,743	210,998	1,930,253	1,037,281	2,087,257	593,388	989,899	1,363,667	1,762,243
Infrastructure - roads	2,193,109	2,260,633	2,133,106	2,431,539	2,516,643	2,604,726	1,882,258	2,743,438	2,808,824	2,988,984	1,701,283	(56,844,342)	2,307,587	3,429,927	2,020,172
Infrastructure - footpaths	77,625	80,342	83,154	86,064	89,076	92,194	95,421	98,761	102,217	105,795	109,498	113,330	117,297	121,402	125,651
Infrastructure - parks and ovals	-	-	(48,695)	(207,745)	-	(273,897)	-	(84,636)	-	-	-	-	(87,118)	-	-
Infrastructure - other	19,972	56,244	20,207	(220,021)	89,076	(89,525)	(1,339,710)	14,125	(35,021)	105,795	109,498	(529,292)	(227,824)	57,244	125,651
Total	3,828,679	2,671,006	2,539,743	2,820,451	3,698,644	2,205,353	1,443,295	1,346,887	4,600,930	3,780,531	3,811,340	(56,680,916)	1,751,440	5,127,693	3,564,142

Refer to Appendix B12 – Forecast Significant Accounting Policies and Compilation Report

Moore Australia (WA) Pty Ltd

Shire of Menzies Draft Strategic Resource Plan 2025-2040 | Page B11
Long Term Financial Plan, Asset Management Plan and Workforce Plan

Appendix B12 Forecast Significant Accounting Policies

Basis of Preparation

The Long Term Financial Plan, as part of this Strategic Resource Plan (the Plan), comprises forecast financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is 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 which would have required the shire to measure any vested improvements at zero cost.

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

Judgements, Estimates and Assumptions

The preparation of the Plan 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 future carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The Local Government Reporting Entity

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

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 forecast financial statements.

Base Year Balances

Balances shown in the Plan as Base Year are as forecast at the time of preparation of the Plan and are based on the current budget and prior year annual financial reporting and may be subject to variation.

Rounding Off Figures

All figures shown in the Plan are rounded to the nearest dollar.

Comparative Figures

Where required, comparative figures have been adjusted to conform with changes in presentation.

Appendix B12 Forecast Significant Accounting Policies (Continued)

Forecast Fair Value Adjustments

All fair value adjustments relating to re-measurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time preparation.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur and have not been estimated within the Plan.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such have been estimated as an inflation adjustment to Other Comprehensive Income, based on the value of the non-current assets forecasted to be held by the Shire.

Goods and Services Tax (GST)

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

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

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

Superannuation

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

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, 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.

Trade and Other Receivables

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.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

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

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

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

Inventories

General

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

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

Appendix B12 Forecast Significant Accounting Policies (Continued)

Land held for resale

Land purchased for development and sale 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. Finance 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 on to the buyer at this point.

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

Fixed Assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses.

Revaluation

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

An effective average depreciation rate for each class of asset has been utilised to estimate the forecast depreciation expense for each year. These are provided in the table on the right.

Asset Class	Effective average depreciation rate
Buildings - non-specialised	1.95%
Buildings - specialised	1.23%
Plant and equipment	5.50%
Infrastructure - roads	0.46%
Infrastructure - footpaths	1.95%
Infrastructure - parks and ovals	2.50%
Infrastructure - other	1.00%

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and Losses on Disposal

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

Employee Benefits

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

Short-Term Employee Benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and personal 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 personal leave are recognised as a part of current trade and other payables in the statement of financial position.

Appendix B12 Forecast Significant Accounting Policies (Continued)

Other Long-Term Employee Benefits

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 obligations are presented as current provisions.

Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Trade and Other Payables

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

Provisions

Provisions are recognised when the Shire has a 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.

Current and Non-Current Classification

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

Appendix C1 Glossary

Funding Gap

A funding gap exists whenever an entity has insufficient capacity to fund asset renewal and other expenditure necessary to be able to appropriately maintain the range and level of services its existing asset stock was originally designed and intended to deliver. The service capability of the existing asset stock should be determined assuming no additional operating revenue, productivity improvements, or net financial liabilities above levels currently planned or projected. A current funding gap means service levels have already or are currently falling. A projected funding gap if not addressed will result in a future diminution of existing service levels.

Infrastructure Assets

Physical assets that contribute to meeting the needs of organisations or the need for access to major economic and social facilities and services, eg. properties, drainage, footpaths and cycleways. These are typically large, interconnected networks or portfolios of composite assets. The components of these assets may be separately maintained, renewed or replaced individually so that the required level and standard of service from the network of assets is continuously sustained. Generally, the components and hence the assets have long lives. They are fixed in place and often have no separate market value.

Key Performance Indicator

A qualitative or quantitative measure of a service or activity used to compare actual performance against a standard or other target. Performance indicators commonly relate to statutory limits, safety, responsiveness, cost, comfort, asset performance, reliability, efficiency, environmental protection and customer satisfaction.

Level of Service

The defined service quality for a particular activity or service area (ie street lighting) against which service performance can be measured. Service levels usually relate to quality, quantity, reliability, responsiveness, environment, acceptability and cost.

Maintenance

All actions necessary for retaining an asset as near as practicable to its original condition, but excluding rehabilitation or renewal. Maintenance occurs on a routine (at least annual) basis.

Planned Maintenance

Repair work that is identified and managed through a maintenance management system (MMS). MMS activities include inspection, assessing the condition against failure/breakdown criteria/experience, prioritising scheduling, actioning the work and reporting what was done to develop a maintenance history and improve maintenance and service delivery performance.

Reactive Maintenance

Unplanned repair work that is carried out in response to service requests and management/supervisory directions.

Significant Maintenance

Maintenance work to repair components or replace sub-components that need to be identified as a specific maintenance item in the maintenance budget.

Unplanned Maintenance

Corrective work required in the short-term to restore an asset to working condition so it can continue to deliver the required service or to maintain its level of security and integrity.

Maintenance Expenditure

Recurrent expenditure, which is periodically or regularly required as part of the anticipated schedule of works required to ensure that the asset achieves its useful life and provides the required level of service. It is expenditure which was anticipated in determining the asset's useful life.

Materiality

The notion of materiality guides the margin of error acceptable, the degree of precision required and the extent of the disclosure required when preparing general purpose financial reports. Information is material if its omission, misstatement or non-disclosure has the potential, individually or collectively, to influence the economic decisions of users taken on the basis of the financial report or affect the discharge of accountability by the management or governing body of the entity.

Modern Equivalent Asset

Assets that replicate what is in existence with the most cost-effective asset performing the same level of service. It is the most cost efficient, currently available asset which will provide the same stream of services as the existing asset is capable of producing. It allows for technology changes and improvements and efficiencies in production and installation techniques.

Appendix C1 Glossary (Continued)

Net Present Value (NPV)

The value to the organisation of the cash flows associated with an asset, liability, activity or event calculated using a discount rate to reflect the time value of money. It is the net amount of discounted total cash inflows after deducting the value of the discounted total cash outflows arising from the continued use and subsequent disposal of the asset after deducting the value of the discounted total cash outflows.

Non-Revenue Generating Investments

Investments for the provision of goods and services to sustain or improve services to the community that are not expected to generate any savings or revenue to the Shire, for example parks and playgrounds, footpaths, properties and bridges, libraries, etc.

Operations Expenditure

Recurrent expenditure, which is continuously required to provide a service. In common use the term typically includes power, fuel, staff, plant equipment, on-costs and overheads but excludes maintenance and depreciation. Maintenance and depreciation is on the other hand included in operating expenses.

Pavement Management System

A systematic process for measuring and predicting the condition of property pavements and wearing surfaces over time and recommending corrective actions.

Recoverable Amount

The higher of an asset's fair value, less costs to sell and its value in use.

Recurrent Expenditure

Relatively small (immaterial) expenditure or that which has benefits expected to last less than 12 months. Recurrent expenditure includes operations and maintenance expenditure.

Recurrent Funding

Funding to pay for recurrent expenditure.

Remaining Useful Life

The time remaining until an asset ceases to provide the required service level or economic usefulness. Age plus remaining useful life is useful life.

Renewal

Works to upgrade refurbish or replace existing facilities with facilities of equivalent capacity or performance capability.

Residual Value

The estimated amount that an entity would currently obtain from disposal of the asset, after deducting the estimated costs of disposal, if the asset were already

of the age and in the condition expected at the end of its useful life.

Revenue Generating Investments

Investments for the provision of goods and services to sustain or improve services to the community that are expected to generate some savings or revenue to offset operating costs, eg public halls and theatres, childcare centres, sporting and recreation facilities, tourist information centres, etc.

Risk Management

The application of a formal process to the range of possible values relating to key factors associated with a risk in order to determine the resultant ranges of outcomes and their probability of occurrence.

Section or Segment

A self-contained part or piece of an infrastructure asset.

Service Potential

The total future service capacity of an asset. It is normally determined by reference to the operating capacity and economic life of an asset. A measure of service potential is used in the not-for-profit sector/public sector to value assets, particularly those not producing a cash flow.

Service Potential Remaining

A measure of the future economic benefits remaining in assets. It may be expressed in dollar values (Fair Value) or as a percentage of total anticipated future economic benefits. It is also a measure of the percentage of the asset's potential to provide services that are still available for use in providing services (Depreciated Replacement Cost/Depreciable Amount).

Specific Maintenance

Replacement of higher value components/sub-components of assets that is undertaken on a regular cycle including repainting, building roof replacement, replacement of air conditioning equipment, etc. This work generally falls below the capital/maintenance threshold and needs to be identified in a specific maintenance budget allocation.

Sub-Component

Smaller individual parts that make up a component part.

Useful Life

May be expressed as either:

- (a) The period over which a depreciable asset is expected to be used; or
- (b) The number of production or similar units (ie intervals, cycles) that is expected to be obtained from the asset.

Appendix D1 Workforce Planning

1.1 Introduction

The Shire of Menzies Workforce Plan 2024–2028 forms an integral part of our integrated Draft Strategic Resource Plan 2025-2040. The Plan assists the Shire to respond to its workforce challenges in a strategic way as we work with the community to build a bright future and a capable workforce.

The Shire's Strategic Community Plan, included in the Council Plan 1 July 2024 to 30 June 2034, outlines the community's hopes and aspirations, with detailed strategies and actions to progress these identified. The Workforce Plan plays an important part as we seek to ensure the Shire has the right people, in the right place, at the right time, to meet the needs of our community.

The Shire continues its journey to meet the changing service demands of its community. This requires a skilled, flexible and productive workforce across the organisation to deliver the Shire's Strategic Community Plan objectives. It also requires the organisation to build a culture of discipline, innovation and continual improvement to make it happen.

1.2 What is workforce planning?

Workforce planning is a process of analysis to ensure the Shire has the right people, in the right place, at the right time to achieve the objectives set out in the Shire's Strategic Community Plan.

Workforce planning assists management to anticipate change, identify the important issues driving workforce activity and implement the strategies to support positive workforce development and strategic outcomes.

1.3 Key principles of workforce planning

- Building workforce strategies aligned to and supporting the Shire's strategic direction and values;
- Ensuring the workforce planning process is part of the Shire's integrated planning process;
- Actively involve managers and employees in developing, communicating and implementing the workforce strategies;
- Utilising a risk management approach to workforce planning and identifying 'mission critical' areas of operations;
- Establishing effective implementation processes to ensure the successful execution of core strategies; and
- Continually monitoring and evaluating the progress towards implementing the workforce strategies and measuring its contribution towards meeting the Shire's strategic goals.

1.4 Integration with the Integrated Planning and Reporting Framework

Workforce planning responds to the requirements under the State Integrated Planning and Reporting Framework which is a planning obligation on all local governments in Western Australia. The key elements of the framework are reflected in the diagram below:



Appendix D2 Shire of Menzies Analysis

2.1 The External Environment

There are a range of external trends and challenges that influence and determine the key strategies developed in this Workforce Plan. These key trends include:

2.1.1 Socio Demographic Trends

- A multi-generational workforce, each with their own needs, aspirations, and expectations;
- Low percentage of 0-14 years old's within the district². 84.5% of the resident population are between 15 and 64 years old and a smaller percentage of over 65 years;
- Greater work/life balance expectations;
- Regional location; and
- Accommodation shortage.

2.1.2 Competition

- Projected talent and skill shortage;
- Neighbouring local governments; and
- Demand for mining workforce competing for talent.

2.1.3 Economic

- Cost of living and inflationary pressures within WA; and
- Global and national economic uncertainty resulting in a reducing availability of external grants and contributions.

2.1.4 Political

- The implementation of initiatives in relation to the Integrated and Reporting Framework may require additional local resources as well as new capabilities;
- Increasing expectation in relation to corporate governance standards and transparency of decision making, bringing with it a range of workforce considerations; and
- Ongoing increasing statutory requirements for local government.

2.1.5 Technology

- The pace of change and emerging technology trends present local governments with both challenges and opportunities in managing information, delivering services, improving processes and decision making;
- Technology provides a range of tools to assist workforce management including communicating with employees, e-learning, employee monitoring and connecting employees across locations; and
- Trends such as social media, cloud based applications, robotic automation will be of particular importance and application in the future.

2.1.6 Industry

- There is an increasing lack of sustainability in financing renewal of assets, with ageing community infrastructure playing a major role. There is a heavy reliance on state or federal funding; and
- Significant cost shifting from other levels of government to the local level without the associated resources.

2.1.7 Customers

- Many customers are becoming better informed and assertive about their rights.

² Australian Bureau of Statistics Menzies (S) (LGA55390) 2021 Census of Population and Housing, viewed 15 May 2024

Appendix D2 Shire of Menzies Analysis (Continued)

2.2 The External Labour Market

The external labour market demand indicates difficulties in attracting and retaining skilled staff in key occupations across the State, due mainly to continuing labour demand in the mining, construction and professional services, scientific and technical service, public service, community and health sectors. This is based on the occupations in high and medium demand in the WA State Priorities Occupation List³ produced by the Department of Training and Workforce Development. In this case, there is the additional challenge of the regional location that further impact recruitment and retention to the district.

Some of the specific positions that are regarded as being in high demand in Western Australia, which may impact the Shire in regard to recruitment and retention include:

- Chief Executive Officer;
- Environmental Health Officer;
- Accountant / Finance Manager;
- Human Resource Manager;
- Plant Operators; and
- Engineers.

It is noted, the external market is somewhat volatile due to changing economic conditions in the mining, manufacturing and construction industries. There have been significant impacts from the COVID-19 pandemic, still to be recognised through the data collection process.

The Shire identified the following skills as challenging to source:

- Chief Executive Officer
- Accounting /Finance;
- Plant Operators / Labourers;
- Grader Operators;
- Rangers;
- Multi-skilled local government experienced staff.; and
- Governance / compliance.

Due to the remote regional location, it is challenging to attract and retain skilled staff in all areas. As needs arise, identifying alternative opportunities include potential for shared services, virtual or remote options.

2.3 Shire of Menzies Internal Operating Environment

2.3.1 Service Delivery

The Shire provides a number of services to the community as listed below:

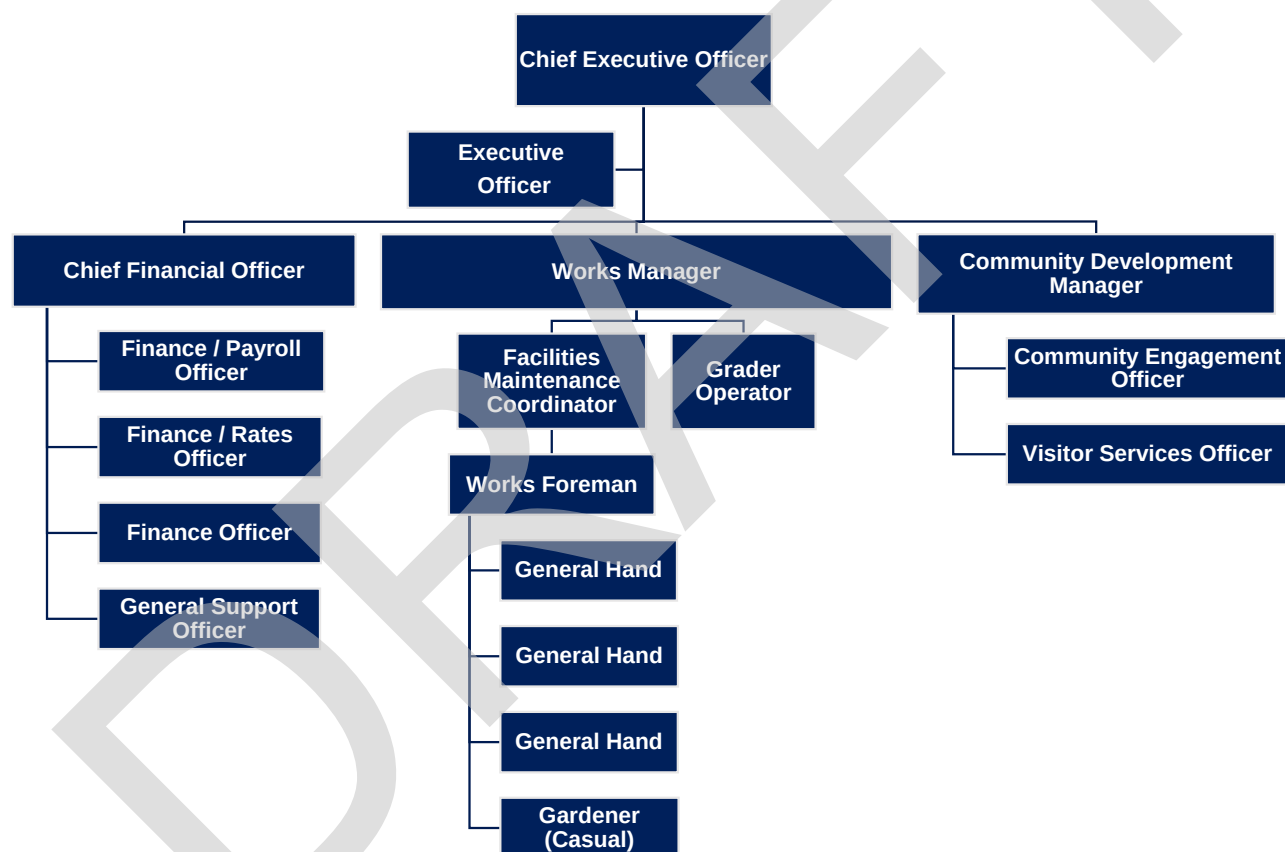
- Co-ordination of Shire activities and functions;
- Co-ordination of management functions;
- Liaison with Government and Ministerial offices;
- Corporate | strategic planning;
- Business | economic development;
- Statutory compliance;
- Executive support to Council;
- Special projects;
- Financial administration;
- Human resources | work, health and safety;
- Information | communication;
- Community development;
- Library | information services;
- Procurement;
- Asset management;
- Sport | recreation facilities and services;
- Caravan park;
- Support for volunteers;
- Information | tourism services;
- Event support
- Roads | streets;
- Shire buildings maintenance | heritage assets;
- Parks | gardens | reserves;
- Waste services;
- Cleaning;
- Ranger services;
- Emergency services;
- Cemetery;
- Health administration | inspection services;
- Building | planning services; and
- Private works.

³Department of Training & Workforce Development: SPOL year: 2023

Appendix D2 Shire of Menzies Analysis (Continued)

2.4 Organisation Structure

The organisational structure is a dynamic process and needs to be developed in accordance with changing priorities and considering the difficulty in attracting and retaining suitably qualified employees to the Shire, however the current structure is not expected to change significantly during the term of this Plan. It is expected that there will be a number of vacancies at any given time due to staff turnover.



Appendix D2 Shire of Menzies Analysis (Continued)

2.5 Workforce Profile

Information	Shire of Menzies - as at February 2025
Number of employees	18 FTE
Status of employment	16 Full Time 2 Casual
Gender	33% (6) female 67% (12) male
Total employee costs ⁴	\$2,252,840
Employment type	There is a range of full time, part time, fixed term contract and casual staff employed
Annual/LSL liability ⁴	Current \$124,913 Non-Current \$61,759
Awards and Agreements	Local Government Officers (Western Australia) Award 2021 Municipal Employees (Western Australia) 2021
Age profile	The average age of current employees is 47 years
Years of Service	The average length of service is 2.8 years

2.6 Workforce Demographics

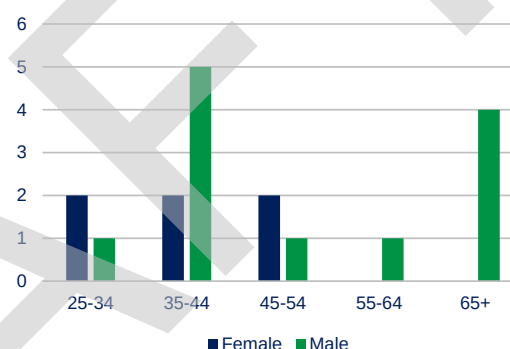
This section contains an analysis of some key workforce metrics such as age, gender and terminations. Included in this analysis are full time, part time and casual staff as well as those on leave, including long service and maternity leave, however contractors, agency staff and group apprentices are excluded.

The workforce gender balance composition at February 2025 was 33% female and 67% male. As indicated above, this composition includes full time, part time and casual staff.

A considerable proportion (83%) of employees are over 34 years of age. Attracting and retaining younger employees is an important challenge as this cohort are often a source of innovation as well as representing the talent pool for the future.

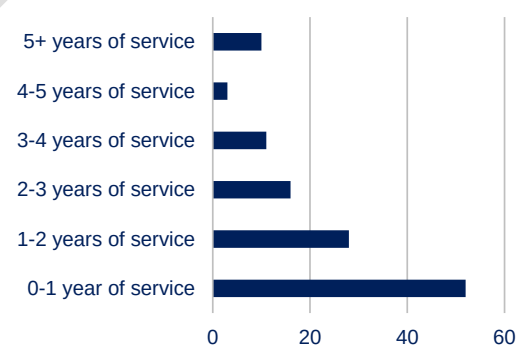
There are currently 8 (of 18) employees aged 45+ and with 28% of employees aged over 55, there are potential issues relating to knowledge retention and business continuity should these staff, often with years of experience, exit the organisation at short notice. Strategies to address this issue include identifying and training potential successors for business critical jobs. There is also potential to develop a range of strategies to continue to retain mature workers within the Shire (e.g. flexible work arrangements, transition to retirement, etc.).

2.6.1 Workforce by Age and Gender



2.6.2 Length of Service

The chart below reflects the length of service of current employees at February 2025.

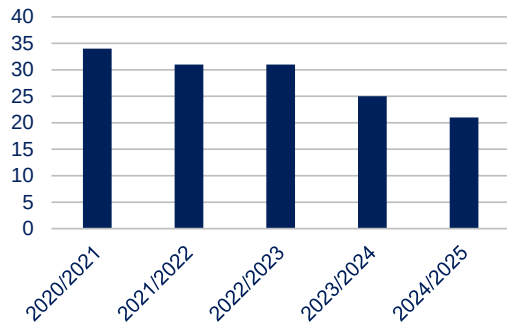


⁴Shire of Menzies 2023/24 Annual Financial Statements

Appendix D2 Shire of Menzies Analysis (Continued)

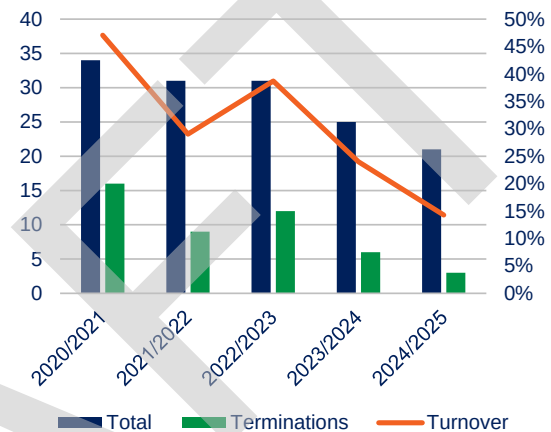
2.7 Historical Employee Information

Employee levels fluctuate during the year as staff are terminated and recruited, with the total number of employees each financial year decreasing from 34 employees in 2020/21 to 21 at February 2025, as show in the chart below.



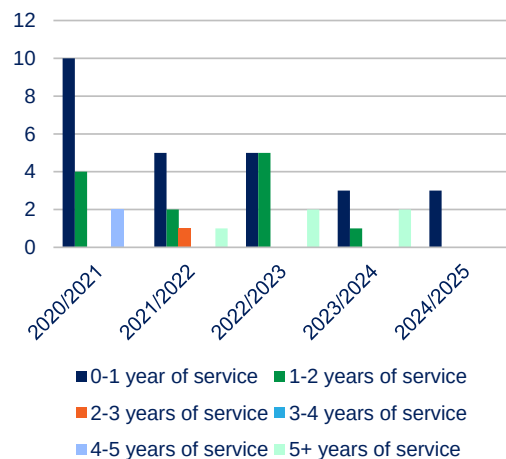
2.7.1 Turnover Rate

Below are graphs showing the exit rates for the Shire of Menzies by age and length of service for the period 2020/21 to 2024/25. These need to be considered in the context of the size of the workforce and overall length of service. Over this period the average annual turnover rate is 31%.



In light of the regional location and size of the workforce this rate would not generally be considered to be of significant concern. However due to significant level of key staff changeovers, careful attention to recruitment and retention needs to be maintained. Ongoing monitoring of this turnover rate will assist the organisation with future planning.

2.7.2 Termination Rates by Years of Service.



Appendix D3 Strategic Community Plan Workforce Implications

3.1 Overview

This section addresses:

- The Strategic Community Plan and Corporate Business Plan;
- Key risk areas;
- Future workforce demand and requirements; and
- Workforce Supply Demand Analysis.

3.2 Strategic Community Plan and Corporate Business Plan

During 2025, the Shire reviewed and updated its ten-year Strategic Community Plan. The Shire took a combined approach for the major review of the Strategic Community Plan and Corporate Business Plan and developed the Shire of Menzies Council Plan 2025-2035. As an integral part of this review process, the community were consulted, and their feedback used to clarify community expectations and guide the strategies detailed in the updated Strategic Community Plan.

The Workforce Plan is part of a broader integrated planning framework aimed at achieving the Shire of Menzies's vision as identified in the Strategic Community Plan. This Plan identifies four core performance areas:

- **Our Community:** A vibrant and inclusive community.
- **Local Economy:** A prosperous local economy.
- **Our Environment:** Enhance and maintain our built infrastructure and natural environment.
- **Leadership:** Responsible management and good governance, leading an empowered community.

There are a range of challenges impacting on the Shire and potential strategic shifts in business operations that may occur which will directly impact the way services are delivered and resourced.

3.3 Core Business and Service Delivery

Over a number of years, the Shire has been subject to a considerable increase in the number of core and non-core services it is required to deliver. This increase has occurred through a variety of means including natural growth, higher ratepayer expectations and significant cost shifting to local government. Not only has this placed pressure on current resources to deliver existing services, it further limits the opportunity to focus resources on emerging areas of strategic importance such as community development, economic development and increasing an advocacy and strategic leadership and facilitation role.

As part of the overall planning process, elected members and the executive have redefined the range of core and non-core areas that form the basis of its delivery of its services to its community. They have also identified core and non-core services that potentially could be:

- Outsourced to an external provider;
- Insourced from other Shires; and
- Open to collaborative opportunities with other local governments to provide services on one another's behalf.
- The above strategic issues have significant implications for workforce planning including:
- Reallocation of resources as collaborative, insourcing and outsourcing arrangements are identified and acted upon;
- New or enhanced skill requirements to operate in a more collaborative manner, manage projects and contracts in future insourced or outsourced delivery models; and
- Management of staff during associated change processes.

3.4 Key Risk Areas

An analysis of the current workforce identified the following risks areas. These risks have been assessed using the risk based approach as set out in Appendix D3. A scoring system was used to determine a risk category of extreme, high, moderate, low or very low.

The risk events are scored according to their likelihood, and consequence and risk mitigation strategic actions have been developed.

The result of the assessment is presented in the table below, with the last column being cross referenced to the primary mitigation strategies set out in Appendix D4 of this Plan.

Appendix D3 Strategic Community Plan Workforce Implications (Continued)

3.5 Workforce Risk Assessment

Risk Issues	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequences	Risk Category ⁵	Cross Ref: Appendix D4 – 4.8 Workforce Strategies Objectives
Knowledge loss due to staff turnover	Likely	Minor	Major	Major	High	3.2.2
Physical and financial constraints limit staff numbers	Likely	Minor	Major	Major	High	3.1.1 3.1.2
Sudden unplanned loss of a high number of key staff	Possible	Major	Major	Major	High	3.2.2
Organisational capacity insufficient to meet future needs	Possible	Major	Major	Major	High	1.1.1 3.1.1
High staff turnover due to organisational cultural issues	Possible	Major	Major	Major	High	1.3.1 1.5.1 2.2.2 2.3.1
Selection, recruitment and training costs increase	Possible	Insignificant	Minor	Minor	Moderate	1.1.1 1.5.1
Operational procedures not followed due to lack of staff training	Unlikely	Minor	Major	Major	Moderate	1.3.1 2.2.1 3.2.2
Long leave absences of key staff due to large accrued leave entitlement	Unlikely	Minor	Minor	Minor	Low	3.2.1 3.2.2

⁵ Appendix A – Risk Assessment Methodology

Appendix D4 Strategies to Meet Future Workforce Needs

4.1 Workforce Supply Demand Analysis

In meeting future challenges, the Shire continually reviews its core functions in terms of potential outsourcing, insourcing and collaborations.

The initiatives identified below will have an impact upon the corporate services section, in terms of:

- Reviewing internal processes and procedures with the goal of gaining greater transactional efficiencies; and
- Providing strong reporting outcomes and operational advice to the council members and the executive.

The staffing resource for corporate services remains relatively unchanged over the term of the Plan, with no forecast increases or decreases. There is ongoing review of services provision and demand.

Requirement for project management roles fluctuate and are addressed as required. There is a focus on tailoring staffing numbers to community service level requirements, appropriate employee numbers and correct cultural fit to the organisation.

Community services are predicted to see a continuation of current levels of demand for services and consideration will need to be given to maintaining current resources.

Infrastructure services are stable, although of note due to the regional location, attracting and retaining employees in this area is an ongoing challenge. Utilising a mix of workforce of both local contractors and permanent staff as required. Required resource capacity is forecast to be adequately maintained at current levels.

4.2 Equal Opportunities

As an Equal Opportunity Employer, the Shire is dedicated to eliminating discrimination in employment and promoting equal employment opportunities, supporting diversity in the workplace, providing merit-based employment opportunities on the basis of qualifications, values and business needs.

The Shire maintains an Equal Employment Opportunity (EEO) management plan, outlining the organisation's strategies and actions to ensure equal opportunities in all aspects of employment, including recruitment, training, promotion, and workplace environment. It's designed to eliminate discrimination and promote fairness for all employees. This workforce plan supports the maintenance and delivery of the EEO management plan.

4.3 Strategic Shifts

There has been a significant shift over the last few years in the delivery of core and non-core business of Local Government, due to federal and state government cost shifting and this is being evidenced within the Shire.

As part of the workforce planning process, the Shire has redefined its core and non-core services, this is an ongoing process, with constant review and development required.

Whilst the core businesses of the Shire still take precedence as a fundamental service delivery priority, there has been growth in what has been considered non-core services such as community development, economic development and tourism.

These changes bring with them a significant shift in the role of the Shire - a more facilitative, advocacy, project manager role than a "doer" or direct deliverer of services.

This will have significant implications for the Shire in the mid-term. It may result in new or changing job roles, skills and additional allocation of resources to meet some of the changing requirements. Some of the emerging capability requirements will be in areas such as project management, economic development, community development, asset managers and specialised planning.

4.4 Service Delivery Models

Along with the business shifts and growth opportunities identified in the Strategic Community Plan, there is a significant need and opportunity for the Shire to analyse how it delivers services to add to efficiency and effectiveness. This may include the review and updating of processes for greater efficiency, automating, considering alternative delivery models and collaborative approaches. This will have significant implications for the corporate and community services area as they will be required to drive these processes. It will also impact on infrastructure services that have a significant number of projects to deliver.

Some of the strategies to be considered include systematically reviewing job roles and functions to gain greater efficiencies and effectiveness, realigning resources and redesigning jobs and delivery structures.

Appendix D4 Strategies to Meet Future Workforce Needs (Continued)

4.5 Succession Management

Currently, succession planning is managed by developing multi-skilled employees to ensure in the event of sudden loss of staff, key positions are covered to limit service delivery impact. Some succession gaps are evident, and a formal succession management process is not currently active. Permanent on the job training and skills development of young staff is required to cover the succession of senior operational staff. Due to the regional location of the Shire, long term retention of staff is limited, however the Shire is keen to increase attractiveness and retention of employees.

4.6 Developing Young Local Talent

The Shire, where possible, identifies and is open to developing local talent. Traineeship opportunities are made available when a suitable opportunity arises.

The Shire has a history of sourcing local talent, representing not only a valuable workforce pool but it also contributes to the economic development of the district. Workforce strategies available to promote this aim include providing student work experience opportunities and offering apprenticeships and traineeships where opportunities arise.

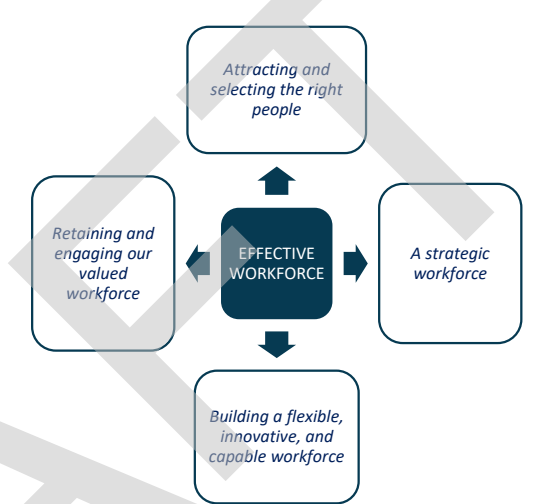
4.7 Additional Incentives

The Shire currently offers complimentary gym and pool membership and additional co-contribution superannuation. A relocation allowance is available for certain positions and is negotiated through the recruitment process. Whilst the Shire is committed to providing these incentives, the challenges in maintaining them should be considered due to the lack of housing accommodation available within the Shire.

4.8 Performance Outcomes and Measures

The following diagram identifies the Shire's strategic objectives and how the Shire intends to assess the effectiveness of the actions.

4.8.1 Diagram: Workforce Plan Performance Measurement



The key strategic objectives identified above drive the core strategies of the Workforce Plan, these are in the tables following.

The prioritisation of the actions is identified in the following tables for the term of Plan:

- existing initiatives in place and ongoing (E)
- initiatives in place that need to be reviewed (R)
- proposed initiatives that are yet to be developed. (P)

Appendix D4 Strategies to Meet Future Workforce Needs (Continued)

4.9 Workforce Objectives and Strategies

Objective 1. Attracting and selecting the right people

Attracting and retaining people with the capability and commitment to contribute to the Shire of Menzies

Strategy	Action	Planned Delivery
1.1 Customised recruitment strategies that meet the needs and expectations of the organisation	1.1.1 As vacancies arise consider opportunities within organisation structure and bespoke recruitment to the new role requirements	R
	1.1.2 Review recruitment and selection practices, ensuring provision for equal opportunity and flexibility for all employees and potential employees	R
1.2 Identify and market the benefits of working for the Shire of Menzies	1.2.1 Maintain list of financial and non-financial rewards and benefits offered to employees	E
1.3 Ensure an appropriate induction and orientation process	1.3.1 Review the current induction and orientation process	R
	1.3.2 Maintain EEO Management Plan and communicate to all employees	E
1.4 Continue to focus on local employment where opportunities exist	1.4.1 Promote the Shire as an employer to the local community	E
1.5 Review selection process to facilitate best candidate selection outcomes	1.5.1 Review the selection process to ensure people with the right skills sets and most suitable candidate are selected for the future needs and growth of the Shire	R
	1.5.2 Ensure selection process considers EEO principles	P

Appendix D4 Strategies to Meet Future Workforce Needs (Continued)

Objective 2. Retaining and engaging our valued workforce		
Building and retaining a highly engaged workforce, committed and connected to our Shire and community		
Strategy	Action	Planned Delivery
2.1 Support development and upskilling	2.1.1 Identify relevant training needs and opportunities	P
	2.1.2 Collect and monitor workforce demographics, supporting implementation of EEO principles	P
2.2 Provide sufficient job role clarity, work direction, workload management, feedback on performance and support in role	2.2.1 Ensure current job descriptions are in place and provided at commencement in roles	R
	2.2.2 Undertake performance reviews as per policy and employment agreements	R
	2.2.3 Monitor and assess workplace culture (employee culture survey), ensuring it is inclusive and free from harassment and unlawful discrimination	P
2.3 Regular communication with the workforce	2.3.1 Continue regular meetings between executive, supervisors and staff	E
	2.3.2 Support and promote a positive, inclusive and harassment-free workplace culture	E
Objective 3. A strategic workforce, with the capability and capacity to meet strategic objectives		
Building a flexible, innovative, and capable workforce		
Strategy	Action	Planned Delivery
3.1 Appropriate organisational structure	3.1.1 Regular assessment of organisation structure, seeking to meet the needs of the organisation whilst recognising the funding restrictions	R
	3.1.2 Continue to seek external funding where possible and look for opportunities for resource sharing where appropriate	E
3.2 Recognised critical positions and critical position management	3.2.1 Recruit skilled personnel as required, recognising opportunities for alternative work arrangements and/or contractors to meet essential skills if appropriate	E
	3.2.2 Ensure appropriate policies and procedures documented to assist in mitigating knowledge loss risk due to staff turnover	E
3.3 Ensure appropriate job descriptions	3.3.1 Job descriptions reviews conducted as part of the induction and performance review process	R

Appendix D5 Monitoring and Evaluation of Outcomes

5.1 Key Performance Indicators

Key performance indicators are listed below.

Strategic Workforce Objective	Workforce Outcomes	Assessment	Ratio or Measure
Attracting and selecting a capable and committed workforce	Adequate staff levels with appropriate skills	Effectiveness of recruitment processes	Average number of vacancies annually
	Diversity in the workforce	Workforce demographics	Increasing diversity in workforce and management
Retaining and engaging our valued workforce	Staff turnover	The percentage of employee initiated separation rate	Gross number of staff resignations divided by total staff
	Employee leave	Accrued leave liability	Number of employees with accrued annual leave exceeding 150 hours
	Sick leave	The number of workplace absences due to health related reasons	Number of sick day absences divided by number of available working days
	Training and development	The average level of investment in training	Training expense divided by number of FTE employees
A strategic workforce, with the capability and capacity to meet strategic objectives	Appropriate policies and procedures in plan	Review of policies and procedures (Audit Regulation 17 Review)	Non-compliance noted
	Occupational Health and Safety	Frequency and cost of lost time injuries	Total hours lost due to injury divided by number of work hours available

5.2 Evaluation

The ongoing evaluation of the Workforce Plan is required to address the following:

- The progress towards meeting the performance indicator targets; and
- The progress towards meeting strategic actions of the Workforce Plan.

5.3 Implementation

Implementation of the Workforce Plan may be impacted by competitive priorities and the need for the application of dedicated resources. For a return to be achieved on the current planning investment, these matters will need to continue to be a focus in the future.

5.4 Review

Regular review of the Workforce Plan, particularly the strategies and actions contained in the tables, is required to ensure they are being achieved. The preferred timing is a review at least annually. The Draft Strategic Resource Plan will need to be reviewed annually and its financial impact included in the Corporate Business Plan and Annual Budget.

Appendix D6 Risk Assessment and Acceptance Criteria

Probability of Occurrence or Likelihood			
Likelihood	Definition	Frequency Of Noted Occurrences	Score
Almost Certain	Expected to occur in most circumstances or occurs regularly. A clear opportunity already apparent, which can easily be achieved.	More than once per year.	5
Likely	Occurrence is noticeable or is likely to occur, an opportunity that has been explored and may be achievable.	At least once per year.	4
Possible	Occurs occasionally or may occur, possible opportunity identified.	At least once in 5 years.	3
Unlikely	Occurs infrequently or is not likely to occur, opportunity that is unlikely to happen.	At least once in 10 years.	2
Rare	Only occurs in exceptional circumstances, opportunity that is very unlikely to happen.	Less than once in 20 years.	1

Likelihood		Consequence				
		Insignificant	Minor	Moderate	Major	Catastrophic
Score		1	2	3	4	5
Almost Certain	5	Moderate	High	High	Extreme/Exceptional	Extreme/Exceptional
Likely	4	Moderate	Moderate	High	High	Extreme/Exceptional
Possible	3	Low	Moderate	Moderate	High	High
Unlikely	2	Low	Low	Moderate	Moderate	High
Rare	1	Very Low	Low	Low	Moderate	Moderate

Action Required	
Extreme/Exceptional	Immediate corrective action required
High	Prioritised action required
Moderate	Planned action required
Low	Planned action required
Very Low	Manage by routine procedures

Appendix D6 Risk Assessment Acceptance Criteria (Continued)

Area Impacted	Impact	Consequence				
		Catastrophic	Major	Moderate	Minor	Insignificant
Service Delivery/ Business Disruption	Loss of service.	Major including several important areas of service and/or a protracted period.	Complete loss of an important service area for a short period.	Major effect to an important service area for a short period, brief impact on multiple areas.	Brief disruption of important service area, Noticeable effect to non-crucial service area.	Negligible impact on the effectiveness of the organisation's processes.
	Improvement to service(s).	Exceptional.	Major.	Moderate.	Minor.	Negligible.
	Disruption in business processes.	Ongoing loss of business systems.	Major.	Moderate.	Minor.	Negligible.
Financial	Loss of assets.	>15% of asset value.	5%-15% of asset value.	2%-5% of asset value.	< 2 of asset value.	Insignificant.
	Impact on annual revenues or costs (Adverse or positive).	> 15% deviation from budget.	5%→15% deviation from budget.	2%→5% deviation from budget.	<2% deviation from budget.	Negligible income and/or savings.
	External Audit issues.	Audit unable to be completed.	Audit qualification on the report and accounts.	Management letter contains significant issues.	Management letter contains minor issues.	Matters discussed with management not reported.
Physical	Level of Incident.	Extreme affecting organisation's survival.	Significant affecting multiple locations.	Localised significant effect on operations.	Localised no effect on operations.	Not notifiable or reportable.
Legislative/ Regulatory/ Policy/ OSH	Regulatory non-compliance.	Criminal.	Major Revenue or cost implications. Individuals at risk of harm.	Minor Revenue or cost implications.		
	Code of Conduct.	Extreme.	Significant.	Breach.	Minor breach.	Little or no impact.
	Personal details compromised/ revealed.	All.	Many.	Some.	Isolated.	An individual's.
	Level of Injury.	Death.	Multiple serious injuries.	Serious injury and /or illness.	First aid or minor lost time injury.	Incident with or without minor injury.
Performance	Ability to achieve key objectives.	Unable to achieve.	Major impact.	Moderate impact.	Minor impact.	Negligible impact.
	Improvement on the delivery of key strategic objectives.	Exceptional improvement.	Major improvement.	Moderate improvement.	Minor improvement.	Negligible improvement.
	Ability to be managed with the current resources.	External resources required.	Impact cannot be managed.	Significant adjustment to resource allocation.	Additional internal management efforts required.	Impact can be managed through routine activities.
	Loss of Infrastructure.	Ongoing loss of critical infrastructure.	Long-term loss of critical infrastructure.	Loss of support infrastructure.	Interruption to support infrastructure.	Negligible interruption to support infrastructure.
Environmental	Environmental harm	Catastrophic long term environmental harm.	Significant long-term environmental harm.	Significant short-term environmental harm.	Minor transient environmental harm.	Negligible transient environmental harm
	Improvement to environment	Exceptional improvement and/or national environment.	Major improvement.	Moderate improvement.	Minor improvement.	Negligible improvement.

Other Matters

Preparation

This Plan was prepared for the Shire of Menzies by Moore Australia (WA) Pty Ltd.

Reliance

This Plan has been prepared for the exclusive use of the Shire of Menzies and for the purposes specified in our letter of engagement and is not to be used for any other purpose or distributed to any other party without Moore Australia WA's prior consent. This Plan is supplied in good faith and reflects the knowledge, expertise and experience of the engagement consultant and is based on the information and representations provided by the Shire of Menzies. We accept no responsibility for any loss occasioned by any person acting or refraining from action as a result of reliance on the report, other than the Shire of Menzies.

This Plan contains quantitative and qualitative statements, including projections, estimates, opinions and forecasts concerning the anticipated future performance of Shire of Menzies and the environment in which it operates ('Forward Looking Statements').

None of these Forward Looking Statements are or will be representations as to future matters. The Forward Looking Statements are, and will be, based on a large number of assumptions and are, and will be, subject to significant uncertainties and contingencies, many, if not all, of which are outside the control of the Shire of Menzies. Actual future events may vary significantly from the Forward Looking Statements. Recipients should make their own investigations and enquiries regarding assumptions, uncertainties and contingencies which may affect the Shire of Menzies and the impact that a variation in future outcomes may have on the Plan and the Shire of Menzies.

Please refer to the attached compilation report.

Document Management

Version	2025-2040 V1.0
Status	Draft
Date	10 June 2025
Date of Adoption	
Council Resolution	

References

Reference to the following documents or sources were made during the preparation of this Draft Strategic Resource Plan.

- Shire of Menzies draft Council Plan 2025-2035;
- Shire of Menzies employee information, extracted February 2025;
- Shire of Menzies Annual Financial Reports 2021/22; 2022/23; 2023/24
- Shire of Menzies Adopted Annual Budget 2024-25;
- Council website: www.menzies.wa.gov.au
- www.wa.gov.au EEO Management Planning
- WALGA Online Local Government Directory 2023/24, Shire of Menzies; and
- Australian Bureau of Statistics Menzies (S) (LGA50630) 2021 Census of Population and Housing, viewed 15 May 2024

Disclaimer

Liability limited by a scheme approved under Professional Standards Legislation.

The services provided in terms of this engagement comprise an advisory engagement, which is not subject to assurance or other standards issued by the Australian Auditing and Assurance Standard Board and, consequently no opinions or conclusions are intended to convey assurance either expressed or implied.

Moore Australia Western Australia, a Perth based partnership of trusts ("the firm"), carries on business separately and independently from other Moore Australia member firms around Australia and Moore Global firms worldwide.

Services provided under this engagement are provided by the Firm and not by any other independent Moore Global member firm. No other independent Moore Australia or Moore Global member has any liability for services provided by other members.

Throughout this document, a reference to Moore Australia refers to Moore Australia (WA) Pty Ltd trading as agent ABN 99 433 544 961, an independent member of Moore Global Network Limited – member in principal cities throughout the world. Moore Australia WA is not a partner or agent of any other Moore Australia or Moore Global member firm.



Moore Australia

Level 15, Exchange Tower,
2 The Esplanade, Perth, WA 6000
PO Box 5785, St Georges Terrace, WA 6831

T +61 8 9225 5355
F +61 8 9225 6181

www.moore-australia.com.au

11 June 2025

Rob Stewart
Acting Chief Executive Officer
Shire of Menzies
PO BOX 4
Menzies WA 6436

Dear Rob

COMPILATION REPORT TO SHIRE OF MENZIES

We have compiled the accompanying Shire of Menzies Draft Strategic Resource Plan 2025-2040 based on information you have provided.

THE RESPONSIBILITY OF SHIRE OF MENZIES

The Chief Executive Officer of the Shire of Menzies is solely responsible for the information contained in the Draft Strategic Resource Plan 2025-2040, the reliability, accuracy and completeness of the information and for the determination that the statutory financial reporting framework used is appropriate to meet their needs and for the purpose that the forward looking financial statements were prepared.

This Draft Strategic Resource Plan 2025-2040 and the reliability, accuracy and completeness of the information used to compile it are your responsibility.

OUR RESPONSIBILITY

On the basis of information provided by the Shire of Menzies we have compiled the accompanying special purpose financial statements in accordance with the statutory *financial reporting framework* and APES 315 *Compilation of Financial Information*.

We have applied our professional expertise in accounting and financial reporting to assist management in the preparation and presentation of these forward looking financial statements on the basis of accounting described in Appendix A11 to the financial statements. We have complied with the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants*.

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 you provided to us to compile the Schedule. Accordingly, we do not express an audit opinion or a review conclusion¹ on whether the Draft Strategic Resource Plan 2025-2040 is prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

As stated in Appendix A11, the Draft Strategic Resource Plan 2025-2040 is prepared and presented on the basis prescribed by *Local Government Act 1995* and accompanying regulations in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), for the purpose of the Shire of Menzies's compliance with the *Local Government Act 1995* and accompanying regulations. Accordingly, the Draft Strategic Resource Plan 2025-2040 is for use only in connection with that purpose and may not be suitable for any other purpose.

Our compilation report is intended solely for the use of the Shire of Menzies and should not be distributed to parties other than the Shire of Menzies without our prior written consent.

Russell Barnes
Director
[Moore Australia \(WA\) Pty Ltd](#)



Shire of Menzies
124 Shenton Street
Menzies WA 6436
(08) 9024 2041
admin@menzies.wa.gov.au
www.menzies.wa.gov.au

13.1.3	Elected Members' Remuneration for 2025/2026 Financial Year
LOCATION	Not Applicable
APPLICANT	Internal
DOCUMENT REF	NAM1500
DATE OF REPORT	16 June 2025
AUTHOR	Chief Financial Officer, Kristy Van Kuyl
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. CONFIDENTIAL - Elected Member 25-26 OCM [13.1.3.1 - 1 page]

SUMMARY:

The purpose of this report is for the Council to consider and adopt the Elected Members' Remuneration for 2025/2026 financial year.

BACKGROUND:

Pursuant to Section 7B(2) of the Salaries and Allowances Act 1975, the Tribunal must inquire into and determine to be issued at intervals of not more than 12 Months:

- The amount of fees, or the minimum and maximum amounts of fees, to be paid under the Local Government Act 1995 to elected council members for attendance at meetings;
- The amount of expenses, or the minimum and maximum amounts of expenses, to be reimbursed under the Local Government Act 1995 to elected council members; and
- The amount of allowances or the minimum and maximum amounts of allowances, to be paid under the Local Government Act to elected council members

For the 2025/2026 financial year, the tribunal has determined elected council member attendance fees, an annual allowance ranges be increased by 3.5% from those determined for the 2024/2025 financial year. Shire of Menzies falling under Band 4.

COMMENT:

The Salaries and Allowances Tribunal has determined that the fees for 2025/2026 financial year will be:

Council Meeting Attendance Fees per Annum

Where a Local Government decides, by Absolute Majority, to pay a Council Member a fee referred to in section 5.98(1)(b) of the Local Government Act for attendance at a Council Meeting, the following meeting attendance fee per annum will be applicable:

Band	For a council member other than mayor or president		For a council member who holds the office of mayor or president	
	Minimum	Maximum	Minimum	Maximum
4	\$4,020	\$10,650	\$4,020	\$21,880

Annual Allowance for a Mayor or President

Where a local government sets the amount of the annual local government allowance to which a mayor or president is entitled under section 5.98(5) of the LG Act the following allowance range will be applicable;

For a Mayor or President		
Band	Minimum	Maximum
4	\$575	\$22,470

Annual Allowance for Deputy President

For the purpose of section 5.98A(1) of the Local Government Act the annual allowance for a Deputy President is determined to be up to 25% of the President's Allowance

It is proposed that the new Elected Member Remuneration for 2025/2026 financial year be set as:

	2025/2026	2024/2025
<u>President</u>		
Annual Attendance Fee	\$21,554	\$20,927
Annual President Allowance	\$22,138	\$21,493
<u>Deputy President</u>		
Annual Attendance Fee	\$10,540	\$10,183
Annual Deputy President Allowance	\$5,534	\$5,373
<u>All other Councillors</u>		
Annual Attendance Fee	\$10,540	\$10,183
<u>All Councillors</u>		
Annual Communication Fee	\$1,100	\$1,100

CONSULTATION:

No external consultation has taken place with regard to this report.

STATUTORY AUTHORITY:

Local Government Act 1995:

Section 5.98. Fees etc. for council members

Section 5.98A. Allowance for deputy mayor or deputy president

Section 5.99. Annual fee for council members in lieu of fees for attending meetings

Section 5.99A. Allowances for council members in lieu of reimbursement of expenses

POLICY IMPLICATIONS:

There are no policy implications.

FINANCIAL IMPLICATIONS:

The Budget for 2025/2026 financial year incorporates with any changes made to the Elected Member Remuneration

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
The Council's statutory reports provide inaccurate financial information.	Low	Internal and external audit. Regular reporting of financial results.

STRATEGIC IMPLICATIONS:

The Shire's Strategic Community Plan 2021-2031 outlines the following Outcome and Strategy:

Outcome

4.2 An efficient and effective organisation.

Strategy

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

Accordingly, the officer's recommendation aligns with the Strategic Community Plan.

VOTING REQUIREMENTS:

Absolute Majority

OFFICER RECOMMENDATION:

That the annual Elected Members' Remuneration for 2025/2026 financial year as follows, be adopted:

	2025/2026
<u>President</u>	
Annual Attendance Fee	\$21,554
Annual President Allowance	\$22,138
<u>Deputy President</u>	
Annual Attendance Fee	\$10,540
Annual Deputy President Allowance	\$5,534
<u>All other Councillors</u>	
Annual Attendance Fee	\$10,540
<u>All Councillors</u>	
Annual Communication Fee	\$1,100

COUNCIL DECISION:

Council Resolution Number	
----------------------------------	--

Moved		Seconded	
--------------	--	-----------------	--

Carried by Absolute Majority	
-------------------------------------	--

13.1.4	Fees and Charges 2025/2026 Financial Year
LOCATION	Not Applicable
APPLICANT	Internal
DOCUMENT REF	NAM1501
DATE OF REPORT	17 June 2025
AUTHOR	Chief Financial Officer, Kristy Van Kuyl
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. 2025-26 Fees and Charges [13.1.4.1 - 4 pages]

SUMMARY:

To adopt the proposed Schedule of Fees and Charges for 2025/2026 financial year and that the Schedule be imposed from 1 July 2025.

BACKGROUND:

Local governments are required to set fees and charges annually under the *Local Government Act (1995)*. The adoption of these fees and charges ensures a schedule is available at the commencement of the financial year and facilitates finalisation of the 2025/2026 financial year budget.

COMMENT:

The Schedule of Fees and Charges for the 2025/2026 financial year has been reviewed. Where applicable, amendments to the schedule are recommended. These adjustments align with the Shire's Long-Term Financial Plan (2022–2037) and reflect the broader economic conditions, including increases in supply costs, goods and services, and employment expenses.

The proposed 2025/2026 Schedule of Fees and Charges is attached for consideration. Several new fees have been introduced to reflect the current range of services provided, as outlined below:

- An increase in the caravan park fees for both powered and unpowered sites, applicable to daily and weekly rates.
- Standardised fees have also been applied across all types of caravan park accommodation, including cabins and other accommodations.
- Updates have been made to the room and facility hire charges.
- As well as the fees and charges for private works.

CONSULTATION:

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

STATUTORY AUTHORITY:

Division 5 of the Local Government Act 1995 Subdivision 2 – Fees and Charges

Section 6.16 ‘Imposition of Fees and Charges’

Section 6.17 ‘Setting Level of Fees and Charge’

Section 6.19 ‘Notice of Fees and Charges’

POLICY IMPLICATIONS:

There is no council policy related to the Schedule of Fees and Charges.

FINANCIAL IMPLICATIONS:

The Budget for the 2025/2026 financial year incorporates any changes made to the Schedule of Fees and Charges

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
Council's statutory reports provide inaccurate financial information.	Low	Internal and external audit. Regular reporting of financial results.

STRATEGIC IMPLICATIONS:

The Shire's Strategic Community Plan 2021-2031 outlines the following Outcome and Strategy:

Outcome

4.2 An efficient and effective organisation.

Strategy

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

Accordingly, the officer's recommendation aligns with the Strategic Community Plan.

VOTING REQUIREMENTS:

Absolute Majority

OFFICER RECOMMENDATION:

That:

1. The Schedule of Fees and Charges for 2025/2026 Financial Year to apply as of 1 July 2025 be adopted.
2. The Chief Executive Officer be authorised to give local public notice of the Council's intention to adopt the Schedule of Fees and Charges for the 2025/2026 Financial Year, to apply as of 1 July 2025, in accordance with section 6.19 of the Local Government Act 1995.

COUNCIL DECISION:

Council Resolution Number	
----------------------------------	--

Moved		Seconded	
--------------	--	-----------------	--

Carried by Absolute Majority	
-------------------------------------	--

SHIRE OF MENZIES



FEES AND CHARGES

2025/2026

2025/2026 FEES AND CHARGES		
GENERAL		
Printing, Photocopying, Scanning (B/W or Color) - per A4 sheet	\$ 0.65	inc GST
Printing, Photocopying, Scanning (B/W or Color) - per A3 sheet	\$ 1.05	inc GST
Laminating - A4 colour per sheet	\$ 4.00	inc GST
Laminating - A3 colour per sheet	\$ 4.95	inc GST
Council Agenda & Minutes - hard copy with attachment* *Free if attending relevant meeting and website	\$ 16.20	inc GST
Council Agenda & Minutes - hard copy with attachment* *Free if attending relevant meeting and website	\$ 5.50	inc GST
Electoral Rolls - per roll - set by the Electoral Act	\$ -	GST Free
Rates - Order and Requisitions per assessment	\$ 71.50	inc GST
Rates Enquiry fee - per assessment (1-3 enquiries)	\$ 16.50	inc GST
Gravel ex Shire Pits at 4.50 per m3 + delivery if applicable	\$ 4.50	inc GST
Water from Standpipe - per 1,000 litres	\$ 20.00	GST Free
Diesel and Unleaded Fuel - Price per litre	As per market price	inc GST
Gas Bottle Resale for 9kg or 45kg (Swap)	As per market price	inc GST
Telescope Hire - Per day	\$ 100.00	inc GST
Telescope Hire - Per day (Community)	FREE	
Telescope Hire Bond	\$ 200.00	inc GST
Towing services (i.e. Lake Ballard to Menzies or Kalgoorlie) per Klm (inc return)	\$ 12.00	inc GST
Shire of Menzies License Plate Fee	\$ 230.00	inc GST
ROOM/FACILITY FOR HIRE		
Facility Hire Town Hall - per day	\$ 90.00	inc GST
Facility Hire Lady Shenton - per day	\$ 90.00	inc GST
Facility Hire - Ngalipaku Building (Recreation Centre)	\$ 90.00	inc GST
Facility Hire Town Hall (Community Event) - per event	Free	
Facility Hire Lady Shenton (Community Event) - per event	Free	
Facility Hire Ngalipaku Recreation Centre (Community Event) per event	Free	
Facility Hire - BOND (No Alcohol)	\$ 100.00	GST Free
Facility Hire - BOND (Alcohol)	\$ 250.00	GST Free
Kitchen Hire - Per Hour	\$ 35.00	inc GST
Cleaning Bond - for all room facility hire	\$ 200.00	inc GST
Cleaning Charges - in excess of Bond - Per Hour	\$ 50.00	inc GST
WASTE		
Domestic Refuse Removal - first bin, per annum (issued with rates notice)	\$ 150.00	GST Free
Domestic Refuse Removal - second bin or non rateable properties	\$ 168.00	plus GST
Non Residential Property - 240lt Bin Service (per service)	\$ 180.00	inc GST
PRIVATE WORKS (MUST BE APPROVED BY CEO)		
Grader Hire - per hour	\$ 250.00	inc GST
Loader - John Deere - per hour	\$ 250.00	inc GST
Mack Truck & Side Tipper Trailer Hire - per hour	\$ 260.00	inc GST
Mack Truck & Trailer Hire - per hour	\$ 260.00	inc GST
Mack Truck & Water Cart Hire - per hour	\$ 260.00	inc GST
Light Truck - per hour	\$ 170.00	inc GST
Roller - per hour	\$ 170.00	inc GST
Backhoe - per hour	\$ 170.00	inc GST
Excavator (Komatsu) - per hour	\$ 170.00	inc GST
Skid Steer (Caterpillar) - per hour	\$ 140.00	inc GST
Forklift (Komatsu) - per hour	\$ 130.00	inc GST
Labour hire - per hour	\$ 83.50	inc GST
Labour hire (after hours) - per hour	\$ 104.50	inc GST
Whipper Snipper - per hour	\$ 95.00	inc GST
Lawn Mower (Small/Big) - per hour	\$ 110.00	inc GST
<i>Please Note - Dry hire of machinery is not permitted. The above hire rate includes an operator</i>		
SULLAGE/WASTE REMOVAL		
Oil - no charges if delivered to Menzies Shire Depot	\$ -	
Sewerage deposited in Sewer Ponds - per litre	\$ 0.10	inc GST

2025/2026 FEES AND CHARGES		
BUS HIRE		
First 100km	\$ 107.00	inc GST
Over 100km - per km rate	\$ 1.00	inc GST
Bond	\$ 210.00	inc GST
Cleaning if required - per hour	\$ 37.00	inc GST
If fuel tank empty - per litre	\$ 3.00	inc GST
Community Service	Free	
Community/medical use for sponsored medical services	Free	
CARAVAN PARK AND ACCOMMODATION		
Non-Powered Site - Day Rate	\$ 30.00	inc GST
Non-Powered Site - Weekly Rate	\$ 140.00	inc GST
Powered Site - Day Rate	\$ 35.00	inc GST
Powered Site - Weekly Rate	\$ 200.00	inc GST
Additional fee per day for extra person over the age of 5 years	\$ 5.00	inc GST
Caravan Park Cabins and 2 Bedrooms Chalet/Other Accommodation	\$ 185.00	inc GST
Caravan Park Cabins & Chalet - Weekly Rate	10% discount of the total fee	
Depot Accommodation - Room 1	\$ 85.00	inc GST
Depot Accommodation - Room 2	\$ 125.00	inc GST
Depot Accommodation - Weekly Rate	10% discount of the total fee	
BOND - Cabin/Chalet (Long Stay Tenancy)	\$ 200.00	GST Free
BOND - Depot Accommodation (Long Stay Tenancy)	\$ 125.00	GST Free
Washing Machine - per load	\$ 3.00	inc GST
Dryer - per load	\$ 3.00	inc GST
Showers - per person	\$ 5.00	inc GST
Water from Caravan park (5 litres up to 150 litres)	\$ 10.00	GST Free
STAFF HOUSING RENTAL		
Housing Rental - per week. Category 1 - Separate House - 4 bed 2 bath	\$ 107.00	GST Free
Housing Rental - per week. Category 2 - Separate House - 3 bed 2 bath	\$ 86.00	GST Free
Housing Rental - per week. Category 4 - Duplex - 2 bed 1 bath	\$ 53.00	GST Free
Housing Rental - per week. Category 5 - Depot Room 1 or 2 (Furnish and inclusive utilities)	\$ 25.00	GST Free
Housing Rental - per week. Category A - Furnished or Semi-Furnished.	\$ 21.00	GST Free
Housing Rental - per tenancy. Category B - Pet Bond.	\$ 107.00	GST Free
Housing Rental - 56 Shenton Street (furnish) refer to Lease agreement	\$ 100.00	GST Free
IT Room (for use of computers at Community Resource Centre)		
Internet use up to 4 hours*	FREE	inc GST
Internet use additional hour* - per hour	\$ 10.00	inc GST
*CRC operating hours only		
ADVERTISING IN MENZIES MATTERS		
Regional Local Government - Golden Quest Discovery Trail Members - A4 per issue	FREE	inc GST
Menzies Local Business and Community - A4 per issue	FREE	inc GST
Quarter Page - per issue	\$ 5.65	inc GST
Half Page - per issue	\$ 11.50	inc GST
Whole Page - per issue	\$ 21.75	inc GST
COMMUNITY POST BOX LEASE		
Small Box - per annum	\$ 25.00	inc GST
Large Box - per annum	\$ 50.00	inc GST
ART GALERY		
As MoU signed by Shire of Menzies and Artist		
Commission on sale of Artwork and Other items	20% of sales items	inc GST
HEALTH		
Lodging House Licence Per Annum	\$ 236.50	GST Free
Lodging House New Registration	\$ 131.00	GST Free
Notification of New Food Business	\$ 58.00	GST Free
Registration Fee of New Food Business	\$ 157.50	GST Free
Low Risk Food Business Registration Renewal - Annual	\$ 126.00	GST Free
Medium Risk Food Business Registration Renewal - Annual	\$ 247.00	GST Free
Request for Inspection/Service/Advise - Per Hour	\$ 136.50	inc GST
Special Event or Temporary Food Permit Registration	\$ 25.00	GST Free

2025/2026 FEES AND CHARGES		
STATUTORY - HEALTH ACT, 1911		
Septic Tank Application Fee	\$ 118.00	GST Free
Septic Tank Inspection Fee	\$ 40.00	inc GST
ANIMAL CONTROL as per Statutory Dog Act 1976, Cat Act 2011		
Dog Annual Registration - Sterilised 1 Year	\$ 20.00	inc GST
Dog Annual Registration - Sterilised 3 Year	\$ 42.50	inc GST
Dog Annual Registration - Sterilised Lifetime	\$ 100.00	inc GST
Dog Annual Registration - Unsterilised 1 Year	\$ 50.00	inc GST
Dog Annual Registration - Unsterilised 3 Year	\$ 120.00	inc GST
Dog Annual Registration - Unsterilised Lifetime	\$ 250.00	inc GST
Concessions - Guide Dogs	Free	
Concessions - Dogs used for Droving/Tending Stock	25% of Fee	inc GST
Concessions - Dogs owned by Pensioners	50% of Fee	inc GST
Concessions - Registration after 31 May	50% of Fee	inc GST
Impounding Fees - As per Dog Act & Regulations	\$ 100.00	inc GST
Impounded Dog - Sustenance and maintenance Fee per day	\$ 20.00	inc GST
Microchipping	At Cost	inc GST
Cat Annual Registration - Sterilised 1 Year	\$ 20.00	inc GST
Cat Annual Registration - Sterilised 3 Year	\$ 42.50	inc GST
Cat Annual Registration - Sterilised Lifetime	\$ 100.00	inc GST
Cat Annual Registration - Unsterilised 1 Year	\$ 50.00	inc GST
Cat Annual Registration - Unsterilised 3 Year	\$ 120.00	inc GST
Cat Annual Registration - Unsterilised Lifetime	\$ 250.00	inc GST
<i>* Must sight certificate signed by a Registered Vet, a Statutory Declaration or sight ear tattoo for Sterilisation Concession</i> <i>All dogs three months of age + must be licenced. Licences are due on November 1 of each year and can be paid at the Shire of</i> <i>Menzies Administration office during normal office hours.</i> <i>In respect of every first registration made after 31 May, in any year, only one half of the registration fee shall be payable.</i> <i>Renewals are to take effect from 1 November in any year, within the preceding period period of 21 days from and including 11</i> <i>October</i>		
ANIMAL CONTROL TRAP		
Cat Trap - First 7 days	FREE	inc GST
Cat Trap - After 7 days (Per Day)	\$ 5.00	inc GST
Refundable Trap Deposit	\$ 50.00	GST Free
CEMETERY		
Grave Preparation (Adult)	\$ 800.00	inc GST
Grave Preparation (Child under 13 years of age)	\$ 400.00	inc GST
Grave Preparation (extra deep)	\$ 100.00	inc GST

13.1.5	Finance Report - May 2025
LOCATION	Not Applicable
APPLICANT	Internal
DOCUMENT REF	NAM1502
DATE OF REPORT	13 May 2025
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 - May 2025 [13.1.5.1 - 28 pages] 2. Financial Information Statement (FIS) - May 2025 [13.1.5.2 - 8 pages]

SUMMARY:

To receive the Statement of Financial Activity for the period ended 31 May 2025.

BACKGROUND:

Regulation 34 of the Local Government (Financial Management) Regulations 1996 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 Local Government (Financial Management) Regulations 1996 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 Local Government (Financial Management) Regulations (1996).

STRATEGIC IMPLICATIONS:

The Shire's Strategic Community Plan 2021-2031 outlines the following Outcome and Strategy:

Outcome

4.2 An efficient and effective organisation.

Strategy

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

Accordingly, the officer's recommendation aligns with the Strategic Community Plan.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That the Statement of Financial Activity for the period ending 31 May 2025, as attached, be received.

COUNCIL DECISION:

Council Resolution Number	
----------------------------------	--

Moved		Seconded	
--------------	--	-----------------	--

Carried	
----------------	--



SHIRE OF MENZIES

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 May 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

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

THIS PAGE INTENTIONALLY LEFT BLANK

SHIRE OF MENZIES
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MAY 2025

KEY INFORMATION

Items of Significance
The material variance adopted by the Shire for the 2024/25 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)	55%	60,000	55,000	33,233	21,767
Lady Shenton/CRC Lot 41 (37) Shenton St - Building (Capital)	86%	293,232	293,228	253,572	39,656
Town Hall (Admin) - Building (Capital)	26%	100,000	99,999	26,072	73,927
Software and IT Systems	36%	100,000	100,000	35,758	64,242
Menzies North West (RRG 23/24)	16%	624,000	624,000	100,023	523,977
Menzies Playground	12%	500,000	458,326	59,990	398,336
Menzies Water Park Infrastructure (Capital)	37%	100,000	91,663	37,100	54,563

Financial Position		31 May 2024	31 May 2025
Adjusted Net Current Assets	111%	\$ 3,085,265	\$ 3,424,065
Cash and Equivalent - Unrestricted	101%	\$ 3,400,362	\$ 3,428,271
Cash and Equivalent - Restricted	93%	\$ 14,286,794	\$ 13,315,568
Receivables - Rates	97%	\$ 770,138	\$ 744,487
Receivables - Other	614%	\$ 116,021	\$ 712,607
Payables	86%	\$ 120,315	\$ 103,361

% 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 31 MAY 2025

SUMMARY INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 May 2025
Prepared by: Tien Tran & Bob Wadell & Associates Pty Ltd
Reviewed by: Kristy Van Kuyl (CFO)

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

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

CRITICAL ACCOUNTING ESTIMATES

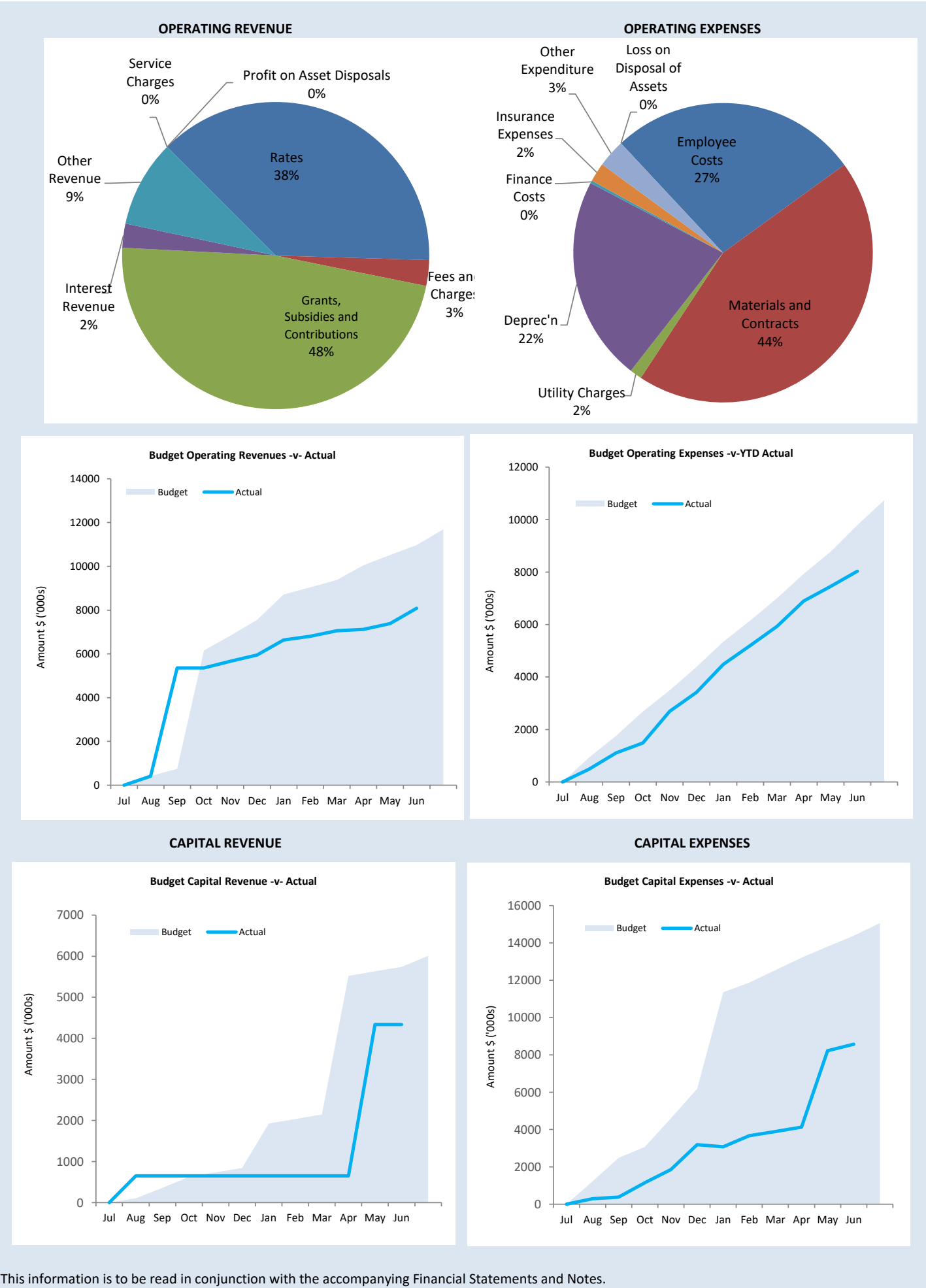
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

ROUNDING OFF FIGURES

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

SHIRE OF MENZIES
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MAY 2025

SUMMARY GRAPHS



SHIRE OF MENZIES
KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 MAY 2025

NATURE OR TYPE DESCRIPTIONS

REVENUE	EXPENSES
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,	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 31 MAY 2025

BY NATURE

		Adopted Annual Budget	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
	Note	\$	\$	\$	\$	\$	%		
OPERATING ACTIVITIES									
Revenue from operating activities									
Rates	6	4,805,190	4,805,190	4,805,190	4,645,216	(159,974)	(3%)	▼	
Grants, Subsidies and Contributions	12	777,381	681,526	625,625	642,417	16,792	3%	▲	
Fees and Charges		245,805	271,500	249,385	330,713	81,328	33%	▲	\$
Interest Revenue		281,000	319,000	296,076	309,760	13,684	5%	▲	
Other Revenue		1,275,361	1,331,525	1,220,527	1,119,722	(100,805)	(8%)	▼	
Profit on Disposal of Assets	7	127,145	117,812	115,229	0	(115,229)	(100%)	▼	\$
		7,511,882	7,526,553	7,312,032	7,047,827				
Expenditure from operating activities									
Employee Costs		(2,731,689)	(2,830,056)	(2,603,597)	(2,165,434)	438,163	17%	▲	\$
Materials and Contracts		(4,556,501)	(4,673,001)	(4,259,006)	(3,554,062)	704,944	17%	▲	\$
Utility Charges		(122,800)	(121,734)	(111,429)	(104,416)	7,013	6%	▲	
Depreciation		(2,387,402)	(2,387,402)	(2,188,373)	(1,778,919)	409,454	19%	▲	\$
Finance Costs		(21,210)	(21,210)	(16,964)	(23,477)	(6,513)	(38%)	▼	
Insurance Expenses		(164,383)	(167,220)	(153,148)	(164,384)	(11,235)	(7%)	▼	
Other Expenditure		(533,601)	(534,377)	(460,421)	(241,900)	218,521	47%	▲	\$
Loss on Disposal of Assets	7	0	0	0	0	0			
Loss FV Valuation of Assets		0	0	0	0	0			
		(10,517,585)	(10,735,000)	(9,792,939)	(8,032,592)				
Non-cash amounts excluded from operating activities									
Add back Depreciation		2,387,402	2,387,402	2,188,373	1,778,919	(409,454)	(19%)	▼	\$
Adjust (Profit)/Loss on Asset Disposal	7	(127,145)	(117,812)	(115,229)	0	115,229	(100%)	▲	
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			
Loss on Asset Revaluation		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
		2,260,257	2,269,590	2,073,144	1,778,919				
Amount attributable to operating activities		(745,446)	(938,857)	(407,763)	794,154				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	3,884,081	4,162,331	3,657,059	1,036,390	(2,620,669)	(72%)	▼	\$
Proceeds from Disposal of Assets	7	221,000	161,000	155,326	0	(155,326)	(100%)	▼	\$
		4,105,081	4,323,331	3,812,385	1,036,390				
Outflows from investing activities									
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	(3,649,141)	(3,365,873)	(3,059,114)	(2,136,938)	922,176	30%	▲	\$
Plant and Equipment	8	(1,189,000)	(1,074,000)	(1,034,000)	(677,594)	356,406	34%	▲	\$
Furniture and Equipment	8	0	0	0	0	0			
Infrastructure Assets - Roads	8	(4,832,833)	(4,842,833)	(4,635,562)	(917,962)	3,717,600	80%	▲	\$
Infrastructure Assets - Footpaths	8	(75,000)	(75,000)	(68,750)	(67,101)	1,649	2%	▲	
Infrastructure Assets - Parks and Ovals	8	(500,000)	(500,000)	(458,326)	(59,990)	398,336	87%	▲	\$
Infrastructure Assets - Other	8	(1,022,835)	(1,299,403)	(1,254,075)	(801,561)	452,514	36%	▲	\$
		(11,268,809)	(11,157,109)	(10,509,827)	(4,661,146)				
Amount attributable to investing activities		(7,163,728)	(6,833,778)	(6,697,442)	(3,624,756)				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from new borrowings		650,000	650,000	487,500	650,000	162,500	33%	▲	\$
Transfer from Reserves	10	5,327,218	5,197,218	5,094,991	3,686,824	(1,408,167)	(28%)	▼	\$
		5,977,218	5,847,218	5,582,491	4,336,824				
Outflows from financing activities									
Repayment of borrowings	9	(44,829)	(44,829)	(33,621)	(44,829)	(11,208)	(33%)	▼	
Payments for principal portion of lease liabilities	9	0	0	0	0	0			
Transfer to Reserves	10	(3,937,182)	(3,857,202)	(3,840,528)	(3,864,775)	(24,247)	(1%)	▼	
		(3,982,011)	(3,902,031)	(3,874,149)	(3,909,605)				
Amount attributable to financing activities		1,995,207	1,945,187	1,708,342	427,219				
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	1	5,913,967	5,827,448	5,827,448	5,827,448	0	0%		
Amount attributable to operating activities		(745,446)	(938,857)	(407,763)	794,154				
Amount attributable to investing activities		(7,163,728)	(6,833,778)	(6,697,442)	(3,624,756)				
Amount attributable to financing activities		1,995,207	1,945,187	1,708,342	427,219				
Surplus or deficit at the end of the financial year	1	(0)	0	430,585	3,424,065				

▲ ▼ 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 2024/25 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 31 MAY 2025

	30 June 2024	31 May 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	19,260,716	16,743,839
Trade and other receivables	939,651	1,116,342
Inventories	11,331	11,331
Contract assets	302,771	0
TOTAL CURRENT ASSETS	20,557,566	17,871,512
NON-CURRENT ASSETS		
Trade and other receivables	1,541	1,541
Other financial assets	20,793	20,793
Property, plant and equipment	13,116,985	15,218,529
Infrastructure	175,816,105	176,596,788
TOTAL NON-CURRENT ASSETS	188,955,423	191,837,651
TOTAL ASSETS	209,512,990	209,709,163
CURRENT LIABILITIES		
Trade and other payables	319,156	194,421
Other liabilities	1,273,346	937,458
Employee related provisions	148,022	148,022
TOTAL CURRENT LIABILITIES	1,740,524	1,279,901
NON-CURRENT LIABILITIES		
Employee related provisions	73,185	73,185
TOTAL NON-CURRENT LIABILITIES	73,185	678,356
TOTAL LIABILITIES	1,813,709	1,958,257
NET ASSETS	207,699,280	207,750,906
EQUITY		
Retained surplus	29,781,242	29,654,916
Reserve accounts	13,137,616	13,315,568
Revaluation surplus	164,780,422	164,780,422
TOTAL EQUITY	207,699,280	207,750,906

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 31 MAY 2025

OPERATING ACTIVITIES
NOTE 1
ADJUSTED NET CURRENT ASSETS

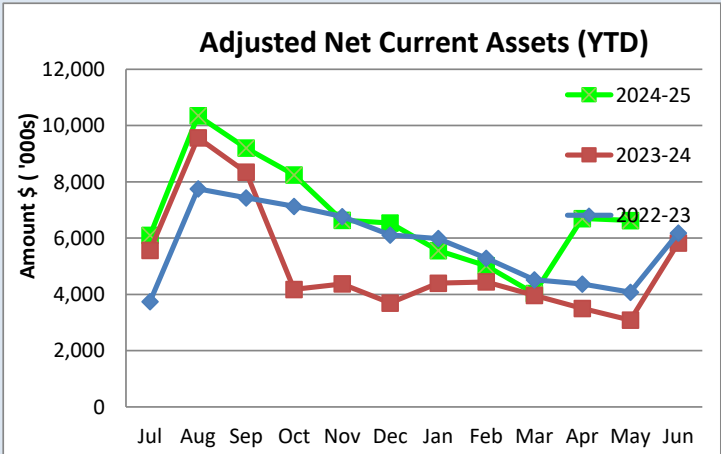
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2024	This Time Last Year 31/05/2024	Year to Date Actual 31/05/2025
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	6,123,100	3,400,362	3,428,271
Cash Restricted - Reserves	2	13,137,616	14,286,794	13,315,568
Cash Restricted - Bonds & Deposits	2	0	0	0
Receivables - Rates	3	686,110	770,138	744,487
Receivables - Other	3	594,292	116,021	712,607
Impairment of Receivables	3	(340,752)	(304,129)	(340,752)
Other Assets Other Than Inventories	4	345,869	302,771	0
Inventories	4	11,331	17,234	11,331
		20,557,566	18,589,190	17,871,512
Less: Current Liabilities				
Payables	5	(285,926)	(120,315)	(103,361)
Contract Liabilities	11	(1,273,346)	(1,063,691)	(937,458)
Bonds & Deposits	14	(33,230)	(33,125)	(91,061)
Loan and Lease Liability	9	0	0	0
Provisions	11	(148,022)	(161,180)	(148,022)
		(1,740,524)	(1,378,311)	(1,279,901)
Less: Cash Reserves	10	(13,137,616)	(14,286,794)	(13,315,568)
Add Back: Component of Leave Liability not Required to be funded		148,022	161,180	148,022
Add Back: Loan and Lease Liability		0	0	0
Less : Loan Receivable - clubs/institutions		0	0	0
Net Current Funding Position		5,827,448	3,085,265	3,424,065

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)
\$3.42 M
Last Year YTD
Surplus(Deficit)
\$3.09 M

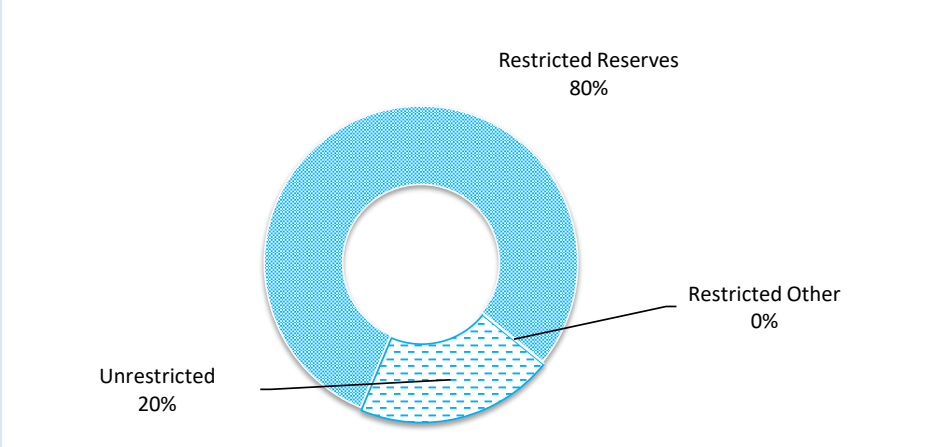
SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
Cash On Hand - Admin	3,402	0	0	3,402	Cash on Hand	Nil	On Hand
At Call Deposits							
Municipal Bank Account	102,098	0	0	102,098	NAB	1.150%	Ongoing
Reserve Bank Account		13,315,568		13,315,568	NAB	1.150%	Ongoing
Term Deposits							
Municipal Maximiser Investment Account	3,322,771	0	0	3,322,771	NAB	1.150%	Ongoing
Investments							
Total	3,428,271	13,315,568	0	16,743,839			

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
\$16.74 M	\$13.32 M

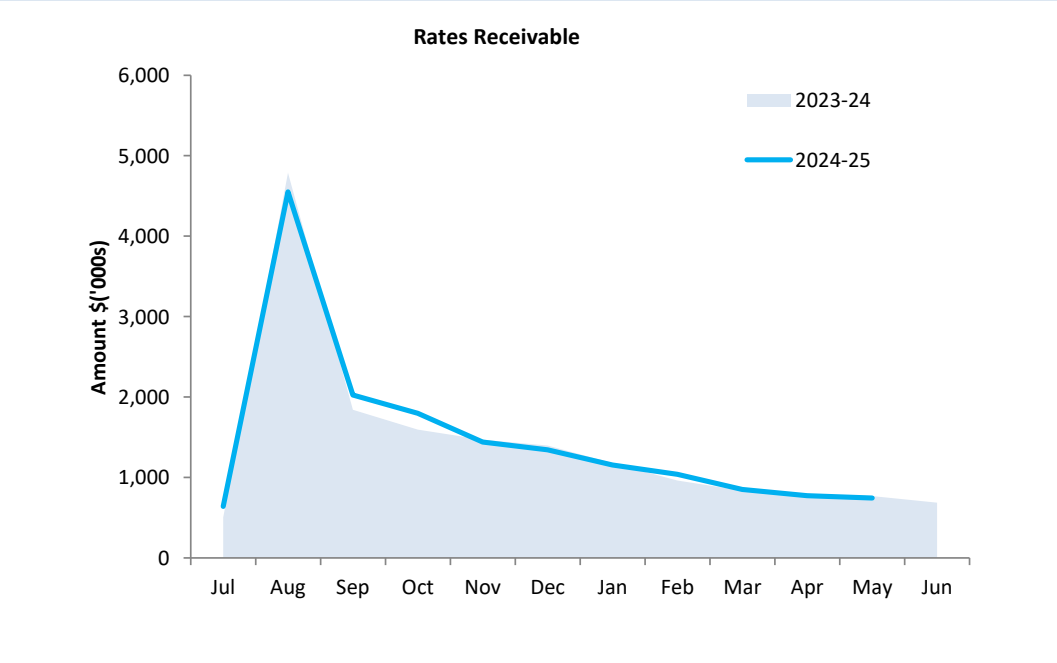
SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Receivables - Rates & Rubbish	30 June 2024	31 May 25
	\$	\$
Opening Arrears Previous Years	519,498	687,651
Levied this year	4,449,887	4,655,851
Less Collections to date	(4,281,733)	(4,597,474)
Equals Current Outstanding	687,651	746,028
Net Rates Collectable	687,651	746,028
% Collected	86.16%	86.04%

KEY INFORMATION

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

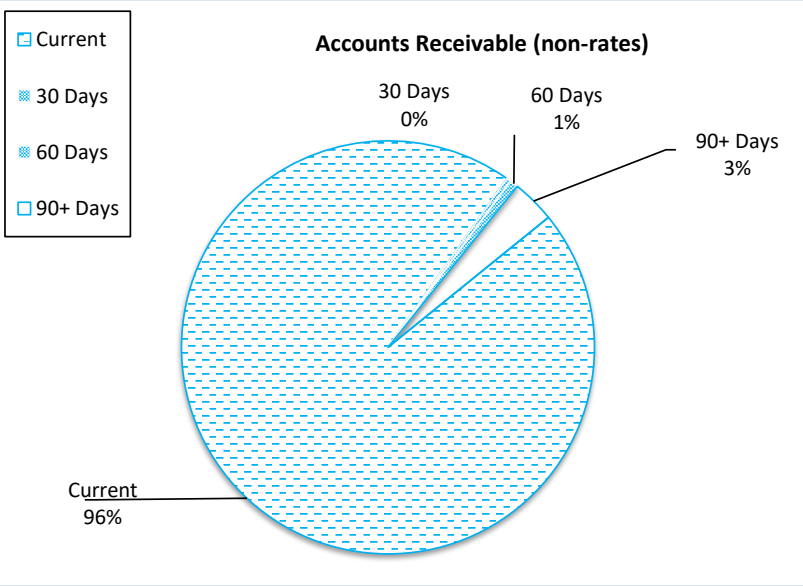


Collected	Rates Due
86%	\$746,028

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	577,177	2,120	4,003	20,521	603,821
Percentage	96%	0%	1%	3%	
Balance per Trial Balance					
Sundry Debtors					603,821
Impairment of Receivables					(340,752)
Receivables - Other					108,787
Total Receivables General Outstanding					371,855
Amounts shown above include GST (where applicable)					

SIGNIFICANT ACCOUNTING POLICIES

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



Debtors Due
\$371,855
Over 30 Days
4%
Over 90 Days
3%

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

	Opening Balance 1 Jul 2024	Asset Increase	Asset Reduction	Closing Balance 31 May 2025
Other Current Assets	\$	\$	\$	\$
Inventory				
Fuel, Oil & Materials on hand	11,331	0	0	11,331
Contract assets				
Contract assets	302,771	0	(302,771)	0
Total Other Current assets				11,331
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.

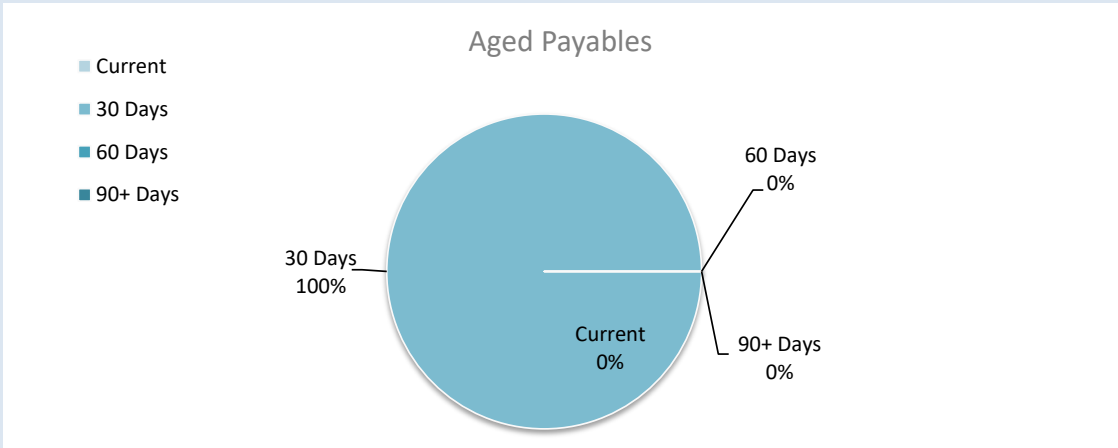
SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025

OPERATING ACTIVITIES
NOTE 5
Payables

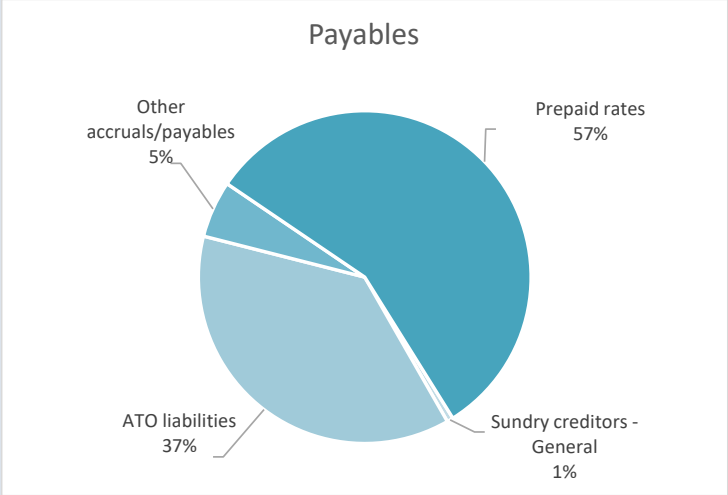
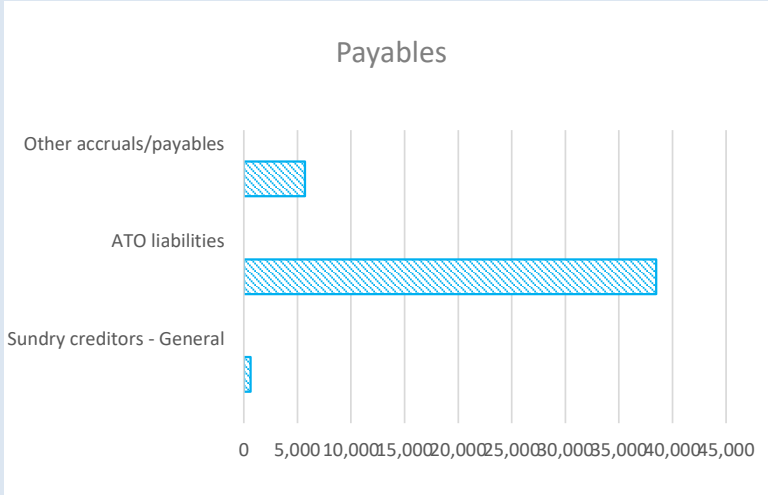
Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	0	635	0	0	635
Percentage	0%	100%	0%	0%	
Balance per Trial Balance					
Sundry creditors - General					635
ATO liabilities					38,492
Other accruals/payables					5,708
Prepaid rates					58,527
Total Payables General Outstanding					103,361
Amounts shown above include GST (where applicable)					

KEY INFORMATION

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



Creditors Due
\$103,361
Over 30 Days
100%
Over 90 Days
0%



SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 MAY 2025

OPERATING ACTIVITIES

NOTE 6

RATE REVENUE

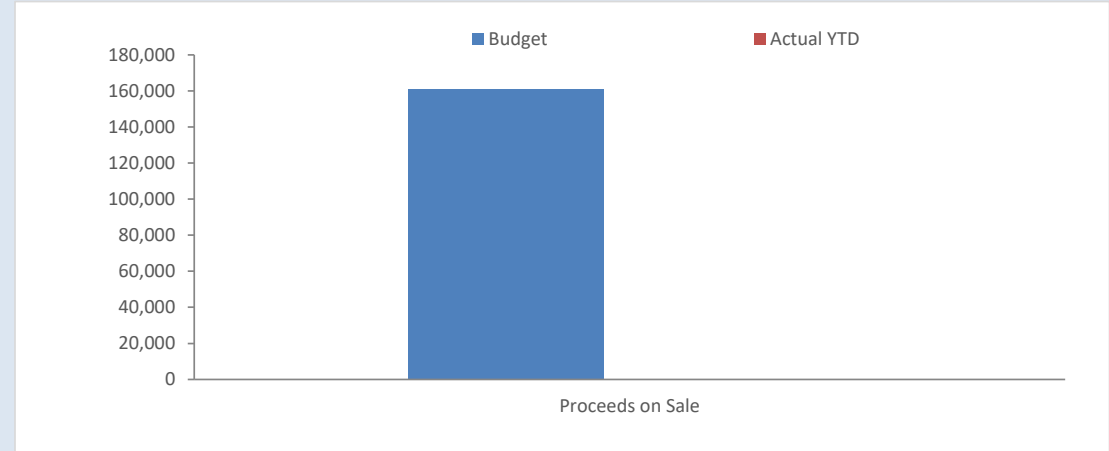
RATE TYPE	Budget							YTD Actual			
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$			\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
Gross rental valuations											
Vacant and improved	0.089400	38	2,167,320	193,759	0	0	193,759	193,758	(2,124)	(528)	191,106
Unimproved valuations											
Mining	0.163930	238	21,386,520	3,505,892	0	0	3,505,892	3,505,892	38,940	7,692	3,552,524
Exploration and Prospecting	0.147540	583	5,675,174	837,315	0	0	837,315	837,315	(199,542)	(4,020)	633,754
Pastoral and Other	0.085300	86	989,353	84,784	0	0	84,784	84,392	0	0	84,392
Sub-Totals		945	30,218,367	4,621,750	0	0	4,621,750	4,621,358	(162,726)	3,144	4,461,776
Minimum Payment											
	Minimum \$										
Gross rental valuations											
Vacant and improved	200	212	42,400	42,400	0	0	42,400	42,400	0	0	42,400
Unimproved valuations											
Mining	328	59	56,615	19,352	0	0	19,352	19,352	0	0	19,352
Exploration and Prospecting	328	361	465,000	118,408	0	0	118,408	118,408	0	0	118,408
Pastoral and Other	328	10	18,965	3,280	0	0	3,280	3,280	0	0	3,280
Sub-Totals		642	582,980	183,440	0	0	183,440	183,440	0	0	183,440
		1,587	30,801,347	4,805,190	0	0	4,805,190	4,804,798	(162,726)	3,144	4,645,216
Discounts							0				0
Concession							0				0
Amount from General Rates							4,805,190				4,645,216
Ex-Gratia Rates							0				0
Movement in Excess Rates							0				0
Specified Area Rates							0				0
Total Rates							4,805,190				4,645,216

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and Equipment									
515	P0207 Hino 300 Series 816 Medium Auto Rubbish Truck - Mn963	12,169	30,000	17,831		0	0		
15	P0202 Hino X-Long Crew Cab Truck 1Esm849	11,232	30,000	18,768		0	0		
60	P0206 Hino 300 Series 920 Medium 003Mn	16,824	30,000	13,176		0	0		
51	P0143 Trailer - Skid Steer 1Tfu134	915	3,000	2,085.00		0	0		
86	1ljt569 - Toyota Rav4 Hybrid Cvt Gxl 2020	2,048	33,000	30,952.00		0	0		
87	1ljt568- Toyota Landcruiser Prado Aug 2017 Gxl T/Diesel Manual Gdj150R	0	35,000	35,000.00		0	0		
		43,188	161,000	117,812	0	0	0	0	0

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
\$161,000	\$0	0%

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

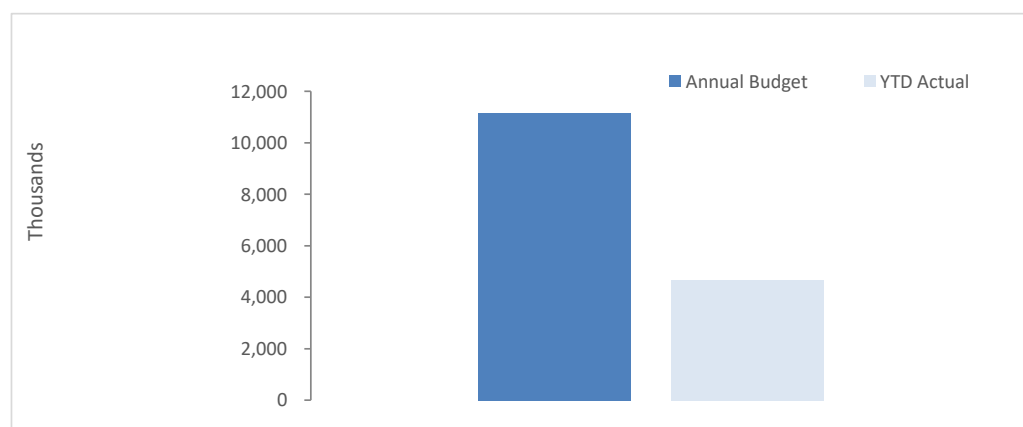
Capital Acquisitions	Amended			YTD Actual Total	YTD Budget Variance
	Adopted Annual Budget	YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	3,649,141	3,059,114	3,365,873	2,136,938	(922,176)
Equipment on Reserves	0	0	0	0	0
Plant and Equipment	1,189,000	1,034,000	1,074,000	677,594	(356,406)
Motor Vehicles	0	0	0	0	0
Furniture and Equipment	0	0	0	0	0
Infrastructure Assets - Roads	4,832,833	4,635,562	4,842,833	917,962	(3,717,600)
Infrastructure Assets - Footpaths	75,000	68,750	75,000	67,101	(1,649)
Infrastructure Assets - Parks and Ovals	500,000	458,326	500,000	59,990	(398,336)
Infrastructure Assets - Other	1,022,835	1,254,075	1,299,403	801,561	(452,514)
Capital Expenditure Totals	11,268,809	10,509,827	11,157,109	4,661,146	(5,848,681)
Capital acquisitions funded by:					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	3,884,081	3,657,059	4,162,331	1,036,390	(2,620,669)
Borrowings	650,000	487,500	650,000	650,000	162,500
Other (Disposals & C/Fwd)	221,000	155,326	161,000	0	(155,326)
Council contribution - Cash Backed Reserves					
Various Reserves	5,197,218	5,094,991	5,197,218	3,686,824	(1,408,167)
Council contribution - operations	1,316,510	1,114,951	986,560	-712,068	(1,827,019)
Capital Funding Total	11,268,809	10,509,827	11,157,109	4,661,146	(5,848,681)

SIGNIFICANT ACCOUNTING POLICIES

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

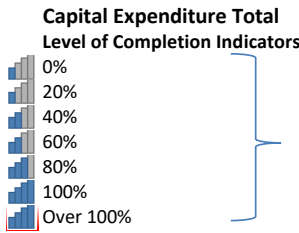
KEY INFORMATION

Acquisitions	Annual Budget	YTD Actual	% Spent
	\$11.16 M	\$4.66 M	42%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$4.16 M	\$1.04 M	25%



SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

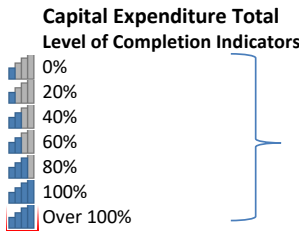


Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

% of Completion		Level of completion indicator, please see table at the top of this note for further detail.			Adopted		Amended		Variance (Under)/Over
Assets		Account Number	Balance Sheet Category	Job Number	Annual Budget	Annual Budget	YTD Budget	Total YTD	
					\$	\$	\$	\$	\$
Land									
Economic Services									
0.99		Lot 9 (54) Shenton Street - Land (Capital)	4130809	508	LC002	(13,091)	(10,691)	(10,689)	(10,637) 52
1.00		Multi Lot Acquisition via Rates Debt Lot 2-7 (18,20,22,24,26,28) Browr	4130809	508	LC003	0	(15,900)	(15,900)	(15,900) 0
Total - Economic Services					(13,091)	(26,591)	(26,589)	(26,537)	52
1.00		Total - Land			(13,091)	(26,591)	(26,589)	(26,537)	52
Buildings									
Housing									
1.00		CEO House - Lot - 1085 (34) Wilson St - Building (Capital)	4090110	510	BC002	(10,000)	0	0	0 0
1.00		Lot 91 (27) Wilson St - Building (Capital)	4090110	510	BC004	(20,000)	0	0	0 0
0.55		Lot 93 (36) Mercer St - Building (Capital)	4090110	510	BC005	(60,000)	(60,000)	(55,000)	(33,233) 21,767
1.00		Duplex Lot 12a Walsh St (North Unit) - Building (Capital)	4090110	510	BC007	(45,000)	0	0	0 0
1.00		Duplex Lot 12b Walsh St (South Unit) - Building (Capital)	4090110	510	BC008	(45,000)	0	0	0 0
0.92		29A Reid Street (North Unit) - Building (Capital)	4090110	510	BC010	(32,000)	(47,000)	(47,000)	(43,408) 3,592
0.92		29B Reid Street (South Unit) - Building (Capital)	4090110	510	BC011	(32,000)	(47,000)	(47,000)	(43,293) 3,707
0.99		15 Onslow Street - Building Capital	4090110	510	BC025	(550,000)	(550,000)	(550,000)	(543,670) 6,330
0.00		Lot 1089 (3) Wilson St - Building (Capital)	4090210	510	BC019	(40,000)	(20,000)	(20,000)	0 20,000
0.00		Old Post Office House Lot 102 (33) Walsh St - Building (Capital)	4090210	510	BC020	(894,000)	(894,000)	(596,000)	0 596,000
0.94		GROH House 4x2	4090210	510	BC023	(690,355)	(690,355)	(690,354)	(652,262) 38,092
0.87		GROH House 2x1	4090210	510	BC024	(542,695)	(542,695)	(542,694)	(469,812) 72,882
Total - Housing					(2,961,050)	(2,851,050)	(2,548,048)	(1,785,677)	762,371
Recreation And Culture									
1.00		Town Hall (Hall) - Building (Capital)	4110110	510	BC026	(100,000)	0	0	0 0
0.00		Old Butcher Shop Lot 1094 (53) Shenton St - Building (Capital)	4110610	510	BC029	(45,000)	(45,000)	(41,250)	0 41,250
Total - Recreation And Culture					(145,000)	(45,000)	(41,250)	0	41,250
Economic Services									
1.00		Building not specified	4130210	510	BC000	(100,000)	0	0	0 0
0.86		Lady Shenton/CRC Lot 41 (37) Shenton St - Building (Capital)	4130210	510	BC028	(250,000)	(293,232)	(293,228)	(253,572) 39,656
1.00		Goongarrie Cottage South - Building (Capital)	4130210	510	BC032	(25,000)	0	0	0 0
1.00		Goongarrie Cottage North - Building (Capital)	4130210	510	BC033	(25,000)	0	0	0 0
1.00		Caravan Park Upgrade (Capital)	4130210	510	BC021A	(30,000)	0	0	0 0
Total - Economic Services					(430,000)	(293,232)	(293,228)	(253,572)	39,656
Other Property & Services									
0.26		Town Hall (Admin) - Building (Capital)	4140210	510	BC027	(100,000)	(100,000)	(99,999)	(26,072) 73,927
0.90		Station Masters House Goongarrie - Building (Capital)	4130210	510	BC031	0	(50,000)	(50,000)	(45,080) 4,920
0.47		Total - Other Property & Services			(100,000)	(150,000)	(149,999)	(71,152)	78,847
0.63		Total - Buildings			(3,636,050)	(3,339,282)	(3,032,525)	(2,110,401)	922,124
Plant & Equipment									
Governance									
0.36		Software and IT Systems	4040230	530	C0142	(100,000)	(100,000)	(100,000)	(35,758) 64,242
1.00		Vehicle Replacement CEO	4040230	530	CP001	(90,000)	0	0	0 0
Total - Governance					(190,000)	(100,000)	(100,000)	(35,758)	64,242
Transport									
0.95		Rubbish Truck with Compactor	4120330	530	CP006	(300,000)	(300,000)	(300,000)	(285,940) 14,060
0.76		Service Truck Replacement	4120330	530	CP007	(150,000)	(150,000)	(120,000)	(114,201) 5,799
0.00		Tip Truck Replacement	4120330	530	CP014	(140,000)	(140,000)	(140,000)	0 140,000
0.96		Trailer for Accomodation (23/24)	4120330	530	C1220	(110,000)	(110,000)	(110,000)	(106,020) 3,980
0.00		Equipment Trailer Replacement	4120330	530	C1221	(50,000)	(50,000)	(40,000)	0 40,000
0.22		New Equipment Camp Trailer	4120330	530	C1222	(100,000)	(100,000)	(100,000)	(22,393) 77,607
1.00		CCTV Trailer (Capital)	4120330	530	C1223	(29,000)	(29,000)	(29,000)	(29,000) 0
Total - Transport					(879,000)	(879,000)	(839,000)	(557,555)	281,445
Economic Services									
0.94		Vehicle Replacement CDM	4130230	530	CP015	(60,000)	(40,000)	(40,000)	(37,593) 2,407
Total - Economic Services					(60,000)	(40,000)	(40,000)	(37,593)	2,407
Other Property & Services									
0.84		Vehicle Replacement CFO	4140230	530	CP002	(60,000)	(45,000)	(45,000)	(37,593) 7,407
0.91		Air Compresor	4140330	530	PA164	0	(10,000)	(10,000)	(9,095) 905
Total - Other Property & Services					(60,000)	(55,000)	(55,000)	(46,688)	8,312
0.63		Total - Plant & Equipment			(1,189,000)	(1,074,000)	(1,034,000)	(677,594)	356,406
Infrastructure - Roads									
Transport									
0.00		Program Reseal	4120140	540	C1213	(250,000)	(250,000)	(229,163)	0 229,163
0.93		Program Reseal Outside BUA	4120141	540	RC000	(250,000)	(250,000)	(250,000)	(231,879) 18,121

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS



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

% of Completion		Level of completion indicator, please see table at the top of this note for further detail.				Adopted		Amended		
		Account Number	Balance Sheet Category	Job Number	Annual Budget	Annual Budget	YTD Budget	Total YTD	Variance (Under)/Over	
Assets										
					\$	\$	\$	\$	\$	
0.95		Kookynie Malcom Rd (Capital)	4120142	540	RC038	(300,000)	(300,000)	(300,000)	(284,998)	15,002
0.00		Tjuntjunjarra Access Rd (Capital)	4120142	540	RC049	(300,000)	(300,000)	(275,000)	0	275,000
0.00		Tjuntjunjarra Internal Roads Program (20-21)	4120142	540	RC249	(250,000)	(250,000)	(249,999)	0	249,999
0.00		Tjuntjunjarra Access Rd (RRG)	4120150	540	RRG049	(80,000)	(80,000)	(73,326)	0	73,326
1.00		Kookynie Malcom Rd (RRG)	4120150	540	RRG038	0	0	0	0	0
0.16		Menzies North West (RRG 23/24)	4120151	540	RRG007F	(624,000)	(624,000)	(624,000)	(100,023)	523,977
0.00		Menzies North West slk 60.46-66.72 (RRG 24/25)	4120151	540	RRG007G	(624,000)	(624,000)	(624,000)	0	624,000
0.97		Kookynie - Malcolm Road (RRG 23/24)	4120151	540	RRG038A	(297,914)	(307,914)	(307,912)	(297,914)	9,998
0.00		Tjuntjunjarra Access Road (Indigenous Community Access Rd)	4120164	540	ICA049	(337,691)	(337,691)	(309,540)	0	309,540
0.00		Cutline Road Expenditure CKB	4120164	540	ICA050	(1,519,228)	(1,519,228)	(1,392,622)	(3,148)	1,389,474
Total - Transport						(4,832,833)	(4,842,833)	(4,635,562)	(917,962)	3,717,600
0.19		Total - Infrastructure - Roads				(4,832,833)	(4,842,833)	(4,635,562)	(917,962)	3,717,600
Infrastructure - Footpaths										
Transport										
0.89		Footpath Construction General (Budgeting Only)	4120170	560	FC000	(75,000)	(75,000)	(68,750)	(67,101)	1,649
Total - Transport						(75,000)	(75,000)	(68,750)	(67,101)	1,649
0.89		Total - Infrastructure - Footpaths				(75,000)	(75,000)	(68,750)	(67,101)	1,649
Infrastructure - Parks & Ovals										
Recreation And Culture										
0.12		Menzies Playground	4110370	570	PC003	(500,000)	(500,000)	(458,326)	(59,990)	398,336
Total - Recreation And Culture						(500,000)	(500,000)	(458,326)	(59,990)	398,336
0.12		Total - Infrastructure - Parks & Ovals				(500,000)	(500,000)	(458,326)	(59,990)	398,336
Infrastructure - Other										
Recreation And Culture										
0.37		Menzies Water Park Infrastructure (Capital)	4110390	590	PC002	(100,000)	(100,000)	(91,663)	(37,100)	54,563
0.99		LRCI Marmion Village Access Improvement	4110390	590	LRC0120	(137,057)	(137,057)	(137,055)	(135,015)	2,040
0.02		LRCI Menzies Skatepark	4110390	590	LRC0121	(350,000)	(380,000)	(379,998)	(6,693)	373,305
0.83		LRCI Sealing Kensington Street Menzies (Access to Water Reservoir)	4110390	590	LRC0122	(315,778)	(365,778)	(365,777)	(303,487)	62,290
0.99		TV and Radio Rebroadcast Equipment (Capital)	4110490	590	C0116	(100,000)	(120,000)	(120,000)	(119,005)	995
Total - Recreation And Culture						(1,002,835)	(1,102,835)	(1,094,493)	(601,300)	493,193
Economic Services										
1.02		Astrotourism (Capital)	4130290	590	C0050	(20,000)	(20,000)	(18,326)	(20,304)	(1,978)
1.02		LRCI Tourism Signage (district wide) Expenditure	4130290	590	LRC0117	0	(176,568)	(141,256)	(179,956)	(38,700)
Total - Economic Services						(20,000)	(196,568)	(159,582)	(200,260)	(40,678)
0.62		Total - Infrastructure - Other				(1,022,835)	(1,299,403)	(1,254,075)	(801,561)	452,514
0.42		Grand Total				(11,268,809)	(11,157,109)	(10,509,827)	(4,661,146)	5,848,681

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025

FINANCING ACTIVITIES
NOTE 9
LOAN DEBENTURE BORROWINGS AND FINANCING

(a) Information on Loan Debenture Borrowings
Movement in borrowings and interest between the beginning and the end of the current financial year.

Particulars/Purpose	01 Jul 2024	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	0	650,000	650,000	650,000	44,829	44,829	44,829	605,171	605,171	605,171	23,477	21,210	21,210
Total	0	650,000	650,000	650,000	44,829	44,829	44,829	605,171	605,171	605,171	23,477	21,210	21,210
Current loan borrowings	0							0					
Non-current loan borrowings	605,171							605,171					
	605,171							605,171					

All debenture repayments were financed by general purpose revenue.

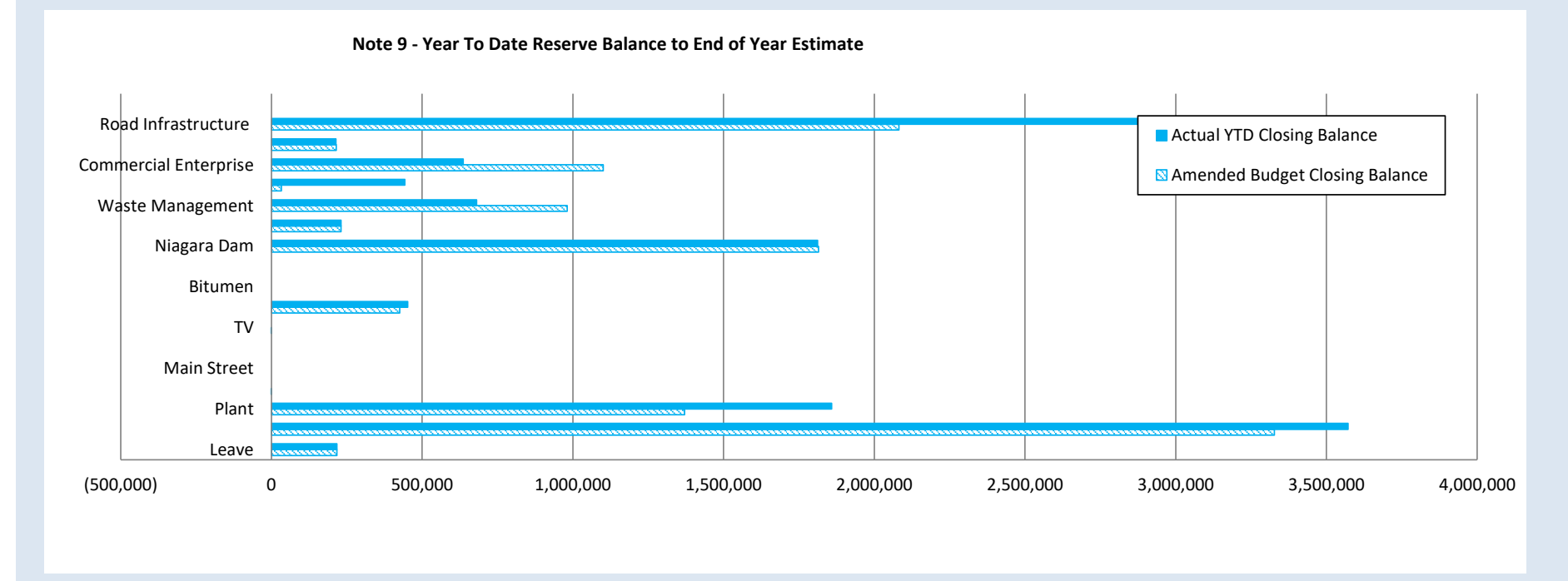
SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025

OPERATING ACTIVITIES
NOTE 10
CASH BACKED RESERVES

Cash Backed Reserve

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave	214,046	3,259	2,899	0	0	0	0	217,305	216,945
Building	3,039,696	46,275	41,863	492,021	490,503	(250,985)	0	3,327,007	3,572,063
Plant	1,833,161	27,907	24,815	320,020	0	(811,000)	0	1,370,088	1,857,977
Road	2,381,342	36,252	28,787	0	0	(2,417,594)	(2,410,129)	(0)	0
Main Street	146,590	2,232	1,778	0	0	(148,822)	(148,369)	0	0
Staff Amenities	412,601	6,281	4,986	0	0	(418,882)	(417,587)	0	0
TV	18,676	284	222	0	0	(18,960)	(18,898)	(0)	0
Caravan Park	446,106	6,791	6,046	0	0	(27,000)	0	425,897	452,152
Bitumen	630,202	9,594	7,622	0	0	(639,796)	(637,824)	0	0
Rates Creditors	53,367	812	651	0	0	(54,179)	(54,018)	(0)	0
Niagara Dam	1,787,901	27,218	24,210	0	0	0	0	1,815,119	1,812,110
Water Park	227,634	3,465	3,078	0	0	0	0	231,099	230,713
Waste Management	671,197	10,218	9,089	300,000	0	0	0	981,415	680,287
Former Post Office	436,681	6,648	5,906	0	0	(410,000)	0	33,329	442,586
Commercial Enterprise	627,159	9,548	8,487	463,949	0	0	0	1,100,656	635,646
Land Purchase	211,257	3,216	2,863	0	0	0	0	214,473	214,120
Road Infrastructure	0	0	4,648	2,081,212	3,196,321	0	0	2,081,212	3,200,969
	13,137,616	200,000	177,952	3,657,202	3,686,824	(5,197,218)	(3,686,824)	11,797,600	13,315,568

KEY INFORMATION



SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 MAY 2025

OPERATING ACTIVITIES

NOTE 11

OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2024	Liability Increase	Liability Reduction	Closing Balance 31 May 2025
		\$	\$	\$	\$
Other Liabilities					
- Contract liabilities	12	490,538	736,674	(1,139,985)	87,227
- Capital grant/contribution liabilities	13	782,809	704,013	(636,591)	850,230
Total other liabilities		1,273,346	1,440,687	(1,776,576)	937,458
Employee Related Provisions					
Annual leave		143,295	0	0	143,295
Long service leave		4,727	0	0	4,727
Total Provisions		148,022	0	0	148,022
Total Other Current Liabilities					1,085,480
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 31 MAY 2025

NOTE 12

GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent Grant, Subsidies and Contributions Liability				Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2024	Increase in Liability	Liability Reduction (As revenue)	Current Liability 31 May 2025	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and Subsidies								
General purpose funding								
Grants Commission - General (WALGGC)	0	0	0	0	252,586	102,586	94,039	99,082
Grants Commission - Roads (WALGGC)	0	0	0	0	147,888	97,888	89,727	96,366
Law, order, public safety								
DFES Grant - Operating Bush Fire Brigade	0	4,000	(4,000)	0	8,000	8,000	7,326	0
Transport								
Direct Grant (MRWA)	0	0	0	0	190,000	278,245	255,057	278,245
Street Lighting Subsidy (MRWA)	0	0	0	0	1,713	1,713	1,562	3,123
LRCIP Grant Phase 3 - Menzies Town Greening	0	0	0	0	46,460	46,460	34,845	50,000
DFES - AGRN962 Flood Damage Reimbursement	427,377	608,907	(1,036,284)	0	1,245,411	1,245,411	1,141,624	1,036,284
Economic services								
WACRN Community Resource Centre Grant	0	80,000	(80,000)	0	80,000	80,000	80,000	80,000
DSS Community Hub Grant	35,554	40,767	(16,415)	59,906	39,734	39,734	36,421	16,415
City Kalgoorlie Boulder Community-Led Support Operating Grant	3,311	0	(3,286)	25	0	0	0	3,286
CRC Development Grant Expenditure Accounts	3,000	3,000	0	6,000	3,000	3,000	2,750	0
	469,242	736,674	(1,139,985)	65,931	2,014,792	1,903,037	1,743,351	1,662,801
Contributions								
Recreation and culture								
Menzies Discovery Day Contributions	0	0	0	0	8,000	8,000	7,998	0
HERITAGE - Contributions & Donations	0	0	0	0	0	15,900	15,900	15,900
Economic services								
INDUE Cashless Debit Card Contribution	21,296	0	0	21,296	0	0	0	0
	21,296	0	0	21,296	8,000	23,900	23,898	15,900
TOTALS	490,538	736,674	(1,139,985)	87,227	2,022,792	1,926,937	1,767,249	1,678,701

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025

NOTE 13
CAPITAL GRANTS AND CONTRIBUTIONS

Provider	Unspent Capital Grants, Subsidies and Contributions Liability				Capital Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2024	Increase in Liability	Liability Reduction (As revenue)	Current Liability 31 May 2025	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Capital Grants and Subsidies								
Law, order, public safety								
LRCIP Grant Phase 3 - Menzies CCTV	0	0	0	0	0	29,977	27,489	45,000
Community amenities								
LRCIP Grant - Meeting Structure Tjuntjuntjara	0	0	0	0	0	0	0	2,975
LRCIP Grant Phase 3 - Sealing of Parking Menzies Public Toilets	0	0	0	0	59,655	59,655	44,739	75,000
LRCIP Grant - Phase 4 - Marmion Village Access Improvement	58,079	0	(58,079)	0	137,057	137,057	102,792	58,079
LRCIP Grant - Phase 4 - Menzies Skatepark	210,000	0	(6,693)	203,307	350,000	350,000	262,500	6,693
LRCIP Grant - Phase 4 - Sealing Kensington Street Menzies	189,467	0	(189,467)	0	315,778	315,778	236,832	189,467
Transport								
RRG Grant Funded -Menzies North West Road - 23/24	0	146,365	(100,023)	46,342	365,912	365,912	365,910	100,023
RRG Grant Funded 20/21 -Tjuntjunjarra Access Rd	0	0	0	0	80,000	80,000	79,998	0
RRG Grant Funded -Kookynie - Malcolm Road (RRG 23/24)	0	139,968	(139,968)	0	174,960	174,960	174,960	139,968
RRG Grant Funded -Yarri Road (RRG 21-22)	0	0	0	0	38,000	38,000	25,332	0
WALGGC Special Road Grant - Tjuntjuntjarra Access Road	242,395	200,000	0	442,395	337,691	337,691	225,126	0
LRCIP Grant Phase 3 - Kookynie road sealing 3 KLM (Dust suppression)	0	0	0	0	0	161,505	161,505	242,445
RRG Road Renewals - Menzies North West slk 60.46-66.72 (RRG 23/24)	0	149,083	0	149,083	416,000	416,000	415,998	0
Economic services								
LRCIP Grant Phase 3 - Tourism Signage (district wide)	70,616	68,597	(139,213)	0	89,800	176,568	141,256	173,592
	770,557	704,013	(633,443)	841,127	2,364,853	2,643,103	2,264,437	1,033,242
Capital Contributions								
Transport								
City Kalgoorlie Boulder Cutline Road Expenditure	12,251	0	(3,148)	9,103	1,519,228	1,519,228	1,392,622	3,148
	12,251	0	(3,148)	9,103	1,519,228	1,519,228	1,392,622	3,148
Total Capital grants, subsidies and contributions	782,809	704,013	(636,591)	850,230	3,884,081	4,162,331	3,657,059	1,036,390

SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025

NOTE 14

BONDS & DEPOSITS AND TRUST FUNDS

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

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

Description	Opening Balance 01 Jul 2024	Amount Received	Amount Paid	Closing Balance 31 May 2025
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Pet Bonds	612.50	625.00	(520.00)	717.50
Staff Housing Bonds	3,729.00	400.00	(720.00)	3,409.00
BCITF	(591.74)	18,993.90	0.00	18,402.16
Building Levy	37.95	19,149.39	(16,414.39)	2,772.95
Nomination Fees	0.00	0.00	0.00	0.00
Unclaimed Monies	1,182.42	0.00	0.00	1,182.42
Hall Hire Bond	100.00	250.00	(250.00)	100.00
Other Housing Bond	1,845.00	6,440.00	(6,440.00)	1,845.00
Community Bus Bond	200.00	0.00	0.00	200.00
Retention Bonds & Liabilities	26,114.79	36,316.69	0.00	62,431.48
Sub-Total	33,229.92	82,174.98	(24,344.39)	91,060.51
Trust Funds				
Nil				
Sub-Total	0.00	0.00	0.00	0.00
	33,229.92	82,174.98	(24,344.39)	91,060.51

KEY INFORMATION

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025

NOTE 15
EXPLANATION OF SIGNIFICANT VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.
The material variance adopted by Council for the 2024/25 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	\$ 16,792	3%	▲		Timing	MRWA - Direct Roads Grant - Received in July 24, budget phased over 12 months.
Fees and Charges	81,328	33%	▲	\$	Timing	Positive variance due to Caravan Park charges and Domestic refuse tracking higher than
Interest Revenue	13,684	5%	▲		Timing	Term deposit matured in May 2024, Interest budget phased over year.
Other Revenue	(100,805)	(8%)	▼		Timing	Flood Damage Reimbursement of \$1,245,411 phased over 12 months not yet received.
Profit on Disposal of Assets	(115,229)	(100%)	▼	\$	Timing	Disposal are yet to occurred
Expenditure from operating activities						
Employee Costs	438,163	17%	▲	\$	Timing	Employee Costs currently tracking lower than budgeted.
Materials and Contracts	704,944	17%	▲	\$	Timing	Materials & Contracts currently tracking lower than budgeted, mainly due to Capital purchases.
Depreciation	409,454	19%	▲	\$	Timing	Depreciation within the Transport programme is currently tracking lower than
Insurance Expenses	(11,235)	(7%)	▼		Timing	Insurance expenditure payable July and December, budgeted over twelve months.
Other Expenditure	218,521	47%	▲	\$	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	(409,454)	(19%)	▼	\$	Timing	Depreciation within the Transport programme is currently tracking lower than
Adjust (Profit)/Loss on Asset Disposal	115,229	(100%)	▲		Timing	Disposal are yet to occurred
INVESTING ACTIVITIES						
Capital Grants, Subsidies and Contributions	(2,620,669)	(72%)	▼	\$	Timing	Budgeted Non Operating Grant Income tracking lower than actuals.
Proceeds from Disposal of Assets	(155,326)	(100%)	▼	\$	Timing	No Disposals have yet occurred.
Land and Buildings	922,176	30%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Plant and Equipment	356,406	34%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Roads	3,717,600	80%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Footpaths	1,649	2%	▲		Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Parks and Ovals	398,336	87%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Other	452,514	36%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
FINANCING ACTIVITIES						
Proceeds from new borrowings	162,500	33%	▲	\$	Timing	New borrowing proceeds received in July 24, budget phased quarterly.
Transfer from Reserves	(1,408,167)	(28%)	▼	\$	Timing	Most allocations occur at year-end
Transfer to Reserves	(24,247)	(1%)	▼		Timing	Most allocations occur at year-end

SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025NOTE 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)			(86,519)	(86,519)
1302900	LRCI0117	LRCI Tourism Signage (district wide) Income	158/24 – OCM 31/10/2024	Capital Revenue		86,768		249
1302900	LRC0117	LRCI Tourism Signage (district wide) Expenditure	158/24 – OCM 31/10/2024	Capital Expenses			(176,568)	(176,319)
1302100	BC000	Building not specified	158/24 – OCM 31/10/2024	Capital Expenses		86,768		(89,551)
2030152		RATES - Consultants	002/125-OCM 28/02/2025	Operating Expenses		3,000		(86,551)
2030187		RATES - Other Expenses Relating To Rates	002/125-OCM 28/02/2025	Operating Expenses			(3,000)	(89,551)
2040200		OTH GOV - Employee Costs	002/125-OCM 28/02/2025	Operating Expenses			(50,000)	(139,551)
2040210		OTH GOV - Motor Vehicle Expenses	002/125-OCM 28/02/2025	Operating Expenses			(5,000)	(144,551)
2040221		OTH GOV - Information Systems	002/125-OCM 28/02/2025	Operating Expenses		5,000		(139,551)
2040251		OTH GOV - Consultancy - Strategic	002/125-OCM 28/02/2025	Operating Expenses			(20,000)	(159,551)
2040285		OTH GOV - Legal Expenses	002/125-OCM 28/02/2025	Operating Expenses			(30,000)	(189,551)
2050188	BO035	Fire Brigade Shed 52 Archibald St - Building Operations	002/125-OCM 28/02/2025	Operating Expenses			(3,000)	(192,551)
2050265		ANIMAL - Animal Care Day Menzies	002/125-OCM 28/02/2025	Operating Expenses		1,000		(191,551)
2070750		OTH HEALTH - Nurse Expenses	002/125-OCM 28/02/2025	Operating Expenses		3,000		(188,551)
2080700		WELFARE - Employee Costs	002/125-OCM 28/02/2025	Operating Expenses		20,000		(168,551)
2090188	BO001	Mow House - Lot 1 (37-39) Reid St - Building Operations	002/125-OCM 28/02/2025	Operating Expenses			(1,000)	(169,551)
2090188	BO006	Lot 1086 (41) Mercer St - Building Operations	002/125-OCM 28/02/2025	Operating Expenses			(1,000)	(170,551)
2090188	BO007	Duplex Lot 12A Walsh St (North Unit) - Building Operations	002/125-OCM 28/02/2025	Operating Expenses			(4,000)	(174,551)
2090188	BO010	29A Reid Street (North Unit) - Building Operations	002/125-OCM 28/02/2025	Operating Expenses			(6,000)	(180,551)
2090188	BO011	29B Reid Street (South Unit) - Building Operations	002/125-OCM 28/02/2025	Operating Expenses			(2,000)	(182,551)
2090285		OTH HOUSE - Legal Expenses	002/125-OCM 28/02/2025	Operating Expenses		1,000		(181,551)
2090286		OTH HOUSE - Expensed Minor Asset Purchases	002/125-OCM 28/02/2025	Operating Expenses			(1,000)	(182,551)
2090288	BO015	Front Unit Lot 1090 (53A) (14A) Walsh St - Building Operations	002/125-OCM 28/02/2025	Operating Expenses			(1,000)	(183,551)
2090288	BO016	Teachers Unit Lot 1090 (53B) (14B) Walsh St - Building Operatio	002/125-OCM 28/02/2025	Operating Expenses			(3,000)	(186,551)
2090288	BO020	Old Post Office House Lot 102 (33) Walsh St - Building Operatio	002/125-OCM 28/02/2025	Operating Expenses			(2,000)	(188,551)
2100117	W0011	Menzies Rubbish Tip Maintenance	002/125-OCM 28/02/2025	Operating Expenses			(15,000)	(203,551)
2100117	W0046	Tjuntjuntjara Rubbish Tip Maintenance	002/125-OCM 28/02/2025	Operating Expenses		15,000		(188,551)
2100118		SAN - Purchase of Bins (Sulo and Other)	002/125-OCM 28/02/2025	Operating Expenses			(3,000)	(191,551)
2100152		SAN - Consultants	002/125-OCM 28/02/2025	Operating Expenses		50,000		(141,551)
2100788	BO039	Public Toilets Menzies - Building Operations	002/125-OCM 28/02/2025	Operating Expenses		15,000		(126,551)
2100788	BO048	Truck Bay Ablution Block - Building Operations	002/125-OCM 28/02/2025	Operating Expenses		15,000		(111,551)
2110365	W0015	Parks And Gardens Maintenance/Operations	002/125-OCM 28/02/2025	Operating Expenses			(35,000)	(146,551)
2110365	W0037	Hard Surface Cleaning Menzies Town	002/125-OCM 28/02/2025	Operating Expenses			(15,000)	(161,551)
2110365	W0042	Tree Planting (Operational)	002/125-OCM 28/02/2025	Operating Expenses		20,000		(141,551)
2110711		OTH CUL - Australia Day	002/125-OCM 28/02/2025	Operating Expenses			(1,000)	(142,551)

GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
2110714		OTH CUL - Christmas Events	002/125-OCM 28/02/2025	Operating Expenses		8,500		(134,051)
2110760	TJ005	Desert Stars - Distribution / Promotion / Touring	002/125-OCM 28/02/2025	Operating Expenses			(10,500)	(144,551)
2130111	W0023	Weed Control Maintenance	002/125-OCM 28/02/2025	Operating Expenses		1,500		(143,051)
2130111	W0040	Cactus Control	002/125-OCM 28/02/2025	Operating Expenses			(500)	(143,551)
2130160		RURAL - Dog Health Program Tjuntjunjara	002/125-OCM 28/02/2025	Operating Expenses			(1,000)	(144,551)
2130266	W0013	Caravan Park Maintenance/Operations	002/125-OCM 28/02/2025	Operating Expenses		20,000		(124,551)
2130266	W0021	Caravan Park Waste Water Maintenance/Operations	002/125-OCM 28/02/2025	Operating Expenses			(20,000)	(144,551)
2130350		BUILD - Contract Building Services	002/125-OCM 28/02/2025	Operating Expenses		10,000		(134,551)
2140187	PW008	Pwo - Radio Gold Pty Ltd	002/125-OCM 28/02/2025	Operating Expenses			(15,000)	(149,551)
2140206		ADMIN - Fringe Benefits Tax (FBT)	002/125-OCM 28/02/2025	Operating Expenses			(15,000)	(164,551)
2140240		ADMIN - Advertising and Promotion	002/125-OCM 28/02/2025	Operating Expenses			(25,000)	(189,551)
2140241		ADMIN - Subscriptions and Memberships	002/125-OCM 28/02/2025	Operating Expenses			(3,000)	(192,551)
2140252		ADMIN - Consultants	002/125-OCM 28/02/2025	Operating Expenses			(50,000)	(242,551)
2140285		ADMIN - Legal Expenses	002/125-OCM 28/02/2025	Operating Expenses			(10,000)	(252,551)
2140304	EM101	Training And Conferences - Pwoh	002/125-OCM 28/02/2025	Operating Expenses			(10,000)	(262,551)
2140308		PWO - Other Employee Expenses	002/125-OCM 28/02/2025	Operating Expenses			(250)	(262,801)
2140321		PWO - Information Technology	002/125-OCM 28/02/2025	Operating Expenses			(3,000)	(265,801)
2140352		PWO - Consultants	002/125-OCM 28/02/2025	Operating Expenses			(10,000)	(275,801)
2140361		PWO - Engineering & Technical Support	002/125-OCM 28/02/2025	Operating Expenses		10,000		(265,801)
2140503		SAL - Workers Compensation Expense	002/125-OCM 28/02/2025	Operating Expenses			(41,164)	(306,966)
3030146		RATES - Instalment Interest Received	002/125-OCM 28/02/2025	Operating Revenue		8,000		(298,966)
3030210		GEN PUR - Financial Assistance Grant - General	002/125-OCM 28/02/2025	Operating Revenue			(150,000)	(448,966)
3030211		GEN PUR - Financial Assistance Grant - Roads	002/125-OCM 28/02/2025	Operating Revenue			(50,000)	(498,966)
3030220		GEN PUR - Charges - Photocopying / Faxing	002/125-OCM 28/02/2025	Operating Revenue			(205)	(499,171)
3030235		GEN PUR - Other Income	002/125-OCM 28/02/2025	Operating Revenue		1,000		(498,171)
3030246		GEN PUR - Interest Earned - Municipal Funds	002/125-OCM 28/02/2025	Operating Revenue		30,000		(468,171)
3040290		OTH GOV - Profit on Disposal of Assets	002/125-OCM 28/02/2025	Operating Revenue	(9,333)			(468,171)
3050310	LRCI0118	Lrci Menzies Cctv Income	002/125-OCM 28/02/2025	Operating Revenue		29,977		(438,194)
3090220		OTH HOUSE - Fees & Charges	002/125-OCM 28/02/2025	Operating Revenue		20,000		(418,194)
3100120		SAN - Domestic Refuse Collection Charges	002/125-OCM 28/02/2025	Operating Revenue		2,000		(416,194)
3100200		SAN OTH - Commercial Collection Charge	002/125-OCM 28/02/2025	Operating Revenue			(2,000)	(418,194)
3110335		REC - Other Income	002/125-OCM 28/02/2025	Operating Revenue		400		(417,794)
3110600		HERITAGE - Contributions & Donations	002/125-OCM 28/02/2025	Operating Revenue		15,900		(401,894)
3120113	LRCI0119	Lrci Kookynie Road Sealing 3 Klm (Dust Suppression) Income	002/125-OCM 28/02/2025	Operating Revenue		161,505		(240,389)
3120210		ROADM - Direct Road Grant (MRWA)	002/125-OCM 28/02/2025	Operating Revenue		88,245		(152,144)
3130235		TOUR - Other Income Relating to Tourism & Area Promotion	002/125-OCM 28/02/2025	Operating Revenue		4,500		(147,644)
3140120		PRIVATE - Private Works Income	002/125-OCM 28/02/2025	Operating Revenue		5,000		(142,644)
3140235		ADMIN - Other Income Relating to Administration	002/125-OCM 28/02/2025	Operating Revenue		10,000		(132,644)
3140501		SAL - Reimbursement - Workers Compensation	002/125-OCM 28/02/2025	Operating Revenue		41,164		(91,479)
4040230	CP001	Vehicle Replacement Ceo	002/125-OCM 28/02/2025	Capital Expenses		90,000		(1,479)
4090110	BC002	Ceo House - Lot - 1085 (39) Mercer St - Building (Capital)	002/125-OCM 28/02/2025	Capital Expenses		10,000		8,521
4090110	BC004	Lot 91 (40) Mercer St - Building (Capital)	002/125-OCM 28/02/2025	Capital Expenses		20,000		28,521

GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
4090110	BC007	Duplex Lot 12A Walsh St (North Unit) - Building (Capital)	002/125-OCM 28/02/2025	Capital Expenses		45,000		73,521
4090110	BC008	Duplex Lot 12B Walsh St (South Unit) - Building (Capital)	002/125-OCM 28/02/2025	Capital Expenses		45,000		118,521
4090110	BC010	29A Reid Street (North Unit) - Building (Capital)	002/125-OCM 28/02/2025	Capital Expenses			(15,000)	103,521
4090110	BC011	29B Reid Street (South Unit) - Building (Capital)	002/125-OCM 28/02/2025	Capital Expenses			(15,000)	88,521
4090210	BC019	Lot 1089 (57) Walsh St - Building (Capital)	002/125-OCM 28/02/2025	Capital Expenses		20,000		108,521
4110110	BC026	Town Hall (Hall) - Building (Capital)	002/125-OCM 28/02/2025	Capital Expenses		100,000		208,521
4110390	LRC0121	Lrci Menzies Skatepark	002/125-OCM 28/02/2025	Capital Expenses			(30,000)	178,521
4110390	LRC0122	Lrci Sealing Kensington Street Menzies (Access To Water Reser	002/125-OCM 28/02/2025	Capital Expenses			(50,000)	128,521
4110490	C0116	Tv And Radio Rebroadcast Equipment (Capital)	002/125-OCM 28/02/2025	Capital Expenses			(20,000)	108,521
4120151	RRG038A	Kookynie - Malcolm Road (Rrg 23/24)	002/125-OCM 28/02/2025	Capital Expenses			(10,000)	98,521
4130210	BC000	Building Not Specified	002/125-OCM 28/02/2025	Capital Expenses		13,232		111,753
4130210	BC021A	Caravan Park Upgrade (Capital)	002/125-OCM 28/02/2025	Capital Expenses		30,000		141,753
4130210	BC028	Lady Shenton/Crc Lot 41 (37) Shenton St - Building (Capital)	002/125-OCM 28/02/2025	Capital Expenses			(43,232)	98,521
4130210	BC031	Station Masters House Goongarrie - Building (Capital)	002/125-OCM 28/02/2025	Capital Expenses			(50,000)	48,521
4130210	BC032	Goongarrie Cottage South - Building (Capital)	002/125-OCM 28/02/2025	Capital Expenses		25,000		73,521
4130210	BC033	Goongarrie Cottage North - Building (Capital)	002/125-OCM 28/02/2025	Capital Expenses		25,000		98,521
4130230	CP015	Vehicle Replacement Cdm	002/125-OCM 28/02/2025	Capital Expenses		20,000		118,521
4130809	LC002	Lot 9 (54) Shenton Street - Land (Capital	002/125-OCM 28/02/2025	Capital Expenses		2,400		120,921
4130809	LC003	Multi Lot Acquisition Via Rates Debt Lot 2-7 (18,20,22,24,26,28) E	002/125-OCM 28/02/2025	Capital Expenses			(15,900)	105,021
4140230	CP002	Vehicle Replacement Cfo	002/125-OCM 28/02/2025	Capital Expenses		15,000		120,021
4140330	PA164	Air Compresor	002/125-OCM 28/02/2025	Capital Expenses			(10,000)	110,021
5040250		OTH GOV - Proceeds on Disposal of Assets	002/125-OCM 28/02/2025	Capital Revenue			(60,000)	50,021
5040251		OTH GOV - Realisation on Disposal of Assets	002/125-OCM 28/02/2025	Capital Revenue	(60,000)			50,021
5040281		OTH GOV - Transfers from Reserve	002/125-OCM 28/02/2025	Capital Revenue			(30,000)	20,021
4120381		ADMIN - Transfers from Reserve	002/125-OCM 28/02/2025	Capital Revenue		79,980		100,001
5140281		ADMIN - Transfers from Reserve	002/125-OCM 28/02/2025	Capital Revenue			(100,000)	1
					(69,333)	1,329,839	(1,329,839)	1

SHIRE OF MENZIES FINANCIAL INFORMATION SCHEDULE AS AT 31 MAY 2025



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

31/05/2025	COA	Description	Original Budget 24/25	Budget Amendments 24/25	Current Budget 24/25	YTD Actual 31/05/2025
		General Purpose Funding				
		Rates				
		Operating Income				
	3030120	RATES - Instalment Admin Fee Received	-\$7,000.00	\$0.00	-\$7,000.00	-\$4,480.00
	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	-\$4,805,190.24	\$0.00	-\$4,805,190.24	-\$4,645,215.79
	3030145	RATES - Penalty Interest Received	-\$40,000.00	\$0.00	-\$40,000.00	-\$51,095.13
	3030146	RATES - Instalment Interest Received	-\$7,000.00	-\$8,000.00	-\$15,000.00	-\$10,810.39
		Total Operating Income	-\$4,862,290.24	-\$8,000.00	-\$4,870,290.24	-\$4,711,601.31
		Other General Purpose Funding				
		Operating Income				
	3030201	GEN PUR - Reimbursements	-\$100.00	\$0.00	-\$100.00	\$0.00
	3030210	GEN PUR - Financial Assistance Grant - General	-\$252,585.75	\$150,000.00	-\$102,585.75	-\$99,082.00
	3030211	GEN PUR - Financial Assistance Grant - Roads	-\$147,888.00	\$50,000.00	-\$97,888.00	-\$96,366.00
	3030214	GEN PUR - Grant Funding	\$0.00	\$0.00	\$0.00	\$0.00
	3030220	GEN PUR - Charges - Photocopying / Faxing	-\$205.00	\$205.00	\$0.00	\$0.00
	3030235	GEN PUR - Other Income	\$0.00	-\$1,000.00	-\$1,000.00	-\$989.28
	3030245	GEN PUR - Interest Earned - Reserve Funds	-\$200,000.00	\$0.00	-\$200,000.00	-\$177,951.51
	3030246	GEN PUR - Interest Earned - Municipal Funds	-\$30,000.00	-\$30,000.00	-\$60,000.00	-\$63,813.80
		Total Operating Income	-\$630,778.75	\$169,205.00	-\$461,573.75	-\$438,202.59
		Rates				
		Operating Expenditure				
	2030100	RATES - Employee Costs	\$65,737.90	\$0.00	\$65,737.90	\$57,164.04
	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	\$1,000.00
	2030112	RATES - Valuation Expenses	\$10,000.00	\$0.00	\$10,000.00	\$14,422.43
	2030113	RATES - Title/Company Searches	\$500.00	\$0.00	\$500.00	\$63.20
	2030114	RATES - Debt Collection Expenses	\$10,000.00	\$0.00	\$10,000.00	\$640.00
	2030116	RATES - Postage and Freight	\$2,000.00	\$0.00	\$2,000.00	\$1,171.74
	2030118	RATES - Rates Write Off	\$240,000.00	\$0.00	\$240,000.00	\$89,979.23
	2030119	RATES - Seizure of Land	\$10,000.00	\$0.00	\$10,000.00	\$0.00
	2030152	RATES - Consultants	\$25,000.00	-\$3,000.00	\$22,000.00	\$10,548.78
	2030187	RATES - Other Expenses Relating To Rates	\$500.00	\$3,000.00	\$3,500.00	-\$2,833.71
	2030199	RATES - Administration Allocated	\$50,273.00	\$0.00	\$50,273.00	\$42,209.34
		Total Operating Expenditure	\$418,010.90	\$0.00	\$418,010.90	\$214,365.05
		Other General Purpose Funding				
		Operating Expenditure				
	2030211	GEN PUR - Bank Fees & Charges	\$7,000.00	\$0.00	\$7,000.00	\$5,601.88
	2030214	GEN PUR - Rounding	\$10.00	\$0.00	\$10.00	-\$0.31
	2030299	GEN PUR - Administration Allocated	\$33,515.00	\$0.00	\$33,515.00	\$28,139.60
		Total Operating Expenditure	\$40,525.00	\$0.00	\$40,525.00	\$33,741.17
		Total Operating Income	-\$5,493,068.99	\$161,205.00	-\$5,331,863.99	-\$5,149,803.90
		Total Operating Expenditure	\$458,535.90	\$0.00	\$458,535.90	\$248,106.22
		Governance				
		Other Governance				
		Operating Income				
	3040135	MEMBERS - Other Income	\$0.00	\$0.00	\$0.00	\$0.00
	3040290	OTH GOV - Profit on Disposal of Assets	-\$9,333.00	\$9,333.00	\$0.00	\$0.00
		Total Operating Income	-\$9,333.00	\$9,333.00	\$0.00	\$0.00
		Members Of Council				
		Operating Expenditure				
	2040104	MEMBERS - Training & Development	\$20,000.00	\$0.00	\$20,000.00	\$0.00
	2040109	MEMBERS - Members Travel and Accommodation	\$55,000.00	\$0.00	\$55,000.00	\$33,367.01
	2040111	MEMBERS - Mayors/Presidents Allowance	\$21,493.00	\$0.00	\$21,493.00	\$19,701.88
	2040112	MEMBERS - Deputy Mayors/Presidents Allowance	\$5,373.00	\$0.00	\$5,373.00	\$4,925.25
	2040113	MEMBERS - Members Sitting Fees	\$82,025.00	\$0.00	\$82,025.00	\$75,189.40
	2040114	MEMBERS - Communications Allowance	\$7,700.00	\$0.00	\$7,700.00	\$7,058.59
	2040115	MEMBERS - Printing and Stationery	\$400.00	\$0.00	\$400.00	\$254.00
	2040116	MEMBERS - Election Expenses	\$4,000.00	\$0.00	\$4,000.00	\$0.00
	2040121	MEMBERS - Information Systems	\$3,000.00	\$0.00	\$3,000.00	\$973.64
	2040129	MEMBERS - Donations to Community Groups	\$20,000.00	\$0.00	\$20,000.00	\$12,090.91
	2040130	MEMBERS - Insurance Expenses	\$12,509.00	\$0.00	\$12,509.00	\$12,509.00
	2040186	MEMBERS - Expensed Minor Asset Purchases	\$5,000.00	\$0.00	\$5,000.00	\$0.00
	2040199	MEMBERS - Administration Allocated	\$335,156.00	\$0.00	\$335,156.00	\$281,395.63
		Total Operating Expenditure	\$571,656.00	\$0.00	\$571,656.00	\$447,465.31
		Other Governance				
		Operating Expenditure				
	2040200	OTH GOV - Employee Costs	\$392,254.14	\$50,000.00	\$442,254.14	\$415,003.36
	2040204	OTH GOV - Training & Development	\$8,000.00	\$0.00	\$8,000.00	\$460.81
	2040205	OTH GOV - Recruitment	\$5,000.00	\$0.00	\$5,000.00	\$0.00
	2040209	OTH GOV - Conference, Travel and Accommodation	\$10,000.00	\$0.00	\$10,000.00	\$4,323.58
	2040210	OTH GOV - Motor Vehicle Expenses	\$22,898.00	\$5,000.00	\$27,898.00	\$32,968.87
	2040211	OTH GOV - Civic Functions, Refreshments & Receptions	\$10,000.00	\$0.00	\$10,000.00	\$8,344.35
	2040215	OTH GOV - Printing and Stationery	\$500.00	\$0.00	\$500.00	\$335.00
	2040216	OTH GOV - Postage and Freight	\$0.00	\$0.00	\$0.00	\$0.00
	2040221	OTH GOV - Information Systems	\$5,000.00	-\$5,000.00	\$0.00	\$0.00
	2040240	OTH GOV - Advertising & Promotion	\$2,000.00	\$0.00	\$2,000.00	\$0.00
	2040241	OTH GOV - Subscriptions & Memberships	\$78,900.00	\$0.00	\$78,900.00	\$56,655.78

31/05/2025	COA	Description	Original Budget 24/25	Budget Amendments 24/25	Current Budget 24/25	YTD Actual 31/05/2025
	2040250	OTH GOV - Consultancy - Statutory	\$0.00	\$0.00	\$0.00	\$0.00
	2040251	OTH GOV - Consultancy - Strategic	\$37,000.00	\$20,000.00	\$57,000.00	\$41,495.12
	2040252	OTH GOV - Other Consultancy	\$10,000.00	\$0.00	\$10,000.00	\$4,380.00
	2040285	OTH GOV - Legal Expenses	\$15,000.00	\$30,000.00	\$45,000.00	\$35,188.37
	2040286	OTH GOV - Expensed Minor Asset Purchases	\$5,000.00	\$0.00	\$5,000.00	\$4,670.55
	2040292	OTH GOV - Depreciation	\$0.00	\$0.00	\$0.00	\$2,822.07
	2040298	OTH GOV - Staff Housing Allocated	\$0.00	\$0.00	\$0.00	\$0.00
	2040299	OTH GOV - Administration Allocated	\$33,515.00	\$0.00	\$33,515.00	\$28,139.60
		Total Operating Expenditure	\$635,067.14	\$100,000.00	\$735,067.14	\$634,787.46
		Total Operating Income	-\$9,333.00	\$9,333.00	\$0.00	\$0.00
		Total Operating Expenditure	\$1,206,723.14	\$100,000.00	\$1,306,723.14	\$1,082,252.77
		Law, Order & Public Safety				
		Fire Prevention, Animal Control, Law, Order & Public Safety				
		Operating Income				
	3050135	FIRE - Other Income	\$0.00	\$0.00	\$0.00	-\$3,999.98
	3050220	ANIMAL - Pound Fees	-\$50.00	\$0.00	-\$50.00	\$0.00
	3050221	ANIMAL - Animal Registration Fees	-\$500.00	\$0.00	-\$500.00	-\$567.27
	3050310	OLOPS - Grants	\$0.00	-\$29,977.00	-\$29,977.00	-\$45,000.00
		Total Operating Income	-\$550.00	-\$29,977.00	-\$30,527.00	-\$49,567.25
		Emergency Services Levy - Bush Fire Brigade				
		Operating Income				
	3050502	ESL BFB - Admin Fee/Commission	-\$4,000.00	\$0.00	-\$4,000.00	\$0.00
	3050510	ESL BFB - Operating Grant	-\$8,000.00	\$0.00	-\$8,000.00	\$0.00
	3050545	ESL BFB - Non-Payment Penalty Interest	-\$4,000.00	\$0.00	-\$4,000.00	-\$6,088.90
		Total Operating Income	-\$16,000.00	\$0.00	-\$16,000.00	-\$6,088.90
		Fire Prevention				
		Operating Expenditure				
	2050110	FIRE - Motor Vehicle Expenses	\$429.00	\$0.00	\$429.00	\$29.94
	2050113	FIRE - Fire Prevention and Planning	\$500.00	\$0.00	\$500.00	\$0.00
	2050188	FIRE - Building Operations	\$3,659.00	\$3,000.00	\$6,659.00	\$6,170.93
	2050189	FIRE - Building Maintenance	\$1,001.00	\$0.00	\$1,001.00	\$610.78
	2050192	FIRE - Depreciation	\$3,106.00	\$0.00	\$3,106.00	\$2,022.51
		Total Operating Expenditure	\$8,695.00	\$3,000.00	\$11,695.00	\$8,834.16
		Animal Control				
		Operating Expenditure				
	2050253	ANIMAL - Contract Services	\$36,300.00	\$0.00	\$36,300.00	\$36,222.73
	2050265	ANIMAL - Animal Care Day Menzies	\$5,000.00	-\$1,000.00	\$4,000.00	\$3,760.00
	2050288	ANIMAL - Animal Pound Operations	\$300.00	\$0.00	\$300.00	\$0.00
	2050289	ANIMAL - Animal Pound Maintenance	\$200.00	\$0.00	\$200.00	\$0.00
	2050292	ANIMAL - Depreciation	\$2,185.00	\$0.00	\$2,185.00	\$1,422.91
	2050299	ANIMAL - Administration Allocated	\$33,515.00	\$0.00	\$33,515.00	\$28,139.60
		Total Operating Expenditure	\$77,500.00	-\$1,000.00	\$76,500.00	\$69,545.24
		Other Law, Order & Public Safety				
		Operating Expenditure				
	2050311	OLOPS - CCTV Maintenance	\$5,000.00	\$0.00	\$5,000.00	\$5,605.46
	2050312	OLOPS - LEMC Support	\$1,000.00	\$0.00	\$1,000.00	\$0.00
	2050313	OLOPS - Community Emergency Services	\$4,079.00	\$0.00	\$4,079.00	\$736.54
	2050392	OLOPS - Depreciation	\$37,491.00	\$0.00	\$37,491.00	\$35,454.82
	2050399	OLOPS - Administration Allocated	\$8,379.00	\$0.00	\$8,379.00	\$7,034.95
		Total Operating Expenditure	\$55,949.00	\$0.00	\$55,949.00	\$48,831.77
		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	\$10,865.50	\$0.00	\$10,865.50	\$14,535.49
	2050589	ESL BFB - Maintenance Land & Buildings	\$2,500.00	\$0.00	\$2,500.00	\$0.00
	2050599	ESL BFB - Administration Allocated	\$8,379.00	\$0.00	\$8,379.00	\$7,034.95
		Total Operating Expenditure	\$24,994.50	\$0.00	\$24,994.50	\$24,820.44
		Total Operating Income	-\$16,550.00	-\$29,977.00	-\$46,527.00	-\$55,656.15
		Total Operating Expenditure	\$167,138.50	\$2,000.00	\$169,138.50	\$152,031.61
		Health				
		Preventative Services - Inspection/Admin				
		Operating Income				
	3070420	HEALTH - Health Regulatory Fees & Charges	-\$300.00	\$0.00	-\$300.00	-\$157.50
		Total Operating Income	-\$300.00	\$0.00	-\$300.00	-\$157.50
		Preventative Services - Inspection/Admin				
		Operating Expenditure				
	2070411	HEALTH - Contract EHO	\$50,000.00	\$0.00	\$50,000.00	\$27,158.03
	2070412	HEALTH - Analytical Expenses	\$400.00	\$0.00	\$400.00	\$0.00
	2070485	HEALTH - Legal Expenses	\$3,000.00	\$0.00	\$3,000.00	\$0.00
	2070499	HEALTH - Administration Allocated	\$8,379.00	\$0.00	\$8,379.00	\$7,034.95
	2070553	PEST - Pest Control Programs	\$15,000.00	\$0.00	\$15,000.00	\$13,265.97
		Total Operating Expenditure	\$76,779.00	\$0.00	\$76,779.00	\$47,458.95

31/05/2025	COA	Description	Original Budget 24/25	Budget Amendments 24/25	Current Budget 24/25	YTD Actual 31/05/2025
		Other Health				
		Operating Expenditure				
	2070750	OTH HEALTH - Nurse Expenses	\$3,000.00	-\$3,000.00	\$0.00	\$0.00
	2070741	OTH HEALTH - Subscriptions & Membership	\$11,100.00	\$0.00	\$11,100.00	\$11,100.00
		Total Operating Expenditure	\$3,000.00	-\$3,000.00	\$0.00	\$11,100.00
		Total Operating Income	-\$300.00	\$0.00	-\$300.00	-\$157.50
		Total Operating Expenditure	\$79,779.00	-\$3,000.00	\$76,779.00	\$58,558.95
		Education & Welfare				
		Other Welfare				
		Operating Expenditure				
	2080700	WELFARE - Employee Costs	\$51,488.60	-\$20,000.00	\$31,488.60	\$27,237.25
	2080712	WELFARE - Youth Services	\$2,500.00	\$0.00	\$2,500.00	\$1,091.73
		Total Operating Expenditure	\$53,988.60	-\$20,000.00	\$33,988.60	\$28,328.98
		Total Operating Expenditure	\$53,988.60	-\$20,000.00	\$33,988.60	\$28,328.98
		Housing				
		Staff and Other Housing				
		Operating Income				
	3090101	STF HOUSE - Staff Rental Reimbursements	-\$30,000.00	\$0.00	-\$30,000.00	-\$18,191.00
	3090135	STF HOUSE - Other Income	\$0.00	\$0.00	\$0.00	\$0.00
	3090220	OTH HOUSE - Fees & Charges	-\$24,300.00	-\$20,000.00	-\$44,300.00	-\$88,886.75
	3090235	OTH HOUSE - Other Income	-\$200.00	\$0.00	-\$200.00	-\$98.18
		Total Operating Income	-\$54,500.00	-\$20,000.00	-\$74,500.00	-\$107,175.93
		Staff Housing				
		Operating Expenditure				
	2090186	STF HOUSE - Expensed Minor Asset Purchases	\$40,000.00	\$0.00	\$40,000.00	\$17,303.63
	2090188	STF HOUSE - Staff Housing Building Operations	\$35,766.00	\$14,000.00	\$49,766.00	\$51,239.55
	2090189	STF HOUSE - Staff Housing Building Maintenance	\$139,667.00	\$0.00	\$139,667.00	\$32,394.96
	2090192	STF HOUSE - Depreciation	\$81,923.00	\$0.00	\$81,923.00	\$78,732.42
	2090198	STF HOUSE - Staff Housing Costs Recovered	-\$129,967.00	\$0.00	-\$129,967.00	-\$54,838.59
	2090199	STF HOUSE - Administration Allocated	\$33,515.00	\$0.00	\$33,515.00	\$0.00
		Total Operating Expenditure	\$200,904.00	\$14,000.00	\$214,904.00	\$124,831.97
		Other Housing				
		Operating Expenditure				
	2090270	OTH HOUSE - Loan Interest Repayments	\$21,209.67	\$0.00	\$21,209.67	\$23,477.29
	2090285	OTH HOUSE - Legal Expenses	\$4,000.00	-\$1,000.00	\$3,000.00	\$0.00
	2090286	OTH HOUSE - Expensed Minor Asset Purchases	\$0.00	\$1,000.00	\$1,000.00	\$670.91
	2090288	OTH HOUSE - Building Operations	\$14,629.00	\$6,000.00	\$20,629.00	\$21,590.92
	2090289	OTH HOUSE - Building Maintenance	\$56,017.00	\$0.00	\$56,017.00	\$16,149.49
	2090292	OTH HOUSE - Depreciation	\$81,389.00	\$0.00	\$81,389.00	\$54,213.63
	2090298	OTH HOUSE - Staff Housing Costs Recovered	-\$35,533.00	\$0.00	-\$35,533.00	-\$3,465.68
	2090299	OTH HOUSE - Administration Allocated	\$33,515.00	\$0.00	\$33,515.00	\$56,279.04
		Total Operating Expenditure	\$175,226.67	\$6,000.00	\$181,226.67	\$168,915.60
		Total Operating Income	-\$54,500.00	-\$20,000.00	-\$74,500.00	-\$107,175.93
		Total Operating Expenditure	\$376,130.67	\$20,000.00	\$396,130.67	\$293,747.57
		Community Amenities				
		Community Amenities				
		Operating Income				
	3100120	SAN - Domestic Refuse Collection Charges	-\$10,000.00	-\$2,000.00	-\$12,000.00	-\$10,635.00
	3100200	SAN OTH - Commercial Collection Charge	-\$5,000.00	\$2,000.00	-\$3,000.00	\$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	-\$675.81
	3100620	PLAN - Planning Application Fees	-\$500.00	\$0.00	-\$500.00	\$0.00
	3100710	COM AMEN - Grants	-\$59,655.00	\$0.00	-\$59,655.00	-\$77,975.00
	3100735	COM AMEN - Other Income	\$0.00	\$0.00	\$0.00	\$0.00
		Total Operating Income	-\$76,855.00	\$0.00	-\$76,855.00	-\$89,285.81
		Sanitation - General				
		Operating Expenditure				
	2100111	SAN - Waste Collection	\$94,726.00	\$0.00	\$94,726.00	\$131,211.03
	2100117	SAN - General Tip Maintenance	\$87,300.00	\$0.00	\$87,300.00	\$74,406.84
	2100118	SAN - Purchase of Bins (Sulo and Other)	\$2,000.00	\$3,000.00	\$5,000.00	\$1,575.00
	2100152	SAN - Consultants	\$100,000.00	-\$50,000.00	\$50,000.00	\$3,549.00
	2100119	SAN - Landfill Closure	\$0.00	\$0.00	\$0.00	\$0.00
	2100192	SAN - Depreciation	\$21,315.00	\$0.00	\$21,315.00	\$13,879.64
	2100199	SAN - Administration Allocated	\$33,515.00	\$0.00	\$33,515.00	\$28,139.60
		Total Operating Expenditure	\$338,856.00	-\$47,000.00	\$291,856.00	\$252,761.11
		Sanitation - Other				
		Operating Expenditure				
	2100212	SAN OTH - Waste Disposal	\$1,500.00	\$0.00	\$1,500.00	\$1,303.50
	2100214	SAN OTH - Purchase of Street Bins	\$0.00	\$0.00	\$0.00	\$0.00
		Total Operating Expenditure	\$1,500.00	\$0.00	\$1,500.00	\$1,303.50
		Sewerage				
		Operating Expenditure				
	2100365	SEW - Maintenance/Operations	\$7,164.00	\$0.00	\$7,164.00	\$0.00
	2100399	SEW - Administration Allocated	\$33,515.00	\$0.00	\$33,515.00	\$28,139.60
		Total Operating Expenditure	\$40,679.00	\$0.00	\$40,679.00	\$28,139.60

31/05/2025	COA	Description	Original Budget 24/25	Budget Amendments 24/25	Current Budget 24/25	YTD Actual 31/05/2025
		Town Planning & Regional Development				
		Operating Expenditure				
	2100615	PLAN - Printing and Stationery	\$0.00	\$0.00	\$0.00	\$0.00
	2100640	PLAN - Advertising & Promotion	\$0.00	\$0.00	\$0.00	\$0.00
	2100650	PLAN - Contract Town Planning	\$4,080.00	\$0.00	\$4,080.00	\$1,310.86
	2100652	PLAN - Consultants	\$20,000.00	\$0.00	\$20,000.00	\$10,222.69
	2100653	PLAN - Scheme Amendments	\$1,000.00	\$0.00	\$1,000.00	\$0.00
	2100699	PLAN - Administration Allocated	\$8,379.00	\$0.00	\$8,379.00	\$7,034.95
		Total Operating Expenditure	\$33,459.00	\$0.00	\$33,459.00	\$18,568.50
		Other Community Amenities				
		Operating Expenditure				
	2100711	COM AMEN - Cemetery Maintenance/Operations	\$39,085.00	\$0.00	\$39,085.00	\$4,072.10
	2100788	COM AMEN - Public Conveniences Operations	\$127,687.00	-\$30,000.00	\$97,687.00	\$54,755.46
	2100789	COM AMEN - Public Conveniences Maintenance	\$37,810.00	\$0.00	\$37,810.00	\$6,047.78
	2100792	COM AMEN - Depreciation	\$6,879.00	\$0.00	\$6,879.00	\$4,479.13
	2100799	COM AMEN - Administration Allocated	\$8,379.00	\$0.00	\$8,379.00	\$7,034.95
		Total Operating Expenditure	\$219,840.00	-\$30,000.00	\$189,840.00	\$76,389.42
		Total Operating Income	-\$76,855.00	\$0.00	-\$76,855.00	-\$89,285.81
		Total Operating Expenditure	\$634,334.00	-\$77,000.00	\$557,334.00	\$377,162.13
		Recreation & Culture				
		Recreation & Culture				
		Operating Income				
	3110120	HALLS - Town Hall Hire	-\$200.00	\$0.00	-\$200.00	-\$132.72
	3110135	HALLS - Other Income	-\$100.00	\$0.00	-\$100.00	\$0.00
	3110310	REC - Grants	-\$802,835.00	\$0.00	-\$802,835.00	-\$254,239.26
	3110320	REC - Fees & Charges	-\$100.00	\$0.00	-\$100.00	\$0.00
	3110335	REC - Other Income	-\$100.00	-\$400.00	-\$500.00	-\$397.79
	3110501	LIBRARY - Reimbursements Lost Books	-\$100.00	\$0.00	-\$100.00	\$0.00
	3110540	LIBRARY - Fines & Penalties	-\$100.00	\$0.00	-\$100.00	\$0.00
	3110600	HERITAGE - Contributions & Donations	\$0.00	-\$15,900.00	-\$15,900.00	-\$15,900.00
	3110700	OTH CUL - Contributions & Donations - Other Culture	-\$8,000.00	\$0.00	-\$8,000.00	\$0.00
	3110720	OTH CUL - Fees & Charges	-\$100.00	\$0.00	-\$100.00	\$0.00
	3110735	OTH CUL - Other Income	-\$100.00	\$0.00	-\$100.00	\$0.00
		Total Operating Income	-\$811,735.00	-\$16,300.00	-\$828,035.00	-\$270,669.77
		Public Halls And Civic Centres				
		Operating Expenditure				
	2110186	HALLS - Expensed Minor Asset Purchases	\$5,000.00	\$0.00	\$5,000.00	\$0.00
	2110188	HALLS - Town Halls and Public Bldg Operations	\$15,000.00	\$0.00	\$15,000.00	\$13,986.86
	2110189	HALLS - Town Halls and Public Bldg Maintenance	\$10,324.00	\$0.00	\$10,324.00	\$6,237.55
	2110199	HALLS - Administration Allocated	\$50,273.00	\$0.00	\$50,273.00	\$70,348.94
		Total Operating Expenditure	\$80,597.00	\$0.00	\$80,597.00	\$90,573.35
		Other Recreation And Sport				
		Operating Expenditure				
	2110353	REC - Sports Courts Maintenance/Operations	\$16,342.00	\$0.00	\$16,342.00	\$11,061.39
	2110355	REC - Water Park Maintenance/Operations	\$54,511.00	\$0.00	\$54,511.00	\$13,456.86
	2110365	REC - Parks & Gardens Maintenance/Operations	\$198,085.00	\$30,000.00	\$228,085.00	\$307,524.04
	2110366	REC - Town Sports Oval Maintenance/Operations	\$16,825.00	\$0.00	\$16,825.00	\$14,070.56
	2110367	REC - Rodeo Grounds Maintenance/Operations	\$1,401.00	\$0.00	\$1,401.00	\$0.00
	2110368	REC - Playground Equipment Mtce	\$7,286.00	\$0.00	\$7,286.00	\$8,709.75
	2110386	REC - Expensed Minor Asset Purchases	\$10,000.00	\$0.00	\$10,000.00	\$0.00
	2110388	REC - Youth Centre Building Operations	\$7,257.00	\$0.00	\$7,257.00	\$2,856.84
	2110389	REC - Youth Centre Building Maintenance	\$8,286.00	\$0.00	\$8,286.00	\$0.00
	2110392	REC - Depreciation	\$104,638.00	\$0.00	\$104,638.00	\$70,183.25
	2110399	REC - Administration Allocated	\$83,789.00	\$0.00	\$83,789.00	\$112,558.31
		Total Operating Expenditure	\$508,420.00	\$30,000.00	\$538,420.00	\$540,421.00
		Tv And Radio Re-Broadcasting				
		Operating Expenditure				
	2110465	TV RADIO - Re-Broadcasting Maintenance/Operations	\$10,641.00	\$0.00	\$10,641.00	\$825.30
	2110492	TV RADIO - Depreciation	\$29,183.00	\$0.00	\$29,183.00	\$25,975.51
	2110499	TV RADIO - Administration Allocated	\$33,515.00	\$0.00	\$33,515.00	\$28,139.60
		Total Operating Expenditure	\$73,339.00			\$54,940.41
		Libraries				
		Operating Expenditure				
	2110512	LIBRARY - Book Purchases	\$1,000.00	\$0.00	\$1,000.00	\$0.00
	2110516	LIBRARY - Postage and Freight	\$400.00	\$0.00	\$400.00	\$0.00
	2110541	LIBRARY - Subscriptions & Memberships	\$1,000.00	\$0.00	\$1,000.00	\$533.25
	2110586	LIBRARY - Expensed Minor Asset Purchases	\$2,000.00	\$0.00	\$2,000.00	\$182.00
	2110588	LIBRARY - Library Building Operations	\$10,000.00	\$0.00	\$10,000.00	\$298.56
	2110599	LIBRARY - Administration Allocated	\$8,379.00	\$0.00	\$8,379.00	\$7,034.95
		Total Operating Expenditure	\$22,779.00	\$0.00	\$22,779.00	\$8,048.76
		Heritage				
		Operating Expenditure				
	2110652	HERITAGE - Consultants	\$14,500.00	\$0.00	\$14,500.00	\$9,370.85
	2110688	HERITAGE - Building Operations	\$3,155.00	\$0.00	\$3,155.00	\$1,577.40
	2110689	HERITAGE - Building Maintenance	\$27,091.00	\$0.00	\$27,091.00	\$37,340.27
		Total Operating Expenditure	\$44,746.00	\$0.00	\$44,746.00	\$48,288.52

31/05/2025	COA	Description	Original Budget 24/25	Budget Amendments 24/25	Current Budget 24/25	YTD Actual 31/05/2025
		Other Culture				
		Operating Expenditure				
	2110711	OTH CUL - Australia Day	\$2,401.00	\$1,000.00	\$3,401.00	\$817.26
	2110712	OTH CUL - ANZAC Day	\$1,000.00	\$0.00	\$1,000.00	\$948.40
	2110714	OTH CUL - Christmas Events	\$20,000.00	-\$8,500.00	\$11,500.00	\$12,296.67
	2110716	OTH CUL - Postage and Freight	\$50.00	\$0.00	\$50.00	\$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	\$22,961.00	\$0.00	\$22,961.00	\$0.00
	2110743	OTH CUL - Other Festival Events	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
	2110760	OTH CUL - Tjuntjunjara Community Programs & Events	\$57,000.00	\$10,500.00	\$67,500.00	\$9,659.10
	2110799	OTH CUL - Administration Allocated	\$33,515.00	\$0.00	\$33,515.00	\$28,139.60
		Total Operating Expenditure	\$241,927.00	\$3,000.00	\$244,927.00	\$106,861.03
		Total Operating Income	-\$811,735.00	-\$16,300.00	-\$828,035.00	-\$270,669.77
		Total Operating Expenditure	\$971,808.00	\$33,000.00	\$931,469.00	\$849,133.07
		Transport				
		Transport				
		Operating Income				
	3120110	ROADC - Regional Road Group Grants (MRWA)	-\$1,074,872.00	\$0.00	-\$1,074,872.00	-\$239,990.99
	3120111	ROADC - Roads to Recovery Grant	\$0.00	\$0.00	\$0.00	\$0.00
	3120113	ROADC - Other Grants - Roads/Streets	\$0.00	-\$161,505.00	-\$161,505.00	-\$242,445.00
	3120117	ROADC - Other Grants - Aboriginal Roads	-\$337,691.00	\$0.00	-\$337,691.00	\$0.00
	3120133	ROADC - Other Contrib & Donations - Roads/Streets	-\$1,519,228.39	\$0.00	-\$1,519,228.39	-\$3,148.20
	3120200	ROADM - Street Lighting Subsidy	-\$1,713.00	\$0.00	-\$1,713.00	-\$3,123.11
	3120210	ROADM - Direct Road Grant (MRWA)	-\$190,000.00	-\$88,245.00	-\$278,245.00	-\$278,245.00
	3120211	ROADM - Other Grants	-\$46,460.00	\$0.00	-\$46,460.00	-\$50,000.00
	3120235	ROADM - Other Income	-\$1,245,411.00	\$0.00	-\$1,245,411.00	-\$1,036,283.96
	3120390	PLANT - Profit on Disposal of Assets	-\$51,860.00	\$0.00	-\$51,860.00	\$0.00
		Total Operating Income	-\$4,467,235.39	-\$249,750.00	-\$4,716,985.39	-\$1,853,236.26
		Maintenance - Streets, Roads, Bridges & Depots				
		Operating Expenditure				
	2120211	ROADM - Road Maintenance - Built Up Areas	\$171,640.00	\$0.00	\$171,640.00	\$83,280.29
	2120212	ROADM - Road Maintenance - Sealed Outside BUA	\$12,535.00	\$0.00	\$12,535.00	\$400.65
	2120213	ROADM - Road Maintenance - Gravel Outside BUA	\$363,419.00	\$0.00	\$363,419.00	\$179,326.27
	2120214	ROADM - Road Maintenance - Formed Outside BUA	\$395,945.90	\$0.00	\$395,945.90	\$787,788.07
	2120217	ROADM - Ancillary Maintenance - Built Up Areas	\$237,531.00	\$0.00	\$237,531.00	\$77,449.25
	2120222	ROADM - Roads Outside BUA - Formed - Flood Damage	\$1,424,589.00	\$0.00	\$1,424,589.00	\$1,291,563.24
	2120232	ROADM - Crossover Council Contribution	\$2,901.00	\$0.00	\$2,901.00	\$0.00
	2120234	ROADM - Street Lighting	\$10,200.00	\$0.00	\$10,200.00	\$10,457.49
	2120235	ROADM - Traffic Signs/Equipment (Safety)	\$500.00	\$0.00	\$500.00	\$0.00
	2120236	ROADM - Bores for Roadworks Maintenance/Operations	\$1,401.00	\$0.00	\$1,401.00	\$0.00
	2120237	ROADM - Road Grids Maintenance	\$21,771.00	\$0.00	\$21,771.00	\$0.00
	2120252	ROADM - Consultants	\$100,000.00	\$0.00	\$100,000.00	\$21,912.30
	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	\$43,370.00	\$0.00	\$43,370.00	\$14,220.02
	2120289	ROADM - Depot Building Maintenance	\$14,011.00	\$0.00	\$14,011.00	\$2,425.90
	2120292	ROADM - Depreciation	\$1,332,749.00	\$0.00	\$1,332,749.00	\$879,992.14
	2120299	ROADM - Administration Allocated	\$67,031.00	\$0.00	\$67,031.00	\$56,279.04
	2120391	PLANT - Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00
		Total Operating Expenditure	\$4,219,593.90	\$0.00	\$4,219,593.90	\$3,405,094.66
		Aerodromes				
		Operating Expenditure				
	2120665	AERO - Airstrip & Grounds Maintenance/Operations	\$15,456.00	\$0.00	\$15,456.00	\$6,273.13
	2120765	WATER - Town Dam Maintenance/Operations	\$26,320.00	\$0.00	\$26,320.00	\$7,146.16
		Total Operating Expenditure	\$41,776.00	\$0.00	\$41,776.00	\$13,419.29
		Total Operating Income	-\$4,467,235.39	-\$249,750.00	-\$4,716,985.39	-\$1,853,236.26
		Total Operating Expenditure	\$4,261,369.90	\$0.00	\$4,261,369.90	\$3,418,513.95
		Economic Services				
		Economic Services				
		Operating Income				
	3130202	TOUR - Commission	-\$500.00	\$0.00	-\$500.00	\$0.00
	3130210	TOUR - Grants	-\$89,800.00	-\$86,768.00	-\$176,568.00	-\$173,591.59
	3130221	TOUR - Caravan Park Fees	-\$100,000.00	\$0.00	-\$100,000.00	-\$136,327.83
	3130222	TOUR - Caravan Park Laundry Fees	-\$4,500.00	\$0.00	-\$4,500.00	-\$2,591.00
	3130225	TOUR - Visitors Centre Lady Shenton Income	-\$25,000.00	\$0.00	-\$25,000.00	-\$16,267.83
	3130235	TOUR - Other Income Relating to Tourism & Area Promotion	-\$500.00	-\$4,500.00	-\$5,000.00	-\$5,059.46
	3130302	BUILD - Commission - BSL & CTF	-\$150.00	\$0.00	-\$150.00	-\$64.75
	3130320	BUILD - Fees & Charges (including Licences)	-\$18,000.00	\$0.00	-\$18,000.00	-\$26,637.51
	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	-\$1,006.80
	3130823	OTH ECON - Community Resource Centre Contributions	\$0.00	\$0.00	\$0.00	\$0.00
	3130824	OTH ECON - Community Resource Centre Grants	-\$122,734.02	\$0.00	-\$122,734.02	-\$99,700.67
	3130826	OTH ECON - Post Office Income	-\$9,000.00	\$0.00	-\$9,000.00	-\$8,082.28
		Total Operating Income	-\$372,184.02	-\$91,268.00	-\$463,452.02	-\$469,329.72

31/05/2025	COA	Description	Original Budget 24/25	Budget Amendments 24/25	Current Budget 24/25	YTD Actual 31/05/2025
		Rural Services				
		Operating Expenditure				
	2130111	RURAL - Noxious Weed Control	\$15,928.00	-\$1,000.00	\$14,928.00	\$14,942.26
	2130160	RURAL - Dog Health Program Tjuntjunjara	\$25,000.00	\$1,000.00	\$26,000.00	-\$636.80
	2130165	RURAL - Maintenance/Operations	\$0.00	\$0.00	\$0.00	\$0.00
		Total Operating Expenditure	\$40,928.00	\$0.00	\$40,928.00	\$14,305.46
		Tourism And Area Promotion				
		Operating Expenditure				
	2130200	TOUR - Employee Costs	\$70,858.42	\$0.00	\$70,858.42	\$52,066.98
	2130205	TOUR - Recruitment	\$0.00	\$0.00	\$0.00	\$0.00
	2130211	TOUR - Visitor Centre Operations	\$47,995.44	\$0.00	\$47,995.44	\$20,879.37
	2130215	TOUR - Printing and Stationery	\$1,000.00	\$0.00	\$1,000.00	\$303.69
	2130230	TOUR - Insurance Expenses	\$49.00	\$0.00	\$49.00	\$48.74
	2130235	TOUR - Signage	\$50,000.00	\$0.00	\$50,000.00	\$10,400.00
	2130236	TOUR - Tour Guide	\$0.00	\$0.00	\$0.00	\$0.00
	2130240	TOUR - Public Relations & Area Promotion	\$8,500.00	\$0.00	\$8,500.00	\$5,345.10
	2130241	TOUR - Subscriptions & Memberships	\$12,900.00	\$0.00	\$12,900.00	\$902.43
	2130242	TOUR - Events Other	\$36,000.00	\$0.00	\$36,000.00	\$7,240.22
	2130243	TOUR - Cyclassic Event	\$90,000.00	\$0.00	\$90,000.00	\$0.00
	2130245	TOUR - Astrotourism Operations	\$40,000.00	\$0.00	\$40,000.00	\$36,750.00
	2130258	TOUR - Kookynie Townsite and Info Bay Maintenace/Operations	\$3,102.00	\$0.00	\$3,102.00	\$1,035.71
	2130259	TOUR - Goongarrie Cottages Maintenance/Operations	\$29,709.00	\$0.00	\$29,709.00	\$40,310.43
	2130260	TOUR - Niagara Dam Maintenance/Operations	\$326,866.00	\$0.00	\$326,866.00	\$6,514.67
	2130261	TOUR - Golden Quest Trail Maintenance/Operations	\$6,401.00	\$0.00	\$6,401.00	\$0.00
	2130265	TOUR - Lake Ballard Maintenance/Operations	\$15,757.00	\$0.00	\$15,757.00	\$9,140.68
	2130266	TOUR - Caravan Park General Maintenance/Operations	\$411,721.42	\$0.00	\$411,721.42	\$272,964.48
	2130286	TOUR - Expensed Minor Asset Purchases	\$5,000.00	\$0.00	\$5,000.00	\$4,930.00
	2130288	TOUR - Building Operations	\$54,008.00	\$0.00	\$54,008.00	\$26,571.48
	2130289	TOUR - Building Maintenance	\$58,322.00	\$0.00	\$58,322.00	\$40,463.19
	2130292	TOUR - Depreciation	\$324,163.00	\$0.00	\$324,163.00	\$220,830.06
	2130299	TOUR - Administration Allocated	\$242,987.00	\$0.00	\$242,987.00	\$133,663.02
		Total Operating Expenditure	\$1,835,339.28	\$0.00	\$1,835,339.28	\$890,360.25
		Building Control				
		Operating Expenditure				
	2130350	BUILD - Contract Building Services	\$20,000.00	-\$10,000.00	\$10,000.00	\$440.00
	2130385	BUILD - Legal Expenses	\$5,000.00	\$0.00	\$5,000.00	\$0.00
	2130399	BUILD - Administration Allocated	\$33,515.00	\$0.00	\$33,515.00	\$28,139.60
		Total Operating Expenditure	\$58,515.00	-\$10,000.00	\$48,515.00	\$28,579.60
		Economic Development				
		Operating Expenditure				
	2130630	ECON DEV - Insurance Expenses	\$1,624.00	\$0.00	\$1,624.00	\$1,624.00
	2130641	ECON DEV - Subscriptions & Memberships	\$33,000.00	\$0.00	\$33,000.00	\$32,314.00
		Total Operating Expenditure	\$34,624.00	\$0.00	\$34,624.00	\$33,938.00
		Other Economic Services				
		Operating Expenditure				
	2130816	OTH ECON - Postage and Freight	\$7,500.00	\$0.00	\$7,500.00	\$175.46
	2130855	OTH ECON - Community Bus	\$13,600.00	\$0.00	\$13,600.00	\$4,710.19
	2130860	OTH ECON - Community Resource Centre Operations	\$187,152.82	\$0.00	\$187,152.82	\$125,310.36
	2130863	OTH ECON - Post Office Operations	\$8,429.83	\$0.00	\$8,429.83	\$9,679.98
	2130886	OTH ECON - Expensed Minor Asset Purchases	\$5,000.00	\$0.00	\$5,000.00	\$0.00
	2130888	OTH ECON - Building Operations	\$56,781.00	\$0.00	\$56,781.00	\$4,662.17
	2130889	OTH ECON - Building Maintenance	\$17,208.00	\$0.00	\$17,208.00	\$6,760.41
	2130899	OTH ECON - Administration Allocated	\$8,379.00	\$0.00	\$8,379.00	\$7,034.95
		Total Operating Expenditure	\$296,550.65	\$0.00	\$296,550.65	\$158,333.52
		Total Operating Income	-\$372,184.02	-\$91,268.00	-\$463,452.02	-\$469,329.72
		Total Operating Expenditure	\$2,265,956.93	-\$10,000.00	\$2,255,956.93	\$1,125,516.83
		Other Property & Services				
		Other Property & Services				
		Operating Income				
	3140120	PRIVATE - Private Works Income	-\$3,000.00	-\$5,000.00	-\$8,000.00	-\$15,042.73
	3140220	ADMIN - Fees & Charges	-\$250.00	\$0.00	-\$250.00	\$0.00
	3140235	ADMIN - Other Income Relating to Administration	\$0.00	-\$10,000.00	-\$10,000.00	-\$12,223.20
	3140410	POC - Fuel Tax Credits Grant Scheme	-\$25,000.00	\$0.00	-\$25,000.00	-\$16,870.00
	3140501	SAL - Reimbursement - Workers Compensation	\$0.00	-\$41,164.48	-\$41,164.48	-\$44,766.37
		Total Operating Income	-\$28,250.00	-\$15,000.00	-\$43,250.00	-\$88,902.30
		Private Works and General Administration Overheads				
		Operating Expenditure				
	2140187	PRIVATE - Private Works Expenses	\$0.00	\$15,000.00	\$15,000.00	\$16,520.77
	2140200	ADMIN - Employee Costs	\$603,728.27	\$0.00	\$603,728.27	\$570,269.75
	2140203	ADMIN - Uniforms	\$5,500.00	\$0.00	\$5,500.00	\$2,316.23
	2140204	ADMIN - Training & Development	\$27,000.00	\$0.00	\$27,000.00	\$20,959.96
	2140205	ADMIN - Recruitment	\$9,000.00	\$0.00	\$9,000.00	\$164.12
	2140206	ADMIN - Fringe Benefits Tax (FBT)	\$9,656.00	\$15,000.00	\$24,656.00	\$31,940.00
	2140208	ADMIN - Other Employee Expenses	\$5,000.00	\$0.00	\$5,000.00	\$4,275.45
	2140209	ADMIN - Travel & Accommodation	\$12,000.00	\$0.00	\$12,000.00	\$1,018.92
	2140210	ADMIN - Motor Vehicle Expenses	\$37,090.00	\$0.00	\$37,090.00	\$25,778.33
	2140215	ADMIN - Printing and Stationery	\$50,000.00	\$0.00	\$50,000.00	\$32,499.20
	2140216	ADMIN - Postage and Freight	\$2,500.00	\$0.00	\$2,500.00	\$2,429.83
	2140220	ADMIN - Communication Expenses	\$48,000.00	\$0.00	\$48,000.00	\$36,912.85
	2140221	ADMIN - Information Technology	\$50,000.00	\$0.00	\$50,000.00	\$10,743.57

31/05/2025	COA	Description	Original Budget 24/25	Budget Amendments 24/25	Current Budget 24/25	YTD Actual 31/05/2025
	2140222	ADMIN - Security	\$5,000.00	\$0.00	\$5,000.00	\$3,750.00
	2140226	ADMIN - Office Equipment Mtce	\$1,000.00	\$0.00	\$1,000.00	\$589.09
	2140227	ADMIN - Records Management	\$2,600.00	\$0.00	\$2,600.00	\$0.00
	2140230	ADMIN - Insurance Expenses (Other than Bld and W/Comp)	\$45,967.92	\$0.00	\$45,967.92	\$45,969.16
	2140240	ADMIN - Advertising and Promotion	\$15,000.00	\$25,000.00	\$40,000.00	\$30,847.89
	2140241	ADMIN - Subscriptions and Memberships	\$7,000.00	\$3,000.00	\$10,000.00	\$11,828.32
	2140252	ADMIN - Consultants	\$150,000.00	\$50,000.00	\$200,000.00	\$139,276.56
	2140265	ADMIN - Software Licences/Upgrades	\$100,000.00	\$0.00	\$100,000.00	\$108,652.35
	2140284	ADMIN - Audit Fees	\$85,000.00	\$0.00	\$85,000.00	\$84,600.00
	2140285	ADMIN - Legal Expenses	\$20,000.00	\$10,000.00	\$30,000.00	\$15,330.00
	2140286	ADMIN - Expensed Minor Asset Purchases	\$15,000.00	\$0.00	\$15,000.00	\$12,486.33
	2140287	ADMIN - Other Expenses	\$1,000.00	\$0.00	\$1,000.00	-\$106.71
	2140288	ADMIN - Building Operations	\$64,666.00	\$0.00	\$64,666.00	\$58,319.85
	2140289	ADMIN - Building Maintenance	\$24,350.00	\$0.00	\$24,350.00	\$16,460.76
	2140292	ADMIN - Depreciation	\$134,924.00	\$0.00	\$134,924.00	\$96,468.08
	2140298	ADMIN - Admin Staff Housing Costs Allocated	\$144,788.00	\$0.00	\$144,788.00	\$47,885.82
	2140299	ADMIN - Administration Overheads Recovered	-\$1,675,770.00	\$0.00	-\$1,675,770.00	-\$1,406,978.28
		Total Operating Expenditure	\$0.19	\$118,000.00	\$118,000.19	\$21,208.20
		Public Works Overheads				
		Operating Expenditure				
	2140300	PWO - Employee Costs	\$278,300.00	\$0.00	\$278,300.00	\$407,374.14
	2140303	PWO - Uniforms	\$7,500.00	\$0.00	\$7,500.00	\$2,160.07
	2140304	PWO - Training & Development	\$10,000.00	\$10,000.00	\$20,000.00	\$1,458.73
	2140305	PWO - Recruitment	\$5,000.00	\$0.00	\$5,000.00	\$416.80
	2140307	PWO - Protective Clothing	\$2,000.00	\$0.00	\$2,000.00	\$179.51
	2140308	PWO - Other Employee Expenses	\$750.00	\$250.00	\$1,000.00	\$860.15
	2140309	PWO - Travel & Accommodation	\$0.00	\$0.00	\$0.00	\$0.00
	2140310	PWO - Motor Vehicle Expenses	\$50,994.00	\$0.00	\$50,994.00	\$110,981.87
	2140316	PWO - Postage and Freight	\$2,000.00	\$0.00	\$2,000.00	\$1,926.88
	2140320	PWO - Communication Expenses	\$8,000.00	\$0.00	\$8,000.00	\$5,137.99
	2140321	PWO - Information Technology	\$8,000.00	\$3,000.00	\$11,000.00	\$10,096.67
	2140323	PWO - Sick Pay	\$30,368.00	\$0.00	\$30,368.00	\$50,472.84
	2140324	PWO - Annual Leave	\$71,363.00	\$0.00	\$71,363.00	\$60,571.66
	2140325	PWO - Public Holidays	\$36,440.00	\$0.00	\$36,440.00	\$24,720.75
	2140329	PWO - Insurance Expenses (Except Workers Comp)	\$21,190.00	\$0.00	\$21,190.00	\$21,190.00
	2140330	PWO - Occupational Health and Safety	\$66,408.00	\$0.00	\$66,408.00	\$62,507.75
	2140352	PWO - Consultants	\$10,000.00	\$10,000.00	\$20,000.00	\$1,177.20
	2140361	PWO - Engineering & Technical Support	\$50,000.00	-\$10,000.00	\$40,000.00	\$15,600.00
	2140365	PWO - Maintenance/Operations	\$120,480.00	\$0.00	\$120,480.00	\$93,266.50
	2140371	PWO Bldg Mtce - Employee Costs	\$52,479.00	\$0.00	\$52,479.00	\$25,861.50
	2140372	PWO Bldg Mtce - Uniforms	\$500.00	\$0.00	\$500.00	\$0.00
	2140373	PWO Bldg Mtce - Training & Development	\$1,000.00	\$0.00	\$1,000.00	\$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	\$1,000.00	\$0.00	\$1,000.00	\$0.00
	2140381	PWO Bldg Mtce - Minor Expenses	\$500.00	\$0.00	\$500.00	\$0.00
	2140386	PWO - Expensed Minor Asset Purchases	\$20,000.00	\$0.00	\$20,000.00	\$8,902.56
	2140392	PWO - Depreciation	\$65,673.00	\$0.00	\$65,673.00	\$45,813.59
	2140393	PWO - LESS Allocated to Works (PWO's)	-\$1,394,094.35	\$0.00	-\$1,394,094.35	-\$1,087,181.92
	2140398	PWO - Staff Housing Costs Allocated	\$20,712.00	\$0.00	\$20,712.00	\$10,418.45
	2140399	PWO - Administration Allocated	\$452,458.00	\$0.00	\$452,458.00	\$379,883.51
	2140400	POC - Internal Plant Repairs - Wages & O/Head	\$218,295.00	\$0.00	\$218,295.00	\$144,977.32
	2140411	POC - External Parts & Repairs	\$83,160.00	\$0.00	\$83,160.00	\$74,427.10
	2140412	POC - Fuels and Oils	\$179,921.25	\$0.00	\$179,921.25	\$110,344.84
	2140413	POC - Tyres and Tubes	\$31,920.00	\$0.00	\$31,920.00	\$0.00
	2140416	POC - Licences/Registrations	\$6,929.00	\$0.00	\$6,929.00	\$120.26
	2140417	POC - Insurance Expenses	\$20,336.00	\$0.00	\$20,336.00	\$20,336.00
	2140492	POC - Depreciation	\$161,784.00	\$0.00	\$161,784.00	\$246,629.11
	2140494	POC - LESS Plant Operation Costs Allocated to Works	-\$702,345.25	\$0.00	-\$702,345.25	-\$501,582.08
		Total Operating Expenditure	\$20.65	\$13,250.00	\$13,270.65	\$349,049.75
		Salaries And Wages				
		Operating Expenditure				
	2140500	SAL - Gross Salary and Wages	\$2,252,839.83	\$0.00	\$2,252,839.83	\$1,837,128.70
	2140501	SAL - LESS Salaries & Wages Allocated	-\$2,252,839.83	\$0.00	-\$2,252,839.83	-\$1,852,912.92
	2140503	SAL - Workers Compensation Expense	\$0.00	\$41,164.48	\$41,164.48	\$44,766.37
		Total Operating Expenditure	\$0.00	\$41,164.48	\$41,164.48	\$28,982.15
		Total Operating Income	-\$28,250.00	-\$15,000.00	-\$43,250.00	-\$88,902.30
		Total Operating Expenditure	\$20.84	\$172,414.48	\$172,435.32	\$399,240.10
		Total Operating Income	-\$11,330,011.40	-\$251,757.00	-\$11,581,768.40	-\$8,084,217.34
		Total Operating Expenditure	\$10,475,785.48	\$217,414.48	\$10,619,860.96	\$8,032,592.18

13.1.6	List of Monthly Payments - May 2025
LOCATION	Not Applicable
APPLICANT	Internal
DOCUMENT REF	NAM1503
DATE OF REPORT	13 May 2025
AUTHOR	Finance Officer, Samuel Mazza
RESPONSIBLE OFFICER	Chief Financial Officer, Kristy Van Kuyl
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. List of Payments - May 2025 [13.1.6.1 - 7 pages]

SUMMARY:

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

BACKGROUND:

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

COMMENT:

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

CONSULTATION:

Nil

STATUTORY AUTHORITY:

Local Government (Financial Management) Regulations 1996 r13

POLICY IMPLICATIONS:

Policy 4.7 – Creditors Preparation for Payment

FINANCIAL IMPLICATIONS:

A total of \$1,297,805.41 has been withdrawn from Municipal Bank Account.

RISK ASSESSMENT:

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

STRATEGIC IMPLICATIONS:

The Shire's Strategic Community Plan 2021-2031 outlines the following Outcome and Strategy:

Outcome

4.2 An efficient and effective organisation.

Strategy

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

Accordingly, the officer's recommendation aligns with the Strategic Community Plan.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That the list of payments for the month of May 2025 totalling \$1,297,805.41 being:

1. Electronic Funds Transfer from EFT10088 to EFT10190, payments from Municipal Fund totalling \$1,092,591.97
2. Direct Debit payments from the Municipal Fund totalling \$95,509.89
3. Payroll payments from the Municipal Fund totalling \$102,426.49
4. Credit Card payments for the Statement Month of May 2025 from the Municipal Fund totalling \$5,418.18
5. Fuel Card payments from the Municipal Fund totalling \$1,858.88

be received.

COUNCIL DECISION:

Council Resolution Number	
----------------------------------	--

Moved		Seconded	
--------------	--	-----------------	--

Carried	
----------------	--

Shire of Menzies
Payments for the Month of May 2025

Date	Name	Description	Amount
	Cheque	\$	-
	EFT	\$	1,092,591.97
	Direct Debit	\$	95,509.89
	Credit Card Payment	\$	5,418.18
	Payroll	\$	102,426.49
	Fuel Card Payment	\$	1,858.88
	CabCharge Payment	\$	-
	<u>Total Payments</u>	\$	<u>1,297,805.41</u>

Shire of Menzies
Payments for the Month of May 2025

EFT	Date	Name	Description	Amount
EFT10088	01/05/2025	EMYJOR SERVICES	PUMP OUT LAKE BALLARD DUMP POINT	4,886.75
EFT10089	01/05/2025	MODULAR WA	GROH HOUSING 4 x 2 & 2 x 1 HOUSES 22 MERCER STREET PROGRESS CLAIM APRIL 2025	24,065.34
EFT10090	01/05/2025	KRISTY VAN KUYL	REIMBURSEMENT FOR SLIDING DOOR 25 ONSLOW STREET	20.72
EFT10091	01/05/2025	BOB WADDELL & ASSOCIATES PTY LTD	ASSISTANCE WITH ANNUAL BUDGET, FINALISING MARCH BAS & FEBUARY FINANCIAL STATEMENTS	660.00
EFT10092	01/05/2025	CABCHARGE PAYMENTS PTY LTD	CAB CHARGE - COUNCILLOR WALGA ABORIGINAL ENGAGEMENT FORUM & STAFF TRAINING	333.18
EFT10093	01/05/2025	GARTH MARLAND	REIMBURSEMENT FOR WORK SHOES	109.99
EFT10094	01/05/2025	IGO NEWSEARCH PTY LTD	RATES REFUND FOR ASSESSMENT A4861 E39/01731 MINING TENEMENT	1,446.00
EFT10095	01/05/2025	TEAM GLOBAL EXPRESS PTY LTD	ADMIN FREIGHT- 2 NEW LAPTOPS	98.04
EFT10096	01/05/2025	THE TRUSTEE FOR MAJOR MOTORS UNIT TRUST TA MAJOR MOTORS	RUBISH TRUCK COMPACTOR OCM RFT 04/23 03/11/23	314,061.00
EFT10097	01/05/2025	DS AGENCIES PTY LTD	SEAT, SUNLOUGE, RUBBISH BIN & FREIGHT FOR ASTROTOURISM MOUNT OWEN	16,780.50
EFT10098	01/05/2025	ASTROTOURISM WA PTY LTD	SIGNAGE FOR ASTROTOURISM TOWN WELCOME SIGNS AND STARGAZING PAD SIGNAGE	12,782.00
EFT10099	01/05/2025	NATIVE MINERAL RESOURCES PTY LTD	RATES REFUND FOR ASSESSMENT A5949 E31/01203 MINING TENEMENT	119.98
EFT10100	01/05/2025	SAMUEL RAYMOND MCKAY	DEPOT OPERATION MAINTENANCE AND REPAIRS OF VEHICLES	1,755.00
EFT10101	01/05/2025	PFD FOOD SERVICES PTY LTD	CIVIC FUNCTION REFRESHMENT SAVORIES, MILK, TEA, COFFEE, ETC	504.05
EFT10102	01/05/2025	THE TRUSTEE FOR THE HILL TRUST TA JUWEST	CONCRETE POUR AND FINISH MINOR EARTHWORKS FOR MARMION ACCESS	8,934.20
EFT10103	01/05/2025	THE LOCAL GOVERNMENT, RACING AND CEMETERIES EMPLOYEES UNION (WA)	PAYROLL DEDUCTIONS PPE 29/4/2025	132.00
EFT10104	01/05/2025	SUPAGAS PTY LIMITED	SUPPLY BULK GAS TO LAURIES 601.30 LITRES	1,426.57
EFT10105	01/05/2025	HARVEY NORMAN KALGOORLIE AV/IT	CARAVAN PARK KETTLE'S X 2	248.00
EFT10106	01/05/2025	PAUL WARNER	LABOUR HIRE - MACHINERY MAINTENANCE AND REPAIR, ROAD MAINTENANCE AND INSPECTION, WORKSHOP MAINTENANCE & RUBBISH RUN LAKE BALLLARD.	11,400.00
EFT10107	01/05/2025	CARAWINE RESOURCES LIMITED	RATES REFUND FOR ASSESSMENT A6410 E39/02384 MINING TENEMENT MENZIES WA 6436	755.42
EFT10108	01/05/2025	IAN BAIRD	MEMBERS TRAVEL ALLOWANCE OCM APRIL 2025 TJUNTJUNTJARA TO MENZIES	1,544.55
EFT10109	01/05/2025	BUILT BY GEOFF FENCING	FENCING FOR SKATE PARK AREA.	5,386.03
EFT10110	01/05/2025	WESTFARMERS LTD T/AS BUNNINGS	BUILDING MATERIALS STATION MASTERS HOUSE GOONGARRIE, TOOLS & CONSUMABLES	2,238.06
EFT10111	01/05/2025	CHOICES FLOORING BY KENNEDYS	SUPPLY AND LAY HARDBOARD AND VINYL FLOORING AT STAION MASTERS COTTAGE GOONGARRIE	9,884.00
EFT10112	01/05/2025	GOLDFIELDS PEOPLE HIRE (GPH)	CLEANER HIRE 66.5 HOURS WEEK ENDING 13/4/25 & 20/4/25	3,548.52
EFT10113	01/05/2025	KMART	ANZAC DAY EVENT - CUTLERY,CUPS ,PAPER PLATES & KNIFE'S	52.40
EFT10114	01/05/2025	SHIRE OF MENZIES SOCIAL CLUB	PAYROLL DEDUCTIONS PPE 29/4/2025	150.00
EFT10115	01/05/2025	MENZIES ABORIGINAL CORPORATION	PAYROLL DEDUCTIONS PPE 29/04/2025	360.00
EFT10116	01/05/2025	NETLOGIC INFORMATION TECHNOLOGY	IT SUPPORT CONSULTING LABOUR 15TH - 22ND APRIL 2025 11.25 HOURS	1,687.50
EFT10117	01/05/2025	WESTRAC PTY LTD	12MN - ROAD GRADER HOSE ELBOW	195.05

Shire of Menzies
Payments for the Month of May 2025

EFT	Date	Name	Description	Amount
EFT10118	08/05/2025	DEPARTMENT OF ENERGY, MINES, INDUSTRY REGULATION AND SAFETY	BUILDING, BSL REMITTANCE & OCCUPANCY PERMIT FOR ORA BANDA MINING APRIL 2025	10,334.43
EFT10119	08/05/2025	GOLDFIELDS TRUCK POWER	NEW ISUZU SERVICE TRUCK	125,114.00
EFT10120	14/05/2025	CANINE CONTROL	RANGER SERVICE PATROL TOWNSITE AND SURROUNDING AREAS 30.04.2025	1,905.75
EFT10121	14/05/2025	LEONORA PHARMACY	PHARMACY ITEMS SOLD ON CONSIGNMENT FOR THE MONTH OF APRIL 2025	410.30
EFT10122	14/05/2025	BATTERIES N MORE	P0204 NEW BATTERY FOR HAMM ROLLER	475.00
EFT10123	14/05/2025	TRADELINK PTY LIMITED	STATION MASTERS HOUSE GOONGARRIE PIPES AND FITTINGS FOR KITCHEN FIT OUT	142.08
EFT10124	14/05/2025	PICCADILLY BUTCHERS	ANZAC DAY BBQ MEAT, EGGS & ONIONS	418.50
EFT10125	14/05/2025	XSTRA GLOBAL IT AND COMMUNICATION SOLUTIONS	MONTHLY PBX RENTAL AND SERVICES IN ADVANCE FOR JUNE AND IN ARREARS FOR APRIL	266.60
EFT10126	14/05/2025	BOB WADDELL & ASSOCIATES PTY LTD	ASSISTANCE WITH 25/26 ANNUAL BUDGET & APRIL MONTHLY FINANCIA STATEMENTS	440.00
EFT10127	14/05/2025	LAMBRON CONTRACTING PTY LTD	MAINTENANCE GRADING FOR THE MONTH OF MAY 2025 KOOKYNIE YARRI RD, KOOKYNIE MALCOM RD & KOOKYNIE MT REMARKABLE RD. 270HRS	70,092.00
EFT10128	14/05/2025	TEAM GLOBAL EXPRESS PTY LTD	DELIVERY OF SIGNS FOR STARGAZING PAD	1,059.93
EFT10129	14/05/2025	ALU GLASS	STATION MASTERS HOUSE GOONGARRIE BATHROOM WINDOW	1,870.00
EFT10130	14/05/2025	SHIRE OF MOUNT MAGNET	EHO/BUILDING SURVEYOR WORK FOR THE MONTH OF APRIL 2025	7,969.50
EFT10131	14/05/2025	THE TRUSTEE FOR MAJOR MOTORS UNIT TRUST TA MAJOR MOTORS	COST FOR LICENSING, REGISTRATION & INSPECTION RUBISH TRUCK COMPACTOR RFT 04/23 OCM 03/11/23	430.35
EFT10132	14/05/2025	THE LOCAL GOVERNMENT, RACING AND CEMETERIES EMPLOYEES UNION (WA)	PAYROLL DEDUCTIONS PPE 13/05/2025	132.00
EFT10133	14/05/2025	WARREN DONE	LABOUR HIRE STATION MASTERS HOUSE GOONGARRIE PAINTING AND RENOVATION	4,550.00
EFT10134	14/05/2025	BROWNS PARTY HIRE	ANZAC DAY RENTAL BAINE MARIE (6 TRAY WET)	132.00
EFT10135	14/05/2025	WESTFARMERS LTD T/AS BUNNINGS	BUILDING MATERIALS STATION MASTERS HOUSE GOONGARRIE, TOOLS & CONSUMABLES	2,046.41
EFT10136	14/05/2025	COMFORT STYLE TA KALGOORLIE FURNITURE	STATION MASTERS HOUSE GOONGARRIE DINNER TABLE AND CHAIRS	1,598.00
EFT10137	14/05/2025	DEPARTMENT OF WATER AND ENVIRONMENTAL REGULATION	LICENCE FEE LIQUID WASTE FACILITY ANNUAL FEE	1,303.50
EFT10138	14/05/2025	EAGLE PETROLEUM (W.A) PTY LTD	15MN - SUBARU FORESTER MY24 2.5I AWD CVT WAGON - UNLEADED	102.00
EFT10139	14/05/2025	FLEX INDUSTRIES	SERVICE 600MN MACK SUPERLINER PRIME MOVER 2018- 50K	6,662.42
EFT10140	14/05/2025	GOLDFIELDS PEOPLE HIRE (GPH)	LABOUR HIRE CLEANER WE 25/4/25 32 HRS SABRINA KEELAN	1,707.55
EFT10141	14/05/2025	HARVEY NORMAN BEDDING	SHEET SET'S FOR CABINS CARAVAN PARK	2,289.80
EFT10142	14/05/2025	HORIZON POWER	SHIRE PROPERTIES ELECTRICAL BILL 28/02/25 - 30/04/25	16,307.68
EFT10143	14/05/2025	LANDGATE	RURAL UV GENERAL REVALUATION 2024/2025	562.38
EFT10144	14/05/2025	SHIRE OF MENZIES SOCIAL CLUB	PAYROLL DEDUCTIONS 13/05/2025	140.00
EFT10145	14/05/2025	MENZIES ABORIGINAL CORPORATION	PAYROLL DEDUCTIONS 13/05/2025	360.00
EFT10146	14/05/2025	NETLOGIC INFORMATION TECHNOLOGY	IT SUPPORT CONSULTING LABOUR 29TH APRIL - 4TH MAY	750.00

Shire of Menzies
Payments for the Month of May 2025

EFT	Date	Name	Description	Amount
EFT10147	14/05/2025	REYNOLDS GRAPHICS	BUSINESS CARD - ACTING CEO AND WORKS MANAGER	220.00
EFT10148	14/05/2025	MOORE AUSTRALIA (WA) PTY LTD	2024-2025 WA LOCAL GOVERNMENT RATES COMPARISON REPORT	1,045.00
EFT10149	14/05/2025	WML CONSULTANTS PTY LTD	DESIGN, TENDER AND SUPERVISION - EXTENSION OF MENZIES NORTH WEST ROAD	2,444.75
EFT10150	22/05/2025	COOLGARDIE TYRE SERVICE & COOLGARDIE TRANSPORT SERVICES	REPAIR OF TWO GRADER TYRES 12MN	4,400.00
EFT10151	22/05/2025	NORTHERN GOLDFIELDS ELECTRICAL PTY LTD	TOWN HALL REPAIR POWER FAILURE	831.60
EFT10152	22/05/2025	BOB WADDELL & ASSOCIATES PTY LTD	ASSISTANCE WITH 25/26 ANNUAL BUDGET AND GRANT FUNDING	704.00
EFT10153	22/05/2025	A&K BUILDING AND PROPERTY MAINTENANCE	INDOOR AND EXTERIOR REPAIRS AND MAINTENANCE LAURIES CAFE	4,620.00
EFT10154	22/05/2025	GOLDFIELDS TRUCK POWER	VEHICLE ISPECTION FEES & WEIGH CHARGES	461.25
EFT10155	22/05/2025	RARE EARTHS M&C PTY LTD T/A MENZIES HOTEL	CATERING FOR CUSTOMER SERVICE TRAINING	240.00
EFT10156	22/05/2025	SECURE ENERGY PTY LTD	REMOTE SERVICING APRIL 2025 OF SOLAR BATTERY	998.25
EFT10157	22/05/2025	CLAIRE WOOLMER T/AS LAURIE'S CAFE	CATERING - APRIL COUNCIL MEETING	363.00
EFT10158	22/05/2025	CYBERSECURE UNIT TRUST T/A CYBERSECURE	CLOUD STORAGE,BACKUP SUBSCRIPTIONAT MAY 2025	559.90
EFT10159	22/05/2025	PAUL WARNER	LABOUR HIRE AURENNE MINING - AIRSTRIP, TRAVEL TO STATION MASTERS HOUSE GOONGARRIE PICK UP TRUCK & WATER TANK AND UNLOAD.	2,100.00
EFT10160	22/05/2025	WARREN DONE	STATION MASTERS HOUSE GOONGARRIE PAINTING AND FURNITURE ASSEMBLY	7,020.00
EFT10161	22/05/2025	EAGLE PETROLEUM (W.A) PTY LTD	BULK DELIVERY FUEL DIESEL 8001 DIESEL 02/05/2025	14,336.99
EFT10162	22/05/2025	HORIZON POWER	HORIZON POWER NEW CONNECTION AT 22 A &B MERCER STREET	90,770.52
EFT10163	22/05/2025	NETLOGIC INFORMATION TECHNOLOGY	MICROSOFT 365 BUSINESS 1 YEAR SUBSCRIPTION	11,169.00
EFT10164	22/05/2025	REFRESH WATER	15L WATER REFILL X 8	88.00
EFT10165	22/05/2025	LEONORA ART PRIZE INC	DONATION TO LEONORA ART PRIZE 2025	3,000.00
EFT10166	30/05/2025	CANINE CONTROL	RANGER SERVICE 11 & 12 MAY PATROL TOWNSITE & SURROUNDING AREAS	1,905.75
EFT10167	30/05/2025	COOLGARDIE TYRE SERVICE & COOLGARDIE TRANSPORT SERVICES	STRIP AND FIT TRUCK TYRE MACK SUPERLINER PRIME MOVER	535.70
EFT10168	30/05/2025	NORTHERN GOLDFIELDS ELECTRICAL PTY LTD	CHECK DISPLAY CABINET AND REPAIR AS NECESSARY	3,369.30
EFT10169	30/05/2025	MODULAR WA	MAY CLAIM 4 X 2 & 3 X 1 GROH HOUSING 22 MERCER STREET	108,294.05
EFT10170	30/05/2025	BOB WADDELL & ASSOCIATES PTY LTD	ASSISTANCE WITH REVIEWING ASSETS	88.00
EFT10171	30/05/2025	LAMBRON CONTRACTING PTY LTD	MAINTENANCE GRADING, MT REMARKABLE ROAD, YARRI RD, YERILLA LAKE RAESIDE RD & CRANKY JACK ROAD	33,649.00
EFT10172	30/05/2025	HI CONSTRUCTIONS (AUST) PTY LTD	RFT 05/21 LADY SHENTON BUILDING REPAIR CLAIM 11	68,634.18
EFT10173	30/05/2025	HAWTHORN RESOURCES PTY LTD	RATES REFUND FOR ASSESSMENT A3452 E31/00783 MINING TENEMENT	392.52
EFT10174	30/05/2025	RARE EARTHS M&C PTY LTD T/A MENZIES HOTEL	CATERING FOR SATURDAY MASS AND MORNING TEA MAY 24TH 2025	300.00
EFT10175	30/05/2025	HYDRAULINK AUSTRALIA PTY LTD	12MN -NEW AIR HOSE FOR GRADER	209.80
EFT10176	30/05/2025	THE LOCAL GOVERNMENT, RACING AND CEMETERIES EMPLOYEES UNION (WA)	PAYROLL DEDUCTIONS PPE 27/05/2025	132.00

Shire of Menzies
Payments for the Month of May 2025

EFT	Date	Name	Description	Amount
EFT10177	30/05/2025	ROBERT WILLIAM LINTON	RATES REFUND FOR ASSESSMENT A5414 P40/01402 MINING TENEMENT	163.08
EFT10178	30/05/2025	WESTERN MINES GROUP LTD	RATES REFUND FOR ASSESSMENT A5937 E31/01222 MINING TENEMENT	201.29
EFT10179	30/05/2025	FLYNN GOLD LIMITED	RATES REFUND FOR ASSESSMENT A6144 E77/02738 MINING TENEMENT	332.92
EFT10180	30/05/2025	IAN BAIRD	MEMBERS TRAVEL ALLOWANCE FOR MAY OCM 1560KM	1,544.55
EFT10181	30/05/2025	WESTFARMERS LTD T/AS BUNNINGS	DOOR PARTS FOR ENTRY TO HALLWAY ADMIN & POWER TOOL (NIBBLER) & BUILDING MATERIALS STATION MASTERS HOUSE GOONGARRIE	1,687.54
EFT10182	30/05/2025	EAGLE PETROLEUM (W.A) PTY LTD	DEPOT CONSUMABLES ADD BLUE	63.80
EFT10183	30/05/2025	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	FY 24/25 ESL 4TH QUARTER CONTRIBUTION	6,458.10
EFT10184	30/05/2025	GOLDFIELDS PEST CONTROL	PEST CONTROL SHIRE BUILDINGS	13,996.40
EFT10185	30/05/2025	GOLDFIELDS PEOPLE HIRE (GPH)	LABOUR HIRE CLEANER 97 HR, WEEK ENDING 4/05/25, 11/05/25 & 18/05/25	5,176.03
EFT10186	30/05/2025	IT VISION	SYNERGYSOFT EOY PAYROLL PROCESSES	1,108.80
EFT10187	30/05/2025	LANDGATE	CONSOLIDATED MINING TENEMENT ROLL	12,637.15
EFT10188	30/05/2025	SHIRE OF MENZIES SOCIAL CLUB	PAYROLL DEDUCTIONS PPE 27/05/2025	150.00
EFT10189	30/05/2025	MENZIES ABORIGINAL CORPORATION	PAYROLL DEDUCTIONS PPE 27/05/2025	360.00
EFT10190	30/05/2025	OFFICE NATIONAL	ADMIN STATIONERY ORDER	692.72
TOTAL EFT PAYMENT				\$ 1,092,591.97

Shire of Menzies
Payments for the Month of May 2025

Direct Debit	Date	Name	Description	Amount
DD6886.1	01/05/2025	IINET LIMITED	CRC PUBLIC INTERENET APRIL 2025	52.99
DD6890.1	06/05/2025	AUSTRALIAN TAXATION OFFICE	IAS APRIL 2025	51,852.00
DD6895.1	07/05/2025	POWER ICT PTY LTD	MESSAGES ON HOLD APRIL 2025	75.90
DD6897.1	12/05/2025	TELSTRA	PHONE USAGE FROM 20/04/2025 TO 19/05/2025	4,119.26
DD6900.1	13/05/2025	THE TRUSTEE FOR AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS PPE 13/05/2025	589.37
DD6900.2	13/05/2025	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS PPE 13/05/2026	1,496.13
DD6900.3	13/05/2025	CBUS	SUPERANNUATION CONTRIBUTIONS PPE 13/05/2027	733.34
DD6900.4	13/05/2025	AWARE SUPER PTY LTD	PAYROLL DEDUCTIONS PPE 13/05/2025	9,658.58
DD6900.5	13/05/2025	TEAM SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS PPE 13/05/2025	566.04
DD6905.1	14/05/2025	SYNERGY	POWER USAGE FOR GOONGARIE MASTERS HOUSE FROM 19/02/2025 TO 22/04/2025	164.15
DD6907.1	15/05/2025	3E ADVANTAGE	ADMIN,CRC,DEPOT PRINTER USAGE APRIL 2025	2,053.25
DD6915.1	19/05/2025	THE WEST AUSTRALIAN	SUBSCRIPTION TO NEWSPAPER ONLINE - MAY 2025	32.00
DD6915.2	19/05/2025	HORIZON POWER	POWER USAGE FOR 29B SHENTON STREET FROM 28/02/2025 TO 30/04/2025	1,891.79
DD6918.1	20/05/2025	PIVOTEL SATELLITE PTY LTD	TRAK SPOT TRACKING CHARGE ACCOUNT 40063522 - MAY 2025	31.00
DD6920.1	21/05/2025	PAUL WARNER	SITTING FEE FOR CR. PAUL WARNER MAY 2025	3,626.67
DD6920.2	21/05/2025	SUDHIR	SITTING FEE FOR CR. SUDHIR MAY 2025	1,388.00
DD6920.3	21/05/2025	GREGORY DWYER	SITTING FEE CR. GREG DWYER MAY 2025	940.25
DD6920.4	21/05/2025	IAN BAIRD	SITTING FEE CR. IAN BAIRD MAY 2025	940.25
DD6920.5	21/05/2025	JILLIAN DWYER	SITTING FEE CR JILL DWYER MAY 2025	940.25
DD6920.6	21/05/2025	ANDREW TUCKER	SITTING FEE FOR CR. ANDREW TUCKER MAY 2025	940.25
DD6920.7	21/05/2025	KRISTIE TUCKER	SITTING FEE FOR CR. KRISTIE TUCKER MAY 2025	940.25
DD6924.1	27/05/2025	THE TRUSTEE FOR AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS PPE 27/05/2025	589.37
DD6924.2	27/05/2025	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS PPE 27/05/2026	1,545.20
DD6924.3	27/05/2025	CBUS	SUPERANNUATION CONTRIBUTIONS PPE 27/05/2027	733.34
DD6924.4	27/05/2025	AWARE SUPER PTY LTD	PAYROLL DEDUCTIONS PPE 27/05/2025	8,830.79
DD6924.5	27/05/2025	TEAM SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS PPE 27/05/2025	598.14
DD6928.1	30/05/2025	NAB	BPAY FEE MAY 2025	181.33
TOTAL DIRECT DEBIT				\$ 95,509.89

Shire of Menzies
Payments for the Month of May 2025

Date	Name	Description	Amount
CEO CARD NO: **** * 9136			
31/03/2025	COMFORT INN BAY OF ISLES	ACCOMODATION FOR CR. P WARNER & ACEO AT GVROC MEETING	\$ 808.20
31/03/2025	THE PIER HOTEL	ENTERTAINMENT AT SOCIAL MEETING WITH OTHER CONCIL'S CEO'S AND COUNCILLORS AT GVROC MEETING	\$ 251.52
01/04/2025	COMFORT INN BAY OF ISLES	ACCOMODATION FOR CR. P WARNER & ACEO TO ATTEND GVROC MEETING	\$ 31.50
29/04/2025	NAB	CARD FEE	\$ 9.00
TOTAL CEO CREDIT CARD			\$ 1,100.22
CFO CARD NO: **** * 0541			
31/03/2025	VIRGIN AUSTRALIA	RETURN FLIGHT TO PERTH CR A & K TUCKER ABORIGINAL ENGAGEMENT FORUM & ROUNDTABLE	\$ 1,272.47
2/04/2025	VIRGIN AUSTRALIA	FLIGHT AMENDMENT CR K TUCKER	\$ 99.00
7/04/2025	COLES	REFRESHMENTS FOR TRAINING, MEETING AND KITCHEN SUPPLIES	\$ 82.25
7/04/2025	WOOLWORTHS	CRC STOCK & YOUTH ACTIVITIES FOOD & DRINKS & COMMUNITY EATS FOOD INGREDIENTS	\$ 571.70
15/04/2025	GIBBONS HOLDEN	12 MONTH SERVICE 15MN SUBURU FORESTER	\$ 370.90
15/04/2025	STARLINK INTERNATIONAL	CRC STARLINK SUBSCRIPTION	\$ 139.00
17/04/2025	STARLINK INTERNATIONAL	STARLINK SUBSCRIPTION CCTV TRAILER AND GRADER ACCOMMODATION APRIL	\$ 390.00
22/04/2025	APPLE	MONTHLY SUBSCRIPTION FOR ICLOUD STORAGE	\$ 1.49
22/04/2025	BUNNINGS	DOOR SIGN FOR ADMIN FRONT DOOR X 4	\$ 31.92
22/04/2025	COLES	CIVIC FUNCTIONS, REFRESHMENTS, SOFT DRINKS, COFFEE, TEA	\$ 162.95
23/04/2025	MICROSOFT	SOFTWARE UPGRADE (WINDOWS 10/11 PRO) WORK MANAGERS	\$ 169.00
28/04/2025	ADOBE	ADOBE SUBSCRIPTION 21 APRIL - 20 MAY 2025	\$ 594.85
28/04/2025	WOOLWORTHS	ANZAC DAY BREAKFAST	\$ 271.78
28/04/2025	MAYFLOWER	ANZAC DAY WREATH	\$ 151.65
29/04/2025	NAB	CARD FEE	\$ 9.00
TOTAL CFO CREDIT CARD			\$ 4,317.96
14/05/2025		PAYROLL PAYMENTS PPE 13/05/2025	\$ 53,801.20
28/05/2025		PAYROLL PAYMENTS PPE 27/05/2025	\$ 48,625.29
TOTAL PAYROL			\$ 102,426.49
30/05/2025		FUEL CARD - CEO - FOR THE MONTH OF MAY 2025	\$ 1,063.50
30/05/2025		FUEL CARD - CFO - FOR THE MONTH OF MAY 2026	\$ 398.81
30/05/2025		FUEL CARD - WM - FOR THE MONTH OF MAY 2027	\$ 11.55
30/05/2025		FUEL CARD - CDM - FOR THE MONTH OF MAY 2028	\$ 385.02
TOTAL FUEL CARD			\$ 1,858.88

13.2 Administration Reports

13.2.1	Community Bus Report and Recommendation	
LOCATION	Not Applicable	
APPLICANT	Internal	
DOCUMENT REF	NAM1504	
DATE OF REPORT	12 June 2025	
AUTHOR	Community Development Manager Sean McGay	
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart	
OFFICER DISCLOSURE OF INTEREST	Nil	
ATTACHMENT	Community Bus Service Report – June 2025	

SUMMARY:

To consider the permanent continuation of the free community bus service running weekly from Menzies to Kalgoorlie-Boulder, allowing community members to get to and from each destination and access services only available in Kalgoorlie-Boulder.

BACKGROUND:

At the Ordinary Council Meeting held on 3 November 2023, the Council endorsed the use of the Shire-owned Toyota 12-seat bus as a community bus running weekly to Kalgoorlie-Boulder. There was to be a trial period until May 2024, at which time the service would be evaluated.

An update to the service was provided to the Council at the Ordinary Council Meeting held on 25 July 2024, at which time it was resolved to continue the community bus service until 30 June 2025. It was also resolved to review the service around that time.

COMMENT:

The Community Development Manager has collated data and feedback into a full report, attached to this agenda item, where he is recommending the indefinite continuation of the community bus service.

CONSULTATION:

Community members of the town of Menzies
Shire of Menzies staff

STATUTORY AUTHORITY:

Transport (Road Passenger Services) Act 2018

POLICY IMPLICATIONS:

Policy 1.1.3 Volunteer Code of Conduct

Policy 12.7 Bus Hire

FINANCIAL IMPLICATIONS:

Fuel and repair costs for and to the Shire-owned bus.

The estimated fuel cost for a return trip is \$60.00.

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
Road accident	Low	Ensure the bus is serviced regularly and not used outside of its defined parameters and Shire policies
Damage to vehicle	Low	Fix damages as they occur to ensure the bus is sound enough to drive

STRATEGIC IMPLICATIONS:

The Shire's Strategic Community Plan 2021-2031 outlines the following Outcome and Strategy:

Outcome:

1.1 An engaged and inclusive community.

Strategies:

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

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

1.1.3 Provide, maintain and improve community facilities.

Outcome:

1.2 A healthy and safe community.

Strategies:

1.2.1 Support provision of emergency and essential services.

1.2.3 Support community health and wellbeing initiatives.

Outcome:

3.2 A natural environment for the benefit and enjoyment of current and future generations.

Strategy:

3.2.2 Promote reduced environmental impact within the Shire.

Outcome:

4.1 A strategically focused Council, leading our community.

Strategies:

4.1.2 Effectively represent, promote and advocate for the community and district.

4.1.3 Encourage and support community engagement and collaboration.

Accordingly, the officer's recommendation aligns with the Strategic Community Plan.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

Following the regular and sustained use of the community bus service to Kalgoorlie-Boulder

1. The subsidised community bus run to Kalgoorlie-Boulder from the Menzies townsite once per week using the Shire's Toyota 12-seater bus be endorsed,
2. The service be open to all travellers,
3. The route includes stops in Kalgoorlie-Boulder at major supermarkets, the CBD, Kalgoorlie Health Campus, health services and other government-service organisations, and
4. The service continues in its current format and be reviewed annually by the Council in June.

COUNCIL DECISION:

Council Resolution Number	
----------------------------------	--

Moved		Seconded	
--------------	--	-----------------	--

Carried	
----------------	--

Community Bus Service Report February 2024 to May 2025

Introduction

On 3 November 2023, the Council of the Shire of Menzies resolved to allow the use of the Shire-owned Toyota 12-seat bus as a community transport service for residents travelling to and from Kalgoorlie-Boulder.

This followed a public question raised at the Ordinary Council Meeting of 28 September 2023 and subsequent community consultation.

The first trip ran on 29 February 2024 after volunteer expressions of interest were sought in January. Several residents applied, with Yvette Tressidder initially selected for her enthusiasm, experience, and availability. Joseph Stevens is currently the primary volunteer driver, with Roy Parfitt and Yvette Tressidder continuing as backups.

A mid-year update was presented to Council in July 2024 recommending the service continue through to 30 June 2025. This report provides a further update, covering July 2024 to May 2025 and recommends continuation.

Running of Service

The bus operates on Thursdays when Joseph Stevens is available, aligning with common pension and salary days to maximise convenience. Trips are free for residents of the Shire of Menzies, with one-way or return travel available. The free service is included in the Shire's FY2025 Fees & Charges schedule:

BUS HIRE		
First 100km	\$ 105.00	inc GST
Over 100km - per km rate	\$ 1.00	inc GST
Bond	\$ 205.00	inc GST
Cleaning if required - per hour	\$ 36.00	inc GST
If fuel tank empty - per litre	\$ 3.00	inc GST
Community Service	Free	
Community/medical use for sponsored medical services	Free	

Costs and Time

Fuel costs approximately \$60 per trip, covered by the Shire. Since July 2024, total fuel costs have amounted to roughly \$2,040. The Visitor Services Officer is responsible for cleaning and refuelling the bus prior to each trip.

The bus is now due for mechanical servicing and is scheduled for replacement in the 2025/26 Financial Year, which is already budgeted.

Kalgoorlie-Boulder

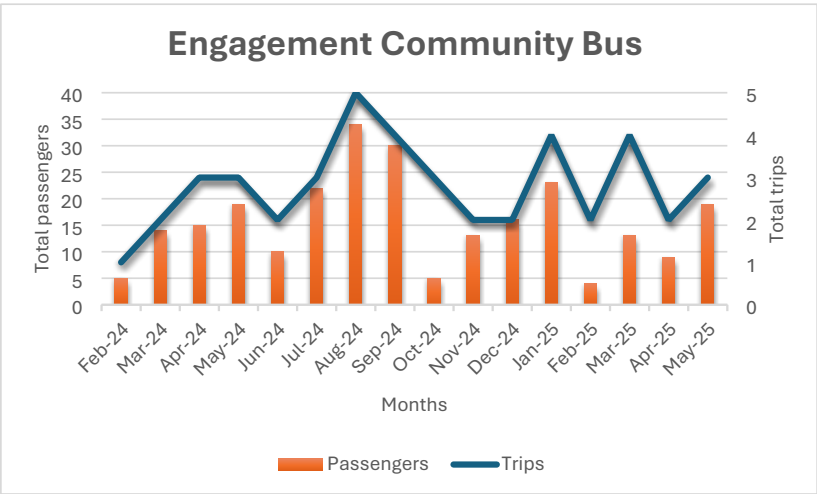
Each week, the driver works with passengers to plan drop-off points and return times. Common destinations include Woolworths, Coles, Bunnings, and medical appointments. Passengers typically regroup at a supermarket for pickup.

There have been no behavioural incidents reported.

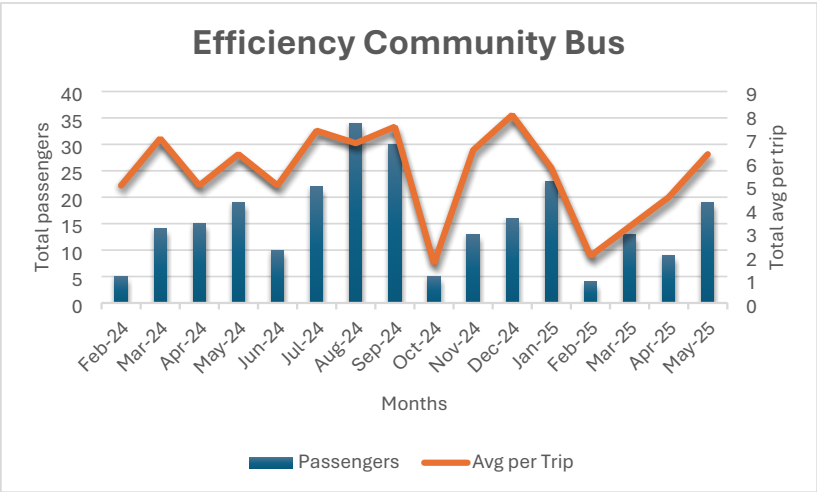
Efficiency and Engagement

Drivers complete a manifest for each trip, recording passenger names and trip types (one-way or return). These records are stored securely on the Shire server and used for statistical purposes. Names remain confidential.

Between February 2024 and May 2025, 33 trips were conducted, carrying 181 passengers. Trip frequency ranged from 1 to 5 per month, with average passenger numbers generally holding steady between 5 and 7.



May 2025 saw three trips and an average of 6 passengers per trip, indicating sustained interest. This consistent usage demonstrates the value of the service, particularly for residents without access to private transport.



Early seasonal patterns are also emerging, with higher engagement during cooler months (June–September) and noticeable dips in late spring and summer. Lower activity in October 2024 and February 2025 appears linked to both weather and driver availability.

Funding Opportunities

With a replacement vehicle planned and consistent usage established, the service is now well-positioned to attract external funding. The Community Development Manager will explore relevant grant opportunities during the 2025/26 Financial Year.

Ongoing statistics and Council support will strengthen any future applications.

Conclusion

The community bus continues to run smoothly, offering a reliable, low-cost service with minimal disruptions or damage.

It is recommended that the weekly community bus service to Kalgoorlie-Boulder continue indefinitely in its current format.

13.2.2	Audit, Risk and Improvement Committee - Appointment of Presiding Member
LOCATION	Not Applicable
APPLICANT	Internal
DOCUMENT REF	NAM1505
DATE OF REPORT	12 June 2025
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 of the Audit and Risk Committee by absolute majority.

BACKGROUND:

At its Ordinary Meeting scheduled for 26 October 2023 and adjourned to 3 November 2023, the Council resolved:

‘That Cr Sudhir Sudhir, Cr Paul Warner and Cr Andrew Tucker be appointed as members of the Audit and Risk Committee.’

Subsequently, at the meeting of the Audit and Risk Committee meeting held on 8 December 2023, Cr Paul Warner was elected as Presiding Member of the Committee pursuant to (now amended) Section 5.12 of the Local Government Act 1995.

COMMENT:

As referred to above, Section 5.12 of the Local Government Act has now been amended such that the local government (that is, not the committee) must appoint by absolute majority a member of a committee to be presiding member of (that) committee.

This appointment must be made no later than 1 July 2025 pursuant to Schedule 9.3 (Transitional Provisions) cl67 of the Act.

After the 2025 Local Government elections all committees must be re-established and this procedure will once again apply.

As Cr Warner is the current presiding member of the committee and as no other statutory issues have arisen that would require review, Cr Warner’s position of presiding member should now be confirmed in accordance with the amended section 5.12.

Further, Section 7.1A (relating to the creation of the Audit Committee) now requires that the committee be called the Audit, Risk and Improvement Committee.

CONSULTATION:

External consultation has occurred WALGA, LGPro and Moore Australia.

STATUTORY AUTHORITY:

Local Government Act 1995 (as amended)
Sections 5.12, 7.1A and Schedule 9.3 (Transitional Provisions) apply.

POLICY IMPLICATIONS:

No Council Policy applies.

FINANCIAL IMPLICATIONS:

There are no financial implications.

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 Section 5.12 from 1 July 2025.

STRATEGIC IMPLICATIONS:

The Shire's Strategic Community Plan 2021-2031 outlines the following Outcome and Strategy:

Outcome:

4.2 An efficient and effective organisation.

Strategy:

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

Accordingly, the officer's recommendation aligns with the Strategic Community Plan.

VOTING REQUIREMENTS:

Absolute Majority

OFFICER RECOMMENDATION:

That pursuant to:

Section 7.1A of the Local Government Act 1995 the name of the Audit and Risk Committee' be amended to 'Audit, Risk and Improvement Committee'

Section 5.12 of the Local Government Act 1995, Cr Paul Warner be appointed Presiding Member of the Audit, Risk and Improvement Committee.

COUNCIL DECISION:

Council Resolution Number	
----------------------------------	--

Moved		Seconded	
--------------	--	-----------------	--

Carried by Absolute Majority	
-------------------------------------	--

13.2.3	2025 WALGA Local Government Convention
LOCATION	Not Applicable
APPLICANT	Internal
DOCUMENT REF	NAM1506
DATE OF REPORT	12 June 2025
AUTHOR	Acting Chief Executive Officer, Rob Stewart
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	Nil

SUMMARY:

The 2025 WALGA (Western Australian Local Government Association) Local Government Convention will be held from Monday, 22 September to Wednesday, 24 September 2025 at the Perth Convention and Exhibition Centre.

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

BACKGROUND:

WALGA is the peak body for local government authorities in Western Australia.

The Convention is held annually and creates an opportunity for all local authorities in WA to attend keynote addresses relating to local government, network with representatives from other local authorities and, usually, creates an opportunity to meet with government representatives to discuss matters relating to local government and specifically their own local government. It also provides an opportunity for service providers to the local government industry to showcase their products and services.

COMMENT:

Attendance is considered worthwhile for all Councillors.

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 1.11 Attendance at Events (Section 5.90A of the Local Government Act 1995)

The above policy provides (among other things) that attendance at WALGA conferences is considered part of a Council Member's ongoing professional development.

Further, any Council Member attending the conference must provide a written report to the Council on the benefits of attending.

FINANCIAL IMPLICATIONS:

The draft 2025–2026 Budget allocates \$55,000.00 for the professional development, travel and accommodation of Council Members.

RISK ASSESSMENT:

There exists a low overall consequence should no member and only some members attend the conference.

STRATEGIC IMPLICATIONS:

The Shire's Strategic Community Plan 2021-2031 outlines the following Outcome and Strategy:

Outcome:

4.2 An efficient and effective organisation.

Strategy:

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

Accordingly, the officer's recommendation aligns with the Strategic Community Plan.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That all available Councillors and the Acting CEO be authorised to attend the 2025 WALGA Local Government Convention and the costs of registration, accommodation, meals and transport be charged to the following accounts: Members-Conference, Members-Travel and Accommodation, Other Governance- Training and Development and Other Governance-Conference, Travel and Accommodation.

COUNCIL DECISION:

Council Resolution Number	
----------------------------------	--

Moved		Seconded	
--------------	--	-----------------	--

Carried	
----------------	--

13.2.4	Review of Policy 1.2 Disclaimer
LOCATION	Not Applicable
APPLICANT	Internal
DOCUMENT REF	NAM1507
DATE OF REPORT	13 June 2025
AUTHOR	Executive Officer, Maureen Yulo-Uy
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. Policy 1.2 - Disclaimer [13.2.4.1 - 1 page]

SUMMARY:

To review Policy 1.2 Disclaimer in accordance with the Council's annual rolling review of all policies.

BACKGROUND:

The Disclaimer Policy was reviewed by the Council on 26 September 2024.

The Department of Local Government, Sport and Cultural Industries (DLGSC), in its 'A Guide to Preparation of Agendas and Minutes' section on its website, notes that the disclaimer is intended to ensure that members of the public who attend Council and Committee Meetings do not act immediately on what they hear at the meetings. The essence of such a message is that a person should wait for written advice from the local government before taking action on any application that the person may have before the Council.

COMMENT:

The existing disclaimer policy can be endorsed without any change.

CONSULTATION:

No external consultation occurred during this report's preparation.

STATUTORY AUTHORITY:

Nil

POLICY IMPLICATIONS:

This policy is being reviewed by the Council in accordance with Policy 1.13 Policy Review Schedule.

FINANCIAL IMPLICATIONS:

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

RISK ASSESSMENT:

A disclaimer statement is a key risk management measure to mitigate legislative and reputational damage. By ensuring that members of the public wait for written advice from the Council before acting on statements made during Council and Committee meetings, the disclaimer helps reduce the potential for misunderstandings or premature actions that could harm the Council's reputation or lead to legal complications.

As it is rare for the decisions made during Council and Committee meetings to differ from the written correspondence sent to the public, the likelihood of significant consequences occurring is very low. Therefore, the overall consequence is also considered very low. However, this policy serves as an additional mitigating strategy.

STRATEGIC IMPLICATIONS:

The Shire's Strategic Community Plan 2021-2031 outlines the following Outcome and Strategy:

Outcome:

4.2 An efficient and effective organisation.

Strategies:

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

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

Accordingly, the officer's recommendation aligns with the Strategic Community Plan.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That Policy 1.2 Disclaimer, as attached, be endorsed without amendment.

COUNCIL DECISION:

Council Resolution Number	
----------------------------------	--

Moved		Seconded	
--------------	--	-----------------	--

Carried	
----------------	--



POLICY – 1.2 - Disclaimer

Relevant Delegation

N/A

Policy Statement

The Council has adopted the following Disclaimer, which is to be displayed in the Administration Office in a prominent position. Visitors to the Council and customers must be made aware of the Disclaimer.

The following Disclaimer Statement is to be published–

- in the Agendas to all Council and Committee Meetings, and
- on the Shire website at the tab providing access to Agendas and Minutes

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.

– End of Policy

ADOPTED: 30 AUGUST 2018
LAST REVIEWED: 26 JUNE 2025

13.2.5	Offer to Purchase: Lot 576 (95) Suiter Street, Menzies	
LOCATION	Menzies	
APPLICANT	Internal	
DOCUMENT REF	NAM1508	
DATE OF REPORT	18 June 2025	
AUTHOR	Rates Officer, Tien Tran	
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart	
OFFICER DISCLOSURE OF INTEREST	Nil	
ATTACHMENT	1. CONFIDENTIAL - 95 Suiter Street- Expression of Interest [13.2.5.1 - 2 pages]	

SUMMARY:

To consider an offer to purchase Lot 576 (95) Suiter Street, Menzies by private treaty.

BACKGROUND:

In June 2025, Mr Nick Ciombras approached the Shire with an offer to purchase Lot 576 (95) Suiter Street for a price of \$5,000.00.

In December 2024, the Council resolved (Resolution No. 209/24) to transition the sale of selected Shire-owned land from public auction to private treaty, recognising that the relatively low value of these properties made auction a less viable option due to associated auctioneer and settlement costs.

COMMENT:

There has been minimal interest in land within the Menzies area, and it is unlikely that the subject lot will be required for Council operational use. The property aligns with other lots previously identified as surplus to requirements.

The Shire undertook a fair value assessment of its land portfolio and determined that Lot 576 Suiter was valued at \$5,000.00 as at 30 June 2023. There is no indication that the property's market value has materially changed since that time.

Mr. Ciombras is a licensed pest controller. His potential relocation to Menzies could support the local economy and help address the current gap in pest and vermin management services.

Given Lot 576's modest value and the applicant's potential to add value to the community, a sale by private treaty is considered appropriate. This method provides a more efficient and cost-effective approach to dispose of land of this nature.

CONSULTATION:

No external consultation occurred during this report's preparation.

STATUTORY AUTHORITY:

Section 3.58(3) of the Local Government Act 1995 allows a local government to dispose of property by private treaty, rather than by public auction or tender as described in subsection (2), provided that it gives 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 then considers 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.

If 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 will generate a one-off income of \$5,000.00 and eliminate ongoing costs associated with holding and maintaining the land. The sale will also make the property rateable, generating future rates revenue for the Shire. Associated disposal costs are expected to be minimal and can be accommodated within the existing budget.

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
1. 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.
2. Risk of losing an opportunity to attract new business or essential	Medium	Proceed with the sale by private treaty in a timely manner, subject to local

services if the offer is declined or delayed.		public advertising and absence of objections.
---	--	---

STRATEGIC IMPLICATIONS:

The Shire's Strategic Community Plan 2021-2031 outlines the following Outcomes and Strategies:

Outcome:

1.1 An engaged and inclusive community

Strategy:

1.1.2 Welcoming to all residents, strengthen community cohesiveness and participation

Outcome:

2.1 An innovative, diverse and prosperous economy

Strategy:

2.1.1 Support local business and encourage further investment in the district

Accordingly, the officer's recommendation aligns with the Strategic Community Plan.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That:

1. The valuation of \$5,000.00 for Lot 576 (95) Suiter Street, Menzies as determined on 30 June 2023, be declared to represent a true indication of the property's market value at the time of the proposed disposition;
2. Lot 576 (95) Suiter Street be declared as surplus to the Shire's requirements;
3. The Acting CEO inform the proponent that the Council is prepared to accept an offer of \$5,000 for the property, then proceed with publishing a local public notice and invite public comment for a minimum period of 14 days; and
4. If no adverse submissions are received, authorises the Acting CEO to finalise the sale of Lot 576 (95) Suiter Street by private treaty to Mr Nick Ciombras, and authorises the Shire President and the Acting CEO to sign and affix the Common Seal of the Shire of Menzies to the sale documentation.

COUNCIL DECISION:

Council Resolution Number	
----------------------------------	--

Moved		Seconded	
--------------	--	-----------------	--

Carried	
----------------	--

14 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

15 NEW BUSINESS OF AN URGENT NATURE

16 BEHIND CLOSED DOORS - CONFIDENTIAL REPORTS

Nil

17 NEXT MEETING

The next meeting is to be held on 31 July 2025 at the Shire Offices in Menzies commencing at 1.00pm.

18 CLOSURE OF MEETING

The Shire President, as Presiding Member declared the meeting closed at _____pm.