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, 27 November 2025 commencing at 1.00PM.

Peter Bentley
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 <u>written confirmation</u> 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.

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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 I Baird
	Cr K Tucker
	Cr J Dwyer
	Cr S Wessely
	Cr A Tucker
Staff:	
	Mr P Bentley, 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

Nil

5 PUBLIC QUESTION TIME

6 APPROVED LEAVE OF ABSENCE

7 DISCLOSURES OF INTEREST

8 NOTICE OF ITEMS TO BE DISCUSSED BEHIND CLOSED DOORS

16.1 RFT 03/2025 Menzies North West Road Reseal
16.2 Caveat Removal 21 and 23 Reid Street Menzies

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 30 October 2025 be confirmed as a true and correct record.

COUNCIL DECISION:

Council Resolution Number	

Moved		**Seconded**	

Carried	

10 PETITIONS/DEPUTATIONS/PRESENTATIONS

11 ANNOUNCEMENT BY PRESIDING MEMBER WITHOUT DISCUSSION

President's Report – To be tabled

12 REPORTS OF COMMITTEES

Nil

13 REPORTS OF OFFICERS

13.1 Finance Reports

13.1.1	**Finance Report - October 2025**
LOCATION	**Not Applicable**
APPLICANT	**Internal**
DOCUMENT REF	**NAM1580**
DATE OF REPORT	**11 November 2025**
AUTHOR	**Chief Financial Officer, Kristy Van Kuyl**
RESPONSIBLE OFFICER	**Acting Chief Executive Officer, Peter Bentley**
OFFICER DISCLOSURE OF INTEREST	**Nil**
ATTACHMENT	1. Statement of Financial Activity - October 2025 [**13.1.1.1** - 26 pages] 2. Financial Information Statement - October 2025 [**13.1.1.2** - 9 pages]

SUMMARY:

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

BACKGROUND:

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

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

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

COMMENT:

This report contains the annual budget, actual amounts of expenditure and income to the end of the month. It shows the material variances between the budget and actual amounts where they are not associated with timing differences for the purpose of keeping the Council informed of the current financial position.

CONSULTATION:

Bob Waddell and Associates

STATUTORY AUTHORITY:

Local Government (Financial Management) Regulations (1996):
Regulation 34 requires the local government to prepare and provide a statement of financial activity as of the end of the relevant month.

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

POLICY IMPLICATIONS:

There is no policy related to the subject matter.

FINANCIAL IMPLICATIONS:

There are no financial implications for this report.

RISK ASSESSMENT:

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

STRATEGIC IMPLICATIONS:

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

Outcome
8. An efficient and effective organisation.

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

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

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

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That the Statement of Financial Activity for the period ending 31 October 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 October 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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

KEY INFORMATION

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

	% Collected / Completed	Annual Budget	YTD Budget (a)	YTD Actual (b)	Variance (Under)/Over (a-b)
Lot 93 (36) Mercer St - Building (Capital)	38%	50,000	16,664	19,227	(2,563)
Lady Shenton/CRC Lot 41 (37) Shenton St - Building (Capital)	20%	150,000	100,000	29,850	70,150
Town Hall (Admin) - Building (Capital)	16%	100,000	99,999	15,628	84,371
Program Reseal Outside BUA	21%	1,250,000	0	262,773	(262,773)
Menzies North West (RRG 23/24)	97%	523,977	174,659	509,500	(334,841)

Financial Position		**31 October**	**31 October**
Adjusted Net Current Assets	96%	$ 8,243,490	$ 7,927,501
Cash and Equivalent - Unrestricted	79%	$ 8,755,584	$ 6,960,114
Cash and Equivalent - Restricted	97%	$ 13,189,433	$ 12,813,617
Receivables - Rates	91%	$ 1,798,899	$ 1,644,619
Receivables - Other	31%	$ 283,229	$ 87,936
Payables	16%	$ 915,778	$ 142,938

% 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 OCTOBER 2025

SUMMARY INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 October 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.

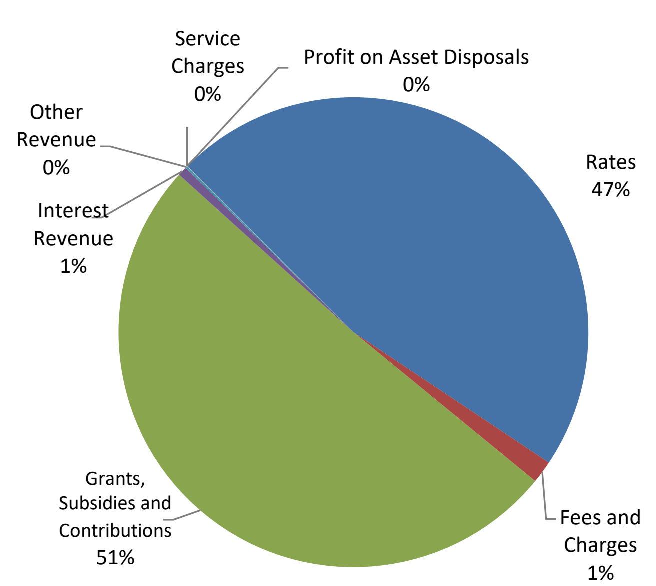
ROUNDING OFF FIGURES

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

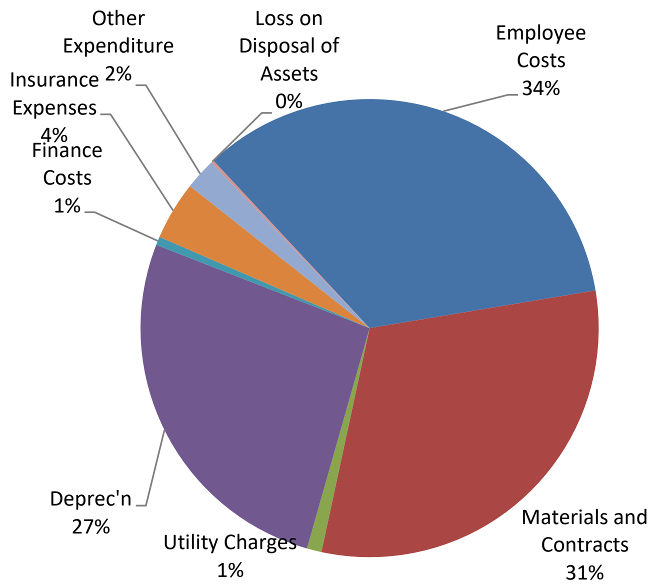
SHIRE OF MENZIES
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 OCTOBER 2025

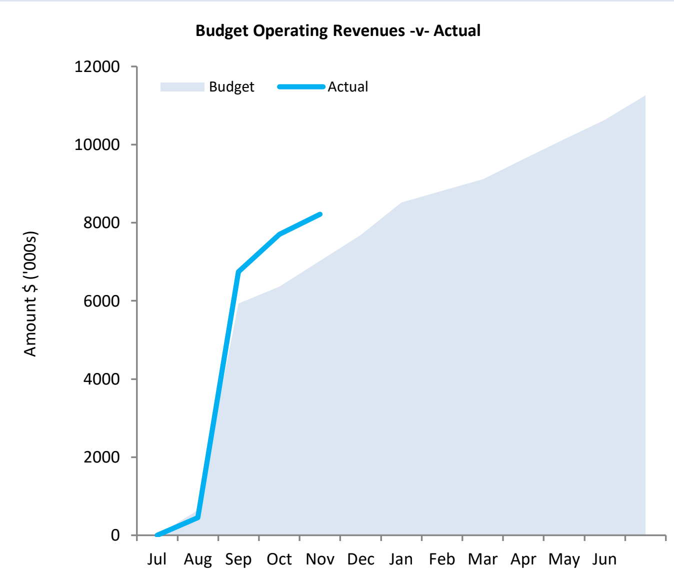
SUMMARY GRAPHS

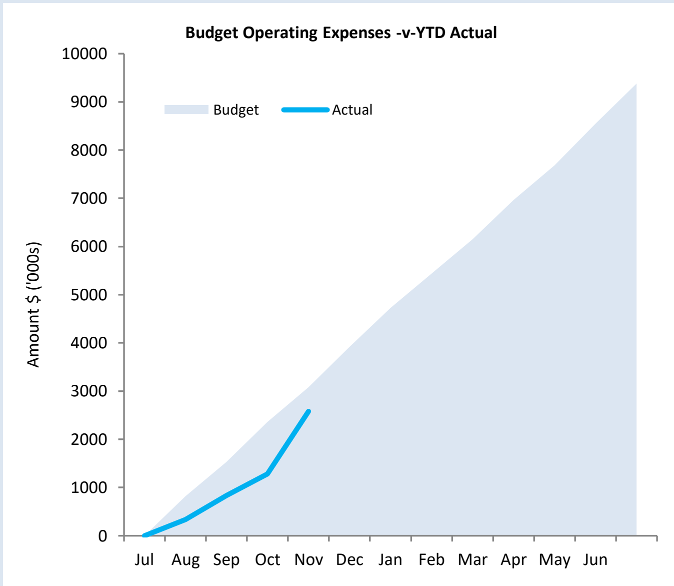
OPERATING REVENUE



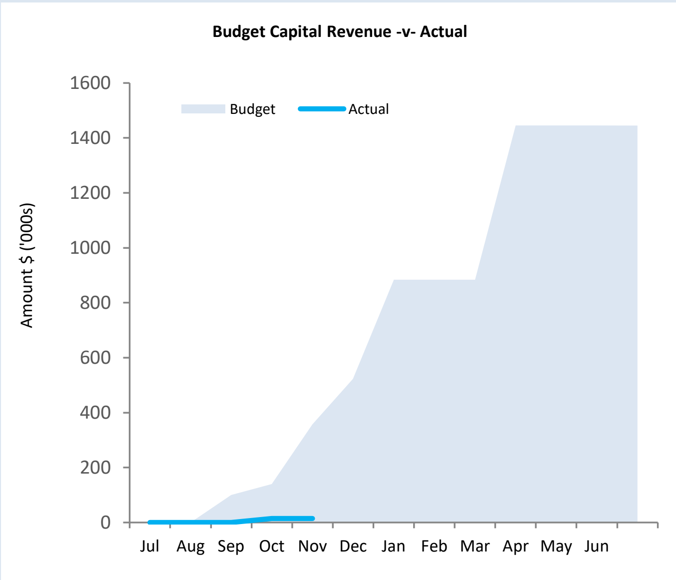
OPERATING EXPENSES



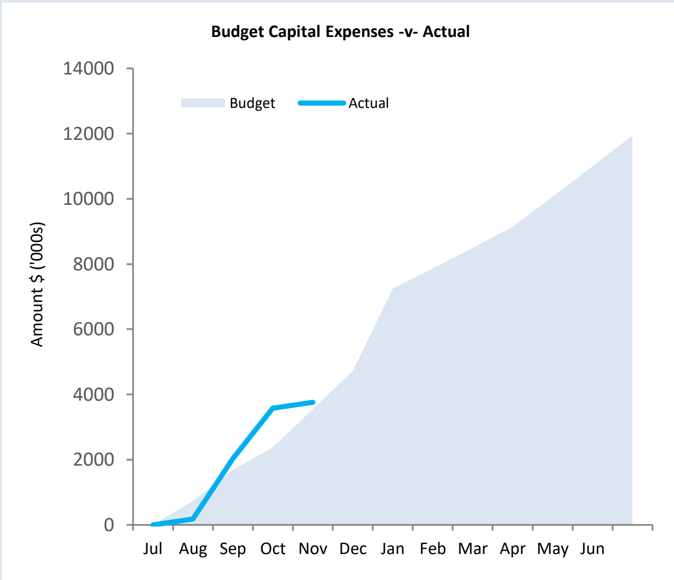




CAPITAL REVENUE



CAPITAL EXPENSES



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF MENZIES

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 OCTOBER 2025

NATURE OR TYPE DESCRIPTIONS

REVENUE

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

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

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

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

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

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

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

EXPENSES

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

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)
Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

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

LOSS ON ASSET DISPOSAL
Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS
Depreciation expense raised on all classes of assets.

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

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

SHIRE OF MENZIES
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2025

BY NATURE

	Note	Adopted Annual Budget	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		$	$	$	$	$	%		
OPERATING ACTIVITIES									
Revenue from operating activities									
Rates	6	4,982,851	4,982,851	4,982,851	**4,936,479**	(46,372)	(1%)	▼	
Grants, Subsidies and Contributions	12	1,816,720	1,816,720	820,325	**710,873**	(109,452)	(13%)	▼	S
Fees and Charges		251,028	251,028	88,308	**163,940**	75,632	86%	▲	S
Interest Revenue		304,000	304,000	103,992	**68,453**	(35,539)	(34%)	▼	S
Other Revenue		110,602	110,602	36,860	**14,195**	(22,665)	(61%)	▼	
Profit on Disposal of Assets	7	93,813	93,813	4,499	**1,364**	(3,135)	(70%)	▼	
Gain FV Valuation of Assets		0	0	0	**0**	0			
		7,559,014	7,559,014	6,036,835	**5,895,304**				
Expenditure from operating activities									
Employee Costs		(3,161,466)	(3,161,466)	(974,364)	**(885,210)**	89,154	9%	▲	
Materials and Contracts		(2,646,542)	(2,646,542)	(900,228)	**(799,938)**	100,290	11%	▲	S
Utility Charges		(175,700)	(175,700)	(58,480)	**(26,684)**	31,796	54%	▲	S
Depreciation		(2,676,314)	(2,676,314)	(892,080)	**(683,797)**	208,283	23%	▲	S
Finance Costs		(30,098)	(30,098)	(12,038)	**(15,429)**	(3,391)	(28%)	▼	
Insurance Expenses		(177,287)	(177,287)	(58,992)	**(106,575)**	(47,583)	(81%)	▼	S
Other Expenditure		(512,097)	(512,097)	(185,976)	**(57,261)**	128,715	69%	▲	S
Loss on Disposal of Assets	7	0	0	0	**(4,853)**	(4,853)		▼	
Loss FV Valuation of Assets		0	0	0	**0**	0			
		(9,379,504)	(9,379,504)	(3,082,158)	**(2,579,747)**				
Non-cash amounts excluded from operating activities									
Add back Depreciation		2,676,314	2,676,314	892,080	**683,797**	(208,283)	(23%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	7	(93,813)	(93,813)	(4,499)	**3,490**	7,989	(178%)	▲	
Movement in Leave Reserve (Added Back)		0	0	0	**0**	0			
Movement in Deferred Pensioner Rates/ESL		0	0	0	**0**	0			
Movement in Employee Benefit Provisions		0	0	0	**0**	0			
Rounding Adjustments		0	0	0	**0**	0			
Movement Due to Changes in Accounting Standards		0	0	0	**0**	0			
Fair Value adjustments to financial asets at fair value through profit and loss		0	0	0	**0**	0			
Loss on Asset Revaluation		0	0	0	**0**	0			
Adjustment in Fixed Assets		0	0	0	**1**	1		▲	
		2,582,501	2,582,501	887,581	**687,288**				
Amount attributable to operating activities		**762,011**	**762,010**	**3,842,258**	**4,002,845**				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	3,703,044	3,703,044	989,126	**2,321,708**	1,332,582	135%	▲	S
Proceeds from Disposal of Assets	7	186,000	186,000	50,000	**14,510**	(35,490)	(71%)	▼	S
		3,889,044	3,889,044	1,039,126	**2,336,218**				
Outflows from investing activities									
Land Held for Resale	8	0	0	0	**0**	0			
Land and Buildings	8	(1,426,976)	(1,362,748)	(545,568)	**(169,621)**	375,947	69%	▲	S
Plant and Equipment	8	(1,185,000)	(1,185,000)	(502,988)	**(259,554)**	243,434	48%	▲	S
Furniture and Equipment	8	0	0	0	**0**	0			
Infrastructure Assets - Roads	8	(5,777,276)	(5,777,276)	(1,425,755)	**(2,877,062)**	(1,451,307)	(102%)	▼	S
Infrastructure Assets - Footpaths	8	(75,000)	(75,000)	(25,000)	**0**	25,000	100%	▲	S
Infrastructure Assets - Parks and Ovals	8	(1,000,000)	(1,000,000)	(333,328)	**0**	333,328	100%	▲	S
Infrastructure Assets - Other	8	(767,106)	(831,334)	(333,773)	**(397,152)**	(63,379)	(19%)	▼	S
		(10,231,358)	(10,231,358)	(3,166,412)	**(3,703,389)**				
Amount attributable to investing activities		**(6,342,314)**	**(6,342,314)**	**(2,127,286)**	**(1,367,171)**				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from new borrowings		0	0	0	**0**	0			
Transfer from Reserves	10	1,259,000	1,259,000	306,666	**0**	(306,666)	(100%)	▼	S
		1,259,000	1,259,000	306,666	**0**				
Outflows from financing activities									
Repayment of borrowings	9	(62,136)	(62,136)	(15,533)	**(30,724)**	(15,191)	(98%)	▼	
Payments for principal portion of lease liabilities	9	0	0	0	**0**	0			
Transfer to Reserves	10	(1,650,136)	(1,650,136)	(366,664)	**(24,790)**	341,874	93%	▲	S
		(1,712,272)	(1,712,272)	(382,197)	**(55,514)**				
Amount attributable to financing activities		**(453,272)**	**(453,272)**	**(75,531)**	**(55,514)**				
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	1	**6,033,575**	**6,033,575**	**6,033,575**	**5,347,340**	(686,235)	(11%)	▼	S
Amount attributable to operating activities		762,011	762,010	3,842,258	**4,002,845**				
Amount attributable to investing activities		(6,342,314)	(6,342,314)	(2,127,286)	**(1,367,171)**				
Amount attributable to financing activities		(453,272)	(453,272)	(75,531)	**(55,514)**				
Surplus or deficit at the end of the financial year	1	**0**	**(0)**	**7,673,016**	**7,927,501**				

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 15 for an explanation of the reasons for the variance.
The material variance adopted by Council for the 2025/26 year is $25,000 and 10%.

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

SHIRE OF MENZIES
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 OCTOBER 2025

	30 June 2025	31 October 2025
	$	$
CURRENT ASSETS		
Cash and cash equivalents	18,676,937	19,773,731
Trade and other receivables	601,275	1,407,456
Inventories	42,569	42,569
Contract assets	259,072	259,072
TOTAL CURRENT ASSETS	19,677,267	21,577,230
NON-CURRENT ASSETS		
Trade and other receivables	1,905	1,905
Other financial assets	19,905	19,905
Property, plant and equipment	15,331,962	15,468,479
Infrastructure	176,538,251	179,403,325
TOTAL NON-CURRENT ASSETS	191,892,023	194,893,614
TOTAL ASSETS	211,569,290	216,470,844
CURRENT LIABILITIES		
Trade and other payables	599,884	161,231
Other liabilities	933,380	667,046
Employee related provisions	157,081	157,081
TOTAL CURRENT LIABILITIES	1,752,480	1,016,769
NON-CURRENT LIABILITIES		
Employee related provisions	85,310	85,310
TOTAL NON-CURRENT LIABILITIES	628,345	628,345
TOTAL LIABILITIES	2,380,825	1,645,114
NET ASSETS	**209,188,465**	**214,825,730**
EQUITY		
Retained surplus	31,619,216	37,231,691
Reserve accounts	12,788,828	12,813,617
Revaluation surplus	164,780,422	164,780,422
TOTAL EQUITY	**209,188,465**	**214,825,730**

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

SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

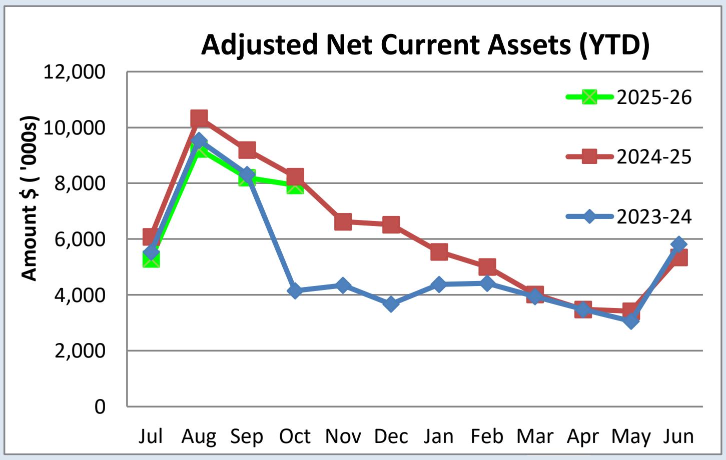
FOR THE PERIOD ENDED 31 OCTOBER 2025

OPERATING ACTIVITIES
NOTE 1
ADJUSTED NET CURRENT ASSETS

Adjusted Net Current Assets	Note	Last Years Closing 30/06/2025	This Time Last Year 31/10/2024	Year to Date Actual 31/10/2025
		$	$	$
Current Assets				
Cash Unrestricted	2	5,888,109	8,755,584	6,960,114
Cash Restricted - Reserves	2	12,788,828	13,189,433	12,813,617
Cash Restricted - Bonds & Deposits	2	0	0	0
Receivables - Rates	3	741,033	1,798,899	1,644,619
Receivables - Other	3	185,341	283,229	87,936
Impairment of Receivables	3	(325,099)	(340,752)	(325,099)
Other Assets Other Than Inventories	4	356,487	116,374	353,474
Inventories	4	42,569	11,331	42,569
		19,677,267	23,814,097	21,577,230
Less: Current Liabilities				
Payables	5	(593,128)	(915,778)	(142,938)
Contract Liabilities	11	(933,380)	(1,422,888)	(667,046)
Bonds & Deposits	14	(6,756)	(37,487)	(18,293)
Loan and Lease Liability	9	(62,136)	(30,051)	(31,412)
Provisions	11	(157,081)	(148,022)	(157,081)
		(1,752,480)	(2,554,225)	(1,016,769)
Less: Cash Reserves	10	(12,788,828)	(13,189,433)	(12,813,617)
Less: Component of Leave Receivable not Required to be funded		(7,836)	(5,021)	(7,836)
Add Back: Component of Leave Liability not Required to be funded		157,081	148,022	157,081
Add Back: Loan and Lease Liability		62,136	30,051	31,412
Less : Loan Receivable - clubs/institutions		0	0	0
Net Current Funding Position		**5,347,340**	**8,243,490**	**7,927,501**

SIGNIFICANT ACCOUNTING POLICIES
Please see Note 1(a) for information on significant accounting polices relating to Net Current Assets.

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



This Year YTD
Surplus(Deficit)
$7.93 M

Last Year YTD
Surplus(Deficit)
$8.24 M

SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 OCTOBER 2025

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

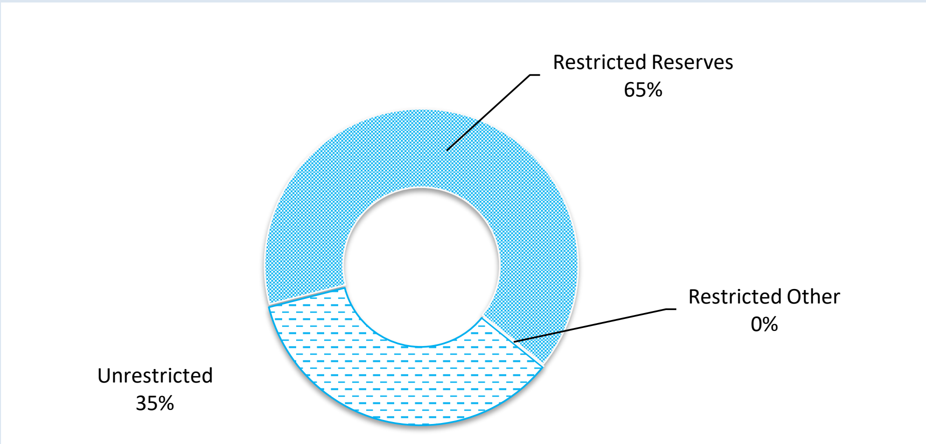
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	$	$	$	$			
Cash on Hand							
Cash On Hand - Admin	830	0	0	830	Cash on Hand	Nil	On Hand
At Call Deposits							
Municipal Bank Account	3,628,093	0	0	3,628,093	NAB	1.150%	Ongoing
Reserve Bank Account		12,813,617		12,813,617	NAB	1.150%	Ongoing
Term Deposits							
Municipal Maximiser Investment Account	3,331,191	0	0	3,331,191	NAB	1.150%	Ongoing
Investments							
Total	**6,960,114**	**12,813,617**	**0**	**19,773,731**			

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



Total Cash	Restricted
$19.77 M	**$12.81 M**

SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

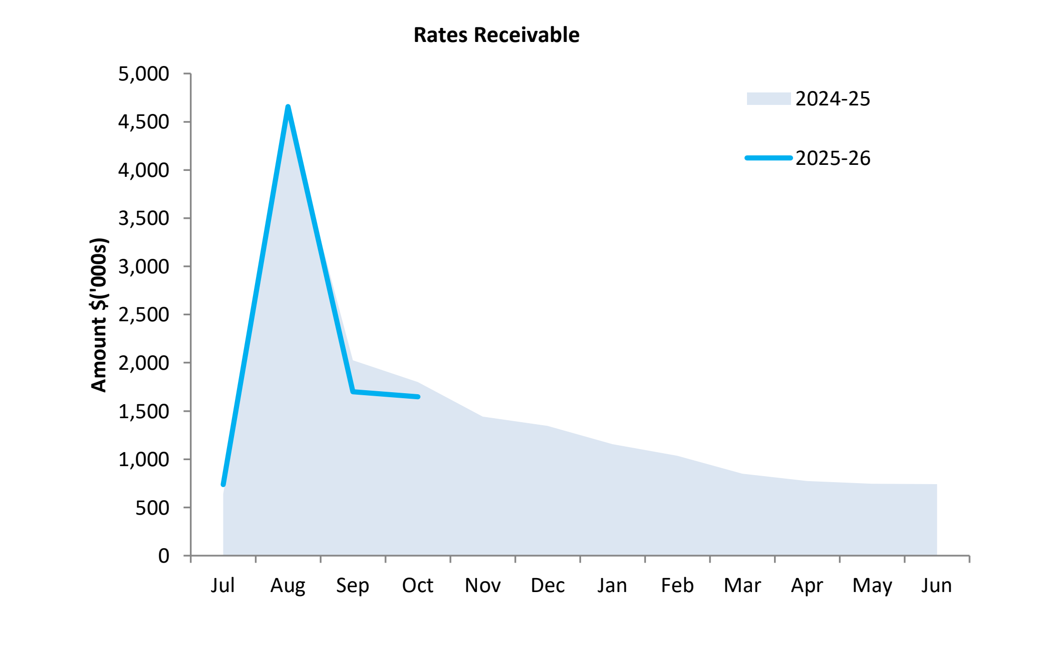
FOR THE PERIOD ENDED 31 OCTOBER 2025

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Receivables - Rates & Rubbish	30 June 2025	31 Oct 25
	$	$
Opening Arrears Previous Years	687,651	742,938
Levied this year	4,655,851	4,947,213
Less Collections to date	(4,600,564)	(4,043,627)
Equals Current Outstanding	742,938	1,646,525
Net Rates Collectable	**742,938**	**1,646,525**
% Collected	86.10%	71.06%

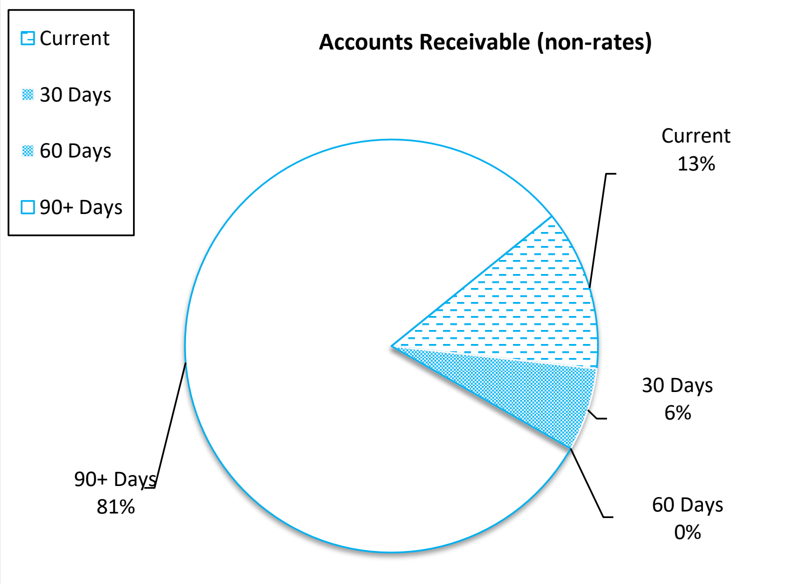
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$
Receivables - General	2,857	1,480	0	18,362	22,698
Percentage	13%	7%	0%	81%	
Balance per Trial Balance					
Sundry Debtors					22,698
Impairment of Receivables					(325,099)
Receivables - Other					65,238
Total Receivables General Outstanding					**(237,163)**
Amounts shown above include GST (where applicable)					

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



Collected	Rates Due
71%	**$1,646,525**

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
-$237,163

Over 30 Days
87%

Over 90 Days
81%

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

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

Other Current Assets	Opening Balance 1 Jul 2025	Asset Increase	Asset Reduction	Closing Balance 31 Oct 2025
	$	$	$	$
Inventory				
Fuel, Oil & Materials on hand	42,569	0	0	42,569
Accrued income and prepayments				
Accrued income and prepayments	97,415	0	(3,013)	94,402
Contract assets				
Contract assets	259,072	0	0	259,072
Total Other Current assets				**396,043**

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

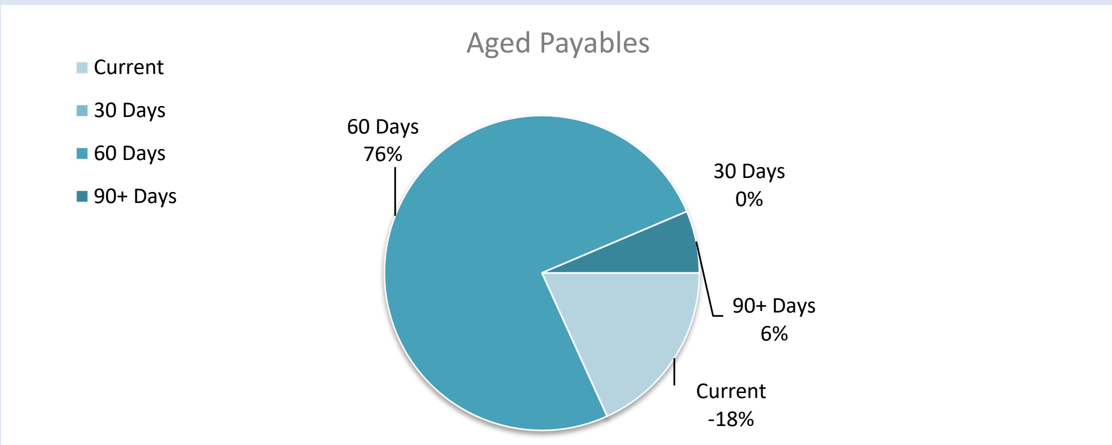
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

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

OPERATING ACTIVITIES
NOTE 5
Payables

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$
Payables (Sundry Creditors) - General	(2,704)	0	11,200	949	9,444
Percentage	-28.6%	0%	118.6%	10%	
Balance per Trial Balance					
Sundry creditors - General					9,444
ATO liabilities					46,890
Other accruals/payables					54,611
Prepaid rates					31,993
Total Payables General Outstanding					**142,938**
Amounts shown above include GST (where applicable)					

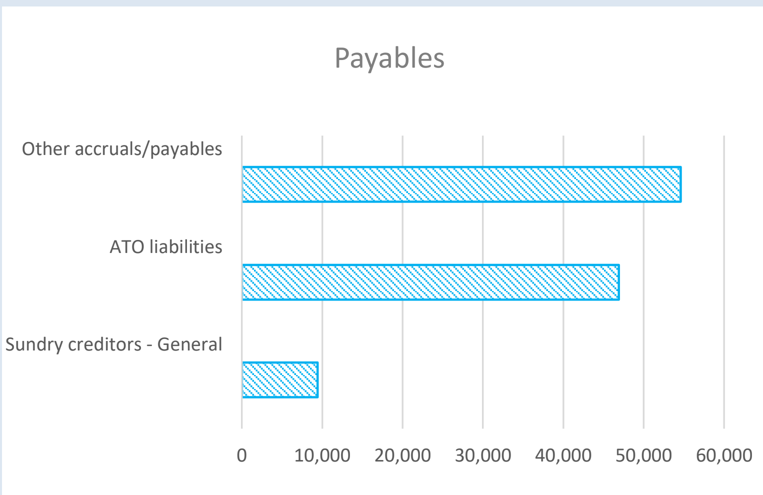
KEY INFORMATION
Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability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

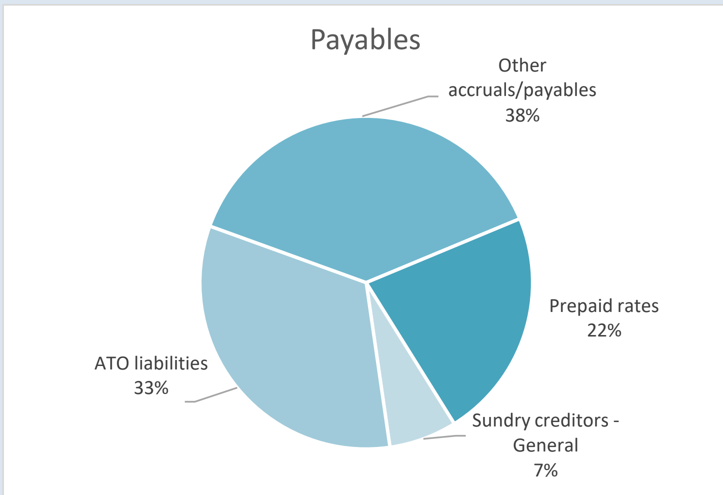


Creditors Due
$142,938

Over 30 Days
129%

Over 90 Days
10%





SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 OCTOBER 2025

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

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

SHIRE OF MENZIES

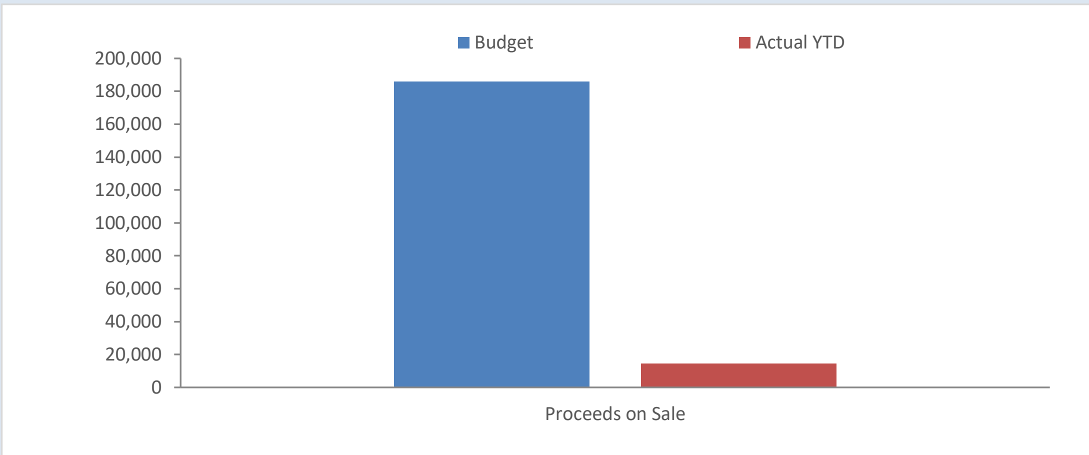
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 OCTOBER 2025

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

		Amended Budget				YTD Actual			
Asset Number	Asset Description	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		$	$	$	$	$	$	$	$
	Land - Vacant Freehold (Level 2)								
483	Lnd - Lot 25 (50 Britannia) - Kookynie	0	0			4,000	2,836		(1,164)
261	Lnd - Lot 27 (54 Britannia) - Kookynie	0	0			4,000	2,836		(1,164)
306	Lnd - Lot 653 (56) Ballard Street - Menzies	0	0			5,000	3,746		(1,254)
305	Lnd - Lot 576 (95 Suiter) - Menzies	0	0			5,000	3,727		(1,273)
	Plant and Equipment								
103	2023 Toyota Prado Diesel Wagon At Gxl (Ceo) 1Mn	0	0			0	0		
103	2023 Toyota Prado Diesel Wagon At Gxl (Ceo) 1Mn	45,501	50,000	4,499		0	0		
515	P0207 Hino 300 Series 816 Medium Auto Rubbish Truck - Mn963	494	5,000	4,506		0	0		
15	P0202 Hino X-Long Crew Cab Truck 1Esm849	2,144	20,000	17,856		0	0		
60	P0206 Hino 300 Series 920 Medium 003Mn	12,600	20,000	7,400.00		0	0		
51	P0143 Trailer - Skid Steer 1Tfu134	(344)	1,000	1,344.00		0	0		
48	Toyota Hilux 4X4 Dual C/Chasis P0220	15,000	15,000			0	0		
84	10Mn Toyota Hilux 4X4 Hi Rider P0232	0	15,000	15,000.00		0	0		
82	Toyota Hiace Commuter Bus P0228	0	30,000	30,000.00		0	0		
95	P0242 - Toyota Hilux 2022 - 3Mn	16,792	30,000	13,208		0	0		
203	P0162 Box Trailer 7 X 4 1Tik887	0	0			0	1,364	1,364	
		92,187	**186,000**	**93,813**	**0**	**18,000**	**14,510**	**1,364**	**(4,853)**

KEY INFORMATION



Proceeds on Sale		
Budget	**YTD Actual**	**%**
$186,000	**$14,510**	**8%**

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

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital Acquisitions	Adopted Annual Budget	YTD Budget	Amended Annual Budget	YTD Actual Total	YTD Budget Variance
	$	$	$	$	$
Land Held for Resale	0	0	0	**0**	0
Land and Buildings	1,426,976	545,568	1,362,748	**169,621**	(375,947)
Equipment on Reserves	0	0	0	**0**	0
Plant and Equipment	1,185,000	502,988	1,185,000	**259,554**	(243,434)
Motor Vehicles	0	0	0	**0**	0
Furniture and Equipment	0	0	0	**0**	0
Infrastructure Assets - Roads	5,777,276	1,425,755	5,777,276	**2,877,062**	1,451,307
Infrastructure Assets - Footpaths	75,000	25,000	75,000	**0**	(25,000)
Infrastructure Assets - Parks and Ovals	1,000,000	333,328	1,000,000	**0**	(333,328)
Infrastructure Assets - Other	767,106	333,773	831,334	**397,152**	63,379
Capital Expenditure Totals	10,231,358	3,166,412	10,231,358	**3,703,389**	536,977

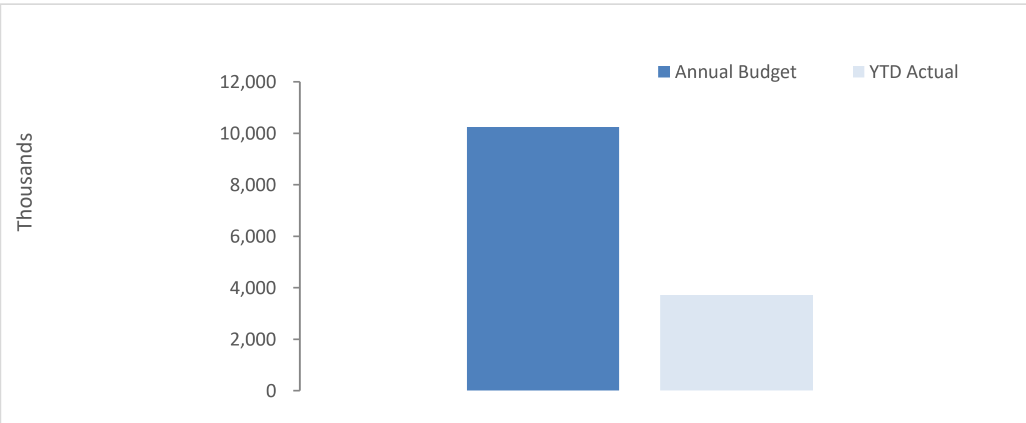
Capital acquisitions funded by:					
	$	$	$	$	$
Capital Grants and Contributions	3,703,044	989,126	3,703,044	**2,321,708**	1,332,582
Borrowings	0	0	0	**0**	0
Other (Disposals & C/Fwd)	186,000	50,000	186,000	**14,510**	(35,490)
Council contribution - Cash Backed Reserves					
Various Reserves	1,259,000	306,666	1,259,000	**0**	(306,666)
Council contribution - operations	**5,083,314**	**1,820,620**	**5,083,314**	**1,367,171**	(453,449)
Capital Funding Total	**10,231,358**	**3,166,412**	**10,231,358**	**3,703,389**	**536,977**

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

KEY INFORMATION

Acquisitions	Annual Budget	YTD Actual	% Spent
	$10.23 M	**$3.7 M**	**36%**

Capital Grant	Annual Budget	YTD Actual	% Received
	$3.7 M	**$2.32 M**	**63%**



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

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital Expenditure Total
Level of Completion Indicators

0%
20%
40%
60%
80%
100%
Over 100%

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

Level of completion indicator, please see table at the top of this note for further detail.

% of Completion	Assets	Account Number	Balance Sheet Category	Job Number	Adopted Annual Budget	Amended Annual Budget	YTD Budget	Total YTD	Variance (Under)/Over
					$	$	$	$	$
	Land								
	Economic Services								
0.95	Lot 713 Mahon Street - Land (Capital)	4130809	508	LC004	(12,000)	(12,000)	(12,000)	(11,368)	632
	Total - Economic Services				**(12,000)**	**(12,000)**	**(12,000)**	**(11,368)**	**632**
0.95	**Total - Land**				**(12,000)**	**(12,000)**	**(12,000)**	**(11,368)**	**632**
	Buildings								
	Housing								
0.00	Lot 91 (27) Wilson St - Building (Capital)	4090110	510	BC004	(35,000)	(35,000)	(11,664)	0	11,664
0.38	Lot 93 (36) Mercer St - Building (Capital)	4090110	510	BC005	(50,000)	(50,000)	(16,664)	(19,227)	(2,563)
0.00	Duplex Lot 12a Walsh St (North Unit) - Building (Capital)	4090110	510	BC007	(12,000)	(12,000)	(4,000)	0	4,000
0.00	Duplex Lot 12b Walsh St (South Unit) - Building (Capital)	4090110	510	BC008	(12,000)	(12,000)	(4,000)	0	4,000
0.00	15 Onslow Street - Building Capital	4090110	510	BC025	(20,000)	(20,000)	(6,664)	0	6,664
0.00	Lot 1089 (3) Wilson St - Building (Capital)	4090210	510	BC019	(40,000)	(40,000)	(13,332)	0	13,332
0.48	GROH House 4x2	4090210	510	BC023	(88,093)	(88,093)	(29,364)	(42,299)	(12,935)
0.34	GROH House 2x1	4090210	510	BC024	(122,883)	(122,883)	(40,961)	(42,299)	(1,338)
	Total - Housing				**(379,976)**	**(379,976)**	**(126,649)**	**(103,826)**	**22,823**
	Community Amenities								
0.00	Niagara Toilet Block (Septic) - Building (Capital)	4100710	510	BC041	(120,000)	(120,000)	(40,000)	0	40,000
	Total - Community Amenities				**(120,000)**	**(120,000)**	**(40,000)**	**0**	**40,000**
	Recreation And Culture								
0.00	Town Hall (Hall) - Building (Capital)	4110110	510	BC026	(150,000)	(150,000)	(50,000)	0	50,000
0.00	Old Butcher Shop Lot 1094 (53) Shenton St - Building (Capital)	4110610	510	BC029	(60,000)	(60,000)	(20,000)	0	20,000
0.00	War memorial (Capital - Infrastructure)	4110610	510	C0049	(200,000)	(200,000)	(66,664)	0	66,664
1.00	Marmion Village Reserve Improvements	4110370	570	PC005	0	0	0	0	0
	Total - Recreation And Culture				**(410,000)**	**(410,000)**	**(136,664)**	**0**	**136,664**
	Transport								
0.60	Depot - Workshop (Capital)	4120110	510	BC037C	(15,000)	(15,000)	(5,000)	(8,950)	(3,950)
	Total - Transport				**(15,000)**	**(15,000)**	**(5,000)**	**(8,950)**	**(3,950)**
	Economic Services								
0.00	Building not specified	4130210	510	BC000	(100,000)	(35,772)	(11,924)	0	11,924
0.20	Lady Shenton/CRC Lot 41 (37) Shenton St - Building (Capital)	4130210	510	BC028	(150,000)	(150,000)	(100,000)	(29,850)	70,150
0.00	Goongarrie Cottage South - Building (Capital)	4130210	510	BC032	(50,000)	(50,000)	0	0	0
0.00	Goongarrie Cottage North - Building (Capital)	4130210	510	BC033	(50,000)	(50,000)	0	0	0
0.00	Caravan Park Upgrade (Capital)	4130210	510	BC021A	(30,000)	(30,000)	(10,000)	0	10,000
0.00	Community Building Lot 8 (50) Shenton St - Building (Capital)	4130210	510	BC030	(10,000)	(10,000)	(3,332)	0	3,332
	Total - Economic Services				**(390,000)**	**(325,772)**	**(125,256)**	**(29,850)**	**95,406**
	Other Property & Services								
0.16	Town Hall (Admin) - Building (Capital)	4140210	510	BC027	(100,000)	(100,000)	(99,999)	(15,628)	84,371
1.00	Station Masters House Goongarrie - Building (Capital)	4130210	510	BC031	0	0	0	0	0
0.16	**Total - Other Property & Services**				**(100,000)**	**(100,000)**	**(99,999)**	**(15,628)**	**84,371**
0.12	**Total - Buildings**				**(1,414,976)**	**(1,350,748)**	**(533,568)**	**(158,253)**	**375,315**
	Plant & Equipment								
	Governance								
0.12	ERP Software (Enterprise Resource Planning Software)	4040230	530	C0143	(150,000)	(150,000)	(150,000)	(18,465)	131,535
0.00	Vehicle Replacement CEO	4040230	530	CP001	(90,000)	(90,000)	(90,000)	0	90,000
	Total - Governance				**(240,000)**	**(240,000)**	**(240,000)**	**(18,465)**	**221,535**
	Transport								
0.00	Equipment Trailer Replacement	4120330	530	C1221	(50,000)	(50,000)	(20,000)	0	20,000
1.36	New Equipment Camp Trailer	4120330	530	C1222	(25,000)	(25,000)	0	(33,993)	(33,993)
0.94	Vehicle Replacement Works Manager	4120330	530	CP004	(70,000)	(70,000)	(23,332)	65,475	88,807
0.00	Rubbish Truck with Compactor	4120330	530	CP006	(5,000)	(5,000)	0	0	0
0.00	Service Truck Replacement	4120330	530	CP007	(20,000)	(20,000)	(8,000)	0	8,000
0.89	Tip Truck Replacement	4120330	530	CP014	(140,000)	(140,000)	0	(125,030)	(125,030)
0.74	Work Utility Vehicle Replacement	4120330	530	CP016	(50,000)	(50,000)	(16,664)	(37,191)	(20,527)
0.86	Commuter Bus Replacement	4120330	530	CP017	(85,000)	(85,000)	(28,332)	(73,150)	(44,818)
0.74	Work Utility Vehicle Replacement	4120330	530	CP018	(50,000)	(50,000)	(16,664)	(37,200)	(20,536)
0.00	New Rock Crusher (New Plant -Capital)	4120330	530	CP019	(400,000)	(400,000)	(133,332)	0	133,332
0.00	Tjuntjuntjarra - Bin Lifter, Tipper Trailer	4120330	530	CP020	(50,000)	(50,000)	(16,664)	0	16,664
	Total - Transport				**(945,000)**	**(945,000)**	**(262,988)**	**(241,089)**	**21,899**
0.22	**Total - Plant & Equipment**				**(1,185,000)**	**(1,185,000)**	**(502,988)**	**(259,554)**	**243,434**
	Infrastructure - Roads								
	Transport								

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

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital Expenditure Total
Level of Completion Indicators
0%
20%
40%
60%
80%
100%
Over 100%

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.* Assets	Account Number	Balance Sheet Category	Job Number	Adopted Annual Budget	Amended Annual Budget	YTD Budget	Total YTD	Variance (Under)/Over
					$	$	$	$	$
0.21	Program Reseal Outside BUA	4120141	540	RC000	(1,250,000)	(1,250,000)	0	(262,773)	(262,773)
0.00	Tjuntjunjarra Access Rd (Capital)	4120142	540	RC049	(300,000)	(300,000)	(100,000)	0	100,000
0.00	Tjuntjunjarra Internal Roads Program (20-21)	4120142	540	RC249	(250,000)	(250,000)	0	0	0
1.00	Menzies North West Rd (R2R)	4120147	540	R2R007	(1,480,789)	(1,480,789)	(493,596)	(1,480,789)	(987,193)
0.00	Tjuntjunjarra Access Rd (RRG)	4120150	540	RRG049	(448,201)	(448,201)	(149,400)	0	149,400
1.00	Kookynie Malcom Rd (RRG)	4120150	540	RRG038	0	0	0	0	0
0.97	Menzies North West (RRG 23/24)	4120151	540	RRG007F	(523,977)	(523,977)	(174,659)	(509,500)	(334,841)
1.00	Menzies North West slk 60.46-66.72 (RRG 24/25)	4120151	540	RRG007G	(624,000)	(624,000)	(208,000)	(624,000)	(416,000)
0.00	RRG Road Renewals - Menzies North West slk 50.21-54.21(RRG 25/2(	4120151	540	RRG007H	(297,914)	(297,914)	(99,304)	0	99,304
0.00	Tjuntjuntjarra Access Road (Indigenous Community Access Rd)	4120164	540	ICA049	(602,395)	(602,395)	(200,796)	0	200,796
	Total - Transport				**(5,777,276)**	**(5,777,276)**	**(1,425,755)**	**(2,877,062)**	**(1,451,307)**
0.50	**Total - Infrastructure - Roads**				**(5,777,276)**	**(5,777,276)**	**(1,425,755)**	**(2,877,062)**	**(1,451,307)**
	Infrastructure - Footpaths								
	Transport								
0.00	Footpath Construction General (Budgeting Only)	4120170	560	FC000	(75,000)	(75,000)	(25,000)	0	25,000
	Total - Transport				**(75,000)**	**(75,000)**	**(25,000)**	**0**	**25,000**
0.00	**Total - Infrastructure - Footpaths**				**(75,000)**	**(75,000)**	**(25,000)**	**0**	**25,000**
	Infrastructure - Parks & Ovals								
	Recreation And Culture								
0.00	Menzies Playground	4110370	570	PC003	(500,000)	(500,000)	(166,664)	0	166,664
0.00	Sport Court & Town Gym (Capital)	4110370	570	PC004	(500,000)	(500,000)	(166,664)	0	166,664
	Total - Recreation And Culture				**(1,000,000)**	**(1,000,000)**	**(333,328)**	**0**	**333,328**
0.00	**Total - Infrastructure - Parks & Ovals**				**(1,000,000)**	**(1,000,000)**	**(333,328)**	**0**	**333,328**
	Infrastructure - Other								
	Community Amenities								
0.00	Menzies Effluent Pond (Capital)	4100180	590	C0106	(85,000)	(85,000)	(85,000)	0	85,000
2.15	LRCI Menzies Waste (Fencing&Shelter) Expenditure	4100180	590	LRC0124	0	(10,228)	(3,409)	(21,955)	(18,546)
	Total - Community Amenities				**(85,000)**	**(95,228)**	**(88,409)**	**(21,955)**	**66,454**
	Recreation And Culture								
0.00	Menzies Water Park Infrastructure (Capital)	4110390	590	PC002	(100,000)	(100,000)	(33,332)	0	33,332
0.85	LRCI Menzies Skatepark	4110390	590	LRC0121	(372,106)	(372,106)	(124,035)	(317,080)	(193,045)
	Total - Recreation And Culture				**(472,106)**	**(472,106)**	**(157,367)**	**(317,080)**	**(159,713)**
	Transport								
0.00	Town Improvement Project (Capital)	4120190	590	C0105	(80,000)	(80,000)	(26,664)	0	26,664
0.30	Town Dam Upgrade	4120790	590	C0121	(130,000)	(130,000)	(43,333)	(38,687)	4,646
	Total - Transport				**(210,000)**	**(210,000)**	**(69,997)**	**(38,687)**	**31,310**
	Economic Services								
1.00	Astrotourism (Capital)	4130290	590	C0050	0	0	0	(6,965)	(6,965)
0.23	LRCI KMS Marker (Lake Ballard) Expenditure	4130290	590	LRC0123	0	(54,000)	(18,000)	(12,465)	5,535
	Total - Economic Services				**0**	**(54,000)**	**(18,000)**	**(19,430)**	**(1,430)**
0.48	**Total - Infrastructure - Other**				**(767,106)**	**(831,334)**	**(333,773)**	**(397,152)**	**(63,379)**
0.36	**Grand Total**				**(10,231,358)**	**(10,231,358)**	**(3,166,412)**	**(3,703,389)**	**(536,977)**

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 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.

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

All debenture repayments were financed by general purpose revenue.

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

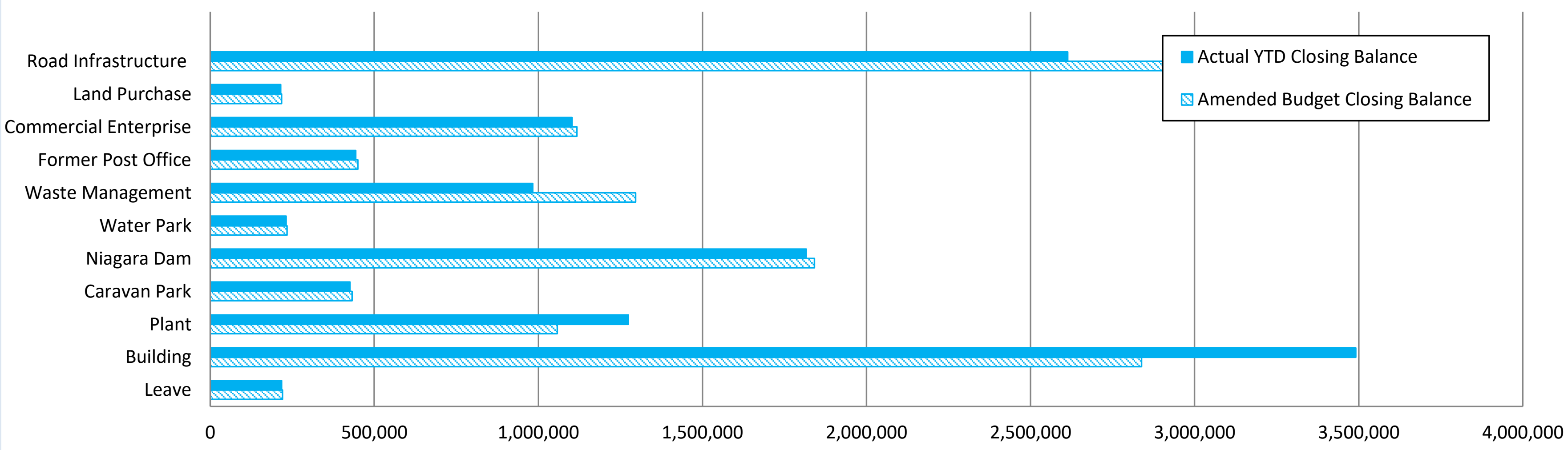
OPERATING ACTIVITIES
NOTE 10
CASH BACKED RESERVES

Cash Backed Reserve

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	$	$	$	$	$	$	$	$	$
Leave	217,079	3,395	421	0	0	0	0	220,474	217,500
Building	3,484,145	54,487	6,753	0	0	(700,000)	0	2,838,632	3,490,898
Plant	1,271,657	19,887	2,464	0	0	(234,000)	0	1,057,544	1,274,121
Caravan Park	425,414	6,653	825	0	0	0	0	432,067	426,240
Niagara Dam	1,813,230	28,356	3,515	0	0	0	0	1,841,586	1,816,745
Water Park	230,855	3,610	449	0	0	0	0	234,465	231,304
Waste Management	980,895	15,340	1,901	300,000	0	0	0	1,296,235	982,796
Former Post Office	442,859	6,926	858	0	0	0	0	449,785	443,717
Commercial Enterprise	1,100,278	17,207	2,132	0	0	0	0	1,117,485	1,102,410
Land Purchase	214,252	3,351	416	0	0	0	0	217,603	214,668
Road Infrastructure	2,608,163	40,788	5,055	1,150,136	0	(325,000)	0	3,474,087	2,613,217
	12,788,828	**200,000**	**24,790**	**1,450,136**	**0**	**(1,259,000)**	**0**	**13,179,964**	**12,813,617**

KEY INFORMATION

Note 9 - Year To Date Reserve Balance to End of Year Estimate



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

OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2025	Liability Increase	Liability Reduction	Closing Balance 31 Oct 2025
		$	$	$	$
Other Liabilities					
- Contract liabilities	**12**	84,134	19,867	(38,287)	65,714
- Capital grant/contribution liabilities	**13**	849,246	1,630,622	(1,878,536)	601,332
Total other liabilities		933,380	1,650,489	(1,916,823)	**667,046**
Employee Related Provisions					
Annual leave		138,045	0	0	138,045
Long service leave		19,036	0	0	19,036
Total Provisions		157,081	0	0	**157,081**
Total Other Current Liabilities					**824,127**

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 OCTOBER 2025

NOTE 12
GRANTS, SUBSIDES AND CONTRIBUTIONS

Provider	Unspent Grant, Subsidies and Contributions Liability				Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2025	Increase in Liability	Liability Reduction (As revenue)	Current Liability 31 Oct 2025	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	$	$	$	$	$	$	$	$
Grants and Subsidies								
General purpose funding								
Grants Commission - General (WALGGC)	0	0	0	0	766,625	766,625	255,540	237,310
Grants Commission - Roads (WALGGC)	0	0	0	0	457,772	457,772	152,588	133,432
Law, order, public safety								
DFES Grant - Operating Bush Fire Brigade	0	0	0	0	8,000	8,000	2,664	0
Transport								
Direct Grant (MRWA)	0	0	0	0	297,159	297,159	297,159	297,159
Street Lighting Subsidy (MRWA)	0	0	0	0	1,713	1,713	568	0
Town Dam Upgrade	0	0	0	0	83,800	83,800	27,932	0
Economic services								
WACRN Community Resource Centre Grant	0	0	0	0	80,000	80,000	40,000	0
DSS Community Hub Grant	56,813	19,867	(36,187)	40,493	98,734	98,734	32,908	36,187
City Kalgoorlie Boulder Community-Led Support Operating Grant	25	0	0	25	0	0	0	0
CRC Development Grant Expenditure Accounts	6,000	0	(2,100)	3,900	9,000	9,000	3,000	2,100
CRC Champion Grant	0	0	0	0	5,000	5,000	1,664	0
	62,838	**19,867**	**(38,287)**	**44,418**	**1,807,803**	**1,807,803**	**814,023**	**706,188**
Contributions								
Recreation and culture								
Menzies Discovery Day Contributions	0	0	0	0	5,000	5,000	4,998	0
LIBRARY - Contributions & Donations	0	0	0	0	3,917	3,917	1,304	4,167
Economic services								
INDUE Cashless Debit Card Contribution	21,296	0	0	21,296	0	0	0	0
	21,296	**0**	**0**	**21,296**	**8,917**	**8,917**	**6,302**	**4,167**
TOTALS	**84,134**	**19,867**	**(38,287)**	**65,714**	**1,816,720**	**1,816,720**	**820,325**	**710,354**

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

NOTE 13
CAPITAL GRANTS AND CONTRIBUTIONS

	Unspent Capital Grants, Subsidies and Contributions Liability				Capital Grants, Subsidies and Contributions Revenue			
Provider	Liability 1 Jul 2025	Increase in Liability	Liability Reduction (As revenue)	Current Liability 31 Oct 2025	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	$	$	$	$	$	$	$	$
Capital Grants and Subsidies								
Community amenities								
LRCIP Grant - Phase 4 - Menzies Waste (Fencing & Shelter)	0	0	0	0	0	0	0	0
LRCIP Grant - Phase 4 - Marmion Village Access Improvement	0	0	0	0	76,936	76,936	19,234	0
LRCIP Grant - Phase 4 - Menzies Skatepark	202,322	0	(202,322)	0	342,106	342,106	85,526	202,322
LRCIP Grant - Phase 4 - Sealing Kensington Street Menzies	0	0	0	0	114,020	114,020	28,505	0
Transport								
RTR Grant Funded - Menzies North West Rd	0	1,480,789	(1,480,789)	0	1,480,789	1,480,789	493,596	1,480,789
RRG Grant Funded -Menzies North West Road - 23/24	46,342	0	(46,342)	0	265,889	265,889	88,629	265,889
RRG Grant Funded 20/21 -Tjuntjunjarra Access Rd	0	0	0	0	448,201	448,201	149,400	0
WALGGC Special Road Grant - Tjuntjuntjarra Access Road	442,395	83,333	0	525,729	602,395	602,395	0	0
RRG Road Renewals - Menzies North West slk 60.46-66.72 (RRG 23/24)	149,083	0	(149,083)	0	372,708	372,708	124,236	372,708
RRG Road Renewals - Menzies North West slk 50.21-54.21 (RRG 25/26)	0	66,500	0	66,500	0	0	0	0
Economic services								
LRCIP Grant Phase 4 - KMS Marker (Lake Ballard)	0	0	0	0	0	0	0	0
	840,143	**1,630,622**	**(1,878,536)**	**592,229**	**3,703,044**	**3,703,044**	**989,126**	**2,321,708**
Capital Contributions								
Transport								
City Kalgoorlie Boulder Cutline Road Expenditure	9,103	0	0	9,103	0	0	0	0
	9,103	**0**	**0**	**9,103**	**0**	**0**	**0**	**0**
Total Capital grants, subsidies and contributions	**849,246**	**1,630,622**	**(1,878,536)**	**601,332**	**3,703,044**	**3,703,044**	**989,126**	**2,321,708**

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

NOTE 14
BONDS & DEPOSITS AND TRUST FUNDS

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

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

Description	Opening Balance 01 Jul 2025	Amount Received	Amount Paid	Closing Balance 31 Oct 2025
	$	$	$	$
Restricted Cash - Bonds and Deposits				
Pet Bonds	617.50	107.00	0.00	**724.50**
Staff Housing Bonds	2,786.00	592.00	0.00	**3,378.00**
BCITF	(591.74)	14,237.00	(14,237.00)	**(591.74)**
Building Levy	37.95	9,754.95	(5,512.95)	**4,279.95**
Nomination Fees	0.00	700.00	(600.00)	**100.00**
Unclaimed Monies	1,182.42	0.00	0.00	**1,182.42**
Hall Hire Bond	400.00	531.82	(750.00)	**181.82**
Other Housing Bond	1,845.00	600.00	(2,060.00)	**385.00**
Community Bus Bond	200.00	0.00	0.00	**200.00**
Retention Bonds & Liabilities	279.28	8,173.44	0.00	**8,452.72**
Sub-Total	6,756.41	34,696.21	(23,159.95)	**18,292.67**
Trust Funds				
Nil				
Sub-Total	0.00	0.00	0.00	**0.00**
	6,756.41	**34,696.21**	**(23,159.95)**	**18,292.67**

KEY INFORMATION

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

NOTE 15
EXPLANATION OF SIGNIFICANT VARIANCES

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

Reporting Program	Var. $	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	$	%				
Grants, Subsidies andContributions	(109,452)	(13%)	▼	S	Timing	MRWA - Direct Roads Grant - Received in July 24, budget phased over 12 months.
Fees and Charges	75,632	86%	▲	S	Timing	Positive variance due to Caravan Park charges and Domestic refuse tracking higher than
Interest Revenue	(35,539)	(34%)	▼	S	Timing	Interest budget phased over year.
Other Revenue	(22,665)	(61%)	▼		Timing	Other revenue currently tracking lower than budgeted.
Profit on Disposal of Assets	(3,135)	(70%)	▼		Timing	Disposal are yet to occurred
Expenditure from operating activities						
Employee Costs	89,154	9%	▲		Timing	Employee Costs currently tracking lower than budgeted.
Materials and Contracts	100,290	11%	▲	S	Timing	Materials & Contracts currently tracking lower than budgeted, mainly due to Capital purchases.
Depreciation	208,283	23%	▲	S	Timing	Depreciation within the Transport programme is currently tracking lower than
Insurance Expenses	(47,583)	(81%)	▼	S	Timing	Insurance expenditure payable July and December, budgeted over twelve months.
Other Expenditure	128,715	69%	▲	S	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	(208,283)	(23%)	▼	S	Timing	Depreciation within the Transport programme is currently tracking lower than
Adjust (Profit)/Loss on Asset Disposal	7,989	(178%)	▲		Timing	Disposal are yet to occurred
INVESTING ACTIVITIES						
Capital Grants, Subsidies and Contributions	1,332,582	135%	▲	S	Timing	Budgeted Non Operating Grant Income tracking lower than actuals.
Proceeds from Disposal of Assets	(35,490)	(71%)	▼	S	Timing	No Disposals have yet occurred.
Land and Buildings	375,947	69%	▲	S	Timing	Capital works - Refer to Note 8 Capital details
Plant and Equipment	243,434	48%	▲	S	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Roads	(1,451,307)	(102%)	▼	S	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Footpaths	25,000	100%	▲	S	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Parks and Ovals	333,328	100%	▲	S	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Other	(63,379)	(19%)	▼	S	Timing	Capital works - Refer to Note 8 Capital details
FINANCING ACTIVITIES						
Proceeds from new borrowings	0				Timing	No new borrowing being introduce at FY25/26
Transfer from Reserves	(306,666)	(100%)	▼	S	Timing	Most allocations occur at year-end
Transfer to Reserves	341,874	93%	▲	S	Timing	Most allocations occur at year-end

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

NOTE 16
BUDGET AMENDMENTS

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

SHIRE OF MENZIES FINANCIAL INFORMATION SCHEDULE AS AT 31 OCTOBER 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 conjuntion with the Monthly Financial Report as it is a useful tool in understanding variances to the budget.

31/10/2025	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 31/10/2025
	General Purpose Funding					
	Rates					
	Operating Income					
	3030120	RATES - Instalment Admin Fee Received	-$7,000.00	$0.00	-$7,000.00	-$2,520.00
	3030121	RATES - Account Enquiry Charges	-$100.00	$0.00	-$100.00	$0.00
	3030122	RATES - Reimbursement of Debt Collection Costs	-$3,000.00	$0.00	-$3,000.00	$0.00
	3030130	RATES - Rates Levied - Synergy	-$4,982,851.24	$0.00	-$4,982,851.24	-$4,936,479.22
	3030145	RATES - Penalty Interest Received	-$40,000.00	$0.00	-$40,000.00	-$18,877.20
	3030146	RATES - Instalment Interest Received	-$10,000.00	$0.00	-$10,000.00	-$11,826.49
	3030147	RATES - Pensioner Deferred Interest Received	$0.00	$0.00	$0.00	$0.00
	Total Operating Income		-$5,042,951.24	$0.00	-$5,042,951.24	-$4,969,702.91
	Other General Purpose Funding					
	Operating Income					
	3030201	GEN PUR - Reimbursements	$0.00	$0.00	$0.00	$0.00
	3030210	GEN PUR - Financial Assistance Grant - General	-$766,625.00	$0.00	-$766,625.00	-$237,310.00
	3030211	GEN PUR - Financial Assistance Grant - Roads	-$457,772.00	$0.00	-$457,772.00	-$133,431.75
	3030214	GEN PUR - Grant Funding	$0.00	$0.00	$0.00	$0.00
	3030220	GEN PUR - Charges - Photocopying / Faxing	$0.00	$0.00	$0.00	$0.00
	3030235	GEN PUR - Other Income	-$1,000.00	$0.00	-$1,000.00	-$1,282.33
	3030245	GEN PUR - Interest Earned - Reserve Funds	-$200,000.00	$0.00	-$200,000.00	-$24,789.65
	3030246	GEN PUR - Interest Earned - Municipal Funds	-$50,000.00	$0.00	-$50,000.00	-$10,603.39
	Total Operating Income		-$1,475,397.00	$0.00	-$1,475,397.00	-$407,417.12
	Rates					
	Operating Expenditure					
	2030100	RATES - Employee Costs	$56,182.94	$0.00	$56,182.94	$26,503.31
	2030104	RATES - Training & Development	$2,000.00	$0.00	$2,000.00	$0.00
	2030109	RATES - Travel & Accommodation	$2,000.00	$0.00	$2,000.00	$0.00
	2030112	RATES - Valuation Expenses	$10,000.00	$0.00	$10,000.00	$2,093.80
	2030113	RATES - Title/Company Searches	$500.00	$0.00	$500.00	$65.20
	2030114	RATES - Debt Collection Expenses	$10,000.00	$0.00	$10,000.00	$0.00
	2030116	RATES - Postage and Freight	$2,000.00	$0.00	$2,000.00	$864.55
	2030118	RATES - Rates Write Off	$240,000.00	$0.00	$240,000.00	$116.31
	2030119	RATES - Seizure of Land	$10,000.00	$0.00	$10,000.00	$0.00
	2030152	RATES - Consultants	$10,000.00	$0.00	$10,000.00	$2,196.00
	2030187	RATES - Other Expenses Relating To Rates	$3,000.00	$0.00	$3,000.00	$0.00
	2030199	RATES - Administration Allocated	$57,849.00	$0.00	$57,849.00	$16,498.40
	Total Operating Expenditure		$403,531.94	$0.00	$403,531.94	$48,337.57
	Other General Purpose Funding					
	Operating Expenditure					
	2030211	GEN PUR - Bank Fees & Charges	$7,000.00	$0.00	$7,000.00	$3,707.62
	2030214	GEN PUR - Rounding	$10.00	$0.00	$10.00	$1.04
	2030299	GEN PUR - Administration Allocated	$38,566.00	$0.00	$38,566.00	$10,998.94
	Total Operating Expenditure		$45,576.00	$0.00	$45,576.00	$14,707.60
	Total Operating Income		-$6,518,348.24	$0.00	-$6,518,348.24	-$5,377,120.03
	Total Operating Expenditure		$449,107.94	$0.00	$449,107.94	$63,045.17
	Governance					
	Other Governance					
	Operating Income					
	3040135	MEMBERS - Other Income	$0.00	$0.00	$0.00	$0.00
	3040201	OTH GOV - Reimbursements	$0.00	$0.00	$0.00	-$456.32
	3040235	OTH GOV - Other Income	$0.00	$0.00	$0.00	-$1.82
	3040290	OTH GOV - Profit on Disposal of Assets	-$4,499.00	$0.00	-$4,499.00	$0.00
	Total Operating Income		-$4,499.00	$0.00	-$8,998.00	-$458.14
	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	$40,000.00	$0.00	$40,000.00	$16,866.68
	2040111	MEMBERS - Mayors/Presidents Allowance	$22,138.00	$0.00	$22,138.00	$7,379.32
	2040112	MEMBERS - Deputy Mayors/Presidents Allowance	$5,534.00	$0.00	$5,534.00	$1,844.68
	2040113	MEMBERS - Members Sitting Fees	$98,791.28	$0.00	$98,791.28	$25,912.94
	2040114	MEMBERS - Communications Allowance	$8,624.00	$0.00	$8,624.00	$2,321.32
	2040115	MEMBERS - Printing and Stationery	$400.00	$0.00	$400.00	$414.13
	2040116	MEMBERS - Election Expenses	$23,000.00	$0.00	$23,000.00	$0.00
	2040121	MEMBERS - Information Systems	$0.00	$0.00	$0.00	$973.64
	2040129	MEMBERS - Donations to Community Groups	$20,000.00	$0.00	$20,000.00	$0.00
	2040130	MEMBERS - Insurance Expenses	$13,764.00	$0.00	$13,764.00	$6,939.87
	2040186	MEMBERS - Expensed Minor Asset Purchases	$15,000.00	$0.00	$15,000.00	$10,484.54
	2040188	MEMBERS - Chambers Operating Expenses	$20,000.00	$0.00	$20,000.00	$3,760.56
	2040199	MEMBERS - Administration Allocated	$385,661.00	$0.00	$385,661.00	$109,989.26
	Total Operating Expenditure		$672,912.28	$0.00	$672,912.28	$186,886.94
	Other Governance					
	Operating Expenditure					
	2040200	OTH GOV - Employee Costs	$456,519.72	$0.00	$456,519.72	$167,093.42
	2040203	OTH GOV - Uniforms	$1,000.00	$0.00	$1,000.00	$0.00
	2040204	OTH GOV - Training & Development	$8,000.00	$0.00	$8,000.00	-$680.00
	2040205	OTH GOV - Recruitment	$5,000.00	$0.00	$5,000.00	$0.00
	2040209	OTH GOV - Conference, Travel and Accommodation	$7,000.00	$0.00	$7,000.00	$6,746.35
	2040210	OTH GOV - Motor Vehicle Expenses	$37,705.70	$0.00	$37,705.70	$7,766.19
	2040211	OTH GOV - Civic Functions, Refreshments & Receptions	$10,000.00	$0.00	$10,000.00	$2,819.04

31/10/2025	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 31/10/2025
	2040215	OTH GOV - Printing and Stationery	$500.00	$0.00	$500.00	$190.91
	2040216	OTH GOV - Postage and Freight	$0.00	$0.00	$0.00	$0.00
	2040221	OTH GOV - Information Systems	$0.00	$0.00	$0.00	$0.00
	2040240	OTH GOV - Advertising & Promotion	$0.00	$0.00	$0.00	$0.00
	2040241	OTH GOV - Subscriptions & Memberships	$75,500.00	$0.00	$75,500.00	$59,739.41
	2040250	OTH GOV - Consultancy - Statutory	$0.00	$0.00	$0.00	$0.00
	2040251	OTH GOV - Consultancy - Strategic	$50,000.00	$0.00	$50,000.00	-$12,660.52
	2040252	OTH GOV - Other Consultancy	$5,000.00	$0.00	$5,000.00	$0.00
	2040285	OTH GOV - Legal Expenses	$50,000.00	$0.00	$50,000.00	$7,739.10
	2040286	OTH GOV - Expensed Minor Asset Purchases	$5,000.00	$0.00	$5,000.00	$0.00
	2040292	OTH GOV - Depreciation	$4,619.00	$0.00	$4,619.00	$1,033.08
	2040298	OTH GOV - Staff Housing Allocated	$0.00	$0.00	$0.00	$0.00
	2040299	OTH GOV - Administration Allocated	$38,566.00	$0.00	$38,566.00	$10,998.94
	Total Operating Expenditure		$754,410.42	$0.00	$754,410.42	$250,785.92
	Total Operating Income		-$4,499.00	$0.00	-$8,998.00	-$458.14
	Total Operating Expenditure		$1,427,322.70	$0.00	$1,427,322.70	$437,672.86
	Law, Order & Public Safety					
	Fire Prevention, Animal Control, Law, Order & Public Safety					
	Operating Income					
	3050135	FIRE - Other Income	-$4,000.00	$0.00	-$4,000.00	-$142.49
	3050220	ANIMAL - Pound Fees	-$50.00	$0.00	-$50.00	$0.00
	3050221	ANIMAL - Animal Registration Fees	-$500.00	$0.00	-$500.00	$0.00
	3050310	OLOPS - Grants	$0.00	$0.00	$0.00	$0.00
	Total Operating Income		-$4,550.00	$0.00	-$4,550.00	-$142.49
	Emergency Services Levy - Bush Fire Brigade					
	Operating Income					
	3050502	ESL BFB - Admin Fee/Commission	-$4,000.00	$0.00	-$4,000.00	$0.00
	3050510	ESL BFB - Operating Grant	-$8,000.00	$0.00	-$8,000.00	$0.00
	3050545	ESL BFB - Non-Payment Penalty Interest	-$4,000.00	$0.00	-$4,000.00	-$2,356.04
	Total Operating Income		-$16,000.00	$0.00	-$16,000.00	-$2,356.04
	Fire Prevention					
	Operating Expenditure					
	2050110	FIRE - Motor Vehicle Expenses	$572.00	$0.00	$572.00	$3.34
	2050113	FIRE - Fire Prevention and Planning	$0.00	$0.00	$0.00	$0.00
	2050188	FIRE - Building Operations	$6,891.00	$0.00	$6,891.00	$352.91
	2050189	FIRE - Building Maintenance	$1,241.00	$0.00	$1,241.00	$0.00
	2050192	FIRE - Depreciation	$3,311.00	$0.00	$3,311.00	$740.39
	Total Operating Expenditure		$12,015.00	$0.00	$12,015.00	$1,096.64
	Animal Control					
	Operating Expenditure					
	2050253	ANIMAL - Contract Services	$42,900.00	$0.00	$42,900.00	$12,733.90
	2050265	ANIMAL - Animal Care Day Menzies	$5,000.00	$0.00	$5,000.00	$0.00
	2050288	ANIMAL - Animal Pound Operations	$0.00	$0.00	$0.00	$0.00
	2050289	ANIMAL - Animal Pound Maintenance	$0.00	$0.00	$0.00	$0.00
	2050292	ANIMAL - Depreciation	$2,329.00	$0.00	$2,329.00	$520.90
	2050299	ANIMAL - Administration Allocated	$38,566.00	$0.00	$38,566.00	$10,998.94
	Total Operating Expenditure		$88,795.00	$0.00	$88,795.00	$24,253.74
	Other Law, Order & Public Safety					
	Operating Expenditure					
	2050311	OLOPS - CCTV Maintenance	$15,000.20	$0.00	$15,000.20	$1,309.06
	2050312	OLOPS - LEMC Support	$1,000.00	$0.00	$1,000.00	$0.00
	2050313	OLOPS - Community Emergency Services	$3,012.00	$0.00	$3,012.00	$0.00
	2050392	OLOPS - Depreciation	$58,036.00	$0.00	$58,036.00	$12,979.02
	2050399	OLOPS - Administration Allocated	$9,642.00	$0.00	$9,642.00	$2,749.77
	Total Operating Expenditure		$86,690.20	$0.00	$86,690.20	$17,037.85
	Emergency Services Levy - Bush Fire Brigade					
	Operating Expenditure					
	2050530	ESL BFB - Insurance Expenses	$3,250.00	$0.00	$3,250.00	$1,625.00
	2050565	ESL BFB - Maintenance Plant & Equipment	$11,268.70	$0.00	$11,268.70	$6,267.41
	2050589	ESL BFB - Maintenance Land & Buildings	$2,683.00	$0.00	$2,683.00	$0.00
	2050599	ESL BFB - Administration Allocated	$9,642.00	$0.00	$9,642.00	$2,749.77
	Total Operating Expenditure		$26,843.70	$0.00	$26,843.70	$10,642.18
	Total Operating Income		-$20,550.00	$0.00	-$20,550.00	-$2,498.53
	Total Operating Expenditure		$214,343.90	$0.00	$214,343.90	$53,030.41
	Health					
	Preventative Services - Inspection/Admin					
	Operating Income					
	3070420	HEALTH - Health Regulatory Fees & Charges	-$300.00	$0.00	-$300.00	-$265.00
	Total Operating Income		-$300.00	$0.00	-$300.00	-$265.00
	Preventative Services - Inspection/Admin					
	Operating Expenditure					
	2070411	HEALTH - Contract EHO	$39,000.00	$0.00	$39,000.00	$12,075.00
	2070412	HEALTH - Analytical Expenses	$400.00	$0.00	$400.00	$377.21
	2070485	HEALTH - Legal Expenses	$0.00	$0.00	$0.00	$0.00
	2070499	HEALTH - Administration Allocated	$9,642.00	$0.00	$9,642.00	$2,749.77
	2070553	PEST - Pest Control Programs	$15,000.00	$0.00	$15,000.00	$0.00
	Total Operating Expenditure		$64,042.00	$0.00	$64,042.00	$15,201.98

31/10/2025	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 31/10/2025

31/10/2025	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 31/10/2025
	Other Health					
	Operating Expenditure					
	2070750	OTH HEALTH - Nurse Expenses	$1,000.00	$0.00	$1,000.00	$0.00
	2070741	OTH HEALTH - Subscriptions & Membership	$11,100.00	$0.00	$11,100.00	$0.00
	Total Operating Expenditure		$1,000.00	$0.00	$1,000.00	$0.00
	Total Operating Income		-$300.00	$0.00	-$300.00	-$265.00
	Total Operating Expenditure		$65,042.00	$0.00	$65,042.00	$15,201.98
	Education & Welfare					
	Other Welfare					
	Operating Expenditure					
	2080700	WELFARE - Employee Costs	$23,145.42	$0.00	$23,145.42	$6,492.36
	2080712	WELFARE - Youth Services	$2,500.00	$0.00	$2,500.00	$380.41
	Total Operating Expenditure		$25,645.42	$0.00	$25,645.42	$6,872.77
	Total Operating Expenditure		$25,645.42	$0.00	$25,645.42	$6,872.77
	Housing					
	Staff and Other Housing					
	Operating Income					
	3090101	STF HOUSE - Staff Rental Reimbursements	-$30,000.00	$0.00	-$30,000.00	-$7,430.00
	3090135	STF HOUSE - Other Income	$0.00	$0.00	$0.00	$0.00
	3090220	OTH HOUSE - Fees & Charges	-$24,300.00	$0.00	-$24,300.00	-$44,137.77
	3090235	OTH HOUSE - Other Income	-$200.00	$0.00	-$200.00	$0.00
	Total Operating Income		-$54,500.00	$0.00	-$54,500.00	-$51,567.77
	Staff Housing					
	Operating Expenditure					
	2090186	STF HOUSE - Expensed Minor Asset Purchases	$20,000.00	$0.00	$20,000.00	$9,484.54
	2090187	STF HOUSE - Other Expenses	$0.00	$0.00	$0.00	$0.00
	2090188	STF HOUSE - Staff Housing Building Operations	$68,564.00	$0.00	$68,564.00	$21,295.05
	2090189	STF HOUSE - Staff Housing Building Maintenance	$144,716.00	$0.00	$144,716.00	$40,287.46
	2090192	STF HOUSE - Depreciation	$126,945.00	$0.00	$126,945.00	$30,770.57
	2090198	STF HOUSE - Staff Housing Costs Recovered	-$173,809.00	$0.00	-$173,809.00	-$43,217.16
	2090199	STF HOUSE - Administration Allocated	$38,566.00	$0.00	$38,566.00	$0.00
	Total Operating Expenditure		$224,982.00	$0.00	$224,982.00	$58,620.46
	Other Housing					
	Operating Expenditure					
	2090270	OTH HOUSE - Loan Interest Repayments	$30,097.54	$0.00	$30,097.54	$15,429.01
	2090285	OTH HOUSE - Legal Expenses	$0.00	$0.00	$0.00	$0.00
	2090286	OTH HOUSE - Expensed Minor Asset Purchases	$1,000.00	$0.00	$1,000.00	$0.00
	2090288	OTH HOUSE - Building Operations	$24,861.00	$0.00	$24,861.00	$9,504.85
	2090289	OTH HOUSE - Building Maintenance	$75,997.00	$0.00	$75,997.00	$1,852.44
	2090292	OTH HOUSE - Depreciation	$88,743.00	$0.00	$88,743.00	$22,271.00
	2090298	OTH HOUSE - Staff Housing Costs Recovered	-$41,437.00	$0.00	-$41,437.00	-$984.72
	2090299	OTH HOUSE - Administration Allocated	$38,566.00	$0.00	$38,566.00	$21,997.84
	Total Operating Expenditure		$217,827.54	$0.00	$217,827.54	$70,070.42
	Total Operating Income		-$54,500.00	$0.00	-$54,500.00	-$51,567.77
	Total Operating Expenditure		$442,809.54	$0.00	$442,809.54	$128,690.88
	Community Amenities					
	Community Amenities					
	Operating Income					
	3100120	SAN - Domestic Refuse Collection Charges	-$10,000.00	$0.00	-$10,000.00	-$10,734.00
	3100200	SAN OTH - Commercial Collection Charge	$0.00	$0.00	$0.00	$0.00
	3100321	SEW - Septic Tank Inspection Fees	-$700.00	$0.00	-$700.00	$0.00
	3100335	SEW - Other Income	-$1,000.00	$0.00	-$1,000.00	-$236.00
	3100620	PLAN - Planning Application Fees	-$500.00	$0.00	-$500.00	$0.00
	3100710	COM AMEN - Grants	$0.00	$0.00	$0.00	$0.00
	3100735	COM AMEN - Other Income	$0.00	$0.00	$0.00	$0.00
	Total Operating Income		-$12,200.00	$0.00	-$12,200.00	-$10,970.00
	Sanitation - General					
	Operating Expenditure					
	2100111	SAN - Waste Collection	$160,203.00	$0.00	$160,203.00	$50,135.45
	2100117	SAN - General Tip Maintenance	$100,790.00	$0.00	$100,790.00	$28,087.68
	2100118	SAN - Purchase of Bins (Sulo and Other)	$5,000.00	$0.00	$5,000.00	$0.00
	2100152	SAN - Consultants	$10,000.00	$0.00	$10,000.00	$0.00
	2100119	SAN - Landfill Closure	$0.00	$0.00	$0.00	$0.00
	2100192	SAN - Depreciation	$22,720.00	$0.00	$22,720.00	$5,080.98
	2100199	SAN - Administration Allocated	$38,566.00	$0.00	$38,566.00	$10,998.94
	Total Operating Expenditure		$337,279.00	$0.00	$337,279.00	$94,303.05
	Sanitation - Other					
	Operating Expenditure					
	2100212	SAN OTH - Waste Disposal	$0.00	$0.00	$0.00	$1,303.50
	2100214	SAN OTH - Purchase of Street Bins	$0.00	$0.00	$0.00	$0.00
	Total Operating Expenditure		$0.00	$0.00	$0.00	$1,303.50
	Sewerage					
	Operating Expenditure					
	2100365	SEW - Maintenance/Operations	$7,524.00	$0.00	$7,524.00	$0.00
	2100399	SEW - Administration Allocated	$38,566.00	$0.00	$38,566.00	$10,998.94
	Total Operating Expenditure		$46,090.00	$0.00	$46,090.00	$10,998.94

31/10/2025	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 31/10/2025
	Town Planning & Regional Development					
	Operating Expenditure					
	2100615	PLAN - Printing and Stationery	$0.00	$0.00	$0.00	$0.00
	2100640	PLAN - Advertising & Promotion	$0.00	$0.00	$0.00	$0.00
	2100650	PLAN - Contract Town Planning	$4,080.00	$0.00	$4,080.00	$0.00
	2100652	PLAN - Consultants	$20,000.00	$0.00	$20,000.00	$959.11
	2100653	PLAN - Scheme Amendments	$0.00	$0.00	$0.00	$0.00
	2100699	PLAN - Administration Allocated	$9,642.00	$0.00	$9,642.00	$2,749.77
	Total Operating Expenditure		$33,722.00	$0.00	$33,722.00	$3,708.88
	Other Community Amenities					
	Operating Expenditure					
	2100711	COM AMEN - Cemetery Maintenance/Operations	$44,070.00	$0.00	$44,070.00	$407.42
	2100788	COM AMEN - Public Conveniences Operations	$168,030.00	$0.00	$168,030.00	$27,927.52
	2100789	COM AMEN - Public Conveniences Maintenance	$45,548.00	$0.00	$45,548.00	$1,888.36
	2100792	COM AMEN - Depreciation	$7,332.00	$0.00	$7,332.00	$1,639.70
	2100799	COM AMEN - Administration Allocated	$9,642.00	$0.00	$9,642.00	$2,749.77
	Total Operating Expenditure		$274,622.00	$0.00	$274,622.00	$34,612.77
	Total Operating Income		-$12,200.00	$0.00	-$12,200.00	-$10,970.00
	Total Operating Expenditure		$691,713.00	$0.00	$691,713.00	$144,927.14
	Recreation & Culture					
	Recreation & Culture					
	Operating Income					
	3110120	HALLS - Town Hall Hire	-$200.00	$0.00	-$200.00	-$290.91
	3110135	HALLS - Other Income	-$100.00	$0.00	-$100.00	$0.00
	3110310	REC - Grants	-$533,062.28	$0.00	-$533,062.28	-$202,322.28
	3110320	REC - Fees & Charges	-$500.00	$0.00	-$500.00	$0.00
	3110335	REC - Other Income	$0.00	$0.00	$0.00	$0.00
	3110500	LIBRARY - Contributions & Donations	-$3,916.67	$0.00	-$3,916.67	-$4,166.67
	3110501	LIBRARY - Reimbursements Lost Books	$0.00	$0.00	$0.00	$0.00
	3110540	LIBRARY - Fines & Penalties	$0.00	$0.00	$0.00	$0.00
	3110600	HERITAGE - Contributions & Donations	$0.00	$0.00	$0.00	$0.00
	3110700	OTH CUL - Contributions & Donations - Other Culture	-$5,000.00	$0.00	-$5,000.00	$0.00
	3110720	OTH CUL - Fees & Charges	$0.00	$0.00	$0.00	$0.00
	3110735	OTH CUL - Other Income	$0.00	$0.00	$0.00	$0.00
	Total Operating Income		-$542,778.95	$0.00	-$542,778.95	-$206,779.86
	Public Halls And Civic Centres					
	Operating Expenditure					
	2110186	HALLS - Expensed Minor Asset Purchases	$0.00	$0.00	$0.00	$0.00
	2110188	HALLS - Town Halls and Public Bldg Operations	$16,506.00	$0.00	$16,506.00	$8,612.38
	2110189	HALLS - Town Halls and Public Bldg Maintenance	$6,012.00	$0.00	$6,012.00	$1,235.00
	2110199	HALLS - Administration Allocated	$57,849.00	$0.00	$57,849.00	$27,497.34
	Total Operating Expenditure		$80,367.00	$0.00	$80,367.00	$37,344.72
	Other Recreation And Sport					
	Operating Expenditure					
	2110353	REC - Sports Courts Maintenance/Operations	$19,962.00	$0.00	$19,962.00	$2,583.06
	2110355	REC - Water Park Maintenance/Operations	$15,710.00	$0.00	$15,710.00	$9,326.88
	2110365	REC - Parks & Gardens Maintenance/Operations	$320,433.00	$0.00	$320,433.00	$178,623.96
	2110366	REC - Town Sports Oval Maintenance/Operations	$18,789.00	$0.00	$18,789.00	$20,328.99
	2110367	REC - Rodeo Grounds Maintenance/Operations	$0.00	$0.00	$0.00	$585.00
	2110368	REC - Playground Equipment Mtce	$9,787.00	$0.00	$9,787.00	$6,744.30
	2110386	REC - Expensed Minor Asset Purchases	$10,000.00	$0.00	$10,000.00	$0.00
	2110388	REC - Youth Centre Building Operations	$9,227.00	$0.00	$9,227.00	$3,089.35
	2110389	REC - Youth Centre Building Maintenance	$9,893.00	$0.00	$9,893.00	$7,193.98
	2110392	REC - Depreciation	$114,883.00	$0.00	$114,883.00	$28,922.30
	2110399	REC - Administration Allocated	$96,415.00	$0.00	$96,415.00	$43,995.74
	Total Operating Expenditure		$625,099.00	$0.00	$625,099.00	$301,393.56
	Tv And Radio Re-Broadcasting					
	Operating Expenditure					
	2110465	TV RADIO - Re-Broadcasting Maintenance/Operations	$10,609.00	$0.00	$10,609.00	$8,039.61
	2110492	TV RADIO - Depreciation	$42,519.00	$0.00	$42,519.00	$13,237.89
	2110499	TV RADIO - Administration Allocated	$38,566.00	$0.00	$38,566.00	$10,998.94
	Total Operating Expenditure		$91,694.00			$32,276.44
	Libraries					
	Operating Expenditure					
	2110512	LIBRARY - Book Purchases	$1,500.00	$0.00	$1,500.00	$0.00
	2110516	LIBRARY - Postage and Freight	$400.00	$0.00	$400.00	$0.00
	2110541	LIBRARY - Subscriptions & Memberships	$2,000.00	$0.00	$2,000.00	$300.00
	2110586	LIBRARY - Expensed Minor Asset Purchases	$2,000.00	$0.00	$2,000.00	$0.00
	2110588	LIBRARY - Library Building Operations	$0.00	$0.00	$0.00	$0.00
	2110599	LIBRARY - Administration Allocated	$9,642.00	$0.00	$9,642.00	$2,749.77
	Total Operating Expenditure		$15,542.00	$0.00	$15,542.00	$3,049.77
	Heritage					
	Operating Expenditure					
	2110652	HERITAGE - Consultants	$0.00	$0.00	$0.00	$0.00
	2110688	HERITAGE - Building Operations	$17,547.00	$0.00	$17,547.00	-$1,555.08
	2110689	HERITAGE - Building Maintenance	$41,477.00	$0.00	$41,477.00	$4,999.10
	Total Operating Expenditure		$59,024.00	$0.00	$59,024.00	$3,444.02

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31/10/2025	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 31/10/2025
	Other Culture					
	Operating Expenditure					
	2110700	OTH CUL - Employee Costs	$23,145.42	$0.00	$23,145.42	$6,344.13
	2110711	OTH CUL - Australia Day	$2,565.00	$0.00	$2,565.00	$0.00
	2110712	OTH CUL - ANZAC Day	$1,000.00	$0.00	$1,000.00	$0.00
	2110714	OTH CUL - Christmas Events	$20,000.00	$0.00	$20,000.00	$507.00
	2110716	OTH CUL - Postage and Freight	$0.00	$0.00	$0.00	$0.00
	2110717	OTH CUL - Community Arts	$0.00	$0.00	$0.00	$0.00
	2110719	OTH CUL - Menzies School Programs	$50,000.00	$0.00	$50,000.00	$0.00
	2110723	OTH CUL - Outback Graves	$50,000.00	$0.00	$50,000.00	$50,000.00
	2110725	OTH CUL - Festival & Events	$0.00	$0.00	$0.00	$0.00
	2110743	OTH CUL - Other Festival Events	$0.00	$0.00	$0.00	$0.00
	2110760	OTH CUL - Tjuntjunjara Community Programs & Events	$57,000.00	$0.00	$57,000.00	$0.00
	2110799	OTH CUL - Administration Allocated	$38,566.00	$0.00	$38,566.00	$10,998.94
	Total Operating Expenditure		$219,131.00	$0.00	$219,131.00	$67,850.07
	Total Operating Income		-$542,778.95	$0.00	-$542,778.95	-$206,779.86
	Total Operating Expenditure		$1,090,857.00	$0.00	$999,163.00	$445,358.58
	Transport					
	Transport					
	Operating Income					
	3120110	ROADC - Regional Road Group Grants (MRWA)	-$1,086,798.00	$0.00	-$1,086,798.00	-$638,597.01
	3120111	ROADC - Roads to Recovery Grant	-$1,480,789.00	$0.00	-$1,480,789.00	-$1,480,789.00
	3120113	ROADC - Other Grants - Roads/Streets	$0.00	$0.00	$0.00	$0.00
	3120117	ROADC - Other Grants - Aboriginal Roads	-$602,395.00	$0.00	-$602,395.00	$0.00
	3120133	ROADC - Other Contrib & Donations - Roads/Streets	$0.00	$0.00	$0.00	$0.00
	3120200	ROADM - Street Lighting Subsidy	-$1,713.00	$0.00	-$1,713.00	$0.00
	3120210	ROADM - Direct Road Grant (MRWA)	-$297,159.00	$0.00	-$297,159.00	-$297,159.00
	3120211	ROADM - Other Grants	$0.00	$0.00	$0.00	$0.00
	3120235	ROADM - Other Income	-$74,352.00	$0.00	-$74,352.00	$0.00
	3120390	PLANT - Profit on Disposal of Assets	-$89,314.00	$0.00	-$89,314.00	-$1,363.64
	Total Operating Income		-$3,632,520.00	$0.00	-$3,632,520.00	-$2,417,908.65
	Maintenance - Streets, Roads, Bridges & Depots					
	Operating Expenditure					
	2120211	ROADM - Road Maintenance - Built Up Areas	$248,701.10	$0.00	$248,701.10	$28,064.33
	2120212	ROADM - Road Maintenance - Sealed Outside BUA	$15,000.00	$0.00	$15,000.00	$6,677.77
	2120213	ROADM - Road Maintenance - Gravel Outside BUA	$313,358.00	$0.00	$313,358.00	$104,774.01
	2120214	ROADM - Road Maintenance - Formed Outside BUA	$301,791.00	$0.00	$301,791.00	$182,623.89
	2120217	ROADM - Ancillary Maintenance - Built Up Areas	$186,127.00	$0.00	$186,127.00	$40,737.85
	2120222	ROADM - Roads Outside BUA - Formed - Flood Damage	$0.00	$0.00	$0.00	$0.00
	2120232	ROADM - Crossover Council Contribution	$3,383.00	$0.00	$3,383.00	$0.00
	2120234	ROADM - Street Lighting	$10,200.00	$0.00	$10,200.00	$3,372.79
	2120235	ROADM - Traffic Signs/Equipment (Safety)	$10,000.00	$0.00	$10,000.00	$0.00
	2120236	ROADM - Bores for Roadworks Maintenance/Operations	$1,883.00	$0.00	$1,883.00	$0.00
	2120237	ROADM - Road Grids Maintenance	$16,652.00	$0.00	$16,652.00	$0.00
	2120252	ROADM - Consultants	$100,000.00	$0.00	$100,000.00	$0.00
	2120285	ROADM - Legal Expenses	$5,000.00	$0.00	$5,000.00	$0.00
	2120286	ROADM - Workshop/Depot Expensed Equipment	$15,000.00	$0.00	$15,000.00	$0.00
	2120288	ROADM - Depot Building Operations	$50,796.00	$0.00	$50,796.00	$5,480.44
	2120289	ROADM - Depot Building Maintenance	$3,012.00	$0.00	$3,012.00	$0.00
	2120292	ROADM - Depreciation	$1,440,463.00	$0.00	$1,440,463.00	$324,626.88
	2120299	ROADM - Administration Allocated	$77,132.00	$0.00	$77,132.00	$21,997.84
	2120391	PLANT - Loss on Disposal of Assets	$0.00	$0.00	$0.00	$0.00
	Total Operating Expenditure		$2,798,498.10	$0.00	$2,798,498.10	$718,355.80
	Aerodromes					
	Operating Expenditure					
	2120665	AERO - Airstrip & Grounds Maintenance/Operations	$20,050.00	$0.00	$20,050.00	$0.00
	2120765	WATER - Town Dam Maintenance/Operations	$23,403.00	$0.00	$23,403.00	$30,493.31
	Total Operating Expenditure		$43,453.00	$0.00	$43,453.00	$30,493.31
	Total Operating Income		-$3,632,520.00	$0.00	-$3,632,520.00	-$2,417,908.65
	Total Operating Expenditure		$2,841,951.10	$0.00	$2,841,951.10	$748,849.11
	Economic Services					
	Economic Services					
	Operating Income					
	3130202	TOUR - Commission	$0.00	$0.00	$0.00	$0.00
	3130210	TOUR - Grants	$0.00	$0.00	$0.00	$0.00
	3130221	TOUR - Caravan Park Fees	-$100,000.00	$0.00	-$100,000.00	-$71,868.95
	3130222	TOUR - Caravan Park Laundry Fees	-$4,500.00	$0.00	-$4,500.00	$0.00
	3130225	TOUR - Visitors Centre Lady Shenton Income	-$25,000.00	$0.00	-$25,000.00	-$7,565.27
	3130235	TOUR - Other Income Relating to Tourism & Area Promotion	-$5,000.00	$0.00	-$5,000.00	$0.00
	3130290	TOUR - Profit on Disposal of Assets	$0.00	$0.00	$0.00	$0.00
	3130302	BUILD - Commission - BSL & CTF	-$150.00	$0.00	-$150.00	-$49.10
	3130320	BUILD - Fees & Charges (including Licences)	-$18,000.00	$0.00	-$18,000.00	-$13,440.00
	3130600	ECON DEV - Contributions & Donations	$0.00	$0.00	$0.00	$0.00
	3130821	OTH ECON - Standpipe Income	-$2,000.00	$0.00	-$2,000.00	-$528.00
	3130823	OTH ECON - Community Resource Centre Contributions	$0.00	$0.00	$0.00	$0.00
	3130824	OTH ECON - Community Resource Centre Grants	-$192,734.00	$0.00	-$192,734.00	-$38,286.91
	3130826	OTH ECON - Post Office Income	-$9,000.00	$0.00	-$9,000.00	-$4,541.94
	Total Operating Income		-$356,384.00	$0.00	-$356,384.00	-$136,280.17

31/10/2025	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 31/10/2025
	Rural Services					
	Operating Expenditure					
	2130111	RURAL - Noxious Weed Control	$46,939.00	$0.00	$46,939.00	$0.00
	2130160	RURAL - Dog Health Program Tjuntjunjara	$25,000.00	$0.00	$25,000.00	$0.00
	2130165	RURAL - Maintenance/Operations	$0.00	$0.00	$0.00	$0.00
	Total Operating Expenditure		$71,939.00	$0.00	$71,939.00	$0.00
	Tourism And Area Promotion					
	Operating Expenditure					
	2130200	TOUR - Employee Costs	$57,678.84	$0.00	$57,678.84	$17,887.50
	2130205	TOUR - Recruitment	$0.00	$0.00	$0.00	$0.00
	2130211	TOUR - Visitor Centre Operations	$59,290.84	$0.00	$59,290.84	$25,980.36
	2130215	TOUR - Printing and Stationery	$1,000.00	$0.00	$1,000.00	$40.00
	2130230	TOUR - Insurance Expenses	$2,498.00	$0.00	$2,498.00	$1,249.19
	2130235	TOUR - Signage	$50,000.00	$0.00	$50,000.00	$0.00
	2130236	TOUR - Tour Guide	$0.00	$0.00	$0.00	$0.00
	2130240	TOUR - Public Relations & Area Promotion	$10,000.00	$0.00	$10,000.00	$5,359.10
	2130241	TOUR - Subscriptions & Memberships	$47,100.00	$0.00	$47,100.00	$44,364.00
	2130242	TOUR - Events Other	$6,000.00	$0.00	$6,000.00	-$36.87
	2130243	TOUR - Cyclassic Event	$0.00	$0.00	$0.00	$0.00
	2130245	TOUR - Astrotourism Operations	$10,000.00	$0.00	$10,000.00	$6,962.28
	2130258	TOUR - Kookynie Townsite and Info Bay Maintenace/Operations	$3,823.00	$0.00	$3,823.00	$1,225.51
	2130259	TOUR - Goongarrie Cottages Maintenance/Operations	$41,117.00	$0.00	$41,117.00	$8,826.57
	2130260	TOUR - Niagara Dam Maintenance/Operations	$50,801.00	$0.00	$50,801.00	$4,356.14
	2130261	TOUR - Golden Quest Trail Maintenance/Operations	$6,883.00	$0.00	$6,883.00	$0.00
	2130265	TOUR - Lake Ballard Maintenance/Operations	$18,818.00	$0.00	$18,818.00	$4,785.01
	2130266	TOUR - Caravan Park General Maintenance/Operations	$395,324.51	$0.00	$395,324.51	$107,746.39
	2130286	TOUR - Expensed Minor Asset Purchases	$7,000.00	$0.00	$7,000.00	$30.00
	2130288	TOUR - Building Operations	$53,887.00	$0.00	$53,887.00	$18,951.64
	2130289	TOUR - Building Maintenance	$50,745.00	$0.00	$50,745.00	$3,102.53
	2130292	TOUR - Depreciation	$361,478.00	$0.00	$361,478.00	$95,238.11
	2130299	TOUR - Administration Allocated	$279,605.00	$0.00	$279,605.00	$52,244.93
	Total Operating Expenditure		$1,513,049.19	$0.00	$1,513,049.19	$398,312.39
	Building Control					
	Operating Expenditure					
	2130350	BUILD - Contract Building Services	$0.00	$0.00	$0.00	$0.00
	2130385	BUILD - Legal Expenses	$10,000.00	$0.00	$10,000.00	$0.00
	2130391	BUILD - Loss on Disposal of Assets	$0.00	$0.00	$0.00	$4,853.49
	2130399	BUILD - Administration Allocated	$38,566.00	$0.00	$38,566.00	$10,998.94
	Total Operating Expenditure		$48,566.00	$0.00	$48,566.00	$15,852.43
	Economic Development					
	Operating Expenditure					
	2130630	ECON DEV - Insurance Expenses	$0.00	$0.00	$0.00	$0.00
	2130641	ECON DEV - Subscriptions & Memberships	$0.00	$0.00	$0.00	$0.00
	Total Operating Expenditure		$0.00	$0.00	$0.00	$0.00
	Other Economic Services					
	Operating Expenditure					
	2130816	OTH ECON - Postage and Freight	$7,500.00	$0.00	$7,500.00	$0.00
	2130855	OTH ECON - Community Bus	$9,055.60	$0.00	$9,055.60	$4,807.14
	2130860	OTH ECON - Community Resource Centre Operations	$279,401.46	$0.00	$279,401.46	$76,761.30
	2130863	OTH ECON - Post Office Operations	$69,571.56	$0.00	$69,571.56	$16,190.45
	2130886	OTH ECON - Expensed Minor Asset Purchases	$5,000.00	$0.00	$5,000.00	$0.00
	2130888	OTH ECON - Building Operations	$43,330.00	$0.00	$43,330.00	$3,321.98
	2130889	OTH ECON - Building Maintenance	$25,056.00	$0.00	$25,056.00	$0.00
	2130899	OTH ECON - Administration Allocated	$9,642.00	$0.00	$9,642.00	$2,749.77
	Total Operating Expenditure		$441,056.62	$0.00	$441,056.62	$103,830.64
	Total Operating Income		-$356,384.00	$0.00	-$356,384.00	-$136,280.17
	Total Operating Expenditure		$2,074,610.81	$0.00	$2,074,610.81	$517,995.46
	Other Property & Services					
	Other Property & Services					
	Operating Income					
	3140120	PRIVATE - Private Works Income	-$10,728.00	$0.00	-$10,728.00	$0.00
	3140200	ADMIN - Contributions & Donations	$0.00	$0.00	$0.00	-$518.18
	3140220	ADMIN - Fees & Charges	-$250.00	$0.00	-$250.00	$0.00
	3140235	ADMIN - Other Income Relating to Administration	$0.00	$0.00	$0.00	-$3,225.17
	3140290	ADMIN - Profit on Disposal of Assets	$0.00	$0.00	$0.00	$0.00
	3140410	POC - Fuel Tax Credits Grant Scheme	-$25,000.00	$0.00	-$25,000.00	-$9,420.34
	3140501	SAL - Reimbursement - Workers Compensation	$0.00	$0.00	$0.00	$0.00
	Total Operating Income		-$35,978.00	$0.00	-$35,978.00	-$13,163.69
	Private Works and General Administration Overheads					
	Operating Expenditure					
	2140187	PRIVATE - Private Works Expenses	$7,152.00	$0.00	$7,152.00	$0.00
	2140200	ADMIN - Employee Costs	$695,771.62	$0.00	$695,771.62	$222,587.61
	2140203	ADMIN - Uniforms	$7,500.00	$0.00	$7,500.00	$389.36
	2140204	ADMIN - Training & Development	$60,000.00	$0.00	$60,000.00	$1,547.27
	2140205	ADMIN - Recruitment	$9,000.00	$0.00	$9,000.00	$1,571.69
	2140206	ADMIN - Fringe Benefits Tax (FBT)	$31,940.00	$0.00	$31,940.00	$7,815.24
	2140208	ADMIN - Other Employee Expenses	$5,000.00	$0.00	$5,000.00	$0.00
	2140209	ADMIN - Travel & Accommodation	$12,000.00	$0.00	$12,000.00	$1,991.92
	2140210	ADMIN - Motor Vehicle Expenses	$50,179.40	$0.00	$50,179.40	$4,643.57
	2140215	ADMIN - Printing and Stationery	$40,000.00	$0.00	$40,000.00	$6,750.40

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	2140216	ADMIN - Postage and Freight	$3,000.00	$0.00	$3,000.00	$424.69
	2140220	ADMIN - Communication Expenses	$48,000.00	$0.00	$48,000.00	$11,080.04
	2140221	ADMIN - Information Technology	$50,000.00	$0.00	$50,000.00	$26,506.64
	2140222	ADMIN - Security	$0.00	$0.00	$0.00	$0.00
	2140226	ADMIN - Office Equipment Mtce	$1,000.00	$0.00	$1,000.00	-$40.00
	2140227	ADMIN - Records Management	$3,000.00	$0.00	$3,000.00	$0.00
	2140230	ADMIN - Insurance Expenses (Other than Bld and W/Comp)	$55,599.00	$0.00	$55,599.00	$37,519.55
	2140240	ADMIN - Advertising and Promotion	$30,000.00	$0.00	$30,000.00	$29,939.99
	2140241	ADMIN - Subscriptions and Memberships	$10,000.00	$0.00	$10,000.00	$3,038.72
	2140252	ADMIN - Consultants	$150,000.00	$0.00	$150,000.00	$24,360.00
	2140265	ADMIN - Software Licences/Upgrades	$100,000.00	$0.00	$100,000.00	$20,599.54
	2140284	ADMIN - Audit Fees	$100,000.00	$0.00	$100,000.00	$9,500.00
	2140285	ADMIN - Legal Expenses	$20,000.00	$0.00	$20,000.00	$0.00
	2140286	ADMIN - Expensed Minor Asset Purchases	$15,000.00	$0.00	$15,000.00	$8,030.00
	2140287	ADMIN - Other Expenses	$1,000.00	$0.00	$1,000.00	$0.66
	2140288	ADMIN - Building Operations	$62,520.00	$0.00	$62,520.00	$35,590.97
	2140289	ADMIN - Building Maintenance	$22,304.00	$0.00	$22,304.00	$36,383.61
	2140292	ADMIN - Depreciation	$157,720.00	$0.00	$157,720.00	$38,017.32
	2140298	ADMIN - Admin Staff Housing Costs Allocated	$187,774.00	$0.00	$187,774.00	$40,768.48
	2140299	ADMIN - Administration Overheads Recovered	-$1,928,308.00	$0.00	-$1,928,308.00	-$549,946.29
	Total Operating Expenditure		$7,152.02	$0.00	$7,152.02	$19,070.98
	Public Works Overheads					
	Operating Expenditure					
	2140300	PWO - Employee Costs	$511,459.00	$0.00	$511,459.00	$215,121.86
	2140303	PWO - Uniforms	$7,500.00	$0.00	$7,500.00	$1,659.15
	2140304	PWO - Training & Development	$10,000.00	$0.00	$10,000.00	$1,353.05
	2140305	PWO - Recruitment	$5,000.00	$0.00	$5,000.00	$1,246.44
	2140307	PWO - Protective Clothing	$0.00	$0.00	$0.00	$0.00
	2140308	PWO - Other Employee Expenses	$1,000.00	$0.00	$1,000.00	$0.00
	2140309	PWO - Travel & Accommodation	$0.00	$0.00	$0.00	$0.00
	2140310	PWO - Motor Vehicle Expenses	$194,149.70	$0.00	$194,149.70	$50,768.63
	2140316	PWO - Postage and Freight	$2,000.00	$0.00	$2,000.00	$433.09
	2140320	PWO - Communication Expenses	$5,000.00	$0.00	$5,000.00	$1,148.05
	2140321	PWO - Information Technology	$10,000.00	$0.00	$10,000.00	$10,211.47
	2140323	PWO - Sick Pay	$25,404.00	$0.00	$25,404.00	$17,090.72
	2140324	PWO - Annual Leave	$59,698.00	$0.00	$59,698.00	$17,799.67
	2140325	PWO - Public Holidays	$30,485.00	$0.00	$30,485.00	$2,359.57
	2140329	PWO - Insurance Expenses (Except Workers Comp)	$22,807.00	$0.00	$22,807.00	$11,403.50
	2140330	PWO - Occupational Health and Safety	$40,000.00	$0.00	$40,000.00	$8,086.11
	2140341	PWO - Subscriptions & Memberships	$0.00	$0.00	$0.00	$52.72
	2140352	PWO - Consultants	$0.00	$0.00	$0.00	-$7,468.31
	2140361	PWO - Engineering & Technical Support	$50,000.00	$0.00	$50,000.00	$0.00
	2140365	PWO - Maintenance/Operations	$122,373.70	$0.00	$122,373.70	$37,709.99
	2140371	PWO Bldg Mtce - Employee Costs	$31,286.00	$0.00	$31,286.00	$0.00
	2140372	PWO Bldg Mtce - Uniforms	$0.00	$0.00	$0.00	$0.00
	2140373	PWO Bldg Mtce - Training & Development	$2,000.00	$0.00	$2,000.00	$0.00
	2140374	PWO Bldg Mtce - Recruitment	$0.00	$0.00	$0.00	$0.00
	2140376	PWO Bldg Mtce - Protective Clothing	$1,000.00	$0.00	$1,000.00	$0.00
	2140380	PWO Bldg Mtce - Expendable Tools	$2,000.00	$0.00	$2,000.00	$0.00
	2140381	PWO Bldg Mtce - Minor Expenses	$0.00	$0.00	$0.00	$0.00
	2140386	PWO - Expensed Minor Asset Purchases	$10,000.00	$0.00	$10,000.00	$5,030.84
	2140392	PWO - Depreciation	$74,993.00	$0.00	$74,993.00	$16,771.09
	2140393	PWO - LESS Allocated to Works (PWO's)	-$1,766,270.00	$0.00	-$1,766,270.00	-$618,634.67
	2140398	PWO - Staff Housing Costs Allocated	$27,472.00	$0.00	$27,472.00	$3,433.40
	2140399	PWO - Administration Allocated	$520,643.00	$0.00	$520,643.00	$148,485.03
	2140400	POC - Internal Plant Repairs - Wages & O/Head	$301,517.00	$0.00	$301,517.00	$89,847.27
	2140411	POC - External Parts & Repairs	$83,685.00	$0.00	$83,685.00	$56,121.77
	2140412	POC - Fuels and Oils	$181,001.25	$0.00	$181,001.25	$32,550.06
	2140413	POC - Tyres and Tubes	$52,480.00	$0.00	$52,480.00	$0.00
	2140416	POC - Licences/Registrations	$7,604.30	$0.00	$7,604.30	$0.00
	2140417	POC - Insurance Expenses	$17,986.00	$0.00	$17,986.00	$8,992.98
	2140492	POC - Depreciation	$170,223.00	$0.00	$170,223.00	$91,948.26
	2140494	POC - LESS Plant Operation Costs Allocated to Works	-$814,493.55	$0.00	-$814,493.55	-$179,008.35
	Total Operating Expenditure		$3.40	$0.00	$3.40	$24,513.39
	Salaries And Wages					
	Operating Expenditure					
	2140500	SAL - Gross Salary and Wages	$2,555,879.68	$0.00	$2,555,879.68	$751,636.57
	2140501	SAL - LESS Salaries & Wages Allocated	-$2,555,879.68	$0.00	-$2,555,879.68	-$777,118.79
	2140503	SAL - Workers Compensation Expense	$0.00	$0.00	$0.00	$0.00
	Total Operating Expenditure		$0.00	$0.00	$0.00	-$25,482.22
	Total Operating Income		-$35,978.00	$0.00	-$35,978.00	-$13,163.69
	Total Operating Expenditure		$7,155.42	$0.00	$7,155.42	$18,102.15
	Total Operating Income		-$11,178,058.19	$0.00	-$11,182,557.19	-$8,217,011.84
	Total Operating Expenditure		$9,330,558.83	$0.00	$9,238,864.83	$2,579,746.51

13.1.2	List of Monthly Payments - October 2025
LOCATION	**Not Applicable**
APPLICANT	**Internal**
DOCUMENT REF	**NAM1581**
DATE OF REPORT	**11 November 2025**
AUTHOR	**Finance Team Leader, Tien Tran**
RESPONSIBLE OFFICER	**Chief Financial Officer, Kristy Van Kuyl**
OFFICER DISCLOSURE OF INTEREST	**Nil**
ATTACHMENT	1. List of Payments for Council - October 2025 [**13.1.2.1** - 7 pages]

SUMMARY:

To receive the list of payments made for the month of October 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 October 2025 are attached.

CONSULTATION:

Nil

STATUTORY AUTHORITY:

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

POLICY IMPLICATIONS:

Policy 4.7 – Creditors Preparation for Payment

FINANCIAL IMPLICATIONS:

A total of $2,239,362.50 has been withdrawn from the Municipal Bank Account.

RISK ASSESSMENT:

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

STRATEGIC IMPLICATIONS:

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

Outcome
8. An efficient and effective organisation.

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

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

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

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That the list of payments for the month of October 2025 totalling $2,239,362.50 being:

1. Electronic Funds Transfer from EFT10553 to EFT10739, payments from Municipal Fund totalling $1,981,921.71
2. Direct Debit payments from the Municipal Fund totalling $75,752.14
3. Payroll payments from the Municipal Fund totalling $175,060.76
4. Credit Card payments for the Statement Month of October 2025 from the Municipal Fund totalling $4,813.28
5. Fuel Card payments from the Municipal Fund totalling $1,994.61

   be received.

COUNCIL DECISION:

Council Resolution Number	

Moved		**Seconded**	

Carried	

Shire of Menzies
Payments for the Month of October 2025

Date	Name	Description	Amount
	Cheque		-
	EFT		1,981,921.71
	Direct Debit		75,572.14
	Credit Card Payment		4,813.28
	Payroll		175,060.76
	Fuel Card Payment		1,994.61
	Total Payments		**$ 2,239,362.50**

Shire of Menzies
Payments for the Month of October 2025

EFT	Date	Name	Description	Amount
EFT10553	01/10/2025	THE LOCAL GOVERNMENT, RACING AND CEMETERIES EMPLOYEES UNION (WA)	PAYROLL DEDUCTIONS PPE 30/09/2025	168.00
EFT10554	01/10/2025	SHIRE OF MENZIES SOCIAL CLUB	PAYROLL DEDUCTIONS PPE 30/09/2025	170.00
EFT10555	01/10/2025	MENZIES ABORIGINAL CORPORATION	PAYROLL DEDUCTIONS PPE 30/09/2025	360.00
EFT10556	02/10/2025	MONARCH VENTURES PTY LTD T/AS MONARCH CIVIL VENTURES	PROGRESS CLAIM 3 FINAL PAYMENT RFT 1/2025 MENZIES NORTHWEST ROAD MENZIES NORTHWEST ROAD SEALING (SLK 54.2 - SLK 66.9)	1,164,265.53
EFT10557	02/10/2025	TRADELINK PTY LIMITED	PIPE FOR WATER LINE EXTENSION	3,927.47
EFT10558	02/10/2025	SEEK	JOB ADVERTISEMENT COST - VISITOR SERVICES OFFICER	489.50
EFT10559	02/10/2025	COOLGARDIE TYRE SERVICE & COOLGARDIE TRANSPORT SERVICES	JOHN DEERE LOADERTYRES AND FITTINGS FOR LOADER. DISPOSE OF OLD TYRE.	3,580.50
EFT10560	02/10/2025	SPARTAN FIRST PTY LTD	EMPLOYEE MEDICAL TEST WORKS SUPERVISOR	86.90
EFT10561	02/10/2025	HYDRAULINK AUSTRALIA PTY LTD	HYDRAULIC HOSES FOR STEERING SYSTEM 12M ROAD GRADER	542.86
EFT10562	02/10/2025	SAMUEL RAYMOND MCKAY	LABOUR HIRE PLANT MAINTENANCE AND REPAIR VARIOUS FIXED AND MOBILE PLANT	11,505.00
EFT10563	02/10/2025	RAREX LIMITED	RATES REFUND FOR ASSESSMENT A6356 E39/02213 MINING TENEMENT	97.61
EFT10564	02/10/2025	KENNEDYS (AUSTRALASIAN) PARTNERSHIP	PROFESSIONAL CHARGES - EMPLOYEE RELATION FROM 15/07/2025 TO 16/07/2025	836.00
EFT10565	02/10/2025	WARREN DONE	LABOUR HIRE WORKS CARAVN PARK, 12A WALSH, TOWN DAM, PLAYGROUND AND DEPOT	2,860.00
EFT10566	02/10/2025	COHESIS PTY LTD	ERP IMPLEMENTATION SUPPORT, SHAREPOINT MIGRATION & ICT GOVERNANCE SUPPORT SEPTEMBER	2,750.00
EFT10567	02/10/2025	PURE RESOURCES LIMITED	RATES REFUND FOR ASSESSMENT A6125 E39/02254 MINING TENEMENT	410.00
EFT10568	02/10/2025	WA LOCAL GOVERMENT ASSOCIATION (WALGA)	ONLINE TRAINING - PROCUREMENT & CONTRACT	1,925.00
EFT10569	02/10/2025	WESTFARMERS LTD T/AS BUNNINGS	PARKS AND GARDENS MAINTENANCE; HOSE FITTINGS AND CONSUMABLES	1,060.25
EFT10570	02/10/2025	COMFORT STYLE TA KALGOORLIE FURNITURE	STAFF HOUSE FURNITURE - KING SINGLE BASE ESSENTIAL AND KING SINGLE MATTRESS - 36 MERCER STREET	775.00
EFT10571	02/10/2025	EAGLE PETROLEUM (W.A) PTY LTD	600MN - MACK SUPERLINER PRIME MOVER ADBLUE	191.40
EFT10572	02/10/2025	KMART	36 MERCER ST BEDDING	136.00
EFT10573	02/10/2025	NETLOGIC INFORMATION TECHNOLOGY	IT SUPPORT/CONSULTING 23 - 28 SEPTEMBER	1,237.50
EFT10574	02/10/2025	OFFICE NATIONAL	A4 COPY PAPER,CONVENTIONAL SATCHEL,NALCLIP REFILL,LABELLER REFILL,POST-IT SIGN	608.24
EFT10575	03/10/2025	DEPARTMENT OF PLANNING, LANDS AND HERITAGE	PURCHASE LAND LOT 713 ON DP 222801, MAHON STREET, MENZIES	10,000.00
EFT10576	10/10/2025	SKATE SCULPTURE PTY LTD	RFT 01/24 DESIGN AND CONSTRUCT MENZIES SKATE PARK 3RD CLAIM	77,000.00
EFT10642	16/10/2025	CANINE CONTROL	RANGER SERVICE TOWN PATROL & SURROUNDS PATROL 9 OCTOBER 2025	2,001.04
EFT10643	16/10/2025	LEONORA PHARMACY	PHARMACY ITEMS SOLD ON CONSGNMENT SEPTEMBER 2025	173.68
EFT10644	16/10/2025	BATTERIES N MORE	NEW BATTERY P0178 KUBOTA TRACTOR	295.00
EFT10645	16/10/2025	XSTRA GLOBAL IT AND COMMUNICATION SOLUTIONS	CHARGES FOR PABX SYSTEM SEPTEMBER 2025	276.73
EFT10646	16/10/2025	COOLGARDIE TYRE SERVICE & COOLGARDIE TRANSPORT SERVICES	TOYOTA COMMUTER BUS TYRES AND WHEEL ALLIGNMENT	1,100.00
EFT10647	16/10/2025	LGISWA	LGIS INSURANCE POLICY 25/26 - 2ND INSTALLMENT	103,842.22
EFT10648	16/10/2025	OUTBACK GRAVE MARKERS	ANNUAL CONTRIBUTION FOR OUTBACK GRAVE MARKERS PLAQUES AND WEB HOSTING	55,000.00
EFT10649	16/10/2025	NORTHERN GOLDFIELDS ELECTRICAL PTY LTD	WATER PARK - DIAGNOSE AND REPAIR ELECTRICAL FAULT	1,781.56
EFT10650	16/10/2025	REPEAT PLASTICS (WA)	FENCING FOR SKATE PARK	3,930.59
EFT10651	16/10/2025	HERSEY'S SAFETY PTY LTD	DEPOT CONSUMABLES- SUNGLASSES, GLOVES, TAPE, GAFFA, SHOVEL	1,369.28

Shire of Menzies
Payments for the Month of October 2025

EFT	Date	Name	Description	Amount
EFT10652	16/10/2025	PATRONUS RESOURCES LIMITED	RATES REFUND FOR ASSESSMENT A4315 E40/00283 MINING TENEMENT	620.43
EFT10653	16/10/2025	KALPUMPS SALES & SERVICE	NEW SEWER PUMP CARAVAN PARK WASTE WATER	2,039.40
EFT10654	16/10/2025	BOB WADDELL & ASSOCIATES PTY LTD	FINANCIAL ASSITANCE & SUPPORT SEPTEMBER MONTHLY FINANCIAL STATEMENTS	616.00
EFT10655	16/10/2025	LAMBRON CONTRACTING PTY LTD	GRADING FOR SEPTEMBER 157 HOURS; MOBILISATION, NIAGARA DAM RD, KOOKYNIE MT REMARKABLE RD, KOOKYNIE MALCOM RD & YERILLA LAKE RAESIDE RD MAINTENANCE GRADING	40,711.00
EFT10656	16/10/2025	CABCHARGE PAYMENTS PTY LTD	CAB CHARGE - WALGA LG CONVENTION - CR A TUCKER	17.54
EFT10657	16/10/2025	MAUREEN YULO-UY	REIMBURSEMENT FOR ESKY PURCHASE CRC	30.00
EFT10658	16/10/2025	LEGEND LAND T/AS HOLIDAY INN PERTH CITY CENTRE	ACCOMMODATION, MEALS & DEPOSIT FOR THE WALGA CONVENTION - COUNCILLORS ATTENDING	4,057.50
EFT10659	16/10/2025	TEAM GLOBAL EXPRESS PTY LTD	ADMIN STATIONERY FREIGHT CHARGE	90.43
EFT10660	16/10/2025	SEAN MCGAY	REIMBURSEMENT FOR TAXI TO/FROM SUBARU GOSNELLS FOR SERVICE 5MN	97.55
EFT10661	16/10/2025	HYDRAULINK AUSTRALIA PTY LTD	12M ROAD GRADER HYDRAULIC HOSES	364.56
EFT10662	16/10/2025	SOLSTICE MINERALS LIMITED	RATES REFUND FOR ASSESSMENT A5770 E31/01121 MINING TENEMENT	1,575.64
EFT10663	16/10/2025	SHIRE OF MOUNT MAGNET	BUILDING SURVEYOR OCTOBER 2025	5,544.00
EFT10664	16/10/2025	SECURE ENERGY PTY LTD	RESTORATION WORK ON SAMSUNG BATTERY SYSTEM TOWN HALL	9,196.00
EFT10665	16/10/2025	REECE GROUP	PIPE AND FITTINGS FOR CAMP GRADER ACCOMADATION	196.76
EFT10666	16/10/2025	DS AGENCIES PTY LTD	ESCOLA BIN ENCLOSURE FOR MENZIES COMMUNITY RESOURCE CENTRE	4,000.00
EFT10667	16/10/2025	CYBERSECURE UNIT TRUST T/A CYBERSECURE	CLOUD STORAGE, BACKUP SUBSCRIPTION OCTOBER 2025	568.70
EFT10668	16/10/2025	BOOKEASY AUSTRALIA PTY LTD	ROOM MANAGER COMMISSION AND FEES SEPTEMBER 2025	457.23
EFT10669	16/10/2025	PFD FOOD SERVICES PTY LTD	CARAVAN PARK & PUBLIC TOILETS CONSUMABLES	1,047.60
EFT10670	16/10/2025	THE TRUSTEE FOR THE HILL TRUST TA JUWEST	INSTALLATION OF BIN AT STARGAZING PAD	7,661.83
EFT10671	16/10/2025	THE LOCAL GOVERNMENT, RACING AND CEMETERIES EMPLOYEES UNION (WA)	PAYROLL DEDUCTIONS PPE 14/10/25	168.00
EFT10672	16/10/2025	CAMPBELL CAMPS	50% DEPOSIT FOR WASTE DEPOT SHELTER .	24,150.00
EFT10673	16/10/2025	RAREX LIMITED	RATES REFUND FOR ASSESSMENT A6721 E39/02504 MINING TENEMENT	780.95
EFT10674	16/10/2025	KENNEDYS (AUSTRALASIAN) PARTNERSHIP	PROFESSIONAL CHARGES FROM 06/08/2025 TO 25/09/2025	6,777.65
EFT10675	16/10/2025	SUPAGAS PTY LIMITED	OLD BUTCHER SHOP LOT 1094 (53) SHENTON ST - LPG BULK REFILL CAFE	722.11
EFT10676	16/10/2025	PAUL WARNER	FUEL REIMBURSEMENT FOR TRANSPORT NEW TRUCK AND TRAILER 24/9/25	363.67
EFT10677	16/10/2025	WARREN DONE	LABOUR HIRE 6/8/25 - 12/8/25 VARIOUS JOBS	21,580.00
EFT10678	16/10/2025	MT IDA GOLD PTY LTD	RATES REFUND FOR ASSESMENT A5441 P29/02398 MINING TENEMENT	1,100.92
EFT10679	16/10/2025	SKATE SCULPTURE PTY LTD	RATES REFUND FOR ASSESSMENT A5441 P29/02398 MINING TENEMENT	77,000.00
EFT10680	16/10/2025	IBRES AUSTRALIA PTY LTD	ACCESS CONTROL SYSTEM TOWN HALL & LADY SHENTON BUILDING	13,567.86
EFT10681	16/10/2025	WIN TELEVISION NETWORK PTY LTD	COMBINED COUNCIL TOURISM TELEVISION ADVERTISING ON WIN TELEVISION AUGUST 2025	183.70
EFT10682	16/10/2025	STRATA MINERALS LTD	RATES REFUND FOR ASSESSMENT A5454 E39/02000 MINING TENEMENT	874.17
EFT10683	16/10/2025	C.A MADDOCK & J MADDOCK T/AS CJ MADDOCK	IMAGE LICENCING PHOTOGRAPHS - MENZIES 33 IMAGES	2,970.00
EFT10684	16/10/2025	THE TRUSTEE FOR MEND AUSTRALIA UNIT TRUST T/A THE BETTER HEALTH COMPANY	WEBINAR - NUTRITION FUNDAMENTALS	1,727.00
EFT10685	16/10/2025	PRICES FABRICATION AND STEEL PTY LTD	DEPOSIT FOR SUPPLY AND INSTALL GT280 PIONEER WATER TANKS MENZIES TOWN DAM	36,618.11
EFT10686	16/10/2025	AIR LIQUIDE AUSTRALIA LTD	RENTAL ON OXYGEN CYLINDER SEPTEMBER 2025	28.16

Shire of Menzies
Payments for the Month of October 2025

EFT	Date	Name	Description	Amount
EFT10687	16/10/2025	AUSTRALIA'S GOLDEN OUTBACK (AGO)	AUSTRALIA'S GOLDEN OUTBACK HOLIDAY PLANNER 2026	3,839.00
EFT10688	16/10/2025	WESTFARMERS LTD T/AS BUNNINGS	CONSUMABLES, TOOLS AND PARTS FOR PROPERTIES, PLANT AND EQUIPMENT	1,140.09
EFT10689	16/10/2025	CORE BUSINESS AUSTRALIA PTY LTD	INVESTIGATION INTO BOX GUTTER BY CORE INCLUDING TRAVEL COSTS.	11,484.26
EFT10690	16/10/2025	EAGLE PETROLEUM (W.A) PTY LTD	44.19 LITRES ULP FOR 15MN-5/10/2025	79.50
EFT10691	16/10/2025	ROVAR PTY LTD T/AS GOLDLINE DISTRIBUTORS	CRC, CARAVAN PARK AND TRUCK BAY TOILETS CONSUMABLES	758.17
EFT10692	16/10/2025	GOLDFIELDS PEST CONTROL	PEST CONTROL TREATMENT AT 8 WILSON STREET	1,204.94
EFT10693	16/10/2025	HORIZON POWER	29A REID STREET ELECTRICITY 28 AUG - 30 SEP 2025	103.24
EFT10694	16/10/2025	KMART	TOWN HALL CUPS,GLASSES,BOWLS,TONGS AND TABLE CLOTH	146.00
EFT10695	16/10/2025	KULBARDI HILL CONSULTING	DESIGN SEVEN KILOMETRE MARKERS FOR LAKE BALLARD/INSIDE AUSTRALIA INSTALLATION	10,279.50
EFT10696	16/10/2025	LANDGATE	INDICATIVE GRV VALUATION FOR BOTTLE CREEK MINING VILLAGE	2,809.59
EFT10697	16/10/2025	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA (LGPRO)	FY26 MEMBERSHIP COMMUNITY DEVELOPMENT OFFICER	560.00
EFT10698	16/10/2025	SHIRE OF MENZIES SOCIAL CLUB	PAYROLL DEDUCTIONS PPE 14/10/25	170.00
EFT10699	16/10/2025	MENZIES ABORIGINAL CORPORATION	PAYROLL DEDUCTIONS PPE 14/10/25	360.00
EFT10700	16/10/2025	NETLOGIC INFORMATION TECHNOLOGY	CRC IT DEVICES - 2 X LAPTOPS, DOCKS, MONITOR STANDS & 3 X 24 MONITORS"	12,545.50
EFT10701	16/10/2025	POLARIS METALS NL	RATES REFUND FOR ASSESSMENT A5147 E77/02272 MINING TENEMENT	38.72
EFT10702	16/10/2025	REFRESH WATER	REFRESH WATER REFILL	120.00
EFT10703	16/10/2025	SHIRE OF MENZIES	PAYROLL DEDUCTIONS PPE 14/10/25	379.54
EFT10704	16/10/2025	PAUL WARNER	MEMBERS TRAVEL ALLOWANCE WALGA & OUTBACK WAY	716.83
EFT10705	16/10/2025	WATER CORPORATION	WATER USAGE LOT 555 CARAVAN PARK ABLUTION BLOCKS 6th Feb - 2nd Apr	3,646.75
EFT10706	23/10/2025	NETLOGIC INFORMATION TECHNOLOGY	NEW COUNCILLOR'S COMPUTER'S	11,533.00
EFT10707	31/10/2025	ST GEORGE MINING LIMITED / DESERT FOX	RATES REFUND FOR ASSESSMENT A5783 E29/01041 MINING TENEMENT	771.65
EFT10708	31/10/2025	NORTHERN GOLDFIELDS ELECTRICAL PTY LTD	CHECK POWER FAULTS NEW GRADER CAMP AND COMPLIENCE CHECKS FOR TEACHER HOUSING	2,492.60
EFT10709	31/10/2025	TOUCAN GOLD PTY LTD	RATES REFUND FOR ASSESSMENT A6029 E29/01106 MINING TENEMENT	159.44
EFT10710	31/10/2025	KALPUMPS SALES & SERVICE	BORE PUMP FOR ROAD MAINTENANCE OPERATIONS	2,486.00
EFT10711	31/10/2025	BOB WADDELL & ASSOCIATES PTY LTD	ASSISTANCE ANNUAL FINANCIAL REVIEW, AUDIT QUERIES AND JUNE & SEPTEMBER MONTHLY FINANCIAL STATEMENTS	792.00
EFT10712	31/10/2025	RARE EARTHS M&C PTY LTD T/A MENZIES HOTEL	CATERING FOR HEALTH IS WEALTH 22/10/2025	450.00
EFT10713	31/10/2025	TEAM GLOBAL EXPRESS PTY LTD	PPE UNIFORM FREIGHT CHARGE	92.27
EFT10714	31/10/2025	HYDRAULINK AUSTRALIA PTY LTD	004MN JOHN DEERE HYDRAULIC HOSE.	202.37
EFT10715	31/10/2025	SECURE ENERGY PTY LTD	OPERATIONAL AND MAINTENANCE OF SHIRE SOLAR SYSTEM	12,072.50
EFT10716	31/10/2025	CLAIRE WOOLMER T/AS LAURIE'S CAFE	CATERING FOR SEPTEMBER 2025 COUNCIL MEETING	440.00
EFT10717	31/10/2025	CYBERSECURE UNIT TRUST T/A CYBERSECURE	MENZIES ANNUAL DISASTER RECOVERY TEST BACK UP	2,077.90
EFT10718	31/10/2025	PFD FOOD SERVICES PTY LTD	CIVIC FUNCTIONS REFRESHMENTS- CAKES, SAVOURY ,DRINKS, ,CUPS, LOLLIES	976.55
EFT10719	31/10/2025	THE LOCAL GOVERNMENT, RACING AND CEMETERIES EMPLOYEES UNION (WA)	PAYROLL DEDUCTIONS 28/10/2025	168.00
EFT10720	31/10/2025	HARVEY NORMAN KALGOORLIE AV/IT	VISITOR CENTRE IT HARDWARE, KEYBOARD, MOUSE'S, DVD PLAYER & CABLE	1,108.80
EFT10721	31/10/2025	GOLDFIELDS NATURALISTS' CLUB INC	10 BIRD BOOKS - $10.00 EACH	100.00

Shire of Menzies
Payments for the Month of October 2025

EFT	Date	Name	Description	Amount
EFT10722	31/10/2025	SKATE SCULPTURE PTY LTD	5TH PAYMENT RFT 01/24 DESIGN AND CONSTRUCT MENZIES SKATE PARK	38,500.00
EFT10723	31/10/2025	CAMP QUALITY	BOND REFUND HALL HIRE AND CLEANING	450.00
EFT10724	31/10/2025	IBRES AUSTRALIA PTY LTD	VARIANCE FOR ACCESS CONTROL SYSTEM TOWNHALL, DEPOT AND CRC	15,032.20
EFT10725	31/10/2025	WIN TELEVISION NETWORK PTY LTD	TELEVISION ADVERTISING ON WIN TELEVISION FOR SHIRE OF MENZIES SEPTEMBER 2025	183.70
EFT10726	31/10/2025	WA LOCAL GOVERMENT ASSOCIATION (WALGA)	WALGA TRAINING - DELEGATION AND AUTHORISATION - ESSENTIALS	1,364.00
EFT10727	31/10/2025	AUSTRALIAN TAXATION OFFICE	IAS FOR OCTOBER 2025	62,310.00
EFT10728	31/10/2025	IAN BAIRD	MEMBERS TRAVEL ALLOWANCE IAN BAIRD SPECIAL MEETING	1,544.56
EFT10729	31/10/2025	CONSTRUCTION TRAINING FUND (BCITF)	BCITF LEVY FOR DP01-2025 & BP25-05	6,653.50
EFT10730	31/10/2025	WESTFARMERS LTD T/AS BUNNINGS	KITCHEN TAP AND OUTDOOR BLIND BACK PATIO	297.90
EFT10731	31/10/2025	COMFORT STYLE TA KALGOORLIE FURNITURE	STAFF HOUSE FURNITURE - MATTRESS AND BASE - QUEEN BED + ASSEMBLY FOR 41 MERCER STREET	1,978.00
EFT10732	31/10/2025	EAGLE PETROLEUM (W.A) PTY LTD	8,000 LITRES BULK TANK DIESEL DELIVERY 07/10/2025	14,789.96
EFT10733	31/10/2025	GOLDFIELDS PEOPLE HIRE (GPH)	LABOUR HIRE CLEANER COVERAGE WEEK ENDING 6/10/2025 - 12/10/2025	5,449.35
EFT10734	31/10/2025	HORIZON POWER	COUNCIL PROPERTIES POWER USAGE 21/08/2025 - 20/10/2025	16,601.46
EFT10735	31/10/2025	SHIRE OF MENZIES SOCIAL CLUB	PAYROLL DEDUCTIONS 28/10/2025	180.00
EFT10736	31/10/2025	MENZIES ABORIGINAL CORPORATION	PAYROLL DEDUCTIONS 28/10/2025	360.00
EFT10737	31/10/2025	NETLOGIC INFORMATION TECHNOLOGY	IT SUPPORT/CONSULTING 13TH - 19TH OCTOBER 2025	5,887.50
EFT10738	31/10/2025	THE TRUSTEE OF MAJ TRUST T/AS SHERIDAN'S	NAME BADGE & DESK NAME STAND WITH PLATE - CR S WESSELY	190.15
EFT10739	31/10/2025	TAPS INDUSTRIES	INSPECTION OF ALL TOILETS BLOCKS, WASHING MACHINES AND GARDEN TAPS.	1,587.39
			TOTAL EFT PAYMENT	**$ 1,981,921.71**

Shire of Menzies
Payments for the Month of October 2025

Direct Debit	Date	Name	Description	Amount
2026.04.01	1/10/2025	WA Treasury Corp	PRINCIPLE AND INTEREST PAYMENT LOAN #241	22,012.97
DD7140.1	01/10/2025	IINET LIMITED	CRC PUBLIC INTERENET SEPTEMBER 2025	52.99
DD7150.1	06/10/2025	THE WEST AUSTRALIAN	SUBSCRIPTION TO NEWSPAPER ONLINE - OCTOBER 2025	32.00
DD7158.1	09/10/2025	TELSTRA	ACC. 3307495295 - PHONE USAGE 20/09/2025 TO 19/10/2025	3,668.27
DD7170.1	13/10/2025	TELSTRA	ACC. 367 1243 388 - OFFICE INTERNET AND WORKS PHONE USAGE FROM 23/09/2025 TO 22/10/2025	384.99
DD7172.1	14/10/2025	THE TRUSTEE FOR AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS PPE 14/10/2025	690.36
DD7172.2	14/10/2025	AWARE SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS PPE 14/10/2025	10,771.54
DD7172.3	14/10/2025	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS PPE 14/10/2025	1,763.33
DD7172.4	14/10/2025	CBUS	SUPERANNUATION CONTRIBUTIONS PPE 14/10/2025	793.23
DD7172.5	14/10/2025	CARE SUPER	SUPERANNUATION CONTRIBUTIONS PPE 14/10/2025	1,061.79
DD7172.6	14/10/2025	REST SUPER	SUPERANNUATION CONTRIBUTIONS PPE 14/10/2025	773.04
DD7172.7	14/10/2025	TEAM SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS PPE 14/10/2025	502.97
DD7188.1	15/10/2025	3E ADVANTAGE	ADMIN AND CRC PRINTER USAGE SEPTEMBER 2025	2,914.26
DD7192.1	17/10/2025	HORIZON POWER	POWER USAGE FOR STREET LIGHTING 01/09/2025 - 30/09/2025	1,209.81
DD7195.1	21/10/2025	DEPARTMENT OF LOCAL GOVERNMENT, INDUSTRY REGULATION AND SAFETY	LODGING BOND FROM 14B WALSH - GROH HOUSING	2,060.00
DD7198.1	21/10/2025	PAUL WARNER	SITTING FEE FOR CR. PAUL WARNER OCTOBER 2025	3,732.67
DD7198.2	21/10/2025	SUDHIR	SITTING FEE FOR CR. SUDHIR OCTOBER 2025	1,431.17
DD7198.3	21/10/2025	IAN BAIRD	SITTING FEE CR. IAN BAIRD OCTOBER 2025	970.00
DD7198.4	21/10/2025	JILLIAN DWYER	SITTING FEE CR JILL DWYER OCTOBER 2025	970.00
DD7198.5	21/10/2025	ANDREW TUCKER	SITTING FEE FOR CR. ANDREW TUCKER OCTOBER 2025	970.00
DD7198.6	21/10/2025	KRISTIE TUCKER	SITTING FEE FOR CR. KRISTIE TUCKER OCTOBER 2025	970.00
DD7200.1	21/10/2025	POWER ICT PTY LTD	MESSAGES ON HOLD OCTOBER 2025	31.00
DD7209.1	07/10/2025	POWER ICT PTY LTD	MESSAGES ON HOLD POWERED BY GO GO MEDIA OCTOBER 2025	75.90
DD7213.1	28/10/2025	THE TRUSTEE FOR AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS 27/10/25	690.36
DD7213.2	28/10/2025	AWARE SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS 27/10/25	10,743.44
DD7213.3	28/10/2025	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS 27/10/25	1,656.07
DD7213.4	28/10/2025	CBUS	SUPERANNUATION CONTRIBUTIONS 27/10/25	793.23
DD7213.5	28/10/2025	CARE SUPER	SUPERANNUATION CONTRIBUTIONS 27/10/25	1,061.79
DD7213.6	28/10/2025	REST SUPER	SUPERANNUATION CONTRIBUTIONS 27/10/25	258.78
DD7213.7	28/10/2025	TEAM SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS 27/10/25	487.74
DD7215.1	27/10/2025	WATER CORPORATION	WATER USEAGE 1 AUGUST - 3 OCTOBER STANDPIPE	1,838.77
DD7222.1	30/10/2025	NAB	NAB CONNECT FEE OCTOBER 2025	36.49
DD7226.1	31/10/2025	NAB	ACCOUNT FEE A.K.F OCTOBER 2025	163.18
			TOTAL DIRECT DEBIT	**$ 75,572.14**

Shire of Menzies
Payments for the Month of October 2025

Date	Name	Description		Amount
		CEO CARD NO: **** **** **** 2547		
06/10/2025	OFFICE NATIONAL	REPLACEMENT KEYBOARD ACEO		76.45
07/10/2025	BUNNINGS	CLEANING PRODUCTS 36 MERCER		71.00
07/10/2025	BUNNNINGS	HOUSE AND YARD MAINTENANCE PRODUCTS 39 MERCER		352.73
15/10/2025	BWS LIQUOR KALGOORLIE	KITCHENWARE 39 MERCER		166.40
17/10/2025	COLES	REFRESHMENTS FOR COUNCIL		128.00
20/10/2025	KMART	THUBDRIVES COUNCILL		15.50
28/10/2025	NAB	CARD FEE		9.00
		TOTAL CEO CREDIT CARD	**$**	**785.10**
		CFO CARD NO: **** **** **** 6310		
2/10/2025	WOOLWORTHS	CIVIC FUNCTION REFRESHMENTS		73.50
06/10/2025	KMART	CIVIC FUNCTION DRINKWARE		14.20
06/10/2025	AUTO MASTERS KALGOORLIE	12 MONTH SERVICE 15MN		460.00
06/10/2025	Gibbons Holden	12 MONTH SERVICE 5MN		370.90
09/10/2025	UBIQUITI	CYBERSECURE 08/10/25 - 8/10/2026		174.90
13/10/2025	WOOLWORTHS	REFRESHMENTS COMMUNITY EVENTS		304.53
13/10/2025	STARLINK	STARLINK SUBSCRIPTION WORKS 10/10/2025-10/11/2025		195.00
13/10/2025	OFFICEWORKS	WHS STATIONARY SUPPLIES		132.00
15/10/2025	STARLINK	STARLINK SUBSCRIPTION CRC 13/10/2025-13/11/2025		139.00
17/10/2025	STARLINK	STARLINK SUBSCRIPTION CCTV & GRADER 15/10/2025-15/11/2025		390.00
20/10/2055	OFFICE NATIONAL	ACCESS CARD HOLDER X 20		47.19
20/10/2055	COLES	CIVIC FUNCTION REFRESHMENTS & GIFT CARDS		513.00
20/10/2025	VEND POS	LIGHTSPEED MONTHLY SUBSCRIPTION OCTOBER		279.00
21/10/2025	APPLE	MONTHLY SUBSCRIPTION FOR ICLOUD STORAGE OCTOBER 2025		1.49
21/10/2025	AUSPOST	STAMPS FOR RATES NOTICES		170.00
23/10/2025	ADOBE	ADOBE SUBSCRIPTION FROM 21/09/2025 TO 20/10/2025		645.90
27/10/2025	COLES	GIFT CARDS AND REFRESHMENTS FOR COMMUNITY EVENTS		160.00
27/10/2025	COLES	GIFT CARDS COMMUNITY EVENTS		150.00
28/10/2025	NAB	CARD FEE		9.00
		TOTAL CFO CREDIT CARD	**$**	**4,028.18**
01/10/2025		PAYROLL PAYMENT PPE 30/09/2025		59,599.02
15/10/2025		PAYROLL PAYMENT PPE 14/10/2025		58,210.02
29/10/2025		PAYROLL PAYMENT PPE 28/10/2025		57,251.72
		TOTAL PAYROL	**$**	**175,060.76**
28/10/2025		FUEL CARD - ACEO - FOR THE MONTH OF OCTOBER 2025		1,159.08
28/10/2025		FUEL CARD - CFO - FOR THE MONTH OF OCTOBER 2025		411.19
28/10/2025		FUEL CARD - WM - FOR THE MONTH OF OCTOBER 2025		11.55
28/10/2025		FUEL CARD - CDM - FOR THE MONTH OF OCTOBER 2025		412.79
		TOTAL FUEL CARD	**$**	**1,994.61**

13.1.3	Audit Report and Annual Financial Report 2024/2025
LOCATION	**Not applicable**
APPLICANT	**Internal**
DOCUMENT REF	**NAM1582**
DATE OF REPORT	**12 November 2025**
AUTHOR	**Chief Financial Officer, Kristy Van Kuyl**
RESPONSIBLE OFFICER	**Acting Chief Executive Officer, Peter Bentley**
OFFICER DISCLOSURE OF INTEREST	**Nil**
ATTACHMENT	**To be tabled**

SUMMARY:

To present the Audit Report and Annual Financial Report 2024/2025 for the year ending 30 June 2025.

BACKGROUND:

In accordance with the requirements of the *Local Government Act 1995*, all local governments are subject to an annual financial audit conducted by agents appointed by the Office of the Auditor General (OAG).

In May 2025, representatives from RSM Australia, attended the Shire of Menzies to undertake the interim audit for the financial year ending 30 June 2025. The final audit visit was subsequently conducted in October 2025.

The purpose of the audit is to enable the auditors to form an independent opinion on whether the Shire's financial statements present a true and fair view of its financial position and performance in accordance with Australian Accounting Standards and other relevant legislative requirements.

COMMENT:

The Audited Financial Report was presented to the Councillors during a formal presentation by RSM Australia on Thursday, 20 November 2025. A copy of the draft Management Report was also provided for the Council's information.

Upon completion of the audit process and finalisation of all required documentation, the Audited Financial Report will be incorporated into the Shire's Annual Report. The completed Annual Report, inclusive of the final Audited Financial Report, will then be presented at the Annual Electors' Meeting in accordance with legislative requirements.

CONSULTATION:

Office of the Auditor General
RSM Australia, Auditors
Moore Australia, Consultants

STATUTORY AUTHORITY:

Local Government Act 1995:
- Section 7.9 outlines the requirements for the conduct of audits for local governments.
- Section 7.12A specifies the duties and responsibilities of local governments in relation to audits, including actions to be taken following the receipt of an audit report.

Local Government (Audit) Regulations 1996:
- *Regulation 10* requires that reports prepared by auditors be submitted to the local government within 30 days of the completion of the audit.

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
Compliance with the relevant section of the Local Government Act 1995 and associated Regulations	Medium	Wherever possible and within the control of the Council, ensure compliance with the Local Government Act and associated Regulations.

STRATEGIC IMPLICATIONS:

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

Outcome
8. An efficient and effective organisation.

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

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

VOTING REQUIREMENTS:

Simple Majority

RECOMMENDATION:

That:

1. The Audited Financial Report and Management Report for the year ending 30 June 2025 as enclosed be received and
2. The signed Audited Financial Report for the year ending 30 June 2025 be incorporated into the Annual Report for presentation at the Annual Electors' Meeting in accordance with statutory requirements.

COUNCIL DECISION:

Council Resolution Number	

Moved		**Seconded**	

Carried	

13.2 Administration Reports

13.2.1	**Executive Management Response – 2025 Financial Management Review**
LOCATION	**Not Applicable**
APPLICANT	**Internal**
DOCUMENT REF	**NAM1583**
DATE OF REPORT	**19 November 2025**
AUTHOR	**Chief Financial Officer, Kristy Van Kuyl**
RESPONSIBLE OFFICER	**Acting Chief Executive Officer, Peter Bentley**
OFFICER DISCLOSURE OF INTEREST	**Nil**
ATTACHMENT	1. Policy 4.2 Purchasing and Tenders [**13.2.1.1** - 11 pages] 2. Policy 4.3 Regional Price Preference [**13.2.1.2** - 1 page] 3. Policy 4.13 Asset Management [**13.2.1.3** - 4 pages] 4. Policy 4.14 Contract Management (Repeal) [**13.2.1.4** - 1 page] 5. Policy 4.15 Tender Evaluation Policy [**13.2.1.5** - 1 page] 6. SoM PUR 01 Purchasing Recommendation Report 5K to 20K [**13.2.1.6** - 2 pages] 7. SoM PUR 02 Purchasing Recommendation Report 20K to 50K [**13.2.1.7** - 3 pages] 8. SoM PUR 03 Purchasing Recommendation Report 50K to 250K [**13.2.1.8** - 4 pages] 9. SoM Pur 05 Conflict of interest declaration form [**13.2.1.9** - 1 page]

SUMMARY:

The purpose of this report is to present Executive Management's response to the findings of the 2025 Financial Management Review and recommend that the report be received.

BACKGROUND:

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.

At the Ordinary Council Meeting held on 26 June 2025, it was resolved that:

- The Financial Management Review, as enclosed in the attached report, be received,
- A further report be prepared by the Acting CEO relating to the matters raised in the Executive Management Detailed Observations contained within the Financial Management Review, such report to detail administrative actions to be implemented to address those matters, and
- The report referred to in 2 above be presented to the next meeting of the Audit, Risk and Improvement Committee scheduled to be held in October 2025.

Carried 7/0

COMMENT:

Based on the findings presented in the Financial Management Review (FMR) Report, several issues have been identified. Appropriate corrective actions have been developed to address and resolve each matter. The following summary of the key issues is identified, and the actions planned to address them:

1. The establishment of a report detailing suppliers with expenditures over $100,000.00.
   Given the Shire's remote location and the limited availability of regular contractors, total expenditure with individual suppliers can exceed $100,000.00 within a financial year. However, strict compliance with review requirements is not always achievable due to the essential nature of the goods and services provided and the limitations of locally available contractors.

2. Review and Update the Procurement Policy
   The review of the Policy 4.15 Tender Evaluation has been completed, incorporating the updated attachment SoM-Pur 05 – Conflict of Interest Declaration Form, which will take effect from 01 December 2025.

3. Contract Management
   Policy 4.14 Contract Management is recommended for repeal, as the key requirements and guidance it contains are already comprehensively covered within Policy 4.2 Purchasing and Tender, specifically under Clause 11. Maintaining both documents would create unnecessary duplication, and consolidating the content within a single policy will improve clarity and administrative efficiency.

4. Service Contract Register
   The administration has been actively maintaining the Legal and Agreement Register, ensuring that agreements are reviewed before their expiry dates. This process supports effective contract management and timely decision-making regarding renewals or terminations.

5. Procurement Exceptions
   Policy 4.2 Purchasing and Tenders has been updated to align with the 2025 Financial Management Review Report. The amendments include:
   - Revised purchasing thresholds to reflect current operational and compliance requirements.
   - Updated Purchasing Recommendation Form to improve documentation, transparency, and approval processes.
   - Additional procurement exemptions to support operational efficiency while maintaining adherence to legislative and policy requirements.
   - Updated attachments Purchasing Recommendation Report, which will take effect from 1 December 2025.

6. Asset Management
   Policy 2.3 Annual Stocktake of Assets has been reviewed and updated, with the revised policy formally adopted at the Ordinary Council Meeting held on 28 August 2025.

7. IT: System Access Review
   The system access report is currently being reviewed, including an assessment of restricted staff access to Synergy (X) folders. As part of this process, access has been removed for former employees who are no longer engaged by the Shire, ensuring appropriate security controls and compliance with information-management requirements.

Policy 4.3 (Regional Price Preference) and Policy 4.13 (Asset Management) are still deemed adequate and can therefore be endorsed without amendment.

The associated policy numbers will also be updated as a result of this policy review.

CONSULTATION:

No external consultation occurred during the preparation of this report.

STATUTORY AUTHORITY:

Local Government (Financial Management) Regulations 1996:
Regulation 5(2) relates to CEO's duties as to financial management.
- (c) ensure that the resources of the local government are effectively and efficiently managed; and
- (c) assist the council to undertake reviews of fees and charges regularly (and not less than once in every financial year); and
- (c) undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews

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

(1) The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to —
  (a) risk management; and
  (b) internal control; and
  (c) legislative compliance

POLICY IMPLICATIONS:

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

This policy is being reviewed in accordance with the Policy 1.13 Policy Review Schedule.

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.	Medium	Implemented improvements within appropriate timeframes and alight with best practice.

STRATEGIC IMPLICATIONS:

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

Outcome
4.2 An efficient and effective organisation.

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

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

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That:

1. The following policies be updated, as attached, to align with the outcomes of the 2025 Financial Management Review audit results:
   - Policy 4.2 Purchasing and Tenders
   - Policy 4.3 Regional Price Preference
   - Policy 4.13 Asset Management
   - Policy 4.15 Tender Evaluation Policy
2. The following associated purchasing forms, effective from 1 December 2025, be updated, as attached, to align with the outcomes of the audit results from the 2025 Financial Management Review:
   - SoM-PUR-01 Purchasing Recommendation Report $5K+ to $20K
   - SoM-PUR-02 Purchasing Recommendation Report $20K+ to $50K
   - SoM-PUR-03 Purchasing Recommendation Report $50K+ to $250K
   - SoM-Pur-05 Conflict of interest declaration form
3. Policy 4.14 Contract Management be repealed.

COUNCIL DECISION:

Council Resolution Number	

Moved		**Seconded**	

Carried	

POLICY – 4.2 – Purchasing and Tenders

Relevant Delegation
N/A

Purchasing

The Shire of Menzies is committed to applying the objectives, principles and practices outlined in this Policy, to all purchasing activity and to ensuring alignment with the Shire's strategic and operational objectives.

Policy Statement

1. Objectives

The Shire's purchasing activities will:

(a) Achieve best value for money that considers sustainable benefits, such as; environmental, social and local economic factors;

(b) Foster economic development by maximising participation of local businesses in the delivery of goods and services;

(c) Use consistent, efficient and accountable purchasing processes and decision-making, including; competitive quotation processes, assessment of best value for money and sustainable procurement outcomes for all purchasing activity, including tender exempt arrangements;

(d) Apply fair and equitable competitive purchasing processes that engage potential suppliers impartially, honestly and consistently;

(e) Commit to probity and integrity, including the avoidance of bias and of perceived and actual conflicts of interest;

(f) Comply with the *Local Government Act 1995*, *Local Government (Functions and General) Regulations 1996*, other relevant legislation, Codes of Practice, Standards and the Shire's Policies and procedures;

(g) Ensure purchasing outcomes contribute to efficiencies (time and resources) for the Shire of Menzies.

(h) Identify and manage risks arising from purchasing processes and purchasing outcomes in accordance with the Shire's Risk Management framework;

(i) Ensure records evidence purchasing activities in accordance with the *State Records Act 2000* and the Shire's Record Keeping Plan;

(j) Ensure confidentiality that protects commercial-in-confidence information and only releases information where appropriately approved.

2. Ethics and integrity

The Shire's Codes of Conduct for Elected Members and Employees apply when undertaking purchasing activities and decision making, requiring elected members and employees to observe the highest standards of ethics and integrity and act in an honest and professional manner at all times.

3. Value for money

The Shire will apply value for money principles in critically assessing purchasing decisions and acknowledges that the lowest price may not always be the most advantageous.

Value for money assessment will consider:

(a) All relevant Total Costs of Ownership (TCO) and benefits including; transaction costs associated with acquisition, delivery, distribution, and other costs such as, but not limited to; holding costs, consumables, deployment, training, maintenance and disposal;

(b) The technical merits of the goods or services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality. This includes but is not limited to an assessment of compliances, the supplier's resource availability, capacity and capability, value-adds offered, warranties, guarantees, repair and replacement policies and response times, ease of inspection and maintenance, ease of after sales service, ease of communications, etc;

(c) The supplier's financial viability and capacity to supply without the risk of default, including the competency of the prospective suppliers in terms of managerial and technical capabilities and compliance history;

(d) A strong element of competition by obtaining a sufficient number of competitive quotations consistent with this Policy, where practicable;

(e) The safety requirements and standards associated with both the product design and the specification offered by suppliers and the evaluation of risk arising from the supply, operation and maintenance;

(f) The environmental, economic and social benefits arising from the goods, services or works required, including consideration of these benefits regarding the supplier's operations, in accordance with this Policy and any other relevant Shire Policy including Local Economic Benefit; and

(g) Analysis and management of risks and opportunities that may be associated with the purchasing activity, potential supplier/s and the goods or services required.

4. Purchasing thresholds

The Shire will apply reasonable and consistent methodologies to assess and determine Purchasing Values, which ensure:

(a) The appropriate purchasing threshold and practice is applied in all purchasing activities; and

(b) Wherever possible, purchasing activity for the same category of supply is aggregated into single contract arrangements to achieve best value and efficiency in future purchasing activities where the requirements can be provided by a single supplier.

A category of supply can be defined as groupings of similar goods or services with common: supply and demand drivers; market characteristics; or suppliers.

1. Strategic Purchasing Value Assessments

The Shire will periodically review recent past purchasing activity across its operations to identify categories of supply for which the Shire will have continuing need and which can be aggregated into single contract arrangements in order to achieve best value for money and efficiency in future purchasing activity.

The assessment of aggregated expenditure for the same category of supply capable of being supplied by a single supplier will determine the Purchasing Value threshold applicable to future purchasing activity.

2. Individual Purchasing Value Assessments

In any case, where there is no relevant current contract, each purchasing activity is to assess the Purchasing Value based upon the following considerations:

(a) Exclusive of Goods and Services Tax (GST); and

(b) The estimated total expenditure for the proposed supply including the value of all contract extension options and where applicable, the total cost of ownership considerations.

(c) The appropriate length of a contract is to be determined based on market volatility, ongoing nature of supply, historical purchasing evidence and estimated future purchasing requirements.

(d) Requirements must not be split to avoid purchasing or tendering thresholds [F&G Reg. 12].

The calculated estimated Purchasing Value will determine the applicable threshold and purchasing practice to be undertaken.

4.1 Purchasing threshold tables

4.1.1 Supplier Order of Priority

The Shire will consider and apply, where applicable, the following Supplier Order of Priority:

Priority 1:	**Existing Prequalified Supplier Panel or another Contract** Current contracts, including a Panel of Prequalified Suppliers or contracted supplier, must be used where the Shire's supply requirements can be met through the existing contract. If the Shire/Town/City does not have a current contract relevant to the required supply, then a relevant WALGA PSA may be used.
Priority 2:	**Local Suppliers** Where the Purchasing Value does not exceed the tender threshold and a relevant local supplier is capable of providing the required supply, the Shire will ensure that wherever possible quotations are obtained from local suppliers permanently located within the District as a first priority, and those permanently located within surrounding Districts as the second priority. If no relevant local supplier is available, then a relevant WALGA PSA may be used.

Priority 3:	**Tender Exempt - WALGA Preferred Supplier Arrangement (PSA)** Use a relevant WALGA PSA regardless of whether the Purchasing Value will exceed the tender threshold. However, if a relevant PSA exists but an alternative supplier is considered to provide best value, then the CEO, or an officer authorised by the CEO, must approve the alternative supplier. Reasons for not using a PSA may include: i. Local supplier availability (that are not within the PSA); or, ii. Social procurement – preference to use Aboriginal business or Disability Enterprise. If no relevant WALGA PSA is available, then a relevant State Government CUA may be used.
Priority 4:	**Tender Exempt - WA State Government Common Use Arrangement (CUA)** Use a relevant CUA regardless of whether the Purchasing Value will exceed the tender threshold.
	However, if a relevant CUA exists, but an alternative supplier is considered to provide best value for money, then the proposed alternative supplier must be approved by the CEO, or an officer authorised by the CEO. If no relevant CUA is available, then a Tender Exempt *[F&G Reg.11(2)]* arrangement may be used.
Priority 5:	**Other Tender Exempt arrangement** *[F&G Reg. 11(2)]* Regardless of whether or not the Purchasing Value will exceed the tender threshold, the Shire will investigate and seek quotations from tender exempt suppliers, and will specifically ensure that wherever possible quotations are obtained from a WA Disability Enterprise and / or an Aboriginal Owned Business that is capable of providing the required supply.
Priority 6:	**Other Suppliers** Where there is no relevant existing contract or tender exempt arrangement available, purchasing activity from any other supplier is to be in accordance with relevant Purchasing Value Threshold and Purchasing Practice specified in the table below.

4.1.2 Purchasing Practice Purchasing Value Thresholds

The Purchasing Value, assessed in accordance with clause 4.1.1, determines the Purchasing Practice to be applied to the Shire's purchasing activities.

Purchase Value Threshold *(ex GST)*	**Purchasing Practice**
Up to $5,000 *(ex GST)*	Quotations not required. The purchasing decision is to be evidenced in accordance with the Shire's Record Keeping Plan.

Over $5,000 and up to $20,000 *(ex GST)*	Direct purchase from suppliers require of two (2) verbal quotations, where possible and practical. The purchasing decision is to be evidenced using the ***SoM-Pur-01 Recommendation Report Form*** retained in accordance with the Shire's Record Keeping Plan
Over $20,000 and up to $50,000 *(ex GST)*	Seek at least three (3) written quotations from suitable suppliers. except if purchasing from a WALGA PSA, CUA or other tender exempt arrangement, where a minimum of one (1) written quotation is to be obtained The purchasing decision is to be based upon assessment of the supplier's response to: • a brief outline of the specified requirement for the goods, services or works required; and • Value for Money criteria, not necessarily the lowest quote. The purchasing decision is to be evidenced using the ***SoM-Pur-02 Recommendation Report Form*** retained in accordance with the Shire's Record Keeping Plan.
Over $50,000 and up to $250,000	Seek at least three (3) written responses from suppliers by invitation under a formal Request for Quotation in accordance with the Supplier Order of Priority detailed in clause 4.1.1 The purchasing decision is to be based upon assessment of the supplier's response to: • a detailed written specification for the goods, services or works required; and • pre-determined selection criteria that assesses all best and sustainable value considerations. The procurement decision is to be evidenced using the ***SoM-Pur-03 Recommendation Report Form*** retained in accordance with the Shire's Record Keeping Plan.
Over $250,000 *(ex GST)*	**Tender Exempt** arrangements (i.e. WALGA PSA, CUA or other tender exemption under *F&G Reg.11(2)*) require at least three (3) written responses from suppliers by invitation under a formal Request for Quotation in accordance with the Supplier Order of Priority detailed in clause 4.1.1. OR **Public Tender** undertaken in accordance with the *Local Government Act 1995* and relevant Shire Policy and procedures. The Tender Exempt or Public Tender purchasing decision is to be based on the supplier's response to: • A detailed specification; and • Pre-determined selection criteria that assesses all best and sustainable value considerations. The purchasing decision is to be evidenced in the Tender assessment process and retained in accordance with the Shire's Record Keeping Plan.

Emergency Purchases *(Within Budget)*	Where goods or services are required for an emergency response and are within scope of an established Panel of Pre-qualified Supplier or existing contract, the emergency supply must be obtained from the Panel or existing contract using relevant unallocated budgeted funds. If there is no existing Panel or contract, then Supplier Order of Priority will apply wherever practicable. However, where due to the urgency of the situation; a contracted or tender exempt supplier is unable to provide the emergency supply OR compliance with this Purchasing Policy would cause unreasonable delay, the supply may be obtained from any supplier capable of providing the emergency supply. However, an emergency supply is only to be obtained to the extent necessary to facilitate the urgent emergency response and must be subject to due consideration of best value and sustainable practice. The rationale for policy non-compliance and the purchasing decision must be evidenced in accordance with the Shire's Record Keeping Plan.
Emergency Purchases *(No budget allocation available)*	Where no relevant budget allocation is available for an emergency purchasing activity then, in accordance with s.6.8 of the *Local Government Act 1995,* the President must authorise, in writing, the necessary budget adjustment prior to the expense being incurred. The CEO is responsible for ensuring that an authorised emergency expenditure under s.6.8 is reported to the next ordinary Council Meeting. The Purchasing Practices prescribed for Emergency Purchases (within budget) above, then apply.
LGIS Services Section 9.58(6)(b) Local Government Act	The suite of LGIS insurances are established in accordance with s.9.58(6)(b) of the *Local Government Act 1995* and is provided as part of a mutual, where WALGA Member Local Governments are the owners of LGIS. Therefore, obtaining LGIS insurance services is available as a member-base service and is not defined as a purchasing activity subject to this Policy. Should Council resolve to seek quotations from alternative insurance suppliers, compliance with this Policy is required.

5. Purchasing Exemptions

Where an exemption is applied to any purchase, prior approval from the Chief Executive Officer (CEO) is required before the procurement activity is undertaken. Recommendation Report Form must be completed and recorded, referencing the relevant purchasing requirements and detailing the exemption and the reasons for its application.

The exemptions where the Shire is not required to undertake a competitive purchasing process (as detailed in section 4.1.2 of this Policy) and where the total value of the purchase does not exceed $250,000 (exclusive of GST) include;

- Corporate annual membership/subscriptions,
- Services of payment to WALGA, and LGIS,
- Advertising at State Government Gazette and Newspaper,
- Legal representative,
- Fees and payment that are statutory, this includes development contributions,
- Fuels and Oils,
- Freight,

- Insurance contribution,
- Payment made through payroll,
- Software licence renewals,
- Provision of utility services providers (Electricity and Power Supply, Water Supply and Sewerage, Gas Supply, Telecommunications, Wastewater or drainage services)
- Merchant (banking and online) service fees,
- Payment for maintenance or servicing of equipment from original manufacturer and where warranty provision may be void.
- Purchase IT Device through the Shire's IT Contractor.

6. Emergency Purchases

Emergency purchases are defined as the supply of goods or services associated with:

(a) A local emergency and the expenditure is required (within existing budget allocations) to respond to an imminent risk to public safety, or to protect or make safe property or infrastructure assets; OR

(b) A local emergency and the expenditure is required (with no relevant available budget allocation) to respond to an imminent risk to public safety, or to protect or make safe property or infrastructure assets in accordance with s.6.8 of the Local Government Act 1995 and Functions and General Regulation 11(2)(a); OR

(c) A State of Emergency declared under the Emergency Management Act 2005 and therefore, Functions and General Regulations 11(2)(aa), (ja) and (3) apply to vary the application of this policy

Time constraints, administrative omissions and errors do not qualify for definition as an emergency purchase. Instead, every effort must be made to research and anticipate purchasing requirements in advance and to allow sufficient time for planning and scoping proposed purchases and to then obtain quotes or tenders, as applicable.

7. Inviting tenders though not required to do so

The Shire may determine to invite Public Tenders, despite the estimated Purchase Value being less than the $250,000 prescribed tender threshold.

In such cases, the tender process must comply with the legislative requirements and the Shire's tendering procedures [F&G Reg.13].

8. Expressions of interest

Expressions of Interest (EOI) will be considered as a prerequisite to a tender process *[F&G Reg.21]* where the required supply evidences one or more of the following criteria:

(a) Unable to sufficiently scope or specify the requirement;

(b) There is significant variability for how the requirement may be met;

(c) There is potential for suppliers to offer unique solutions and / or multiple options for how the purchasing requirement may be obtained, specified, created or delivered;

(d) Subject to a creative element; or

(e) Provides a procurement methodology that allows for the assessment of a significant number of potential tenderers leading to a shortlisting process based on non-price assessment.

All EOI processes will be based upon qualitative and other non-price information only.

9. Unique Nature of Supply (Sole Supplier)

An arrangement with a supplier based on the unique nature of the goods or services required or for any other reason, where it is unlikely that there is more than one potential supplier may only be approved where the:

(a) purchasing value is estimated to be over $5,000; and

(b) purchasing requirement has been documented in a detailed specification; and

(c) specification has been market tested and only one potential supplier has been identified as being capable of meeting the specified purchase requirement; and

(d) market testing process and outcomes of supplier assessments have been evidenced in records, inclusive of a rationale for why the supply is determined as unique and why quotations / tenders cannot be sourced through more than one potential supplier.

An arrangement of this nature must be signed off by the Chief Executive Officer will only be approved for a period not exceeding one (1) year. For any continuing purchasing requirement, the approval must be re-assessed before expiry, to evidence that only one potential supplier still genuinely exists.

10. Anti-Avoidance

The Shire will not conduct multiple purchasing activities with the intent (inadvertent or otherwise) of "splitting" the purchase value or the contract value, so that the effect is to avoid a particular purchasing threshold or the need to call a Public Tender. This includes the creation of two or more contracts or creating multiple purchase order transactions of a similar nature.

11. Contract Renewals, Extensions and Variations

Where a contract has been entered into as the result of a publicly invited tender process, then *Functions and General Regulation 21A* applies.

For any other contract, the contract must not be varied unless

(a) The variation is necessary for the goods or services to be supplied and does not change the scope of the contract; or

(b) The variation is a renewal or extension of the term of the contract where the extension or renewal options were included in the original contract.

Upon expiry of the original contract, and after any options for renewal or extension included in the original contract have been exercised, the Shire is required to review the purchasing requirements and commence a new competitive purchasing process in accordance with this Policy.

12. Sustainable procurement

The Shire is committed to implementing sustainable procurement by providing a preference to suppliers that demonstrate sustainable business practices (social advancement, environmental protection and local economic benefits).

The Shire will apply Sustainable Procurement criteria as part of the value for money assessment to ensure that wherever possible our suppliers demonstrate outcomes which contribute to improved environmental, social and local economic outcomes.

Requests for Quotation and Tenders will include a request for Suppliers to provide information regarding their sustainable practices and/or demonstrate that their product or service offers enhanced sustainable benefits.

Local economic benefit

The Shire promotes economic development through the encouragement of competitive participation in the delivery of goods and services by local suppliers permanently located within its District first, and secondly, those permanently located within its broader region. As much as practicable, the Shire will:

(a) consider buying practices, procedures and specifications that encourage the inclusion of local businesses and the employment of local residents;
(b) consider indirect benefits that have flow on benefits for local suppliers (i.e. servicing and support);
(c) ensure that procurement plans, and analysis is undertaken prior to develop Requests to understand local business capability and local content availability where components of goods or services may be sourced from within the District for inclusion in selection criteria;
(d) explore the capability of local businesses to meet requirements and ensure that Requests for Quotation and Tenders are designed to accommodate the capabilities of local businesses;
(e) avoid bias in the design and specifications for Requests for Quotation and Tenders – all Requests must be structured to encourage local businesses to bid;
(f) consider the adoption of Key Performance Indicators (KPIs) within contractual documentation that require successful Contractors to increase the number of employees from the District first; and
(g) provide adequate and consistent information to local suppliers.

To this extent, a weighted qualitative criterion will be included in the selection criteria for Requests for Quotation and Tenders where suppliers are located within the boundaries of the Shire or substantially demonstrate a benefit or contribution to the local economy.

The Shire has adopted a Regional Price Preference Policy, which will be applied when undertaking all purchasing activities over $20,000.

Socially sustainable procurement

The Shire will support the purchasing of requirements from socially sustainable suppliers such as Australian Disability Enterprises and Aboriginal businesses wherever a value for money assessment demonstrates benefit towards achieving the Shire’s strategic and operational objectives.

A qualitative weighting will be used in the evaluation of Requests for Quotes and Tenders to provide advantages to socially sustainable suppliers in instances where the below tender exemptions are not exercised.

Aboriginal Businesses

Functions and General Regulation 11(2)(h) provides a tender exemption if the goods or services are supplied by a person on the Aboriginal Business Directory WA published by the Chamber of Commerce and Industry of Western Australia, or Australian Indigenous Minority Supplier Office Limited (trading as Supply Nation), where the consideration under contract is $250,000 or less, or worth $250,000 or less.

The Shire will first consider undertaking a quotation process with other suppliers (which may include other registered Aboriginal Businesses as noted in F&G Reg.11(2)(h)) to determine overall value for money for the Shire.

Where the Shire makes a determination to contract directly with an Aboriginal Business for any amount up to and including $250,000 (ex GST), it must be satisfied through alternative means that the offer truly represents value for money.

If the contract value exceeds $50,000 (ex GST), a formal Request for Quotation will be issued to the relevant Aboriginal business. The rationale for making the purchasing decision must be recorded in accordance with the Shire’s Record Keeping Plan.

Australian Disability Enterprises

Functions and General Regulation 11(2)(i) provides a tender exemption if the goods or services are supplied by an Australian Disability Enterprise.

The Shire will first consider undertaking a quotation process with other suppliers (which may include other Australian Disability Enterprises) to determine overall value for money for the Shire.

Where the Shire makes a determination to contract directly with an Australian Disability Enterprise for any amount, including an amount over the Tender threshold of $250,000 (ex GST), it must be satisfied through alternative means that the offer truly represents value for money.

If the contract value exceeds $50,000 (ex GST), a formal Request for Quotation will be issued to the relevant Aboriginal business. The rationale for making the purchasing decision must be recorded in accordance with the Shire’s Record Keeping Plan.

Environmentally sustainable procurement

The Shire will support the purchasing of recycled and environmentally sustainable products whenever a value for money assessment demonstrates benefit toward achieving the Shire’s strategic and operational objectives.

Qualitative weighted selection criteria will be used in the evaluation of Requests for Quote and Tenders to provide advantages to suppliers which:

(a) demonstrate policies and practices that have been implemented by the business as part of its operations;
(b) generate less waste material by reviewing how supplies, materials and equipment are manufactured, purchased, packaged, delivered, used, and disposed; and
(c) encourage waste prevention, recycling, market development and use of recycled/recyclable materials.

13. Panels of Pre-qualified Suppliers

The Shire will consider creating a Panel of Pre-qualified Suppliers when a range of similar goods and services are required to be purchased on a continuing and regular basis.

If the Shire/Town/City decides that a Panel is to be created, it will establish the panel in accordance with the Regulations.

14. Record Keeping

All Local Government purchasing activity, communications and transactions must be evidenced and retained as local government records in accordance with the *State Records Act 2000* and the Shire's Record Keeping Plan.

In addition, the Shire must consider and will include in each contract for the provision of works or services, the contractor's obligations for creating, maintaining and where necessary the transferral of records to the Shire's relevant to the performance of the contract.

15. Purchasing Policy Non-Compliance

The Purchasing Policy is mandated under the *Local Government Act 1995* and Regulation 11A of the *Local Government (Functions and General) Regulations 1996* and therefore the policy forms part of the legislative framework in which the Local Government is required to conduct business.

Where legislative or policy compliance is not reasonably able to be achieved, records must evidence the rationale and decision-making processes that substantiate the non-compliance.

Purchasing activities are subject to internal and external financial and performance audits, which examine compliance with legislative requirements and the Shire's policies and procedures.

If non-compliance with; legislation, this Purchasing Policy or the Code of Conduct, is identified it must be reported to the Chief Executive Officer or the Deputy Chief Executive Officer.

A failure to comply with legislation or policy requirements, including compliance with the Code of Conduct when undertaking purchasing activities, may be subject to investigation, with findings to be considered in context of the responsible person's training, experience, seniority and reasonable expectations for performance of their role.

Where a breach is substantiated it may be treated as:

(a) an opportunity for additional training to be provided;
(b) a disciplinary matter, which may or may not be subject to reporting requirements under the *Public Sector Management Act 1994*; or
(c) where the beach is also identified as potentially serious misconduct, the matter will be reported in accordance with the *Corruption, Crime and Misconduct Act 2003*.

– *End of Policy*

ADOPTED: 25 JUNE 2015
LAST REVIEWED: 27 NOVEMBER 2025

WALGA template utilised

POLICY – 4.3 – Regional Price Preference

Relevant Delegation
N/A

Policy Statement

1. Subject to (2) below a regional price preference of 10% is to apply to on offer for the supply of goods and services not being construction (building) services –
   (a) who has been operating continuously out of premises in the Shire of Menzies for at least 6 months;
   (b) not established within the Shire of Menzies on that component of the price relating to goods and services supplied from sources within the Shire of Menzies
2. A regional price preference of 5% is to apply to an offer for the supply of –
   (a) construction (building) services who has been operating a business out of premises in the Shire of Menzies for at least 6 months;
   (b) construction (building) services not established within the Shire of Menzies on that component of the price relating to construction (building) services provided by local suppliers;
3. Notwithstanding (1) and (2) above, price is only one of the factors to be assessed when the Shire decides which offer of supply to accept, and the cheapest or any offer will not necessarily be accepted. Other factors to be considered include –
   - due diligence,
   - quality of the product,
   - terms of supply including after sales service,
   - freight costs,
   - urgency factors,
   - actual cost differential of provision of the goods or services and
   - budget provision.
4. A regional price preference applies whenever tenders are called unless the Council resolves otherwise in reference to a particular tender.
5. That tenders or quotes be called for the annual supply of goods and services where there are benefits to be gained from bulk buying.

– *End of Policy*

ADOPTED: 25 JUNE 2015
LAST REVIEWED: 27 NOVEMBER 2025

**Amendment to this policy requires Statewide advertising—r.24A to 24G of the Local Government (Functions and General) Regulations 1996*

POLICY – 4.13 – Asset Management

Relevant Delegation
N/A

Policy Statement

To ensure that the Shire has sufficient systems, processes, resources and organisational commitment in place to deliver asset management service outcomes on a financially optimal basis.

Service delivery may be via the provision of Shire owned Infrastructure Assets, in which case assets are to be managed to support financially optimal service delivery outcomes for the lowest whole of life cost.

Alternatively, service delivery may be via a third party, in which case the Shire has a role in ensuring third party Infrastructure Assets are provided and managed to achieve financially optimal service delivery outcomes with the lowest possible draw on Shire resources.

The policy also assists the Shire in compliance with the provisions of the State Government's Integrated Planning & Reporting Framework by having an integrated approach to Planning for the Future.

Adherence to the policy will ensure that the Shire will continue to deliver (or facilitate the delivery) of financially optimal asset services aligned with the aspirations of the community.

Scope and Limitations

This policy covers all service delivery of the Shire and relates specifically to the management of infrastructure assets under the care, control and responsibility of the Shire. This includes assets used to deliver services or the infrastructure management regime of third parties where the Shire facilitates service delivery by a third party. This may include but is not limited to:

- Government Agencies;
- Private Enterprise; and
- Contractors,

Background

The community relies on the Shire to deliver services. The Shire has finite resources and limited income streams that can be targeted to fund service delivery. The Shire must ensure service delivery is well targeted and aligns with the Community's aspirations identified via the development of the Strategic Community Plan.

To help ensure scarce resources are optimally allocated, it is important informed decisions are made when considering the acquisition, ongoing ownership, management and disposal of infrastructure assets. The Shire also needs to continuously consider whether it needs to provide and / or own assets in order to deliver services to the community or whether it can simply facilitate the provision of the service by a third party, i.e. non-asset ownership service delivery.

To assist with making informed decisions in relation to this, the Shire will put in place the following:

- A Strategic Asset Management Framework, consistent with National standards in Asset Management and Long Term Financial Planning (Nationally Consistent Approach);
- Maintain and regularly review a contemporary Asset Management Policy;
- Develop, maintain and regularly review an Asset Management Improvement Strategy clearly articulating a sustainable path for continuous improvement and identifying resources to implement via the budget process;
- Develop, maintain and regularly review Asset Management Plans;
- Asset Management Plans will document the Council adopted desired level of service for each asset class which will be derived from Service Level Plans and the community engagement processes used to develop the Strategic Community Plan; and
- Ensure processes are in place to train Councillors and Officers in key aspects of asset management and long term financial planning.

Key Commitments

Prior to making a decision to either, deliver a new service, vary the current service (up or down) or cease the delivery of a service, the following key commitments are to be adhered to:

- The need for the service will be reviewed;
- The service must align with the Strategic Community Plan and fit within the Corporate Business Plan;
- Options for the Shire to facilitate delivery of the service by a third party are to be identified and considered;
- If the service is needed and a third party cannot deliver the service, infrastructure assets that are required to deliver the service will be identified along with:
    - The whole of life cost of delivering the service; and
    - The whole of life planning, maintenance, operation, renewal and disposal cost of the asset required to support the service delivery.
- The service delivery and asset whole of life cost must find within the 10 Year Long Term Financial Plan (once developed);
- Options to renew infrastructure asset before acquiring a new infrastructure asset are to be considered;
- Options to rationalise assets will be considered; and
- The Executive Management Group will develop the systems and processes to comply with the above key commitments.

Responsibility and Reporting

Council - is responsible for approving (including amendments to) the following documents:

- Asset Management Policy;
- Asset Management Improvement Strategy; and
- Asset Management Plans.

Council is also responsible for ensuring resources are allocated to achieve the objectives of the above documents (upon recommendation of the CEO).

In adopting asset management plans, Council determines the Level of Service for each asset class.

“Chief Executive Officer (CEO)” - is responsible for ensuring systems are in place to develop, maintain and regularly review Council’s asset management policy, asset management improvement strategy and asset management plans. The CEO reports to Council on all matters relating to asset management.

"Executive Management Group (EMG)" – is responsible for monitoring the implementation of asset management across the organisation. The EMG also undertakes the functions of "Asset Management Working Group (AMWG)" and "Integrated Planning and Reporting Working Group (IPRWG)"

The EMG will ensure that strategies are put in place to remove barriers to the successful implementation of asset management.

The EMG will be responsible for ensuring that Council's asset management improvement strategy is achieved and asset management plans are prepared and maintained in line with Council's policy on asset management. Where changes to Council's asset management policy, asset management improvement strategy or asset management plans are identified, the EMG is responsible for considering and making recommendation to Council in relation to changes.

Where aspects of Council's asset management policy, asset management improvement strategy or asset management plans are not being achieved or adhered to, the EMG will maintain a list of non-compliances and take corrective action. The EMG reports to the CEO (who is also a member of the group) on all matters relating to asset management.

"Works Manager (WM)" – is responsible for resource allocation (from Council approved resources) associated with achieving Council's Asset Management Improvement Strategy. The WM reports to the CEO in relation to Asset Management resource allocation.

"All Co-ordinators"– are responsible for ensuring that resources under their control are appropriately allocated to resource asset management. All Co-ordinators must report to the CEO on all matters relating to Asset Management under their area of control.

Policy Definitions

"Asset" means a recognisable non-financial asset owned or controlled by the Shire, which enables the local government to achieve its objectives.

"Asset Management Plan" means a plan developed for the management of an infrastructure asset or asset category that combines multi-disciplinary management techniques (including technical and financial) over the lifecycle of the assets.

"Infrastructure Assets" are fixed assets that support the delivery of services to the community. These include the broad asset classes of roads, drainage, buildings, parks and bridges.

"Level of Service" means the combination function, design and presentation of an asset. The higher the Level of Service, the greater the cost to deliver the service. The aim of asset management is to match the asset and level of service of the assets to the community expectations, need and level of affordability.

"Life Cycle" means the cycle of activities an asset goes through while it retains an identity as a particular asset.

"Whole of Life Cost(s)" means the total cost of an asset throughout its life including planning, design, construction, acquisition, operation, maintenance and rehabilitation and disposal costs.

"Maintenance" means regular ongoing day-to-day work necessary to keep an asset operating and to achieve its optimum life expectancy.

"Operations" – means the regular activities to provide public health, safety and amenity and to enable the asset to function e.g. road sweeping, grass mowing, cleaning, street lighting and graffiti removal. Operation expenses are normally incurred annually or even more frequently.

"New" – means creating of a new asset to meet additional service level requirements.

“Resources” means the combination of plant, labour and materials, whether they be external (contractors/consultants) or internal (staff/day labour).

“Renewal” means restores, rehabilitates, replaces existing asset to its original level of service. This may include the fitment of new components necessary to meet new legislative requirements in order for the asset to achieve compliance and remain in use.

“Risk” means the effect of uncertainty on objectives. The focus should be on the effect of incomplete knowledge of events or circumstances on the Shire’s decision making.

“Stakeholders” are those people/sectors of the community that have an interest ore reliance upon an asset and who may be affected by changes in the level of service of an asset.

“Upgrade” means enhances existing asset to provide higher level of service.

Amendments to this Policy

Amendments to the policy require a simple majority decision of Council.

– *End of Policy*

ADOPTED: 27 MAY 2021
LAST REVIEWED: 27 NOVEMBER 2025

POLICY – 4.14 Contract Management

Relevant Delegation
N/A

Objective

To evidence Council's commitment to ensuring procurement contracts, including those obtained via Request for Quote and Request for Tender processes, once awarded, are managed appropriately to ensure the Shire receives value for money, enforce performance against the contract and minimise the exposure to financial and reputational risk.

Policy Statement

1. Contracts are to be proactively managed during their lifecycle to ensure works are carried out as per the specification and in accordance with agreed timelines.

2. A contract management plan will be developed at the time the contract is drafted, then utilised and modified (as required) throughout the management of the contract.

3. When varying a contract for the supply of goods or services, where a contract has been entered into as the result of a publicly invited tender process, then *Local Government (Functions and General) Regulations 1996* r21A applies.

   For any other contract, the contract must not be varied unless:

   a) the variation is necessary in order for the goods or services to be supplied and does not change the scope of the contract; or

   b) the variation is a renewal of extension of the term of the contract where the extension or renewal options were included within the original contract.

   Contract variations, extensions and renewals must be signed by a person with appropriate delegation and authorisation.

4. Supplier performance assessments are completed post-contract relative to the value, complexity and risks involved. The outcomes of such reviews shall be recorded in the Shire's record keeping system and used to inform corrective actions and guide future contracting decisions.

– End of Policy

COMMENT

Formerly	New Policy	
Last Reviewed		
Next Review Date	November 2022	
Amended		
Adopted	November 2021	
Version	1	

POLICY – 4.15 Tender Evaluation

Relevant Delegation
N/A

Objective

To evidence Council's commitment to identifying tenders that offer the best overall outcome for the Shire of Menzies, while ensuring all legislative and best practice requirements are met.

Policy Statement

1. Open and effective competition is a key element in achieving value for money. All potential suppliers are given the same opportunities to compete for business with the Shire of Menzies.

2. The process for formally evaluating tenders will be run fairly and transparently, with decisions that provide consistency and confidence.

3. All tenders received will be formally assessed, via an evaluation panel of assessors, to determine best value for money.

4. There will be at least two evaluation panel members, preferably three. There is an option for one of these members to be external to the Shire.

   The evaluation panel should establish a standard process of measuring value for money (scoring matrix) and assessing suppliers based on qualitative requirements as stated in the RFQ or RFT document.

   The tender evaluation must only include factors that are quantifiable and must only be conducted using information that is contained within the tender returns.

   All evaluation panel members are required to sign the ***SoM-Pur-05 Conflict of interest declaration form***.

5. Decisions are to be formally documented, with all evaluation panel members signing off on the recommendation to award services to a particular supplier, then formally approved.

– End of Policy

ADOPTED: APRIL 2021
LAST REVIEWED: 27 NOVEMBER 2025

PUR-01

As effective from 01 December 2025

RECOMMENDATION REPORT
for a VERBAL or WRITTEN QUOTATION

Over $5,000 and up to $20,000 (ex GST)

QUOTATION NUMBER	:
TITLE OF QUOTATION	:
ESTIMATED CONTRACT VALUE	:
DATE	:
FILE REF No	:

SECTION A: OUTLINE THE REQUIREMENT

SECTION B: NUMBER OF QUOTATIONS RECEIVED

Direct purchase from suppliers require of two (2) verbal quotes need to be sought

Supplier Name and ABN	Quotation Price $	Date Quotation Received	Records System Ref for Quotes

SECTION C: BASIS OF RECOMMENDATION

Justification – Include why a respondent was successful and why others were not.

- **Quotation has been submitted in accordance with the request**
- **Compliance with specifications required is evident**
- **Compliance with Quality Assurance is evident**
- **Compliance with Delivery date**

SECTION D: CONFLICT OF INTEREST

Officer interest if any and nature of the interest

Recommendation			
Requesting Officer's Name:		Signature:	
Position:		Date:	
Approval (in accordance with delegated authority)			
Approving Officer's Name:		Signature:	
Position:		Date:	

PUR-02

As effective from 01 December 2025

RECOMMENDATION REPORT
for a WRITTEN QUOTATION

Over $20,000 and up to $50,000 (ex GST)

QUOTATION NUMBER	:	
TITLE OF QUOTATION	:	
ESTIMATED CONTRACT VALUE	:	
DATE	:	
FILE REF No	:	

SECTION A: OUTLINE THE REQUIREMENT

SECTION B: NUMBER OF QUOTATIONS RECEIVED

Seek at least three (3) written quotes need to be sought

Respondent Name	Quotation Price $	Date Quotation Received	Records System Ref for Quotes

SECTION C: EVALUATION METHODOLOGY

To be completed if qualitative criteria were included in the Quote

Selection Criteria:

a)	Quote is inclusive of all costs (Total Costs of Ownership)	YES / NO
b)	Goods/Services are offered in compliance with technical merits	YES / NO
c)	Supplier has financial viability and capacity to supply	YES / NO
d)	Have obtained a sufficient number of quotes for contestability	YES / NO
e)	Safety standards and requirements are met/adequate	YES / NO
f)	Environmental, economic & social benefits will be arising from supply	YES / NO
g)	Analysis & management of risks & opportunities is satisfactory	YES / NO

Evaluation By (Name):	Title

SECTION D: BASIS OF RECOMMENDATION

Justification – Include why a respondent was successful and why others were not.

- **Quotation has been submitted in accordance with the request**
- **Compliance with specifications required is evident**
- **Compliance with Quality Assurance is evident**
- **Compliance with Delivery date**
- **A brief outline of the specific requirement for the goods, services or works required**
- **Value for money criteria is met, not necessarily the lowest quote**

SECTION E: CONFLICT OF INTEREST	
Officer interest if any and nature of the interest	

Recommendation			
Requesting Officer's Name:		Signature:	
Position:		Date:	
Approval (in accordance with delegated authority)			
Approving Officer's Name:		Signature:	
Position:		Date:	

PUR-03

As effective from 01 December 2025

RECOMMENDATION REPORT for a WRITTEN QUOTATION

Over $50,000 and up to $250,000 (ex GST)

QUOTATION NUMBER	:
TITLE OF QUOTATION	:
ESTIMATED CONTRACT VALUE	: $
DATE	:
FILE REF No	:

SECTION A: OUTLINE THE REQUIREMENT

SECTION B: NUMBER OF QUOTATIONS RECEIVED

Seek minimum of three (3) written quotes need to be sought

Respondent Name	Quotation Price $	Date Quotation Received	Records System Ref for Quotes

SECTION C: EVALUATION METHODOLOGY

To be completed if qualitative criteria were included in the Quote

Selection Criteria *(Refer section F)* Respondent's Name	Methodology / Delivery	Experience of Key Personnel	Previous company experience	Compliance with request Criteria	Value for Money Criteria	Total Weighted Score	Ranking
Respondent A							
Respondent B							
Respondent C							
Respondent D							
Respondent E							

Evaluation By (Name):	Title

SECTION D: BASIS OF RECOMMENDATION

Justification – Include why a respondent was successful and why others were not.

- **Quotation has been submitted in accordance with the request**
- **Compliance with specifications required is evident**
- **Compliance with Quality Assurance is evident**
- **Compliance with Delivery date**
- **A brief outline of the specific requirement for the goods, services or works required**
- **Value for money criteria is met, not necessarily the lowest quote**
- **A detailed specification is received**
- **Pre-determined selection criteria that assesses all best and sustainable value considerations have been completed – Refer Sections D & F**

SECTION E: CONFLICT OF INTEREST

Officer interest if any and nature of the interest

Recommendation			
Requesting Officer's Name:		Signature:	
Position:		Date:	
Approval (in accordance with delegated authority)			
Approving Officer's Name:		Signature:	
Position:		Date:	

SECTION F: EVALUATION RATING SCALE

A rating scale ranging from 0 – 10 is to be used with 0 the lowest score and 10 the highest.

The scoring guidelines evaluation are as follows:

Score	Description
0	The Tenderer **failed to respond** to the criterion, therefore the Evaluation Panel is **not confident** that the Tenderer would be able to meet the requirements of the Request.
1	The Tenderer provided an **inadequate** response to the criterion. The Evaluation Panel is **not confident** that the tenderer would be able to meet the requirements of the Request to the required standard.
2	The Tenderer provided an **inadequate** response to the criterion. The Evaluation Panel has **critical reservations** that the tenderer would be able to meet the requirements of the Request to the required standard
3	The Tenderer provided a **sub-standard** response to the criterion. The Evaluation Panel has **major reservations** that the tenderer would be able to meet the requirements of the Request to the required standard
4	The Tenderer provided a **poor** response to the criterion. The Evaluation Panel has **minor reservations** that the tenderer would be able to meet the requirements of the Request to the required standard
5	The Tenderer provided a **reasonable** response to the criterion. The Evaluation Panel was **reasonably confident** that the tenderer would be able to meet the requirements of the Request to the required standard
6	The Tenderer provided a **good** response to the criterion. The Evaluation Panel was **reasonably confident** that the tenderer would be able to meet the requirements of the Request to the required standard
7	The Tenderer provided a **very good** response to the criterion. The Evaluation Panel was **reasonably confident** that the tenderer would be able to meet the requirements of the Request to a very good standard.
8	The Tenderer provided a **superior** response to the criterion. The Evaluation Panel was **highly confident** that the tenderer would be able to meet the requirements of the Request to a high standard.
9	The Tenderer provided an **excellent** response to the criterion. The Evaluation Panel was **very confident** that the tenderer would be able to meet the requirements of the Request to a high standard.
10	The Tenderer provided an **excellent** response to the criterion. The Evaluation Panel was **extremely confident** that the tenderer would be able to meet the requirements of the Request to a very high standard.

PUR-05

As effective from 01 December 2025

DECLARATION OF CONFIDENTIALITY AND INTEREST

All staff responsible for evaluating supplier tender submissions or supplier formal quotations are required to complete the following declaration of confidentiality and interest **PRIOR** to evaluating the quote submissions.

RFT/RFQ No & Title:

I ____ (Print Name) herby declare that:

- I have no pecuniary interest in any of the supplier(s) that have submitted a quote/bid for the attached RFT/RFQ.
- I have no actual or perceived conflict of interest or impartiality in the supplier(s) that have provided a quote/bid. Should any of the supplier(s) be personally known to me I shall inform the CEO immediately and will not undertake in the evaluation process until approved to do so by the CEO.
- I agree to keep all information relating to the supplier(s) quote/bid confidential and under no circumstances will I disclose such information to persons outside of the evaluation team members.
- I shall keep the results of the evaluation process confidential. No indication of the likely recommendation will be discussed, disclosed or allowed to be disclosed without written approval from the CEO.

NAME:______________________________________**DATE:**____________________________

SIGNATURE:__________________________________

13.2.2	**Review of Policy 1.14 Universal Training - Elected Members and Candidates**
LOCATION	**Not Applicable**
APPLICANT	**Internal**
DOCUMENT REF	**NAM1584**
DATE OF REPORT	**19 November 2025**
AUTHOR	**Executive Officer, Maureen Yulo-Uy**
RESPONSIBLE OFFICER	**Acting Chief Executive Officer, Peter Bentley**
OFFICER DISCLOSURE OF INTEREST	**Nil**
ATTACHMENT	1. Policy 1.14 Universal Training - Elected Members and Candidates [**13.2.2.1** - 3 pages]

SUMMARY:

To review Policy 1.14, Universal Training – Elected Members and Candidates, in accordance with the Council's annual rolling review of all policies.

BACKGROUND:

Policy 1.14, Universal Training – Elected Members and Candidates, was adopted in April 2021 with the objective of ensuring that the Council complies with mandatory training requirements within twelve months of being elected, and that local government election candidates complete an online induction prior to nominating.

COMMENT:

Section 5.126(1) of the *Local Government Act 1995* states that each council member must complete training in accordance with regulations.

Regulation 35 of the *Local Government (Administration) Regulations 1996* provides details on the course and the time frame within which the training must be completed.

Section 4.48 (1)(d) *of the Local Government Act 1995 states* that one of the eligibility requirements for a candidate is that the person has completed the induction course.

Consequently, there is no need for a separate policy on mandatory training for newly elected members or mandatory candidate induction, as these requirements are adequately covered by legislation. Additionally, there is an existing Council policy regarding ongoing professional development for elected members, in compliance with Section 5.128 of the Local Government Act 1995.

CONSULTATION:

No external consultation occurred during the preparation of this report.

STATUTORY AUTHORITY:

Local Government Act 1995:

Section 5.126(1)
Section 4.48 (1)(d)
Section 5.128

Local Government (Administration) Regulations 1996:

Regulation 35

POLICY IMPLICATIONS:

This policy is being reviewed in accordance with the Policy 1.13 Policy Review Schedule.

FINANCIAL IMPLICATIONS:

There are no financial implications associated with this report.

RISK ASSESSMENT:

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

STRATEGIC IMPLICATIONS:

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

4.2 An efficient and effective organisation.

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

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

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That Policy 1.14, Universal Training – Elected Members and Candidates, as attached, be repealed.

COUNCIL DECISION:

Council Resolution Number	

Moved		**Seconded**	

Carried	

POLICY – 1.14 – Universal Training - Elected Members and Candidates

Relevant Delegation
N/A

Policy Statement

Reforms to The Local Government Act 1995 ("the Act") introduced in February 2021 requires all Elected Members and Election Candidates undertake mandatory training.

Councillors play an important community leadership role and being on a council is a way to make sure community perspectives are heard and considered.

Elected Members

Elected Members are to undertake compulsory training within 12 months of being elected. The Shire of Menzies is required under the Act to adopt and report on compulsory training and continuing professional development for Elected Members of the Shire of Menzies.

Candidates

Candidates nominating in a local government election are required to complete the Department of Local Government's compulsory online induction – Local Government Candidate Introduction (prior to nominating)

Scope

This policy applies to Elected Members and Nominating Candidates for the Shire of Menzies.

Compulsory Elected Member Training

Elected Members of the Shire of Menzies have significant and complex roles that require a diverse skillset. From 2019, all newly Elected Members are required under the *Local Government Act 1995* to complete the Council Member Essentials Course, unless they meet limited exemptions (having previously served as a Councillor does not constitute an exemption).

The exemptions are provided for in regulation 36 of the Local Government (Administration) Regulations 1996.

The Shire's preferred provider for the conduct of the compulsory training courses is the Western Australian Local Government Association ("WALGA")

The expenses for the compulsory Elected Member Training will be form part of the Elected Member training annual spend limits for Elected Members as per Policy 1.12 – Elected Members Ongoing Professional Development.

The training is valid for five years. The courses must be completed within 12 months of appointment to Council unless the elected member meets any of the above exemptions and will take approximately 5 days to complete.

Continuing Professional Development

Further professional development training in addition to the mandatory training will be as per the provisions contained in council policy 1.11 Attendance at Events and 1.12 Elected Members Ongoing Professional Development.

Reporting

The Shire is required to report annually on completed training. Completed training must be published on the Shire's website for that financial year. The Shire will publish the Elected Member training register on the Shire's website, updated annually following the report to Council. This will include the Council Member Essentials Course and any continuing professional development undertaken by Elected Members.

Compulsory Candidate Induction

To be able to nominate in a Western Australian local government election nominees are required to complete the online induction and declaration (it is an offence to make false or misleading statements on the nomination form).

The induction is free of charge and takes approximately 1 hour to complete.

Council members who are recontesting their seat will also be required to complete the Candidate Induction.

Induction topics:

- About government in Australia
- A closer look at government
- Local government decision making process
- The role of a councillor
- Relationship between Councillors and staff
- What you will need to do as a Councillor
- Decisions you might make as a Councillor
- Qualities and skills of effective Councillors
- Other things that are helpful to know
- Advice from the WA Electoral Commission
- Why stand for Council?
- What should you do now?
- Support for candidates

Reporting

Nil

– *End of Policy*

COMMENT

Note: Candidate Profiles are to be placed on the local government website.

Formerly		New Policy April 2021 (Reforms)
Last Reviewed		
Next Review Date	February 2022	
Amended		
Adopted	29 April 2021	
Version		

13.2.3	Review of Policy 1.13 Policy Review Schedule
LOCATION	**Not Applicable**
APPLICANT	**Internal**
DOCUMENT REF	**NAM1585**
DATE OF REPORT	**19 November 2025**
AUTHOR	**Executive Officer, Maureen Yulo-Uy**
RESPONSIBLE OFFICER	**Acting Chief Executive Officer, Peter Bentley**
OFFICER DISCLOSURE OF INTEREST	**Nil**
ATTACHMENT	1. Policy 1.13 - Policy Review Schedule - with marked changes [**13.2.3.1** - 1 page]

SUMMARY:

To review Policy 1.13, Policy Review Schedule in accordance with the Council's annual rolling review of all policies.

BACKGROUND:

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

COMMENT:

This report recommends no changes to the substance of Policy 1.13, 'Policy Review Schedule,' only formatting adjustments and an update to the policy number

CONSULTATION:

Nil

STATUTORY AUTHORITY:

Local Government Act 1995:

Section 2.7 of the Act provides that a role of the Council is to: 'determine the local government's policies.'

POLICY IMPLICATIONS:

No significant change to the policy is proposed, ensuring continuity and clarity in the ongoing review and maintenance of all Council policies.

FINANCIAL IMPLICATIONS:

There are no financial implications associated with this report.

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
Inconsistent policies may create challenges in holding staff accountable for compliance, leading to potential governance gaps.	Medium	Ensure that all policies are aligned and do not conflict with each other.

STRATEGIC IMPLICATIONS:

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

4.2 An efficient and effective organisation.

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

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

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That Policy 1.13, Policy Review Schedule, as attached, be endorsed with formatting adjustments and an update to the policy number, with no substantive changes to the content.

COUNCIL DECISION:

Council Resolution Number	

Moved		Seconded	

Carried	

POLICY – 1.11~~3~~ – Policy Review Schedule

Relevant Delegation
N/A

Objective

To adopt an ongoing process whereby~~,~~ a sufficient number of Council adopted policies will be reviewed at each Ordinary Meeting of the Council, so that all such policies will be reviewed annually.

Policy Statement

The CEO shall cause to be presented to the Council monthly and over the course of one year, on a rolling basis, sufficient policy review reports such that all policies of the Council shall be reviewed at least once.

Maintenance of Policy

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

– *End of Policy*

ADOPTED: 25 MAY 2023
REVIEWED: 27 NOVEMBER 2025

14 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

15 NEW BUSINESS OF AN URGENT NATURE

16 BEHIND CLOSED DOORS - CONFIDENTIAL REPORTS

Item 16.1 RFT 03/2025 Menzies North West Reseal
Item 16.2 Caveat Removal 21 and 23 Reid Street Menzies (16.2. Aug)

These agenda items are confidential in accordance with Section 5.23(2) of the *Local Government Act 1995* which permits the meeting to be closed to the public, for business relating to the following:

(c) a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting;

(e) a matter that if disclosed, would reveal —

(iii) information about the business, professional, commercial or financial affairs of a person, where the trade secret or information is held by, or is about, a person other than the local government;

OFFICER RECOMMENDATION:

That in accordance with Section 5.23(2) of the *Local Government Act 1995* the meeting be closed to members of the public to consider Item 16.1 ‘RFT 03/2025 Menzies North West Reseal’ and Item 16.2 ‘Caveat Removal 21 and 23 Reid Street Menzies (16.2. Aug)’.

COUNCIL DECISION:

Council Resolution Number	

Moved		**Seconded**	

Carried	

MEETING OPENED TO THE PUBLIC:

Council Resolution Number:	

Moved: **Seconded:**

That the meeting be opened to the members of the public.

Carried	

17 NEXT MEETING

The next meeting is to be held on 17 December 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.