



# 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 28 August 2025 commencing at 1.00 PM.

Rob Stewart  
Acting Chief Executive Officer

## DISCLAIMER

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

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

## DISCLOSURES OF INTEREST

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

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

## RECORDING OF MEETINGS

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

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

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

## **Councillor Meeting Information**

### **Shire of Menzies Council Meetings**

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

#### **Attending meetings**

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

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

#### **Voting at meetings**

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

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

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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 J Dwyer  
                         Cr A Tucker  
                         Cr I Baird  
                         Cr K Tucker

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

## **4 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**

Nil

## **5 PUBLIC QUESTION TIME**

## **6 APPROVED LEAVE OF ABSENCE**

## **7 DISCLOSURES OF INTEREST**

## **8 NOTICE OF ITEMS TO BE DISCUSSED BEHIND CLOSED DOORS**

Item 16.1 Request for Quote 01/2025 - Engineering and Technical Support Services  
Item 16.2 21 and 23 Reid Street Menzies – Removal of Caveats

## 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 31 July 2025 be confirmed as a true and correct record.

#### COUNCIL DECISION:

Council Resolution Number	
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Moved		Seconded	
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Carried	
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## 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

<b>13.1.1</b>	<b>Finance Report - July 2025</b>
<b>LOCATION</b>	<b>Not Applicable</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM1531</b>
<b>DATE OF REPORT</b>	<b>14 August 2025</b>
<b>AUTHOR</b>	<b>Chief Financial Officer, Kristy Van Kuyl</b>
<b>RESPONSIBLE OFFICER</b>	<b>Acting Chief Executive Officer, Rob Stewart</b>
<b>OFFICER DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	<ol style="list-style-type: none"><li>01. Statement of Financial Activity - Menzies - July 2025 [<b>13.1.1.1</b> - 26 pages]</li><li>02. FIS - Financial Information Statement - July 2025 [<b>13.1.1.2</b> - 8 pages]</li></ol>

#### SUMMARY:

To receive the Statement of Financial Activity for the period ended 31 July 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:

- The annual budget estimates;
- Budget estimates to the end of the month;
- The actual amounts of expenditure, revenue, income to the end of the relevant month;
- 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;
- 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 July 2025, as attached, be received.

**COUNCIL DECISION:**

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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<b>Carried</b>	
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**SHIRE OF MENZIES**

**MONTHLY FINANCIAL REPORT  
(Containing the Statement of Financial Activity)  
For the Period Ended 31 July 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 JULY 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)	0%	50,000	4,166	0	4,166
Duplex Lot 12a Walsh St (North Unit) - Building (Capital)	0%	12,000	1,000	0	1,000
Duplex Lot 12b Walsh St (South Unit) - Building (Capital)	0%	12,000	1,000	0	1,000
Lady Shenton/CRC Lot 41 (37) Shenton St - Building (Capital)	0%	150,000	25,000	0	25,000
Town Hall (Admin) - Building (Capital)	0%	100,000	33,333	0	33,333
Vehicle Replacement CEO	0%	90,000	0	0	0
Program Reseal Outside BUA	0%	1,250,000	0	0	0
Menzies North West (RRG 23/24)	0%	523,977	0	0	0
Tjuntjuntjarra Access Road (Indigenous Community Access Rd)	0%	602,395	50,199	0	50,199
Menzies Playground	0%	500,000	41,666	0	41,666
Menzies Effluent Pond (Capital)	0%	85,000	0	0	0
Menzies Water Park Infrastructure (Capital)	0%	100,000	8,333	0	8,333

Financial Position		31 July 2024	31 July 2025
Adjusted Net Current Assets	95%	\$ 6,095,417	\$ 5,775,601
Cash and Equivalent - Unrestricted	77%	\$ 6,746,796	\$ 5,182,845
Cash and Equivalent - Restricted	97%	\$ 13,151,276	\$ 12,796,431
Receivables - Rates	115%	\$ 638,876	\$ 735,039
Receivables - Other	76%	\$ 505,886	\$ 385,725
Payables	44%	\$ 187,024	\$ 81,986

% 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 JULY 2025**

**SUMMARY INFORMATION**

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 31 July 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**

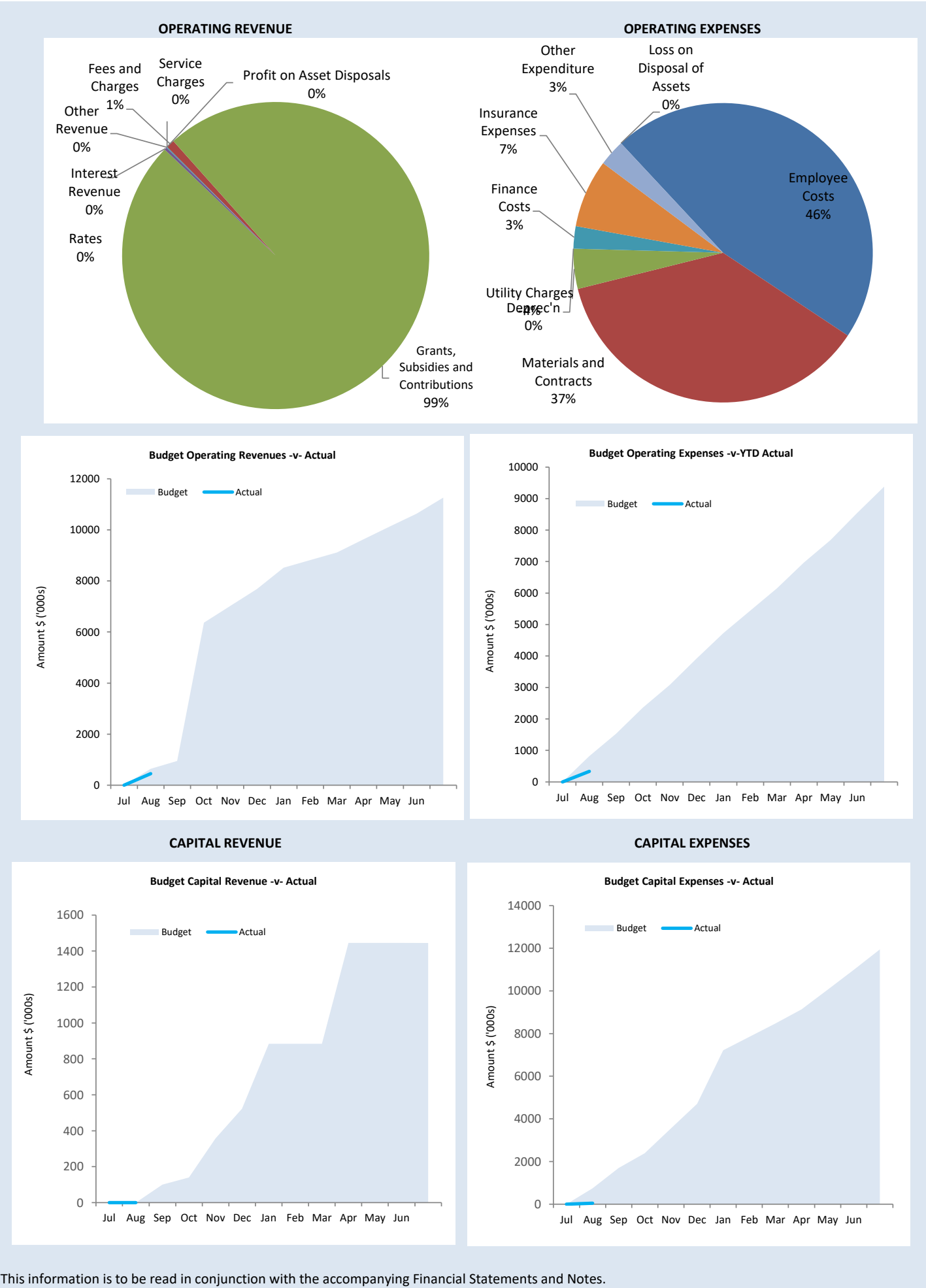
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions 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 JULY 2025

SUMMARY GRAPHS



**SHIRE OF MENZIES****KEY TERMS AND DESCRIPTIONS****FOR THE PERIOD ENDED 31 JULY 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 JULY 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. \$
<b>OPERATING ACTIVITIES</b>									
<b>Revenue from operating activities</b>									
Rates	6	4,982,851	4,982,851	0	0	0			
Grants, Subsidies and Contributions	12	1,816,720	1,816,720	458,367	308,573	(149,794)	(33%)	▼	\$
Fees and Charges		251,028	251,028	27,327	51,713	24,386	89%	▲	
Interest Revenue		304,000	304,000	24,998	15,878	(9,120)	(36%)	▼	
Other Revenue		110,602	110,602	9,215	5,049	(4,166)	(45%)	▼	
Profit on Disposal of Assets	7	93,813	93,813	0	0	0			
Gain FV Valuation of Assets		0	0	0	0	0			
		7,559,014	7,559,014	519,907	381,214				
<b>Expenditure from operating activities</b>									
Employee Costs		(3,161,466)	(3,161,466)	(244,191)	(169,861)	74,330	30%	▲	\$
Materials and Contracts		(2,646,542)	(2,646,542)	(247,585)	(135,032)	112,553	45%	▲	\$
Utility Charges		(175,700)	(175,700)	(14,620)	15,876	30,496	209%	▲	\$
Depreciation		(2,676,314)	(2,676,314)	(223,020)	0	223,020	100%	▲	\$
Finance Costs		(30,098)	(30,098)	(6,019)	(8,863)	(2,844)	(47%)	▼	
Insurance Expenses		(177,287)	(177,287)	(14,748)	(27,020)	(12,272)	(83%)	▼	
Other Expenditure		(512,097)	(512,097)	(72,494)	(10,438)	62,056	86%	▲	\$
Loss on Disposal of Assets	7	0	0	0	0	0			
Loss FV Valuation of Assets		0	0	0	0	0			
		(9,379,504)	(9,379,504)	(822,677)	(335,338)				
<b>Non-cash amounts excluded from operating activities</b>									
Add back Depreciation		2,676,314	2,676,314	223,020	0	(223,020)	(100%)	▼	\$
Adjust (Profit)/Loss on Asset Disposal	7	(93,813)	(93,813)	0	0	0			
Movement in Leave Reserve (Added Back)		0	0	0	0	0			
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Movement Due to Changes in Accounting Standards		0	0	0	0	0			
Fair Value adjustments to financial assets at fair value through profit and loss		0	0	0	0	0			
Loss on Asset Revaluation		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
		2,582,501	2,582,501	223,020	0				
<b>Amount attributable to operating activities</b>		<b>762,011</b>	<b>762,010</b>	<b>(79,750)</b>	<b>45,876</b>				
<b>INVESTING ACTIVITIES</b>									
<b>Inflows from investing activities</b>									
Capital Grants, Subsidies and Contributions	13	3,703,044	3,703,044	123,399	70,000	(53,399)	(43%)	▼	\$
Proceeds from Disposal of Assets	7	186,000	186,000	0	0	0			
		3,889,044	3,889,044	123,399	70,000				
<b>Outflows from investing activities</b>									
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	(1,426,976)	(1,426,976)	(133,496)	(24,538)	108,958	82%	▲	\$
Plant and Equipment	8	(1,185,000)	(1,185,000)	(222,747)	0	222,747	100%	▲	\$
Furniture and Equipment	8	0	0	0	0	0			
Infrastructure Assets - Roads	8	(5,777,276)	(5,777,276)	(260,774)	0	260,774	100%	▲	\$
Infrastructure Assets - Footpaths	8	(75,000)	(75,000)	(6,250)	0	6,250	100%	▲	
Infrastructure Assets - Parks and Ovals	8	(1,000,000)	(1,000,000)	(83,332)	1,600	84,932	102%	▲	\$
Infrastructure Assets - Other	8	(767,106)	(767,106)	(14,999)	0	14,999	100%	▲	
		(10,231,358)	(10,231,358)	(721,598)	(22,938)				
<b>Amount attributable to investing activities</b>		<b>(6,342,314)</b>	<b>(6,342,314)</b>	<b>(598,199)</b>	<b>47,062</b>				
<b>FINANCING ACTIVITIES</b>									
<b>Inflows from financing activities</b>									
Proceeds from new borrowings		0	0	0	0	0			
Transfer from Reserves	10	1,259,000	1,259,000	0	0	0			
		1,259,000	1,259,000	0	0				
<b>Outflows from financing activities</b>									
Repayment of borrowings	9	(62,136)	(62,136)	0	(15,277)	(15,277)		▼	
Payments for principal portion of lease liabilities	9	0	0	0	0	0			
Transfer to Reserves	10	(1,650,136)	(1,650,136)	(16,666)	(7,603)	9,063	54%	▲	
		(1,712,272)	(1,712,272)	(16,666)	(22,880)				
<b>Amount attributable to financing activities</b>		<b>(453,272)</b>	<b>(453,272)</b>	<b>(16,666)</b>	<b>(22,880)</b>				
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>									
<b>Surplus or deficit at the start of the financial year</b>	1	<b>6,033,575</b>	<b>6,033,575</b>	<b>6,033,575</b>	<b>5,705,544</b>	(328,031)	(5%)		
Amount attributable to operating activities		762,011	762,010	(79,750)	45,876				
Amount attributable to investing activities		(6,342,314)	(6,342,314)	(598,199)	47,062				
Amount attributable to financing activities		(453,272)	(453,272)	(16,666)	(22,880)				
<b>Surplus or deficit at the end of the financial year</b>	1	<b>0</b>	<b>(0)</b>	<b>5,338,960</b>	<b>5,775,601</b>				

▲▼ 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 JULY 2025**

	<b>30 June 2025</b>	<b>31 July 2025</b>
	<b>\$</b>	<b>\$</b>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	18,676,937	17,979,276
Trade and other receivables	598,460	795,666
Inventories	17,419	17,419
Contract assets	768,503	768,503
<b>TOTAL CURRENT ASSETS</b>	<b>20,158,734</b>	<b>19,560,865</b>
<b>NON-CURRENT ASSETS</b>		
Trade and other receivables	1,905	1,905
Other financial assets	19,905	19,905
Property, plant and equipment	15,392,023	15,416,561
Infrastructure	176,609,851	176,608,251
<b>TOTAL NON-CURRENT ASSETS</b>	<b>192,023,684</b>	<b>192,046,622</b>
<b>TOTAL ASSETS</b>	<b>212,182,418</b>	<b>211,607,486</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	730,983	112,833
Other liabilities	933,380	875,999
Employee related provisions	157,081	157,081
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,883,580</b>	<b>1,192,772</b>
<b>NON-CURRENT LIABILITIES</b>		
Employee related provisions	85,310	85,310
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>628,345</b>	<b>628,345</b>
<b>TOTAL LIABILITIES</b>	<b>2,511,924</b>	<b>1,821,117</b>
<b>NET ASSETS</b>	<b>209,670,494</b>	<b>209,786,369</b>
<b>EQUITY</b>		
Retained surplus	32,101,244	32,209,517
Reserve accounts	12,788,828	12,796,431
Revaluation surplus	164,780,422	164,780,422
<b>TOTAL EQUITY</b>	<b>209,670,494</b>	<b>209,786,369</b>

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 JULY 2025

OPERATING ACTIVITIES  
NOTE 1  
ADJUSTED NET CURRENT ASSETS

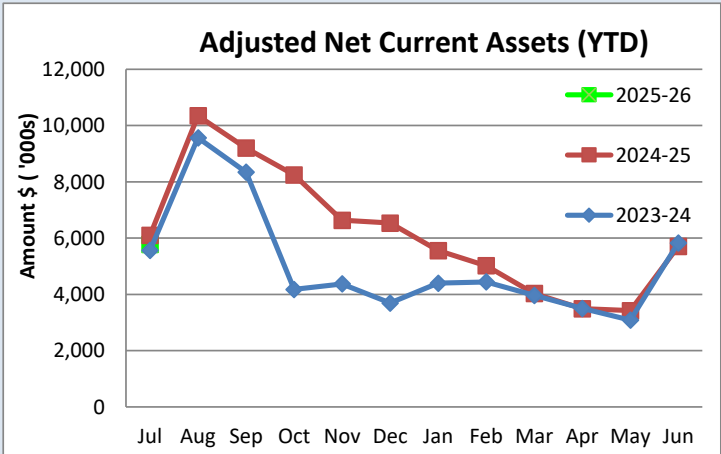
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2025	This Time Last Year 31/07/2024	Year to Date Actual 31/07/2025
		\$	\$	\$
<strong>Current Assets</strong>				
Cash Unrestricted	2	5,888,109	6,746,796	5,182,845
Cash Restricted - Reserves	2	12,788,828	13,151,276	12,796,431
Cash Restricted - Bonds & Deposits	2	0	0	0
Receivables - Rates	3	741,033	638,876	735,039
Receivables - Other	3	182,527	505,886	385,725
Impairment of Receivables	3	(325,099)	(340,752)	(325,099)
Other Assets Other Than Inventories	4	865,918	29,049	768,503
Inventories	4	17,419	11,331	17,419
		20,158,734	20,742,461	19,560,865
<strong>Less: Current Liabilities</strong>				
Payables	5	(726,962)	(187,024)	(81,986)
Contract Liabilities	11	(933,380)	(1,275,330)	(875,999)
Bonds & Deposits	14	(4,021)	(33,415)	(30,847)
Loan and Lease Liability	9	(62,136)	(44,829)	(46,859)
Provisions	11	(157,081)	(148,022)	(157,081)
		(1,883,580)	(1,688,620)	(1,192,772)
Less: Cash Reserves	10	(12,788,828)	(13,151,276)	(12,796,431)
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	44,829	46,859
Less :    Loan Receivable - clubs/institutions		0	0	0
<strong>Net Current Funding Position</strong>		<strong>5,705,544</strong>	<strong>6,095,417</strong>	<strong>5,775,601</strong>

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



<strong>This Year YTD</strong>
<strong>Surplus(Deficit)</strong>
<strong>\$5.78 M</strong>
<strong>Last Year YTD</strong>
<strong>Surplus(Deficit)</strong>
<strong>\$6.1 M</strong>

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

OPERATING ACTIVITIES  
NOTE 2  
CASH AND FINANCIAL ASSETS

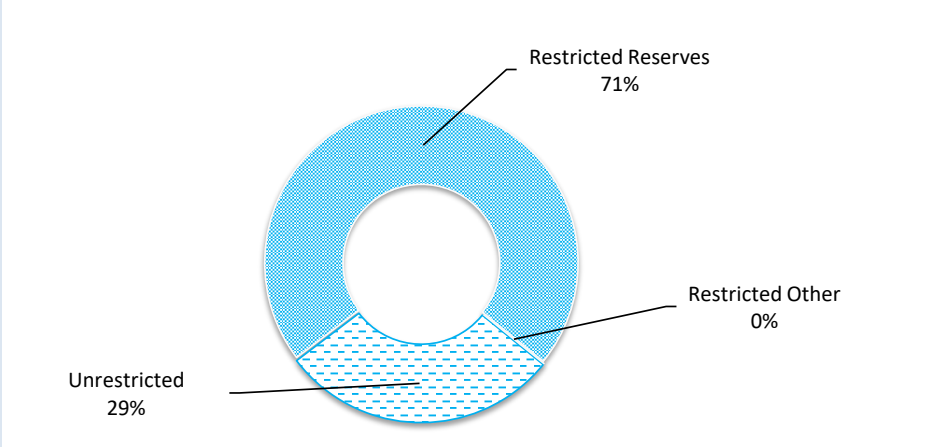
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>Cash on Hand</b>							
Cash On Hand - Admin	3,373	0	0	3,373	Cash on Hand	Nil	On Hand
<b>At Call Deposits</b>							
Municipal Bank Account	1,852,750	0	0	1,852,750	NAB	1.150%	Ongoing
Reserve Bank Account		12,796,431		12,796,431	NAB	1.150%	Ongoing
<b>Term Deposits</b>							
Municipal Maximiser Investment Account	3,326,723	0	0	3,326,723	NAB	1.150%	Ongoing
<b>Investments</b>							
<b>Total</b>	<b>5,182,845</b>	<b>12,796,431</b>	<b>0</b>	<b>17,979,276</b>			

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
\$17.98 M	\$12.8 M

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

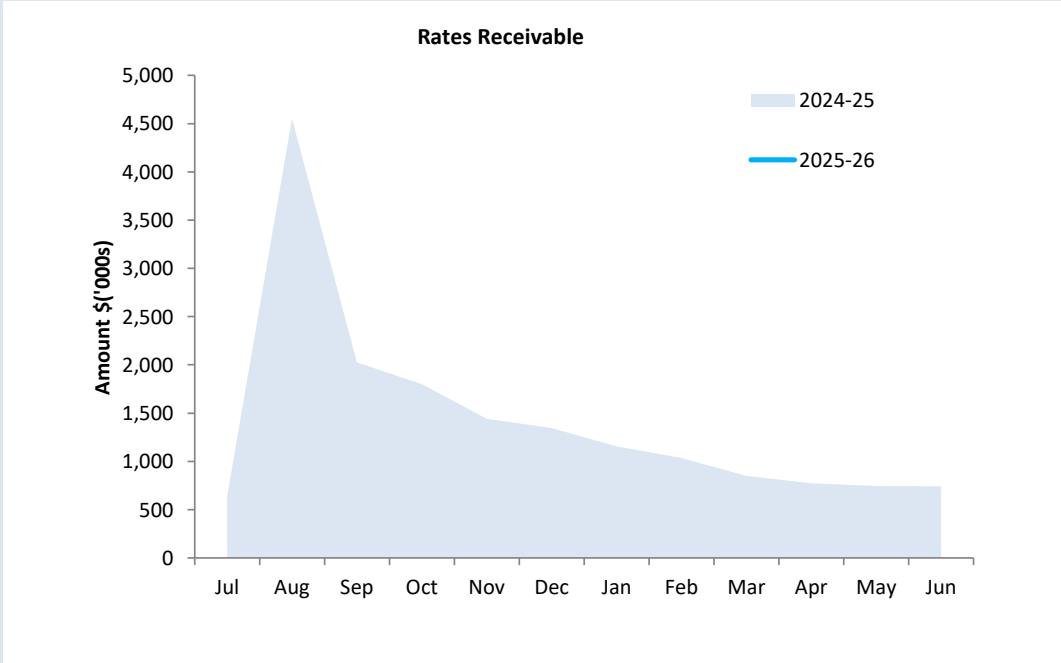
OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES

Receivables - Rates & Rubbish	30 June 2025	31 Jul 25
	\$	\$
Opening Arrears Previous Years	687,651	742,938
Levied this year	4,655,851	0
Less Collections to date	(4,600,564)	(5,994)
Equals Current Outstanding	742,938	736,945
Net Rates Collectable	742,938	736,945
% Collected	86.10%	0.81%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	300,582	2,360	1,869	18,063	322,875
Percentage	93%	1%	1%	6%	
Balance per Trial Balance					
Sundry Debtors					322,875
Impairment of Receivables					(325,099)
Receivables - Other					62,851
Total Receivables General Outstanding					60,626
Amounts shown above include GST (where applicable)					

KEY INFORMATION

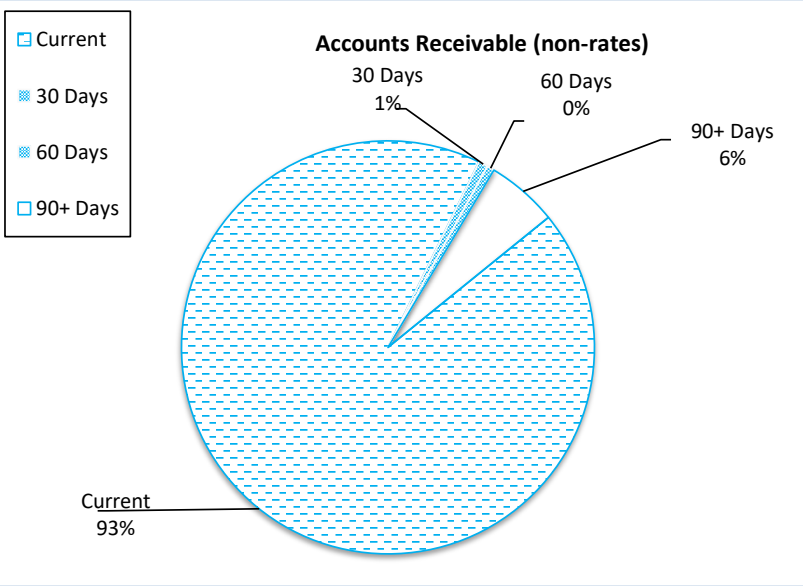
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.



Collected	Rates Due
1%	\$736,945

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
\$60,626
Over 30 Days
7%
Over 90 Days
6%

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

**OPERATING ACTIVITIES**  
**NOTE 4**  
**OTHER CURRENT ASSETS**

	Opening Balance 1 Jul 2025	Asset Increase	Asset Reduction	Closing Balance 31 Jul 2025
<b>Other Current Assets</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Inventory</b>				
Fuel, Oil & Materials on hand	17,419	0	0	17,419
<b>Contract assets</b>				
Contract assets	768,503	0	0	768,503
<b>Total Other Current assets</b>				<b>785,923</b>
<b>Amounts shown above include GST (where applicable)</b>				

**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.

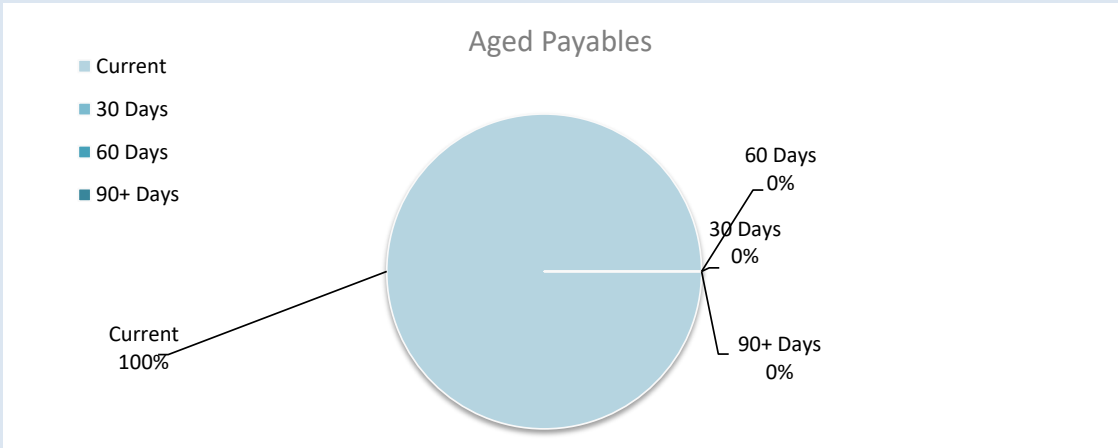
SHIRE OF MENZIES  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2025

OPERATING ACTIVITIES  
NOTE 5  
Payables

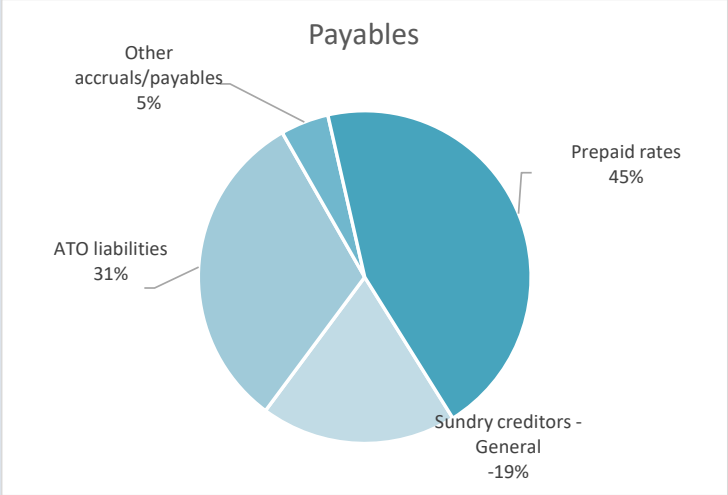
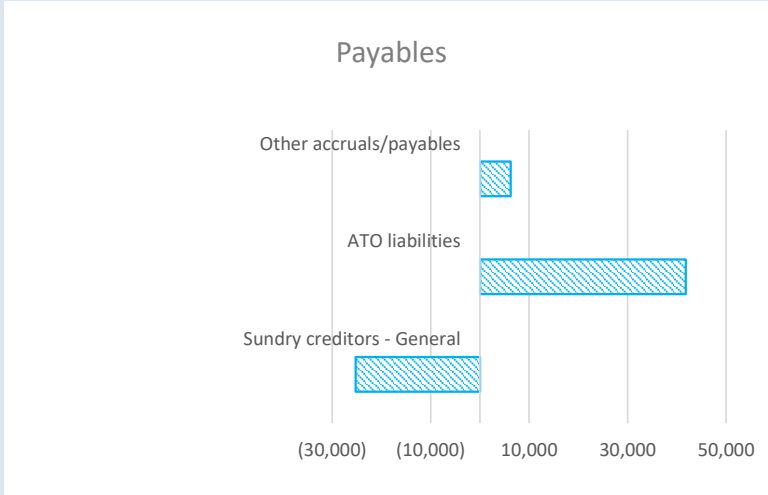
Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	25,255	0	0	0	25,255
Percentage	100%	0%	0%	0%	
<b>Balance per Trial Balance</b>					
Sundry creditors - General					(25,255)
ATO liabilities					41,832
Other accruals/payables					6,218
Prepaid rates					59,190
<b>Total Payables General Outstanding</b>					<b>81,986</b>
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
<b>\$81,986</b>
Over 30 Days
<b>0%</b>
Over 90 Days
<b>0%</b>



## SHIRE OF MENZIES

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 JULY 2025

## OPERATING ACTIVITIES

## NOTE 6

## RATE REVENUE

RATE TYPE	Budget							YTD Actual			
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$			\$	\$	\$	\$	\$	\$	\$	\$
<b>Differential General Rate</b>											
<b>Gross rental valuations</b>											
Vacant and improved	0.089400	37	2,141,320	191,434	0	0	191,434	0	0	0	0
<b>Unimproved valuations</b>											
Mining	0.163930	243	23,817,997	3,904,484	0	0	3,904,484	0	0	0	0
Exploration and Prospecting	0.147540	525	4,303,828	634,987	0	0	634,987	0	0	0	0
Pastoral and Other	0.085300	86	978,687	83,482	0	0	83,482	0	0	0	0
Non-Rateable	0.000000	258	3,249	0			0	0	0	0	0
<b>Sub-Totals</b>		<b>1,149</b>	<b>31,245,081</b>	<b>4,814,387</b>	<b>0</b>	<b>0</b>	<b>4,814,387</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Minimum Payment</b>											
	Minimum \$										
<b>Gross rental valuations</b>											
Vacant and improved	200	206	50,022	41,200	0	0	41,200	0	0	0	0
<b>Unimproved valuations</b>											
Mining	328	58	62,908	19,024	0	0	19,024	0	0	0	0
Exploration and Prospecting	328	320	380,660	104,960	0	0	104,960	0	0	0	0
Pastoral and Other	328	10	18,626	3,280	0	0	3,280	0	0	0	0
<b>Sub-Totals</b>		<b>594</b>	<b>512,216</b>	<b>168,464</b>	<b>0</b>	<b>0</b>	<b>168,464</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>1,743</b>	<b>31,757,297</b>	<b>4,982,851</b>	<b>0</b>	<b>0</b>	<b>4,982,851</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Discounts							0				0
Concession							0				0
<b>Amount from General Rates</b>							<b>4,982,851</b>				<b>0</b>
Ex-Gratia Rates							0				0
Movement in Excess Rates							0				0
Specified Area Rates							0				0
<b>Total Rates</b>							<b>4,982,851</b>				<b>0</b>

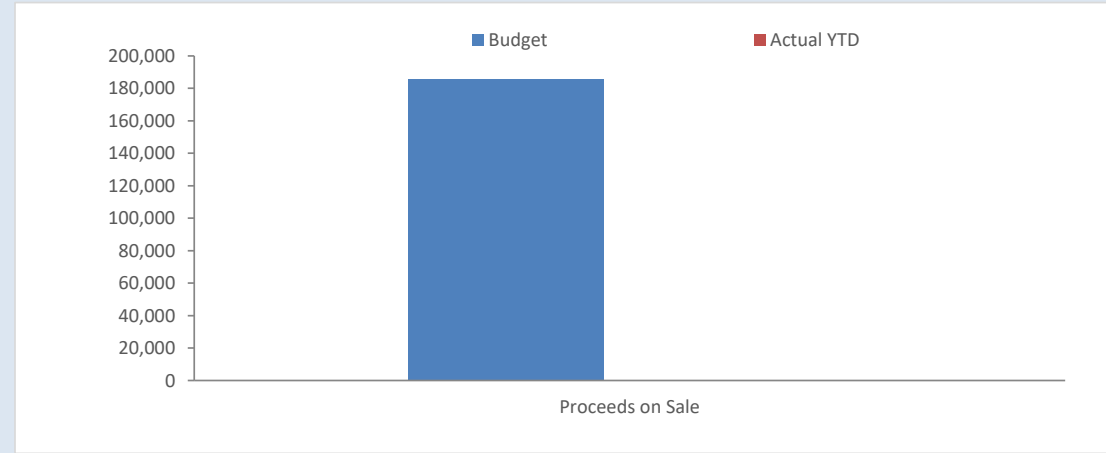


SHIRE OF MENZIES  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2025

OPERATING ACTIVITIES  
NOTE 7  
DISPOSAL OF ASSETS

Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and Equipment									
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	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		
		0	0						
		92,187	186,000	93,813	0	0	0	0	0

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
\$186,000	\$0	0%

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

**INVESTING ACTIVITIES**  
**NOTE 8**  
**CAPITAL ACQUISITIONS**

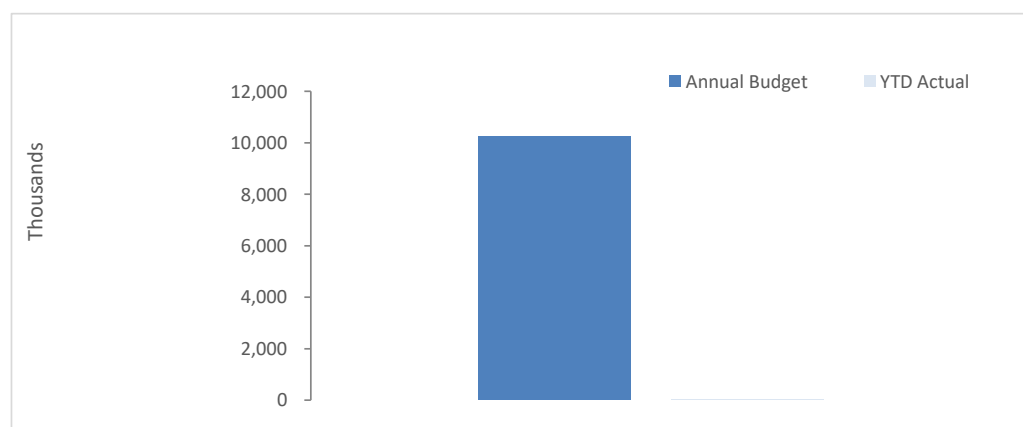
Capital Acquisitions	Adopted Annual Budget	Amended		YTD Actual Total	YTD Budget Variance
		YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	1,426,976	133,496	1,426,976	24,538	(108,958)
Equipment on Reserves	0	0	0	0	0
Plant and Equipment	1,185,000	222,747	1,185,000	0	(222,747)
Motor Vehicles	0	0	0	0	0
Furniture and Equipment	0	0	0	0	0
Infrastructure Assets - Roads	5,777,276	260,774	5,777,276	0	(260,774)
Infrastructure Assets - Footpaths	75,000	6,250	75,000	0	(6,250)
Infrastructure Assets - Parks and Ovals	1,000,000	83,332	1,000,000	-1,600	(84,932)
Infrastructure Assets - Other	767,106	14,999	767,106	0	(14,999)
<b>Capital Expenditure Totals</b>	<b>10,231,358</b>	<b>721,598</b>	<b>10,231,358</b>	<b>22,938</b>	<b>(698,660)</b>
<b>Capital acquisitions funded by:</b>					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	3,703,044	123,399	3,703,044	70,000	(53,399)
Borrowings	0	0	0	0	0
Other (Disposals & C/Fwd)	186,000	0	186,000	0	0
Council contribution - Cash Backed Reserves					
Various Reserves	1,259,000	0	1,259,000	0	0
Council contribution - operations	5,083,314	598,199	5,083,314	-47,062	(645,261)
<b>Capital Funding Total</b>	<b>10,231,358</b>	<b>721,598</b>	<b>10,231,358</b>	<b>22,938</b>	<b>(698,660)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

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

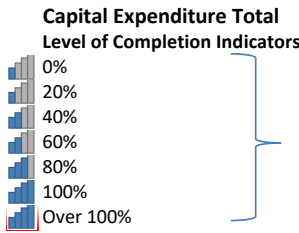
**KEY INFORMATION**

Acquisitions	Annual Budget	YTD Actual	% Spent
	<b>\$10.23 M</b>	<b>\$ .02 M</b>	<b>0%</b>
Capital Grant	Annual Budget	YTD Actual	% Received
	<b>\$3.7 M</b>	<b>\$ .07 M</b>	<b>2%</b>



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

INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS

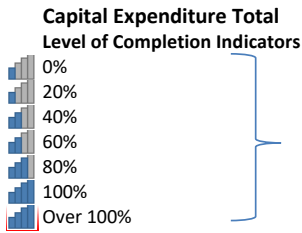


Percentage YTD Actual to Annual Budget  
Expenditure over budget highlighted in red.

% of Completion		Level of completion indicator, please see table at the top of this note for further detail.				Adopted		Amended		
		Account Number	Balance Sheet Category	Job Number	Annual Budget	Annual Budget	YTD Budget	Total YTD	Variance (Under)/Over	
Assets					\$	\$	\$	\$	\$	
Land										
Economic Services										
0.00	<div></div>	Lot 713 Mahon Street - Land (Capital)	4130809	508	LC004	(12,000)	(12,000)	(4,000)	0	4,000
Total - Economic Services						(12,000)	(12,000)	(4,000)	0	4,000
0.00	<div></div>	Total - Land				(12,000)	(12,000)	(4,000)	0	4,000
Buildings										
Housing										
0.00	<div></div>	Lot 91 (27) Wilson St - Building (Capital)	4090110	510	BC004	(35,000)	(35,000)	(2,916)	0	2,916
0.00	<div></div>	Lot 93 (36) Mercer St - Building (Capital)	4090110	510	BC005	(50,000)	(50,000)	(4,166)	0	4,166
0.00	<div></div>	Duplex Lot 12a Walsh St (North Unit) - Building (Capital)	4090110	510	BC007	(12,000)	(12,000)	(1,000)	0	1,000
0.00	<div></div>	Duplex Lot 12b Walsh St (South Unit) - Building (Capital)	4090110	510	BC008	(12,000)	(12,000)	(1,000)	0	1,000
0.00	<div></div>	15 Onslow Street - Building Capital	4090110	510	BC025	(20,000)	(20,000)	(1,666)	0	1,666
0.00	<div></div>	Lot 1089 (3) Wilson St - Building (Capital)	4090210	510	BC019	(40,000)	(40,000)	(3,333)	0	3,333
0.48	<div></div>	GROH House 4x2	4090210	510	BC023	(88,093)	(88,093)	0	(42,299)	(42,299)
0.34	<div></div>	GROH House 2x1	4090210	510	BC024	(122,883)	(122,883)	0	(42,299)	(42,299)
Total - Housing						(379,976)	(379,976)	(14,081)	(84,599)	(70,518)
Community Amenities										
0.00	<div></div>	Niagara Toilet Block (Septic) - Building (Capital)	4100710	510	BC041	(120,000)	(120,000)	(10,000)	0	10,000
Total - Community Amenities						(120,000)	(120,000)	(10,000)	0	10,000
Recreation And Culture										
0.00	<div></div>	Town Hall (Hall) - Building (Capital)	4110110	510	BC026	(150,000)	(150,000)	(12,500)	0	12,500
1.00	<div></div>	Old Butcher Shop Lot 1094 (53) Shenton St - Building (Capital)	4110610	510	BC029	(60,000)	(60,000)	(5,000)	60,060	65,060
0.00	<div></div>	War memorial (Capital - Infrastructure)	4110610	510	C0049	(200,000)	(200,000)	(16,666)	0	16,666
1.00	<div></div>	Marmion Village Reserve Improvements	4110370	570	PC005	0	0	0	1,600	1,600
Total - Recreation And Culture						(410,000)	(410,000)	(34,166)	61,660	95,826
Transport										
0.00	<div></div>	Depot - Workshop (Capital)	4120110	510	BC037C	(15,000)	(15,000)	(1,250)	0	1,250
Total - Transport						(15,000)	(15,000)	(1,250)	0	1,250
Economic Services										
0.00	<div></div>	Building not specified	4130210	510	BC000	(100,000)	(100,000)	(8,333)	0	8,333
0.00	<div></div>	Lady Shenton/CRC Lot 41 (37) Shenton St - Building (Capital)	4130210	510	BC028	(150,000)	(150,000)	(25,000)	0	25,000
0.00	<div></div>	Goongarrie Cottage South - Building (Capital)	4130210	510	BC032	(50,000)	(50,000)	0	0	0
0.00	<div></div>	Goongarrie Cottage North - Building (Capital)	4130210	510	BC033	(50,000)	(50,000)	0	0	0
0.00	<div></div>	Caravan Park Upgrade (Capital)	4130210	510	BC021A	(30,000)	(30,000)	(2,500)	0	2,500
0.00	<div></div>	Community Building Lot 8 (50) Shenton St - Building (Capital)	4130210	510	BC030	(10,000)	(10,000)	(833)	0	833
Total - Economic Services						(390,000)	(390,000)	(36,666)	0	36,666
Other Property & Services										
0.00	<div></div>	Town Hall (Admin) - Building (Capital)	4140210	510	BC027	(100,000)	(100,000)	(33,333)	0	33,333
1.00	<div></div>	Station Masters House Goongarrie - Building (Capital)	4130210	510	BC031	0	0	0	0	0
Total - Other Property & Services						(100,000)	(100,000)	(33,333)	0	33,333
0.02	<div></div>	Total - Buildings				(1,414,976)	(1,414,976)	(129,496)	(22,938)	106,558
Plant & Equipment										
Governance										
0.00	<div></div>	ERP Software (Enterprise Resource Planning Software)	4040230	530	C0143	(150,000)	(150,000)	(150,000)	0	150,000
0.00	<div></div>	Vehicle Replacement CEO	4040230	530	CP001	(90,000)	(90,000)	0	0	0
Total - Governance						(240,000)	(240,000)	(150,000)	0	150,000
Transport										
0.00	<div></div>	Equipment Trailer Replacement	4120330	530	C1221	(50,000)	(50,000)	(10,000)	0	10,000
0.00	<div></div>	New Equipment Camp Trailer	4120330	530	C1222	(25,000)	(25,000)	0	0	0
0.00	<div></div>	Vehicle Replacement Works Manager	4120330	530	CP004	(70,000)	(70,000)	(5,833)	0	5,833
0.00	<div></div>	Rubbish Truck with Compactor	4120330	530	CP006	(5,000)	(5,000)	0	0	0
0.00	<div></div>	Service Truck Replacement	4120330	530	CP007	(20,000)	(20,000)	(4,000)	0	4,000
0.00	<div></div>	Tip Truck Replacement	4120330	530	CP014	(140,000)	(140,000)	0	0	0
0.00	<div></div>	Work Utility Vehicle Replacement	4120330	530	CP016	(50,000)	(50,000)	(4,166)	0	4,166
0.00	<div></div>	Commuter Bus Replacement	4120330	530	CP017	(85,000)	(85,000)	(7,083)	0	7,083
0.00	<div></div>	Work Utility Vehicle Replacement	4120330	530	CP018	(50,000)	(50,000)	(4,166)	0	4,166
0.00	<div></div>	New Rock Crusher (New Plant -Capital)	4120330	530	CP019	(400,000)	(400,000)	(33,333)	0	33,333
0.00	<div></div>	Tjuntjuntjarra - Bin Lifter, Tipper Trailer	4120330	530	CP020	(50,000)	(50,000)	(4,166)	0	4,166
Total - Transport						(945,000)	(945,000)	(72,747)	0	72,747
0.00	<div></div>	Total - Plant & Equipment				(1,185,000)	(1,185,000)	(222,747)	0	222,747
Infrastructure - Roads										
Transport										

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

INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS



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

% of Completion		Level of completion indicator, please see table at the top of this note for further detail.			Adopted		Amended		Variance (Under)/Over
Assets		Account Number	Balance Sheet Category	Job Number	Annual Budget	Annual Budget	YTD Budget	Total YTD	
					\$	\$	\$	\$	\$
0.00		Program Reseal Outside BUA	4120141	540	RC000	(1,250,000)	(1,250,000)	0	0
0.00		Tjuntjunjarra Access Rd (Capital)	4120142	540	RC049	(300,000)	(300,000)	(25,000)	25,000
0.00		Tjuntjunjarra Internal Roads Program (20-21)	4120142	540	RC249	(250,000)	(250,000)	0	0
0.00		Menzies North West Rd (R2R)	4120147	540	R2R007	(1,480,789)	(1,480,789)	(123,399)	123,399
0.00		Tjuntjunjarra Access Rd (RRG)	4120150	540	RRG049	(448,201)	(448,201)	(37,350)	37,350
1.00		Kookynie Malcom Rd (RRG)	4120150	540	RRG038	0	0	0	0
0.00		Menzies North West (RRG 23/24)	4120151	540	RRG007F	(523,977)	(523,977)	0	0
0.00		Menzies North West slk 60.46-66.72 (RRG 24/25)	4120151	540	RRG007G	(624,000)	(624,000)	0	0
0.00		RRG Road Renewals - Menzies North West (RRG 25/26)	4120151	540	RRG007H	(297,914)	(297,914)	(24,826)	24,826
0.00		Tjuntjunjarra Access Road (Indigenous Community Access Rd)	4120164	540	ICA049	(602,395)	(602,395)	(50,199)	50,199
Total - Transport					(5,777,276)	(5,777,276)	(260,774)	0	260,774
0.00		Total - Infrastructure - Roads			(5,777,276)	(5,777,276)	(260,774)	0	260,774
Infrastructure - Footpaths									
Transport									
0.00		Footpath Construction General (Budgeting Only)	4120170	560	FC000	(75,000)	(75,000)	(6,250)	6,250
Total - Transport					(75,000)	(75,000)	(6,250)	0	6,250
0.00		Total - Infrastructure - Footpaths			(75,000)	(75,000)	(6,250)	0	6,250
Infrastructure - Parks & Ovals									
Recreation And Culture									
0.00		Menzies Playground	4110370	570	PC003	(500,000)	(500,000)	(41,666)	41,666
0.00		Sport Court & Town Gym (Capital)	4110370	570	PC004	(500,000)	(500,000)	(41,666)	41,666
Total - Recreation And Culture					(1,000,000)	(1,000,000)	(83,332)	0	83,332
0.00		Total - Infrastructure - Parks & Ovals			(1,000,000)	(1,000,000)	(83,332)	0	83,332
Infrastructure - Other									
Community Amenities									
0.00		Menzies Effluent Pond (Capital)	4100180	590	C0106	(85,000)	(85,000)	0	0
Total - Community Amenities					(85,000)	(85,000)	0	0	0
Recreation And Culture									
0.00		Menzies Water Park Infrastructure (Capital)	4110390	590	PC002	(100,000)	(100,000)	(8,333)	8,333
0.00		LRCI Menzies Skatepark	4110390	590	LRC0121	(372,106)	(372,106)	0	0
Total - Recreation And Culture					(472,106)	(472,106)	(8,333)	0	8,333
Transport									
0.00		Town Improvement Project (Capital)	4120190	590	C0105	(80,000)	(80,000)	(6,666)	6,666
0.00		Town Dam Upgrade	4120790	590	C0121	(130,000)	(130,000)	0	0
Total - Transport					(210,000)	(210,000)	(6,666)	0	6,666
0.00		Total - Infrastructure - Other			(767,106)	(767,106)	(14,999)	0	14,999
0.00		Grand Total			(10,231,358)	(10,231,358)	(721,598)	(22,938)	698,660

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

FINANCING ACTIVITIES  
NOTE 9  
LOAN DEBENTURE BORROWINGS AND FINANCING

(a) Information on Loan Debenture Borrowings

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

Particulars/Purpose	01 Jul 2025	New Loans			Principal Repayments			Principal Outstanding			Interest & Guarantee Fee Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>													
GROH House Construction x 2	605,171	0	0	0	15,277	62,136	62,136	589,894	543,035	543,035	8,863	30,098	30,098
<b>Total</b>	605,171	0	0	0	15,277	62,136	62,136	589,894	543,035	543,035	8,863	30,098	30,098
Current loan borrowings	62,136							46,859					
Non-current loan borrowings	543,035							543,035					
	605,171							589,894					

All debenture repayments were financed by general purpose revenue.

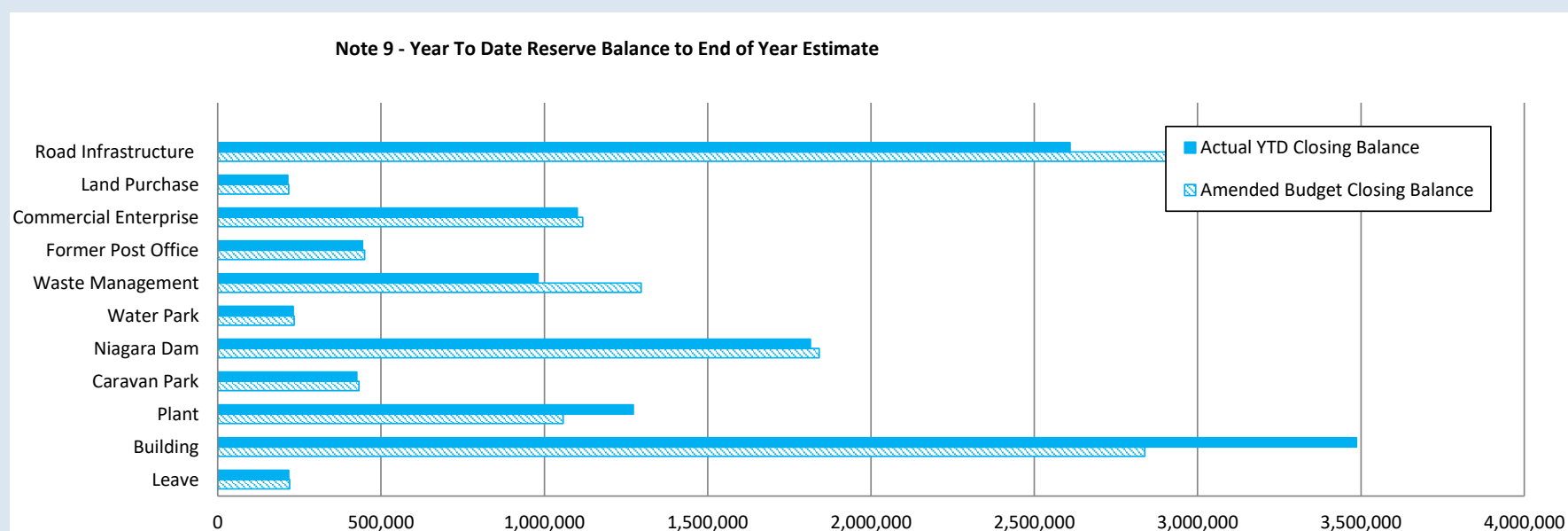
SHIRE OF MENZIES  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2025

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	129	0	0	0	0	220,474	217,208
Building	3,484,145	54,487	2,071	0	0	(700,000)	0	2,838,632	3,486,216
Plant	1,271,657	19,887	756	0	0	(234,000)	0	1,057,544	1,272,413
Caravan Park	425,414	6,653	253	0	0	0	0	432,067	425,667
Niagara Dam	1,813,230	28,356	1,078	0	0	0	0	1,841,586	1,814,308
Water Park	230,855	3,610	138	0	0	0	0	234,465	230,993
Waste Management	980,895	15,340	583	300,000	0	0	0	1,296,235	981,478
Former Post Office	442,859	6,926	263	0	0	0	0	449,785	443,123
Commercial Enterprise	1,100,278	17,207	654	0	0	0	0	1,117,485	1,100,932
Land Purchase	214,252	3,351	128	0	0	0	0	217,603	214,380
Road Infrastructure	2,608,163	40,788	1,550	1,150,136	0	(325,000)	0	3,474,087	2,609,713
	<b>12,788,828</b>	<b>200,000</b>	<b>7,603</b>	<b>1,450,136</b>	<b>0</b>	<b>(1,259,000)</b>	<b>0</b>	<b>13,179,964</b>	<b>12,796,431</b>

KEY INFORMATION



## SHIRE OF MENZIES

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 JULY 2025

## OPERATING ACTIVITIES

## NOTE 11

## OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2025	Liability Increase	Liability Reduction	Closing Balance 31 Jul 2025
		\$	\$	\$	\$
<b>Other Liabilities</b>					
- Contract liabilities	12	84,134	19,867	(7,248)	96,753
- Capital grant/contribution liabilities	13	849,246	0	(70,000)	779,246
<b>Total other liabilities</b>		933,380	19,867	(77,248)	875,999
<b>Employee Related Provisions</b>					
Annual leave		138,045	0	0	138,045
Long service leave		19,036	0	0	19,036
<b>Total Provisions</b>		157,081	0	0	157,081
<b>Total Other Current Liabilities</b>					1,033,080
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 JULY 2025

## NOTE 12

## GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent Grant, Subsidies and Contributions Liability				Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2025	Increase in Liability	Liability Reduction (As revenue)	Current Liability 31 Jul 2025	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants and Subsidies</b>								
<b>General purpose funding</b>								
Grants Commission - General (WALGGC)	0	0	0	0	766,625	766,625	63,885	0
Grants Commission - Roads (WALGGC)	0	0	0	0	457,772	457,772	38,147	0
<b>Law, order, public safety</b>								
DFES Grant - Operating Bush Fire Brigade	0	0	0	0	8,000	8,000	666	0
<b>Transport</b>								
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	142	0
Town Dam Upgrade Income	0	0	0	0	83,800	83,800	6,983	0
<b>Economic services</b>								
WACRN Community Resource Centre Grant	0	0	0	0	80,000	80,000	40,000	0
DSS Community Hub Grant	56,813	19,867	(7,248)	69,432	98,734	98,734	8,227	7,248
City Kalgoorlie Boulder Community-Led Support Operating Grant	25	0	0	25	0	0	0	0
CRC Development Grant Expenditure Accounts	6,000	0	0	6,000	9,000	9,000	750	0
CRC Champion Grant	0	0	0	0	5,000	5,000	416	0
	<b>62,838</b>	<b>19,867</b>	<b>(7,248)</b>	<b>75,457</b>	<b>1,807,803</b>	<b>1,807,803</b>	<b>456,375</b>	<b>304,407</b>
<b>Contributions</b>								
<b>Recreation and culture</b>								
Menzies Discovery Day Contributions	0	0	0	0	5,000	5,000	1,666	0
LIBRARY - Contributions & Donations	0	0	0	0	3,917	3,917	326	4,167
<b>Economic services</b>								
INDUE Cashless Debit Card Contribution	21,296	0	0	21,296	0	0	0	0
	<b>21,296</b>	<b>0</b>	<b>0</b>	<b>21,296</b>	<b>8,917</b>	<b>8,917</b>	<b>1,992</b>	<b>4,167</b>
<b>TOTALS</b>	<b>84,134</b>	<b>19,867</b>	<b>(7,248)</b>	<b>96,753</b>	<b>1,816,720</b>	<b>1,816,720</b>	<b>458,367</b>	<b>308,573</b>



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

NOTE 13  
CAPITAL GRANTS AND CONTRIBUTIONS

Provider	Unspent Capital Grants, Subsidies and Contributions Liability				Capital Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2025	Increase in Liability	Liability Reduction (As revenue)	Current Liability 31 Jul 2025	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Capital Grants and Subsidies</b>								
LRCIP Grant - Phase 4 - Marmion Village Access Improvement	0	0	0	0	76,936	76,936	0	0
LRCIP Grant - Phase 4 - Menzies Skatepark	202,322	0	(70,000)	132,322	342,106	342,106	0	70,000
LRCIP Grant - Phase 4 - Sealing Kensington Street Menzies	0	0	0	0	114,020	114,020	0	0
<b>Transport</b>								
RTR Grant Funded - Menzies North West Rd	0	0	0	0	1,480,789	1,480,789	123,399	0
RRG Grant Funded -Menzies North West Road - 23/24	46,342	0	0	46,342	265,889	265,889	0	0
RRG Grant Funded 20/21 -Tjuntjunjarra Access Rd	0	0	0	0	448,201	448,201	0	0
WALGGC Special Road Grant - Tjuntjunjarra Access Road	442,395	0	0	442,395	602,395	602,395	0	0
RRG Road Renewals - Menzies North West slk 60.46-66.72 (RRG 23/24)	149,083	0	0	149,083	372,708	372,708	0	0
	<b>840,143</b>	<b>0</b>	<b>(70,000)</b>	<b>770,143</b>	<b>3,703,044</b>	<b>3,703,044</b>	<b>123,399</b>	<b>70,000</b>
<b>Capital Contributions</b>								
<b>Transport</b>								
City Kalgoorlie Boulder Cutline Road Expenditure	9,103	0	0	9,103	0	0	0	0
	<b>9,103</b>	<b>0</b>	<b>0</b>	<b>9,103</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Capital grants, subsidies and contributions</b>	<b>849,246</b>	<b>0</b>	<b>(70,000)</b>	<b>779,246</b>	<b>3,703,044</b>	<b>3,703,044</b>	<b>123,399</b>	<b>70,000</b>

## SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2025

## NOTE 14

## BONDS &amp; 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 Jul 2025
	\$	\$	\$	\$
<b>Restricted Cash - Bonds and Deposits</b>				
Pet Bonds	617.50	107.00	0.00	724.50
Staff Housing Bonds	2,786.00	296.00	0.00	3,082.00
BCITF	(591.74)	7,583.50	0.00	6,991.76
Building Levy	(2,697.05)	5,196.00	5,470.00	7,968.95
Nomination Fees	0.00	0.00	0.00	0.00
Unclaimed Monies	1,182.42	0.00	0.00	1,182.42
Hall Hire Bond	400.00	0.00	0.00	400.00
Other Housing Bond	1,845.00	0.00	0.00	1,845.00
Community Bus Bond	200.00	0.00	0.00	200.00
Retention Bonds & Liabilities	279.28	8,173.44	0.00	8,452.72
<b>Sub-Total</b>	<b>4,021.41</b>	<b>21,355.94</b>	<b>5,470.00</b>	<b>30,847.35</b>
<b>Trust Funds</b>				
Nil				
<b>Sub-Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>4,021.41</b>	<b>21,355.94</b>	<b>5,470.00</b>	<b>30,847.35</b>

## KEY INFORMATION

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

NOTE 15  
EXPLANATION OF SIGNIFICANT VARIANCES

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

Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. \$	Timing/ Permanent	Explanation of Variance
<b>Revenue from operating activities</b>						
Grants, Subsidies and Contributions	\$ (149,794)	(33%)	▼	\$	Timing	MRWA - Direct Roads Grant - Received in July 24, budget phased over 12 months.
Fees and Charges	24,386	89%	▲		Timing	Positive variance due to Caravan Park charges and Domestic refuse tracking higher than
Interest Revenue	(9,120)	(36%)	▼		Timing	Interest budget phased over year.
Other Revenue	(4,166)	(45%)	▼		Timing	Other revenue currently tracking lower than budgeted.
Profit on Disposal of Assets	0				Timing	Disposal are yet to occurred
<b>Expenditure from operating activities</b>						
Employee Costs	74,330	30%	▲	\$	Timing	Employee Costs currently tracking lower than budgeted.
Materials and Contracts	112,553	45%	▲	\$	Timing	Materials & Contracts currently tracking lower than budgeted, mainly due to Capital purchases.
Depreciation	223,020	100%	▲	\$	Timing	Depreciation within the Transport programme is currently tracking lower than
Insurance Expenses	(12,272)	(83%)	▼		Timing	Insurance expenditure payable July and December, budgeted over twelve months.
Other Expenditure	62,056	86%	▲	\$	Timing	Rate write-offs budgeted for July 24 were higher than actuals and the Tjuntjunjara Community Programs & Events is yet to occur.
<b>Non-cash amounts excluded from operating activities</b>						
Add back Depreciation	(223,020)	(100%)	▼	\$	Timing	Depreciation within the Transport programme is currently tracking lower than
Adjust (Profit)/Loss on Asset Disposal	0				Timing	Disposal are yet to occurred
<b>INVESTING ACTIVITIES</b>						
Capital Grants, Subsidies and Contributions	(53,399)	(43%)	▼	\$	Timing	Budgeted Non Operating Grant Income tracking lower than actuals.
Proceeds from Disposal of Assets	0				Timing	No Disposals have yet occurred.
Land and Buildings	108,958	82%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Plant and Equipment	222,747	100%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Roads	260,774	100%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Footpaths	6,250	100%	▲		Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Parks and Ovals	84,932	102%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Other	14,999	100%	▲		Timing	Capital works - Refer to Note 8 Capital details
<b>FINANCING ACTIVITIES</b>						
Proceeds from new borrowings	0				Timing	No new borrowing being introduce at FY25/26
Transfer from Reserves	0				Timing	Most allocations occur at year-end
Transfer to Reserves	9,063	54%	▲		Timing	Most allocations occur at year-end

SHIRE OF MENZIES  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 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	0
					0	0	0	0

# SHIRE OF MENZIES FINANCIAL INFORMATION SCHEDULE AS AT 31 JULY 2025



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

31/07/2025	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 31/07/2025
		General Purpose Funding				
		Rates				
		Operating Income				
	3030120	RATES - Instalment Admin Fee Received	-\$7,000.00	\$0.00	-\$7,000.00	\$0.00
	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	\$0.00
	3030145	RATES - Penalty Interest Received	-\$40,000.00	\$0.00	-\$40,000.00	-\$4,571.14
	3030146	RATES - Instalment Interest Received	-\$10,000.00	\$0.00	-\$10,000.00	\$0.00
	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	-\$4,571.14
		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	\$0.00
	3030211	GEN PUR - Financial Assistance Grant - Roads	-\$457,772.00	\$0.00	-\$457,772.00	\$0.00
	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	-\$1,027.27
	3030245	GEN PUR - Interest Earned - Reserve Funds	-\$200,000.00	\$0.00	-\$200,000.00	-\$7,603.22
	3030246	GEN PUR - Interest Earned - Municipal Funds	-\$50,000.00	\$0.00	-\$50,000.00	-\$3,113.94
		Total Operating Income	-\$1,475,397.00	\$0.00	-\$1,475,397.00	-\$11,744.43
		Rates				
		Operating Expenditure				
	2030100	RATES - Employee Costs	\$56,182.94	\$0.00	\$56,182.94	\$5,024.19
	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	\$0.00
	2030113	RATES - Title/Company Searches	\$500.00	\$0.00	\$500.00	\$0.00
	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	\$0.00
	2030118	RATES - Rates Write Off	\$240,000.00	\$0.00	\$240,000.00	\$0.00
	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	\$36.00
	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	\$3,980.11
		Total Operating Expenditure	\$403,531.94	\$0.00	\$403,531.94	\$9,040.30
		Other General Purpose Funding				
		Operating Expenditure				
	2030211	GEN PUR - Bank Fees & Charges	\$7,000.00	\$0.00	\$7,000.00	\$423.74
	2030214	GEN PUR - Rounding	\$10.00	\$0.00	\$10.00	\$0.29
	2030299	GEN PUR - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$2,653.42
		Total Operating Expenditure	\$45,576.00	\$0.00	\$45,576.00	\$3,077.45
		Total Operating Income	-\$6,518,348.24	\$0.00	-\$6,518,348.24	-\$16,315.57
		Total Operating Expenditure	\$449,107.94	\$0.00	\$449,107.94	\$12,117.75
		Governance				
		Other Governance				
		Operating Income				
	3040135	MEMBERS - Other Income	\$0.00	\$0.00	\$0.00	\$0.00
	3040290	OTH GOV - Profit on Disposal of Assets	-\$4,499.00	\$0.00	-\$4,499.00	\$0.00
		Total Operating Income	-\$4,499.00	\$0.00	-\$4,499.00	\$0.00
		Members Of Council				
		Operating Expenditure				
	2040104	MEMBERS - Training & Development	\$20,000.00	\$0.00	\$20,000.00	\$0.00
	2040109	MEMBERS - Members Travel and Accommodation	\$40,000.00	\$0.00	\$40,000.00	\$0.00
	2040111	MEMBERS - Mayors/Presidents Allowance	\$22,138.00	\$0.00	\$22,138.00	\$1,844.83
	2040112	MEMBERS - Deputy Mayors/Presidents Allowance	\$5,534.00	\$0.00	\$5,534.00	\$461.17
	2040113	MEMBERS - Members Sitting Fees	\$98,791.28	\$0.00	\$98,791.28	\$7,066.15
	2040114	MEMBERS - Communications Allowance	\$8,624.00	\$0.00	\$8,624.00	\$641.69
	2040115	MEMBERS - Printing and Stationery	\$400.00	\$0.00	\$400.00	\$0.00
	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	\$0.00
	2040186	MEMBERS - Expensed Minor Asset Purchases	\$15,000.00	\$0.00	\$15,000.00	\$0.00
	2040199	MEMBERS - Administration Allocated	\$385,661.00	\$0.00	\$385,661.00	\$26,534.11
		Total Operating Expenditure	\$652,912.28	\$0.00	\$652,912.28	\$37,521.59
		Other Governance				
		Operating Expenditure				
	2040200	OTH GOV - Employee Costs	\$456,519.72	\$0.00	\$456,519.72	\$34,286.10
	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	-\$1,300.00
	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	\$896.09
	2040210	OTH GOV - Motor Vehicle Expenses	\$37,705.70	\$0.00	\$37,705.70	\$549.84
	2040211	OTH GOV - Civic Functions, Refreshments & Receptions	\$10,000.00	\$0.00	\$10,000.00	-\$103.27
	2040215	OTH GOV - Printing and Stationery	\$500.00	\$0.00	\$500.00	\$0.00
	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

31/07/2025	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 31/07/2025
	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	\$59,359.41
	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	\$0.00
	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	\$0.00
	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	\$2,653.42
	Total Operating Expenditure		\$754,410.42	\$0.00	\$754,410.42	\$83,681.07
	Total Operating Income		-\$4,499.00	\$0.00	-\$4,499.00	\$0.00
	Total Operating Expenditure		\$1,407,322.70	\$0.00	\$1,407,322.70	\$121,202.66
	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	\$0.00
	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	\$0.00
	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	-\$590.02
	Total Operating Income		-\$16,000.00	\$0.00	-\$16,000.00	-\$590.02
	Fire Prevention					
	Operating Expenditure					
	2050110	FIRE - Motor Vehicle Expenses	\$572.00	\$0.00	\$572.00	\$0.00
	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	-\$106.58
	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	\$0.00
	Total Operating Expenditure		\$12,015.00	\$0.00	\$12,015.00	-\$106.58
	Animal Control					
	Operating Expenditure					
	2050253	ANIMAL - Contract Services	\$42,900.00	\$0.00	\$42,900.00	-\$0.01
	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	\$0.00
	2050299	ANIMAL - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$2,653.42
	Total Operating Expenditure		\$88,795.00	\$0.00	\$88,795.00	\$2,653.41
	Other Law, Order & Public Safety					
	Operating Expenditure					
	2050311	OLOPS - CCTV Maintenance	\$15,000.20	\$0.00	\$15,000.20	\$0.00
	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	\$0.00
	2050399	OLOPS - Administration Allocated	\$9,642.00	\$0.00	\$9,642.00	\$663.37
	Total Operating Expenditure		\$86,690.20	\$0.00	\$86,690.20	\$663.37
	Emergency Services Levy - Bush Fire Brigade					
	Operating Expenditure					
	2050530	ESL BFB - Insurance Expenses	\$3,250.00	\$0.00	\$3,250.00	\$0.00
	2050565	ESL BFB - Maintenance Plant & Equipment	\$11,268.70	\$0.00	\$11,268.70	\$1,046.86
	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	\$663.37
	Total Operating Expenditure		\$26,843.70	\$0.00	\$26,843.70	\$1,710.23
	Total Operating Income		-\$20,550.00	\$0.00	-\$20,550.00	-\$590.02
	Total Operating Expenditure		\$214,343.90	\$0.00	\$214,343.90	\$4,920.43
	Health					
	Preventative Services - Inspection/Admin					
	Operating Income					
	3070420	HEALTH - Health Regulatory Fees & Charges	-\$300.00	\$0.00	-\$300.00	\$0.00
	Total Operating Income		-\$300.00	\$0.00	-\$300.00	\$0.00
	Preventative Services - Inspection/Admin					
	Operating Expenditure					
	2070411	HEALTH - Contract EHO	\$39,000.00	\$0.00	\$39,000.00	\$945.00
	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	\$663.37
	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	\$1,985.58



31/07/2025	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 31/07/2025
		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	\$0.00
		Total Operating Expenditure	\$65,042.00	\$0.00	\$65,042.00	\$1,985.58
		Education & Welfare				
		Other Welfare				
		Operating Expenditure				
	2080700	WELFARE - Employee Costs	\$23,145.42	\$0.00	\$23,145.42	\$1,398.77
	2080712	WELFARE - Youth Services	\$2,500.00	\$0.00	\$2,500.00	-\$545.00
		Total Operating Expenditure	\$25,645.42	\$0.00	\$25,645.42	\$853.77
		Total Operating Expenditure	\$25,645.42	\$0.00	\$25,645.42	\$853.77
		Housing				
		Staff and Other Housing				
		Operating Income				
	3090101	STF HOUSE - Staff Rental Reimbursements	-\$30,000.00	\$0.00	-\$30,000.00	-\$1,640.00
	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	-\$14,993.53
	3090235	OTH HOUSE - Other Income	-\$200.00	\$0.00	-\$200.00	\$0.00
		Total Operating Income	-\$54,500.00	\$0.00	-\$54,500.00	-\$16,633.53
		Staff Housing				
		Operating Expenditure				
	2090186	STF HOUSE - Expensed Minor Asset Purchases	\$20,000.00	\$0.00	\$20,000.00	\$1,538.18
	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	\$4,422.95
	2090189	STF HOUSE - Staff Housing Building Maintenance	\$144,716.00	\$0.00	\$144,716.00	\$6,943.86
	2090192	STF HOUSE - Depreciation	\$126,945.00	\$0.00	\$126,945.00	\$0.00
	2090198	STF HOUSE - Staff Housing Costs Recovered	-\$173,809.00	\$0.00	-\$173,809.00	-\$13,065.47
	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	-\$160.48
		Other Housing				
		Operating Expenditure				
	2090270	OTH HOUSE - Loan Interest Repayments	\$30,097.54	\$0.00	\$30,097.54	\$8,863.05
	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	\$452.32
	2090289	OTH HOUSE - Building Maintenance	\$75,997.00	\$0.00	\$75,997.00	\$0.00
	2090292	OTH HOUSE - Depreciation	\$88,743.00	\$0.00	\$88,743.00	\$0.00
	2090298	OTH HOUSE - Staff Housing Costs Recovered	-\$41,437.00	\$0.00	-\$41,437.00	\$0.00
	2090299	OTH HOUSE - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$5,306.81
		Total Operating Expenditure	\$217,827.54	\$0.00	\$217,827.54	\$14,622.18
		Total Operating Income	-\$54,500.00	\$0.00	-\$54,500.00	-\$16,633.53
		Total Operating Expenditure	\$442,809.54	\$0.00	\$442,809.54	\$14,461.70
		Community Amenities				
		Community Amenities				
		Operating Income				
	3100120	SAN - Domestic Refuse Collection Charges	-\$10,000.00	\$0.00	-\$10,000.00	\$0.00
	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	\$0.00
	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	\$0.00
		Sanitation - General				
		Operating Expenditure				
	2100111	SAN - Waste Collection	\$160,203.00	\$0.00	\$160,203.00	\$7,107.77
	2100117	SAN - General Tip Maintenance	\$100,790.00	\$0.00	\$100,790.00	\$8,378.54
	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	\$0.00
	2100199	SAN - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$2,653.42
		Total Operating Expenditure	\$337,279.00	\$0.00	\$337,279.00	\$18,139.73
		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	\$2,653.42
		Total Operating Expenditure	\$46,090.00	\$0.00	\$46,090.00	\$2,653.42



31/07/2025	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 31/07/2025
		<b>Town Planning &amp; Regional Development</b>				
		<b>Operating Expenditure</b>				
	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	\$116.48
	2100653	PLAN - Scheme Amendments	\$0.00	\$0.00	\$0.00	\$0.00
	2100699	PLAN - Administration Allocated	\$9,642.00	\$0.00	\$9,642.00	\$663.37
		<b>Total Operating Expenditure</b>	<b>\$33,722.00</b>	<b>\$0.00</b>	<b>\$33,722.00</b>	<b>\$779.85</b>
		<b>Other Community Amenities</b>				
		<b>Operating Expenditure</b>				
	2100711	COM AMEN - Cemetery Maintenance/Operations	\$44,070.00	\$0.00	\$44,070.00	\$0.00
	2100788	COM AMEN - Public Conveniences Operations	\$168,030.00	\$0.00	\$168,030.00	\$1,354.92
	2100789	COM AMEN - Public Conveniences Maintenance	\$45,548.00	\$0.00	\$45,548.00	\$742.19
	2100792	COM AMEN - Depreciation	\$7,332.00	\$0.00	\$7,332.00	\$0.00
	2100799	COM AMEN - Administration Allocated	\$9,642.00	\$0.00	\$9,642.00	\$663.37
		<b>Total Operating Expenditure</b>	<b>\$274,622.00</b>	<b>\$0.00</b>	<b>\$274,622.00</b>	<b>\$2,760.48</b>
		<b>Total Operating Income</b>	<b>-\$12,200.00</b>	<b>\$0.00</b>	<b>-\$12,200.00</b>	<b>\$0.00</b>
		<b>Total Operating Expenditure</b>	<b>\$691,713.00</b>	<b>\$0.00</b>	<b>\$691,713.00</b>	<b>\$25,636.98</b>
		<b>Recreation &amp; Culture</b>				
		<b>Recreation &amp; Culture</b>				
		<b>Operating Income</b>				
	3110120	HALLS - Town Hall Hire	-\$200.00	\$0.00	-\$200.00	\$0.00
	3110135	HALLS - Other Income	-\$100.00	\$0.00	-\$100.00	\$0.00
	3110310	REC - Grants	-\$533,062.28	\$0.00	-\$533,062.28	-\$70,000.00
	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
		<b>Total Operating Income</b>	<b>-\$542,778.95</b>	<b>\$0.00</b>	<b>-\$542,778.95</b>	<b>-\$74,166.67</b>
		<b>Public Halls And Civic Centres</b>				
		<b>Operating Expenditure</b>				
	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	-\$3,259.90
	2110189	HALLS - Town Halls and Public Bldg Maintenance	\$6,012.00	\$0.00	\$6,012.00	\$0.00
	2110199	HALLS - Administration Allocated	\$57,849.00	\$0.00	\$57,849.00	\$6,633.54
		<b>Total Operating Expenditure</b>	<b>\$80,367.00</b>	<b>\$0.00</b>	<b>\$80,367.00</b>	<b>\$3,373.64</b>
		<b>Other Recreation And Sport</b>				
		<b>Operating Expenditure</b>				
	2110353	REC - Sports Courts Maintenance/Operations	\$19,962.00	\$0.00	\$19,962.00	-\$475.75
	2110355	REC - Water Park Maintenance/Operations	\$15,710.00	\$0.00	\$15,710.00	\$482.65
	2110365	REC - Parks & Gardens Maintenance/Operations	\$320,433.00	\$0.00	\$320,433.00	\$17,067.55
	2110366	REC - Town Sports Oval Maintenance/Operations	\$18,789.00	\$0.00	\$18,789.00	\$725.26
	2110367	REC - Rodeo Grounds Maintenance/Operations	\$0.00	\$0.00	\$0.00	\$0.00
	2110368	REC - Playground Equipment Mtce	\$9,787.00	\$0.00	\$9,787.00	\$0.00
	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	-\$329.81
	2110389	REC - Youth Centre Building Maintenance	\$9,893.00	\$0.00	\$9,893.00	\$1,309.09
	2110392	REC - Depreciation	\$114,883.00	\$0.00	\$114,883.00	\$0.00
	2110399	REC - Administration Allocated	\$96,415.00	\$0.00	\$96,415.00	\$10,613.66
		<b>Total Operating Expenditure</b>	<b>\$625,099.00</b>	<b>\$0.00</b>	<b>\$625,099.00</b>	<b>\$29,392.65</b>
		<b>Tv And Radio Re-Broadcasting</b>				
		<b>Operating Expenditure</b>				
	2110465	TV RADIO - Re-Broadcasting Maintenance/Operations	\$10,609.00	\$0.00	\$10,609.00	\$47.00
	2110492	TV RADIO - Depreciation	\$42,519.00	\$0.00	\$42,519.00	\$0.00
	2110499	TV RADIO - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$2,653.42
		<b>Total Operating Expenditure</b>	<b>\$91,694.00</b>			<b>\$2,700.42</b>
		<b>Libraries</b>				
		<b>Operating Expenditure</b>				
	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	\$0.00
	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	\$663.37
		<b>Total Operating Expenditure</b>	<b>\$15,542.00</b>	<b>\$0.00</b>	<b>\$15,542.00</b>	<b>\$663.37</b>
		<b>Heritage</b>				
		<b>Operating Expenditure</b>				
	2110652	HERITAGE - Consultants	\$0.00	\$0.00	\$0.00	\$0.00
	2110688	HERITAGE - Building Operations	\$17,547.00	\$0.00	\$17,547.00	-\$1,945.33
	2110689	HERITAGE - Building Maintenance	\$41,477.00	\$0.00	\$41,477.00	\$484.73
		<b>Total Operating Expenditure</b>	<b>\$59,024.00</b>	<b>\$0.00</b>	<b>\$59,024.00</b>	<b>-\$1,460.60</b>

31/07/2025	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 31/07/2025
		Other Culture				
		Operating Expenditure				
		2110700 OTH CUL - Employee Costs	\$23,145.42	\$0.00	\$23,145.42	\$1,250.54
		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	\$0.00
		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	\$0.00
		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	\$2,653.42
		Total Operating Expenditure	\$219,131.00	\$0.00	\$219,131.00	\$3,903.96
		Total Operating Income	-\$542,778.95	\$0.00	-\$542,778.95	-\$74,166.67
		Total Operating Expenditure	\$1,090,857.00	\$0.00	\$999,163.00	\$38,573.44
		Transport				
		Transport				
		Operating Income				
		3120110 ROADC - Regional Road Group Grants (MRWA)	-\$1,086,798.00	\$0.00	-\$1,086,798.00	\$0.00
		3120111 ROADC - Roads to Recovery Grant	-\$1,480,789.00	\$0.00	-\$1,480,789.00	\$0.00
		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	\$0.00
		Total Operating Income	-\$3,632,520.00	\$0.00	-\$3,632,520.00	-\$297,159.00
		Maintenance - Streets, Roads, Bridges & Depots				
		Operating Expenditure				
		2120211 ROADM - Road Maintenance - Built Up Areas	\$248,701.10	\$0.00	\$248,701.10	\$4,827.68
		2120212 ROADM - Road Maintenance - Sealed Outside BUA	\$15,000.00	\$0.00	\$15,000.00	\$0.00
		2120213 ROADM - Road Maintenance - Gravel Outside BUA	\$313,358.00	\$0.00	\$313,358.00	\$0.00
		2120214 ROADM - Road Maintenance - Formed Outside BUA	\$301,791.00	\$0.00	\$301,791.00	\$23,045.38
		2120217 ROADM - Ancillary Maintenance - Built Up Areas	\$186,127.00	\$0.00	\$186,127.00	\$4,404.42
		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	-\$1,038.55
		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	\$158.36
		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	\$0.00
		2120299 ROADM - Administration Allocated	\$77,132.00	\$0.00	\$77,132.00	\$5,306.81
		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	\$36,704.10
		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	\$3,828.76
		Total Operating Expenditure	\$43,453.00	\$0.00	\$43,453.00	\$3,828.76
		Total Operating Income	-\$3,632,520.00	\$0.00	-\$3,632,520.00	-\$297,159.00
		Total Operating Expenditure	\$2,841,951.10	\$0.00	\$2,841,951.10	\$40,532.86
		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	-\$23,250.14
		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	-\$2,120.57
		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	-\$24.10
		3130320 BUILD - Fees & Charges (including Licences)	-\$18,000.00	\$0.00	-\$18,000.00	-\$7,220.00
		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	-\$12.00
		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	-\$7,247.73
		3130826 OTH ECON - Post Office Income	-\$9,000.00	\$0.00	-\$9,000.00	-\$2,349.86
		Total Operating Income	-\$356,384.00	\$0.00	-\$356,384.00	-\$42,224.40

31/07/2025	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 31/07/2025
		<b>Rural Services</b>				
		<b>Operating Expenditure</b>				
	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
		<b>Total Operating Expenditure</b>	<b>\$71,939.00</b>	<b>\$0.00</b>	<b>\$71,939.00</b>	<b>\$0.00</b>
		<b>Tourism And Area Promotion</b>				
		<b>Operating Expenditure</b>				
	2130200	TOUR - Employee Costs	\$57,678.84	\$0.00	\$57,678.84	\$3,817.85
	2130205	TOUR - Recruitment	\$0.00	\$0.00	\$0.00	\$0.00
	2130211	TOUR - Visitor Centre Operations	\$59,290.84	\$0.00	\$59,290.84	\$5,917.13
	2130215	TOUR - Printing and Stationery	\$1,000.00	\$0.00	\$1,000.00	\$0.00
	2130230	TOUR - Insurance Expenses	\$2,498.00	\$0.00	\$2,498.00	\$0.00
	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	\$1,050.00
	2130241	TOUR - Subscriptions & Memberships	\$47,100.00	\$0.00	\$47,100.00	\$32,482.18
	2130242	TOUR - Events Other	\$6,000.00	\$0.00	\$6,000.00	<b>-\$218.69</b>
	2130243	TOUR - Cyclassic Event	\$0.00	\$0.00	\$0.00	\$0.00
	2130245	TOUR - Astrotourism Operations	\$10,000.00	\$0.00	\$10,000.00	<b>-\$347.72</b>
	2130258	TOUR - Kookynie Townsite and Info Bay Maintenace/Operations	\$3,823.00	\$0.00	\$3,823.00	\$0.00
	2130259	TOUR - Goongarrie Cottages Maintenance/Operations	\$41,117.00	\$0.00	\$41,117.00	\$5,789.24
	2130260	TOUR - Niagara Dam Maintenance/Operations	\$50,801.00	\$0.00	\$50,801.00	\$973.24
	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	\$0.00
	2130266	TOUR - Caravan Park General Maintenance/Operations	\$395,324.51	\$0.00	\$395,324.51	\$10,377.50
	2130286	TOUR - Expensed Minor Asset Purchases	\$7,000.00	\$0.00	\$7,000.00	\$0.00
	2130288	TOUR - Building Operations	\$53,887.00	\$0.00	\$53,887.00	\$710.62
	2130289	TOUR - Building Maintenance	\$50,745.00	\$0.00	\$50,745.00	\$0.00
	2130292	TOUR - Depreciation	\$361,478.00	\$0.00	\$361,478.00	\$0.00
	2130299	TOUR - Administration Allocated	\$279,605.00	\$0.00	\$279,605.00	\$12,603.72
		<b>Total Operating Expenditure</b>	<b>\$1,513,049.19</b>	<b>\$0.00</b>	<b>\$1,513,049.19</b>	<b>\$73,155.07</b>
		<b>Building Control</b>				
		<b>Operating Expenditure</b>				
	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
	2130399	BUILD - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$2,653.42
		<b>Total Operating Expenditure</b>	<b>\$48,566.00</b>	<b>\$0.00</b>	<b>\$48,566.00</b>	<b>\$2,653.42</b>
		<b>Economic Development</b>				
		<b>Operating Expenditure</b>				
	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
		<b>Total Operating Expenditure</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
		<b>Other Economic Services</b>				
		<b>Operating Expenditure</b>				
	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	\$323.73
	2130860	OTH ECON - Community Resource Centre Operations	\$279,401.46	\$0.00	\$279,401.46	\$17,003.69
	2130863	OTH ECON - Post Office Operations	\$69,571.56	\$0.00	\$69,571.56	\$4,282.40
	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	<b>-\$249.06</b>
	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	\$663.37
		<b>Total Operating Expenditure</b>	<b>\$441,056.62</b>	<b>\$0.00</b>	<b>\$441,056.62</b>	<b>\$22,024.13</b>
		<b>Total Operating Income</b>	<b>-\$356,384.00</b>	<b>\$0.00</b>	<b>-\$356,384.00</b>	<b>-\$42,224.40</b>
		<b>Total Operating Expenditure</b>	<b>\$2,074,610.81</b>	<b>\$0.00</b>	<b>\$2,074,610.81</b>	<b>\$97,832.62</b>
		<b>Other Property &amp; Services</b>				
		<b>Other Property &amp; Services</b>				
		<b>Operating Income</b>				
	3140120	PRIVATE - Private Works Income	<b>-\$10,728.00</b>	\$0.00	<b>-\$10,728.00</b>	\$0.00
	3140220	ADMIN - Fees & Charges	<b>-\$250.00</b>	\$0.00	<b>-\$250.00</b>	\$0.00
	3140235	ADMIN - Other Income Relating to Administration	\$0.00	\$0.00	\$0.00	\$0.00
	3140290	ADMIN - Profit on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00
	3140410	POC - Fuel Tax Credits Grant Scheme	<b>-\$25,000.00</b>	\$0.00	<b>-\$25,000.00</b>	<b>-\$4,124.91</b>
	3140501	SAL - Reimbursement - Workers Compensation	\$0.00	\$0.00	\$0.00	\$0.00
		<b>Total Operating Income</b>	<b>-\$35,978.00</b>	<b>\$0.00</b>	<b>-\$35,978.00</b>	<b>-\$4,124.91</b>
		<b>Private Works and General Administration Overheads</b>				
		<b>Operating Expenditure</b>				
	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	\$42,031.75
	2140203	ADMIN - Uniforms	\$7,500.00	\$0.00	\$7,500.00	<b>-\$259.00</b>
	2140204	ADMIN - Training & Development	\$60,000.00	\$0.00	\$60,000.00	<b>-\$3,270.00</b>
	2140205	ADMIN - Recruitment	\$9,000.00	\$0.00	\$9,000.00	\$402.00
	2140206	ADMIN - Fringe Benefits Tax (FBT)	\$31,940.00	\$0.00	\$31,940.00	\$2,549.24
	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	\$0.00
	2140210	ADMIN - Motor Vehicle Expenses	\$50,179.40	\$0.00	\$50,179.40	\$1,360.08
	2140215	ADMIN - Printing and Stationery	\$40,000.00	\$0.00	\$40,000.00	<b>-\$4,173.88</b>
	2140216	ADMIN - Postage and Freight	\$3,000.00	\$0.00	\$3,000.00	\$80.04
	2140220	ADMIN - Communication Expenses	\$48,000.00	\$0.00	\$48,000.00	\$3,454.36



31/07/2025	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 31/07/2025
	2140221	ADMIN - Information Technology	\$50,000.00	\$0.00	\$50,000.00	\$1,758.09
	2140222	ADMIN - Security	\$0.00	\$0.00	\$0.00	\$0.00
	2140226	ADMIN - Office Equipment Mtce	\$1,000.00	\$0.00	\$1,000.00	-\$120.00
	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	\$27,019.92
	2140240	ADMIN - Advertising and Promotion	\$30,000.00	\$0.00	\$30,000.00	\$23,285.03
	2140241	ADMIN - Subscriptions and Memberships	\$10,000.00	\$0.00	\$10,000.00	\$1,189.91
	2140252	ADMIN - Consultants	\$150,000.00	\$0.00	\$150,000.00	\$2,720.00
	2140265	ADMIN - Software Licences/Upgrades	\$100,000.00	\$0.00	\$100,000.00	\$12,137.72
	2140284	ADMIN - Audit Fees	\$100,000.00	\$0.00	\$100,000.00	\$1,500.00
	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	\$0.00
	2140287	ADMIN - Other Expenses	\$1,000.00	\$0.00	\$1,000.00	\$0.00
	2140288	ADMIN - Building Operations	\$62,520.00	\$0.00	\$62,520.00	-\$2,296.68
	2140289	ADMIN - Building Maintenance	\$22,304.00	\$0.00	\$22,304.00	\$101.72
	2140292	ADMIN - Depreciation	\$157,720.00	\$0.00	\$157,720.00	\$0.00
	2140298	ADMIN - Admin Staff Housing Costs Allocated	\$187,774.00	\$0.00	\$187,774.00	\$13,065.47
	2140299	ADMIN - Administration Overheads Recovered	-\$1,928,308.00	\$0.00	-\$1,928,308.00	-\$132,670.60
		<b>Total Operating Expenditure</b>	\$7,152.02	\$0.00	\$7,152.02	-\$10,134.83
		<b>Public Works Overheads</b>				
		<b>Operating Expenditure</b>				
	2140300	PWO - Employee Costs	\$511,459.00	\$0.00	\$511,459.00	\$36,703.34
	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	\$0.00
	2140305	PWO - Recruitment	\$5,000.00	\$0.00	\$5,000.00	\$923.00
	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	\$4,465.61
	2140316	PWO - Postage and Freight	\$2,000.00	\$0.00	\$2,000.00	\$93.85
	2140320	PWO - Communication Expenses	\$5,000.00	\$0.00	\$5,000.00	-\$1,545.07
	2140321	PWO - Information Technology	\$10,000.00	\$0.00	\$10,000.00	\$0.00
	2140323	PWO - Sick Pay	\$25,404.00	\$0.00	\$25,404.00	\$3,931.53
	2140324	PWO - Annual Leave	\$59,698.00	\$0.00	\$59,698.00	\$4,618.49
	2140325	PWO - Public Holidays	\$30,485.00	\$0.00	\$30,485.00	\$0.00
	2140329	PWO - Insurance Expenses (Except Workers Comp)	\$22,807.00	\$0.00	\$22,807.00	\$0.00
	2140330	PWO - Occupational Health and Safety	\$40,000.00	\$0.00	\$40,000.00	\$1,259.94
	2140352	PWO - Consultants	\$0.00	\$0.00	\$0.00	-\$8,043.98
	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	\$6,927.33
	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	\$0.00
	2140392	PWO - Depreciation	\$74,993.00	\$0.00	\$74,993.00	\$0.00
	2140393	PWO - LESS Allocated to Works (PWO's)	-\$1,766,270.00	\$0.00	-\$1,766,270.00	-\$89,047.79
	2140398	PWO - Staff Housing Costs Allocated	\$27,472.00	\$0.00	\$27,472.00	\$0.00
	2140399	PWO - Administration Allocated	\$520,643.00	\$0.00	\$520,643.00	\$35,820.89
	2140400	POC - Internal Plant Repairs - Wages & O/Head	\$301,517.00	\$0.00	\$301,517.00	\$13,586.67
	2140411	POC - External Parts & Repairs	\$83,685.00	\$0.00	\$83,685.00	\$5,907.12
	2140412	POC - Fuels and Oils	\$181,001.25	\$0.00	\$181,001.25	\$1,323.03
	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	\$0.00
	2140492	POC - Depreciation	\$170,223.00	\$0.00	\$170,223.00	\$0.00
	2140494	POC - LESS Plant Operation Costs Allocated to Works	-\$814,493.55	\$0.00	-\$814,493.55	-\$31,227.68
		<b>Total Operating Expenditure</b>	\$3.40	\$0.00	\$3.40	-\$12,644.57
		<b>Salaries And Wages</b>				
		<b>Operating Expenditure</b>				
	2140500	SAL - Gross Salary and Wages	\$2,555,879.68	\$0.00	\$2,555,879.68	\$158,128.34
	2140501	SAL - LESS Salaries & Wages Allocated	-\$2,555,879.68	\$0.00	-\$2,555,879.68	-\$158,128.34
	2140503	SAL - Workers Compensation Expense	\$0.00	\$0.00	\$0.00	\$0.00
		<b>Total Operating Expenditure</b>	\$0.00	\$0.00	\$0.00	\$0.00
		<b>Total Operating Income</b>	-\$35,978.00	\$0.00	-\$35,978.00	-\$4,124.91
		<b>Total Operating Expenditure</b>	\$7,155.42	\$0.00	\$7,155.42	-\$22,779.40
		<b>Total Operating Income</b>	-\$11,178,058.19	\$0.00	-\$11,178,058.19	-\$451,214.10
		<b>Total Operating Expenditure</b>	\$9,310,558.83	\$0.00	\$9,218,864.83	\$335,338.39

<b>13.1.2</b>	<b>List of Monthly Payments - July 2025</b>
<b>LOCATION</b>	<b>Not Applicable</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM1532</b>
<b>DATE OF REPORT</b>	<b>14 August 2025</b>
<b>AUTHOR</b>	<b>General Support Officer, Irene Kitts</b>
<b>RESPONSIBLE OFFICER</b>	<b>Chief Financial Officer, Kristy Van Kuyl</b>
<b>OFFICER DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	1. List of Payments - July 2025 [13.1.2.1 - 5 pages]

#### **SUMMARY:**

To receive the list of payments made for the month of July 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 July 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 \$728,532.01 has been withdrawn from Municipal Bank Account.

**RISK ASSESSMENT:**

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

**STRATEGIC IMPLICATIONS:**

The Shire 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 July 2025 totalling \$728,532.01 being:

1. Electronic Funds Transfer from EFT10292 to EFT10367, payments from Municipal Fund totalling \$539,708.92
2. Direct Debit payments from the Municipal Fund totalling \$73,352.16
3. Payroll payments from the Municipal Fund totalling \$110,252.09
4. Credit Card payments for the Statement Month of July 2025 from the Municipal Fund totalling \$3,963.73
5. Fuel Card payments from the Municipal Fund totalling \$1,255.11

be received.

**COUNCIL DECISION:**

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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<b>Carried</b>	
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**Shire of Menzies**  
**Payments for the Month of July 2025**

<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
	Cheque		
	EFT	\$	539,708.92
	Direct Debit	\$	73,352.16
	Credit Card Payment	\$	3,963.73
	Payroll	\$	110,252.09
	Fuel Card Payment	\$	1,255.11
	CabCharge Payment		
	<b><u>Total Payments</u></b>	<b>\$</b>	<b><u>728,532.01</u></b>



Shire of Menzies				
Payments for the Month of July 2025				
EFT	Date	Name	Description	Amount
EFT10292	10/07/2025	LEONORA PHARMACY	PHARMACY ITEMS SOLD ON CONSIGNMENT JUNE 2025	\$ 484.90
EFT10293	10/07/2025	BATTERIES N MORE	3MN LEAD AND CONNECTOR FOR ELECTRICAL PARTS	\$ 35.90
EFT10294	10/07/2025	PICCADILLY BUTCHERS	NAIDOC EVENT - COMMUNITY EATS - SOCIAL ACTIVITY IN COLLABORATION WITH MENZIES COMMUNITY SCHOOL - JULY 2025	\$ 212.00
EFT10295	10/07/2025	MARKET CREATIONS AGENCY PTY LTD	COUNCIL CONNECT SUBSCRIPTION FY25/26	\$ 26,042.50
EFT10296	10/07/2025	XSTRA GLOBAL IT AND COMMUNICATION SOLUTIONS	FY 25/26 MONTHLY PBX RENTAL AND SERVICES JULY 2025	\$ 283.59
EFT10297	10/07/2025	EMYJOR SERVICES	MARMION VILLAGE SUPPLY AND FIT AND CHECK BACKFLOW DEVICE.	\$ 3,197.70
EFT10298	10/07/2025	NORTHERN GOLDFIELDS ELECTRICAL PTY LTD	CHECK OUT AND CONNECTION ELECTRICITY AT STATION MASTERS COTTAGE	\$ 5,089.70
EFT10300	10/07/2025	HERSEY'S SAFETY PTY LTD	STAFF UNIFORM	\$ 284.90
EFT10302	10/07/2025	A&K BUILDING AND PROPETY MAINTENANCE	CLAIM 1SUPPLY OF MATERIALS AND REPAIRS TO BUILDING.	\$ 6,600.00
EFT10304	10/07/2025	TEAM GLOBAL EXPRESS PTY LTD	FREIGHT CHARGE FOR UNIFORMS OUTSIDE CREW AND AO FRAME FOR GOLDFIELDS MAP	\$ 191.28
EFT10305	10/07/2025	OMNICOM MEDIA GROUP AUSTRALIA PTY LTD (MARKETFORCE)	ADVERTISING 25/26 DIFFERENTIAL RATES	\$ 428.97
EFT10306	10/07/2025	SHIRE OF MOUNT MAGNET	EHO/BUILDING SURVEYOR - JUNE 2025	\$ 4,042.50
EFT10307	10/07/2025	SIRSIDYNIX PTY LTD	LIBRARY SUBSCRIPTION FOR MENZIES PUBLIC LIBRARY FOR FY 25/26	\$ 1,130.38
EFT10308	10/07/2025	REMOTE ELECTRICAL PTY LTD TA PWT ELECTRICAL AND REFRIGERATION	ELECTRICAL WORK SHIRE OFFICES AND 41 MERCER STREET	\$ 5,023.95
EFT10309	10/07/2025	BOOEASY AUSTRALIA PTY LTD	ROOM MANAGER COMMISSIONS AND FEES JUNE 2025	\$ 443.10
EFT10310	10/07/2025	THE LOCAL GOVERNMENT, RACING AND CEMETERIES EMPLOYEES UNION (WA)	PAYROLL DEDUCTIONS PPE 08 JULY 2025	\$ 168.00
EFT10311	10/07/2025	HARVEY NORMAN KALGOORLIE AV/IT	STARLINK UNIT AND CASE WORK MANAGER VEHICLE	\$ 517.00
EFT10312	10/07/2025	BEAM ME UP MEDIA T/A STAR TRACK ASTRO EVENTS	ABORIGINAL ASTRONOMY EVENT 12 AUGUST 2025	\$ 1,210.00
EFT10313	10/07/2025	AUSTRALIAN RETIREMENET PRESS PROPRIETARY LIMITED	ADVERTISING MENZIES CARAVAN PARK WITH AUSTRALIAN RETIREMENT PRESS	\$ 750.00
EFT10314	10/07/2025	WA LOCAL GOVERNMENT ASSOCIATION (WALGA)	INTRODUCTION TO LOCAL GOVERNMENT (E LEARNING) - IVAN MATTHEW	\$ 242.00
EFT10315	10/07/2025	AIR LIQUIDE AUSTRALIA LTD	RENTAL ON OXYGEN CYLINDER JUNE 2025	\$ 28.16
EFT10316	10/07/2025	CONSTRUCTION TRAINING FUND (BCITF)	BCITF LEVY FOR BP25-03, BP25-02, BP25-01	\$ 18,993.90
EFT10317	10/07/2025	WESTFARMERS LTD T/AS BUNNINGS	YOUTH CENTRE STORAGE & FIREPIT AND CATERING ITEMS	\$ 1,310.98
EFT10318	10/07/2025	CORE BUSINESS AUSTRALIA PTY LTD	LADY SHENTON SUPERVISION JUNE 2024 - JUNE 2025	\$ 8,848.38
EFT10319	10/07/2025	ECOWATER SERVICES	JUNE 2025 QUARTERLY BIOMAX MAINTENANCE SERVICE	\$ 1,050.60
EFT10320	10/07/2025	GOLDFIELDS TOYOTA	1MN - TOYOTA PRADO SERVICE 36 MONTH/ 60 000 KM	\$ 290.00
EFT10321	10/07/2025	HORIZON POWER	ELECTRICITY - SHIRE OF MENZIES VARIOUS PROPERTY - USAGE FROM 01 MAY 2025 TO 26 JUNE 2025	\$ 14,628.54
EFT10322	10/07/2025	IT VISION	MANUAL OSR CLAIM ADD ON & CLAIM TRAINING	\$ 554.40
EFT10323	10/07/2025	KMART	YOUTH CENTRE ART ACTIVITY CONSUMABLES	\$ 599.50
EFT10324	10/07/2025	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA (LGPRO)	LG PROFESSIONAL WA - SUBSCRIPTION	\$ 3,760.00
EFT10325	10/07/2025	SHIRE OF MENZIES SOCIAL CLUB	PAYROLL DEDUCTIONS PPE 08 JULY 2025	\$ 140.00
EFT10326	10/07/2025	MENZIES ABORIGINAL CORPORATION	PAYROLL DEDUCTIONS PPE 08 JULY 2025	\$ 360.00
EFT10327	10/07/2025	NETLOGIC INFORMATION TECHNOLOGY	SOFTWARE SUBCRPTION FY 25/26- FROM 01 JULY 2025 TO 30 JUNE 2026	\$ 5,580.00
EFT10328	10/07/2025	OFFICE NATIONAL	ADMIN STATIONERY	\$ 710.36
EFT10329	10/07/2025	MOORE AUSTRALIA (WA) PTY LTD	COUNCIL MEMBER AND ETO WORKSHOP - LIVESTREAM	\$ 1,045.00
EFT10330	10/07/2025	WATER CORPORATION	WATER- 52 SHENTON STREET MENZIES- USAGE FROM 01 JULY 2025 TO 31 AUGUST 2025	\$ 50.43
EFT10331	25/07/2025	CANINE CONTROL	RANGER SERVICE TOWNSITE AND SURROUNDING AREA ON 30 JUNE 2025 AND 01 JULY 2025	\$ 2,001.04
EFT10333	25/07/2025	CORSIGN	SNAP LOCK FRAME CEO'S OFFICE	\$ 209.00
EFT10334	25/07/2025	SPECTRUM SURVEYS PTY LTD	SURVEY FOR ELECTRICITY EXTENSION GROH HOUSES 22 MERCER STREET	\$ 2,288.00
EFT10335	25/07/2025	HERSEY'S SAFETY PTY LTD	UNIFORM GRADER OPERATOR & CLEANER	\$ 1,116.50
EFT10336	25/07/2025	SPARTAN FIRST PTY LTD	PRE - EMPLOYMENT MEDICAL - TAMARA PAVOURIS AND JUSTIN VILJOEN	\$ 935.00
EFT10337	25/07/2025	BOB WADDELL & ASSOCIATES PTY LTD	FINANCIAL CONSULTANCY WITH THE ANNUAL BUDGET FY 25/26 - JUNE 2025	\$ 3,300.00
EFT10338	25/07/2025	IRENE KITTS	DOUBLE-SIDED PEN INK CARTRIDGES FOR CEO'S PEN	\$ 64.84
EFT10339	25/07/2025	RARE EARTHS M&C PTY LTD T/A MENZIES HOTEL	CATERING FOR SATURDAY MASS AND MORNING TEA 28TH JUNE 2025 AND SENIOR LUNCH AT LAKE BALLARD 25 JUNE 2025	\$ 350.00
EFT10340	25/07/2025	HYDRAULINK AUSTRALIA PTY LTD	REPLACE HYDRAULIC HOSE P0143 TRAILER - SKID STEER	\$ 211.27

**Shire of Menzies**  
**Payments for the Month of July 2025**

EFT	Date	Name	Description	Amount
EFT10341	25/07/2025	ALU GLASS	REPLACEMENT OF GLASS SLIDING PANEL YOUTH CENTRE	\$ 1,440.00
EFT10342	25/07/2025	CARAVAN INDUSTRY ASSOCIATION WA (INC)	CARAVAN INDUSTRY OF WESTERN AUSTRALIA FY26 MEMBERSHIP FOR MENZIES CARAVAN PARK	\$ 1,155.00
EFT10343	25/07/2025	THE TRUSTEE FOR VISTA TRUST TA EXURBAN RURAL & REGIONAL PLANNING	GENERAL TOWN PLANNING CONSULTING MENZIES HOTEL APPROVALS	\$ 128.13
EFT10344	25/07/2025	THE LOCAL GOVERNMENT, RACING AND CEMETERIES EMPLOYEES UNION (WA)	PAYROLL DEDUCTIONS PPE 22 JULY 2025	\$ 168.00
EFT10345	25/07/2025	SUPAGAS PTY LIMITED	45KG LPG BOTTLES 12X REFILL	\$ 3,010.46
EFT10346	25/07/2025	HARVEY NORMAN KALGOORLIE AV/IT	HISENSE TV 55 INCH STAFF HOUSING - 15 ONSLOW STREET	\$ 792.00
EFT10347	25/07/2025	SKATE SCULPTURE PTY LTD	RFT 01/24 DESIGN AND CONSTRUCT MENZIES SKATE PARK 20% PAYMENT	\$ 77,000.00
EFT10348	25/07/2025	JUSTIN VILJOEN	REIMBURSEMENT FOR PPE UNIFORM & STAFF HOUSING CONSUMABLES	\$ 279.77
EFT10349	25/07/2025	ANTHONY J BARTELL	RATES REFUND FOR ASSESSMENT A1638 99 SUITER STREET MENZIES WA 6436	\$ 386.74
EFT10350	25/07/2025	IVAN MATTHEW YULO-UY BAGOHIN	RIEMBURSEMENT FOR WORKING WITH CHILDREN AND POLICE CHECK	\$ 163.00
EFT10351	25/07/2025	AUSTRALASIAN PERFORMING RIGHT ASSOCIATION (ONEMUSIC)	COUNCILS MUSIC RURAL LICENCE 01 JULY 2025 - 30 JUNE 2026	\$ 387.64
EFT10352	25/07/2025	BOC LIMITED	OXYGEN ANNUAL FEE 2025 - 2026	\$ 137.15
EFT10353	25/07/2025	COMFORT STYLE TA KALGOORLIE FURNITURE	QUEEN BED FOR ACCOMMODATION - 15 ONSLOW STREET	\$ 900.00
EFT10354	25/07/2025	KMART	15 ONSLOW STREET HOUSEHOLD BEDDINGS ITEM , KITCHEN ITEMS,TOWN HALL KITCHEN ITEMS	\$ 274.50
EFT10355	25/07/2025	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA (LGPRO)	2025/2026 LOCAL GOVERNMENT PROFESSIONALS MEMBERSHIP - R STEWART	\$ 100.00
EFT10356	25/07/2025	LOCAL HEALTH AUTHORITIES ANALITICAL COMMITTEE	ANALYTICAL SERVICES ANNUAL FEE FY 25/26 MA2025 078	\$ 414.93
EFT10357	25/07/2025	SHIRE OF MENZIES SOCIAL CLUB	PAYROLL DEDUCTIONS PPE 22 JULY 2025	\$ 160.00
EFT10358	25/07/2025	MENZIES ABORIGINAL CORPORATION	PAYROLL DEDUCTIONS PPE 22 JULY 2025	\$ 360.00
EFT10359	25/07/2025	REYNOLDS GRAPHICS	3000 DL WINDOW ENVELOPES, 500 C4 POCKETS, 100 A5 NOTEPADS WITH SHIRE LOGO	\$ 1,894.20
EFT10360	25/07/2025	SHIRE OF MENZIES	PAYROLL DEDUCTIONS PPE 22 JULY 2025	\$ 403.00
EFT10361	25/07/2025	MOORE AUSTRALIA (WA) PTY LTD	PROGRESSIVE BILLING INTEGRATED PLANNING AND REPORTING SERVICES AS PER AGREEMENT VP323993	\$ 17,666.57
EFT10362	25/07/2025	WESTRAC PTY LTD	BATTERIES AND CUTTING EDGES CATPLR 12M ROAD GRADER	\$ 1,903.73
EFT10364	29/07/2025	MODULAR WA	4 X 1 GROH HOUSING 22 MERCER STREET JULY CLAIM FINAL INVOICE	\$ 236,415.31
EFT10365	29/07/2025	BOB WADDELL & ASSOCIATES PTY LTD	ASSISTANCE WITH 25/26 STATUTORY BUDGET	\$ 308.00
EFT10366	29/07/2025	PHOENIX GOLDFIELDS PTY LTD	SUPPLY AND CONSTRUCT PATIO OLD BUTCHER SHOP	\$ 66,066.52
EFT10367	45867	WARREN DONE	WORKS ON RAILWAY DAM, WORK ON GOONGARRIE STATION MASTERHOUSE, PICK UP RUBBISH TRUCK AND RUBBISH RUN LAKE BALLARD AND KOOKYNIE	\$ 2,990.00
<b>Total EFT Payment</b>				<b>\$ 539,708.92</b>

**Shire of Menzies**  
**Payments for the Month of July 2025**

<b>Direct Debit</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
2026.01.01	1/07/2025	DEPARTMENT OF TREASURY AND FINANCE	PRINCIPAL AND INTEREST PAYMENT LOAN #241 GROH HOUSING	\$ 22,012.97
2026.01.08	23/07/2025	DEPARTMENT OF TREASURY AND FINANCE	GUARANTEE FEE FOR ANNUITY LENDING LOAN #241 GROH HOUSING	\$ 2,127.05
DD6968.1	01/07/2025	NAB	MERCHANT FEE JUNE 2025	\$ 57.94
DD6968.2	01/07/2025	IINET LIMITED	CRC PUBLIC INTERENET JUNE 2025	\$ 53.99
DD6970.1	07/07/2025	POWER ICT PTY LTD	MESSAGES ON HOLD JUNE 2025	\$ 75.90
DD6972.1	08/07/2025	THE TRUSTEE FOR AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS PPE 08 JULY 2025	\$ 673.14
DD6972.2	08/07/2025	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS PPE 08 JULY 2025	\$ 1,712.88
DD6972.3	08/07/2025	CBUS	SUPERANNUATION CONTRIBUTIONS PPE 08 JULY 2025	\$ 730.94
DD6972.4	08/07/2025	AWARE SUPER PTY LTD	PAYROLL DEDUCTIONS PPE 08 JULY 2025	\$ 10,326.40
DD6972.5	08/07/2025	TEAM SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS PPE 08 JULY 2025	\$ 560.20
DD6977.1	09/07/2025	TELSTRA	SATELLITE PHONE USAGE FROM 20/06/2025 TO 19/07/2025	\$ 3,668.27
DD6984.1	14/07/2025	TELSTRA	WORKS PHONE USAGE FROM 23/06/2025 TO 22/07/2025	\$ 462.08
DD6984.2	14/07/2025	THE WEST AUSTRALIAN	ONLINE NEWSPAPER SUBSCRIPTION JULY 2025	\$ 32.00
DD6984.3	14/07/2025	SYNERGY	POWER USAGE FOR GOONGARRIE MASTER HOUSE FROM 23 APRIL 2025 TO 23 JUNE 2025	\$ 216.00
DD6986.1	15/07/2025	3E ADVANTAGE	ADMIN, CRC, DEPOT PRINTER USAGE 1-30 JUNE 2025	\$ 2,527.38
DD6989.1	16/07/2025	HORIZON POWER	ELECTRICITY -25 ONSLOW- USAGE FROM 1/05/2025 TO 27/06/2025 DOUBLE UP PAYMENT - CREDIT IN ACCOUNT	\$ 324.32
DD6991.1	17/07/2025	HORIZON POWER	STREET LIGHTING USAGE FROM 01/06/2025 TO 30/06/2025	\$ 1,142.41
DD6996.1	22/07/2025	THE TRUSTEE FOR AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS PPE 22 JULY 2025	\$ 690.36
DD6996.2	22/07/2025	AWARE SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS PPE 22 JULY 2025	\$ 10,950.19
DD6996.3	22/07/2025	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS PPE 22 JULY 2025	\$ 1,638.00
DD6996.4	22/07/2025	CBUS	SUPERANNUATION CONTRIBUTIONS PPE 22 JULY 2025	\$ 853.72
DD6996.5	22/07/2025	CARE SUPER	SUPERANNUATION CONTRIBUTIONS PPE 22 JULY 2025	\$ 1,061.79
DD6996.6	22/07/2025	REST SUPER	SUPERANNUATION CONTRIBUTIONS PPE 22 JULY 2025	\$ 729.55
DD6996.7	22/07/2025	TEAM SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS PPE 22 JULY 2025	\$ 551.07
DD7000.1	21/07/2025	PAUL WARNER	PRESIDENT ALLOWANCE -FOR JULY 2025	\$ 3,732.67
DD7000.2	21/07/2025	SUDHIR	DEPUTY PRESIDENT ALLOWANCE - FOR JULY 2025	\$ 1,431.17
DD7000.3	21/07/2025	GREGORY DWYER	SITTING FEE CR. GREG DWYER JULY 2025	\$ 970.00
DD7000.4	21/07/2025	IAN BAIRD	SITTING FEE CR. IAN BAIRD JULY 2025	\$ 970.00
DD7000.5	21/07/2025	JILLIAN DWYER	SITTING FEE CR JILL DWYER JULY 2025	\$ 970.00
DD7000.6	21/07/2025	ANDREW TUCKER	SITTING FEE FOR CR. ANDREW TUCKER JULY 2025	\$ 970.00
DD7000.7	21/07/2025	KRISTIE TUCKER	SITTING FEE FOR CR. KRISTIE TUCKER JULY 2025	\$ 970.00
DD7002.1	21/07/2025	PIVOTEL SATELLITE PTY LTD	TRAK SPOT CHARGING ACCOUNT 40063522 - JULY 2025	\$ 31.00
DD7014.1	29/07/2025	NAB	NAB CONNECT FEE JULY 2025	\$ 27.24
DD7016.1	31/07/2025	NAB	BPAY FEE JULY 2025	\$ 101.53
<b>Total Direct Debit</b>				<b>\$ 73,352.16</b>

Shire of Menzies Payments for the Month of July 2025				
Date	Name	Description	Amount	
27/06/2025	NAB	CEO CARD NO: **** * 2547 BANK FEES & CHARGES FOR THE MONTH OF JUNE 2025	\$	9.00
TOTAL CEO CREDIT CARD			\$	9.00
CFO CARD NO: **** * 6310				
27/06/2025	VIRGIN AIRLINES	RETURN FLIGHT TO KALGOORLIE - APPLICANT WORK SUPERVISOR	\$	641.28
27/06/2025	VIRGIN AIRLINES	RETURN FLIGHT TO PERTH - ACEO	\$	401.95
09/06/2025	COLES	ADMIN GLEN 20 DISINFECTANT	\$	19.00
10/06/2025	BUNNINGS	ADMIN STATIONERY - BATTERIES	\$	29.98
13/06/2025	DOMINOS KALGOORLIE	COMMUNITY EVENNT, PIZZA & GAME NIGHT	\$	171.60
16/06/2025	STARLINK	STARLINK SUBSCRIPTION CCTV TRAILER AND GRADER ACCOMMODATION JUNE 2025	\$	390.00
16/06/2025	STARLINK	CRC STARLINK SUBSCRIPTION JUNE 2025	\$	139.00
16/06/2025	DAPHNE FLORIST	FLOWERS GIFT NURSE JOY	\$	121.32
17/06/2025	LP AUIGETVAPE	LASER POINTER FOR ASTRONOMY PROGRAM	\$	76.65
18/06/2025	VEND POS	CRC POS SOFTWARE SUBSCRIPTION JUNE 2025	\$	279.00
20/06/2025	APPLE	MONTHLY SUBSCRIPTION FOR ICLOUD STORAGE MAY 2025	\$	1.49
20/06/2025	TELSTRA	PREPAID INTERNET DATA	\$	74.00
27/06/2025	THE PAPERPLACE	INK CARTRIDGE CEO OFFICE	\$	52.70
02/06/2025	WOOLIES KALGOORLIE	CRC AND YOUTH CENTRE STOCK FOR SALE	\$	371.17
13/06/2025	WOOLIES KALGOORLIE	COMMUNITY EATS AND SEND AWAY NURSE JOY EVENT	\$	239.85
17/06/2025	WOOLIES KALGOORLIE	COMMUNITY EVENT NAIDOC WEEK	\$	288.54
23/06/2025	ADOBE	ADOBE SUBSCRIPTION 21 JUNE - 20 JULY	\$	645.90
27/06/2025	NAB	BANK FEES & CHARGES FOR THE MONTH OF JUNE 2025	\$	11.30
TOTAL CFO CREDIT CARD			\$	3,954.73
09/07/2025		PAYROLL PAYMENT PPE 08/07/2025	\$	52,273.70
23/07/2025		PAYROLL PAYMENT PPE 22/07/2025	\$	57,978.39
TOTAL PAYROL			\$	110,252.09
29/07/2025		FUEL CARD - CEO - FOR THE MONTH OF JULY	\$	244.70
29/07/2025		FUEL CARD - CFO - FOR THE MONTH OF JULY	\$	529.39
29/07/2025		FUEL CARD - WMS - FOR THE MONTH OF JULY	\$	11.55
29/07/2025		FUEL CARD - CDM - FOR THE MONTH OF JULY	\$	469.47
TOTAL FUEL CARD			\$	1,255.11

<b>13.1.3</b>	<b>Rates Debtor Report - July 2025</b>	
<b>LOCATION</b>	<b>Not Applicable</b>	
<b>APPLICANT</b>	<b>Internal</b>	
<b>DOCUMENT REF</b>	<b>NAM1533</b>	
<b>DATE OF REPORT</b>	<b>18 August 2025</b>	
<b>AUTHOR</b>	<b>Finance/Rates Officer, Tien Tran</b>	
<b>RESPONSIBLE OFFICER</b>	<b>Chief Finance Officer, Kristy Van Kuyl</b>	
<b>OFFICER DISCLOSURE OF INTEREST</b>	<b>Nil</b>	
<b>ATTACHMENT</b>	1. CONFIDENTIAL - Rates Outstanding Debtor Report - July 2025 [13.1.3.1 - 10 pages]	

### **SUMMARY:**

To present a list of overdue rates of more than 12 months, through to three years plus, as of 30 July 2025.

### **BACKGROUND:**

Unpaid overdue rates comprise 561 properties, totaling \$669,115.49 with the following breakdown:

<b>Description</b>	<b>Number of Assessment</b>	<b>3rd Previous Year &amp; greater</b>	<b>2nd Previous Year</b>	<b>Previous Year</b>	<b>Total</b>
Current	359	\$79,900.48	\$33,473.07	\$255,938.30	\$369,311.85
Non-current	71	\$28,674.69	\$12,654.58	\$5,448.08	\$46,777.35
Non-current (Credit)	95	-\$8,934.44	-\$903.51	-\$27,300.59	-\$37,138.54
Non-pensioners	3	\$405.82	\$1,034.77	\$464.74	\$1,905.33
Review	33	\$231,387.32	\$27,897.16	\$28,975.02	\$288,259.50
<b>Total</b>	<b>561</b>	<b>\$331,433.87</b>	<b>\$74,156.07</b>	<b>\$263,525.55</b>	<b>\$669,115.49</b>

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

The thirty-three rates assessments totalling \$259,284.50 are within the process of returning to the Department of Planning, Lands and Heritage.

**COMMENT:**

The report also shows the 'Current' payments that are due for these long outstanding rates. This has been provided to the Council to give an understanding that these rates appear to have ongoing arrears situations.

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

Collection in some cases is difficult or not possible due to tenements becoming 'dead tenements'. This matter has been raised by the CEO with the Department of Mines, Industry Regulation and Safety.

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

**CONSULTATION:**

Consultation occurs with the appointed Debt Collection Agency.

**STATUTORY AUTHORITY:**

Local Government Act 1995

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

**POLICY IMPLICATIONS:**

Policy – 4.6 Debt Recovery – Outstanding Rates and Sundry Debtors

**FINANCIAL IMPLICATIONS:**

Unpaid Overdue Rates totalling \$669,115.49. While these remain unpaid, financial implications, apart from possible cashflow implications, are the ongoing costs associated with debt collection, staff time and an unacceptable ratio of rates not collected on an ongoing basis.

**RISK ASSESSMENT:**

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

**STRATEGIC IMPLICATIONS:**

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

Outcome

8 An efficient and effective organisation.

Strategy

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

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

**VOTING REQUIREMENTS:**

Simple Majority

**OFFICER RECOMMENDATION:**

That the list of overdue rates showing:

- i. 12 months arrears, totaling \$263,525.55
- ii. 2 years arrears, totaling \$74,156.07
- iii. 3 years plus arrears, totaling \$331,433.87

be received.

**COUNCIL DECISION:**

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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<b>Carried</b>	
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<b>13.1.4</b>	<b>Budget Amendment - 2025/2026 Schedule of Fees and Charges</b>	
<b>LOCATION</b>	<b>Not Applicable</b>	
<b>APPLICANT</b>	<b>Internal</b>	
<b>DOCUMENT REF</b>	<b>NAM1534</b>	
<b>DATE OF REPORT</b>	<b>19 August 2025</b>	
<b>AUTHOR</b>	<b>Chief Financial Officer, Kristy Van Kuyl</b>	
<b>RESPONSIBLE OFFICER</b>	<b>Acting Chief Executive Officer, Rob Stewart</b>	
<b>OFFICER DISCLOSURE OF INTEREST</b>	<b>Nil</b>	
<b>ATTACHMENT</b>	1. 25-26 Fees and Charges - Menzies Waste Facility [13.1.4.1 - 1 page]	

### **SUMMARY:**

To adopt the Schedule of Fees and Charges for the Menzies and Kookynie Waste Facilities and incorporate into the 2025/2026 financial year Schedule of Fees and Charges.

### **BACKGROUND:**

The 2025/2026 Schedule of Fees and Charges was adopted at the Ordinary Council Meeting held on 26 June 2025.

At the Ordinary Council Meeting on 31 July 2025, the Council resolved as follows:

*‘That:*

- 2. An appropriate charging regime be introduced at the Menzies Waste Facility*
- 3. The Menzies Waste Facility be appropriately staffed*
- 4. All payments for placing waste in the Menzies Waste Facility be facilitated from the Menzies Town Hall as a pre-payment system and no payments be accepted at the Menzies Waste Facility*
- 5. Restricted access shall commence from 29 September 2025*
- 6. A further report be presented to the Council at its meeting on 28 August 2025, relating to the imposition of charges at the Menzies Waste Facility’*

As a result, the adopted 2025/2026 Schedule of Fees and Charges requires amendment to incorporate these changes.

## **COMMENT:**

To support the above resolution, amendments to the Schedule of Fees and Charges for the 2025/2026 financial year have been prepared. The fees have been extended to cover the Kookynie Waste Facility to prevent alternative 'free' dumping.

The recommended Schedule of Fees and Charges for the Menzies Waste Facility for the 2025/2026 financial year is provided in the attached document.

All payments for the disposal of waste at the Waste Facilities are to be processed through the Shire of Menzies Administration Office under a pre-payment system. No direct payments will be accepted at either Waste Facility.

## **CONSULTATION:**

No external consultation occurred during the preparation of this report.

## **STATUTORY AUTHORITY:**

*Local Government Act 1995 s6.16 (3) Imposition of Fees and Charges*  
*Local Government Act 1995 s6.19 Notice of Fees and Charges*  
*Waste Avoidance and Resource Recovery Act (2007)*

## **POLICY IMPLICATIONS:**

Policy 8.1 Compulsory Waste Collection Service.

## **FINANCIAL IMPLICATIONS:**

The adoption of charges for waste will result in increased revenue.

## **RISK ASSESSMENT:**

<b>Risk Statement</b>	<b>Level of Risk</b>	<b>Risk Mitigation Strategy</b>
Major revenue or cost implications.	Major	Appropriately charge for the placement of waste including controlled waste such as e-waste, tyres, batteries and asbestos.

## STRATEGIC IMPLICATIONS:

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

Outcome

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

Strategy

6.2 Promote reduced environmental impact within the Shire.

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

## VOTING REQUIREMENTS:

Absolute Majority

## OFFICER RECOMMENDATION:

That the 2025/2026 Schedule of Fees and Charges for the Menzies and Kookynie Waste Facilities, as attached, be adopted and incorporated into the 2025/2026 financial year Schedule of Fees and Charges.

## COUNCIL DECISION:

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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<b>Carried by Absolute Majority</b>	
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**SHIRE OF MENZIES**  
**SCHEDULE FEES AND CHARGES**  
**2025/2026**

FEES AND CHARGES	Unit/Type	Current Fees & Charge Inc GST	New Fees & Charge Inc GST
<b>Rateable Waste Service</b>			
240 Litre MGB	Per bin/per annum	\$ 150.00	\$ 150.00
Additional 240 Litre MGB	Per bin/per annum	\$ 168.00	\$ 168.00
<b>Non Rateable Waste Service</b>			
240 Litre MGB	Per bin/per annum	\$ 180.00	\$ 180.00
Additional 240 Litre MGB	Per bin/per annum	NEW	\$ 200.00
Sale of 240 Litre MGB Bin	Each	NEW	\$ 120.00
<b>Bulk Waste Disposal at Waste Facility</b>			
General Waste	Per M3	NEW	\$ 190.00
General Waste	Single Axle Trailer or Utility/Load	NEW	\$ 250.00
General Waste	Bogie Axle Trailer/Load	NEW	\$ 350.00
General Waste	Single Axle Truck	NEW	\$ 400.00
General Waste	Bogie Axle Truck	NEW	\$ 600.00
Asbestos Waste*	Per M3	NEW	\$ 180.00
Asbestos Waste*	Per Tonne	NEW	\$ 500.00
Septic Tank Cleaning	One Tank	NEW	The service will be carried out by an external contractor, and all costs will be invoiced and processed separately.
Septic Tank Cleaning	Two or One Large Tank	NEW	
Septic Tank Cleaning	Three Tanks	NEW	
Domestic Liquid Waste	Per Litre	\$ 0.10	\$ 0.10
Car Tyre*	Per Car Tyre	NEW	\$ 25.00
Car Tyre with Rim*	Per Car Tyre	NEW	\$ 75.00
Truck Tyre*	Per Truck Tyre	NEW	\$ 50.00
Truck Tyre with Rim*	Per Truck Tyre	NEW	\$ 100.00
Loader Tyre*	Per Loader Tyre	NEW	\$ 300.00

## Notes:

\* Prior to Disposal, Special Permission must be obtained for Tyres and Asbestos Materials

\*\* Additional cost for the use of the Shire Equipment for disposal at Private Works Rates

## 13.2 Administration Reports

13.2.1	Annual General Meeting of the Outback Highway Development Council Inc.	
LOCATION	Not Applicable	
APPLICANT	Internal	
DOCUMENT REF	NAM1535	
DATE OF REPORT	19 August 2025	
AUTHOR	Executive Officer, Maureen Yulo-Uy	
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart	
OFFICER DISCLOSURE OF INTEREST	Nil	
ATTACHMENT	Nil	

### SUMMARY:

The Annual General Meeting of the Outback Highway Development Council (OHDC) will be held from Monday 15 September 2025 to Wednesday 17 September 2025 in Perth.

### BACKGROUND:

In March 2025, the Shire of Menzies became a member of the OHDC, committing to support the development of the Outback Way, a 2,700 km route that connects Queensland and Western Australia through the heart of Australia. The development of the Outback Way is a major infrastructure project aimed at improving regional connectivity, boosting tourism, and fostering economic growth for remote communities along the route.

Each year, the OHDC holds its Annual General Meeting (AGM), bringing together key stakeholders. The AGM serves as an important platform to discuss the ongoing development of the Outback Way, review progress, and identify new opportunities for collaboration and growth.

The Shire President has expressed an interest in attending this year's AGM to represent the Shire and engage with other local government members. Attendance at the AGM will allow the Shire President to contribute to discussions regarding the future of the Outback Way, align with regional development priorities, and further strengthen the Shire's involvement in this critical infrastructure project.

The Acting CEO's attendance at the AGM would also provide valuable opportunities to engage directly with other local government members and key stakeholders. This would foster collaboration and contribute to a coordinated approach to regional development and infrastructure planning, aligning the Shire's efforts with the broader goals of the Outback Way.

**COMMENT:**

Attendance at the AGM is considered worthwhile for the Shire President and the Acting CEO, as it provides an opportunity to directly engage with key stakeholders, contribute to discussions on the Outback Way, and strengthen the Shire's involvement in this significant regional project.

**CONSULTATION:**

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

**STATUTORY AUTHORITY:**

*Local Government Act 1995:*

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

**POLICY IMPLICATIONS:**

Policy 1.11 Attendance at Events (Section 5.90A of the Local Government Act 1995)

**FINANCIAL IMPLICATIONS:**

The 2025–2026 Budget allocates \$55,000.00 for the conference, travel and accommodation of Council Members.

**RISK ASSESSMENT:**

There is a low overall consequence if no representatives attend the Annual General Meeting; however, it could signal a lack of engagement from the Shire, which is a member of the OHDC.

**STRATEGIC IMPLICATIONS:**

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

3. An innovative, diverse and prosperous economy.

3.2 Continue to work with industry and stakeholders for the economic development of the district.

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

**VOTING REQUIREMENTS:**

Simple Majority

**OFFICER RECOMMENDATION:**

That the Shire President Cr P Warner and the Acting CEO be authorised to attend the Annual General Meeting of the Outback Highway Development Council from 15 to 17 September and the costs of registration, accommodation, meals and transport be charged to the following accounts: Members-Conference, Members-Travel and Accommodation and Other Governance-Conference, Travel and Accommodation.

**COUNCIL DECISION:**

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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<b>Carried</b>	
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<b>13.2.2</b>	<b>Review of Policy 5.1 Acting Chief Executive Officer or Temporary Employment of CEO</b>
<b>LOCATION</b>	<b>Not Applicable</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM1536</b>
<b>DATE OF REPORT</b>	<b>19 August 2025</b>
<b>AUTHOR</b>	<b>Executive Officer, Maureen Yulo-Uy</b>
<b>RESPONSIBLE OFFICER</b>	<b>Acting Chief Executive Officer, Rob Stewart</b>
<b>OFFICER DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	1. Policy 5.1 - Acting Chief Executive Officer or Temporary Employment of CEO - with track changes [ <b>13.2.2.1</b> - 2 pages]

### **SUMMARY:**

To review existing Policy 5.1 Acting Chief Executive Officer or Temporary Employment of CEO in accordance with the Council's annual rolling review of all policies.

### **BACKGROUND:**

Policy 5.1 Acting Chief Executive Officer was adopted by Absolute Majority in May 2023. The main objective of the policy is to provide for the appointment of an Acting Chief Executive Officer when there is a substantive vacancy of the Chief Executive Office (CEO).

Further, at the Ordinary meeting of the Council held on 25 July 2024, the review of the Policy was deferred pending a review of the Council's Organisation Chart.

An amended Organisation Chart was adopted at the Ordinary Meeting of the Council held on 31 July 2025.

### **COMMENT:**

This report recommends amending the existing policy by Absolute Majority for the following reasons:

1. The policy should complement a delegation. The Delegation Register adopted in February 2025 does not include the authority to appoint an Acting Chief Executive Officer for all leave periods, both planned and unplanned, up to five weeks.
2. The policy should include a condition stating that an employee appointed to temporarily act in the Chief Financial Officer position is not considered to be suitably qualified to perform the role of Acting CEO or Temporary CEO.



### 3. Syntax

#### **CONSULTATION:**

Nil

#### **STATUTORY AUTHORITY:**

*Local Government Act 1995:*

Section 5.39C requires a policy to be adopted by absolute majority relating to the appointment of an Acting CEO for a term not exceeding one year.

Section 5.39C provides that a local government may amend the policy by an absolute majority.

Section 5.42 provides that the local government may delegate to the CEO the exercise of any of its powers

*Local Government (Administration) Regulation 1996:*

Regulation 18A refers to appointments of Acting CEO for periods up to one year.

#### **POLICY IMPLICATIONS:**

The delegation under section 5.42 of the Local Government Act 1995 will complement the policy of appointing an Acting Chief Executive Officer

#### **FINANCIAL IMPLICATIONS:**

There are no financial implications should the officer's recommendation be adopted.

#### **RISK ASSESSMENT:**

<b>Risk Statement</b>	<b>Level of Risk</b>	<b>Risk Mitigation Strategy</b>
The existing policy can be challenged as not legally compliant.	Low	To amend the existing policy based on the officer's recommendation.

#### **STRATEGIC IMPLICATIONS:**

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

8. An efficient and effective organisation.

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

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

## **VOTING REQUIREMENTS:**

Absolute Majority

## **OFFICER RECOMMENDATION:**

That:

1. The Chief Executive Officer be delegated the authority to appoint an Acting Chief Executive Officer for all leave periods, both planned and unplanned, up to five weeks and
2. Amended Policy 5.1 Acting Chief Executive Officer or Temporary Employment of CEO, as follows:

### **'Objective**

To establish a policy in accordance with Section 5.39C of the Local Government Act 1995 relating to the appointment of an Acting or Temporary Chief Executive Officer for periods up to one year of planned or unplanned leave or an interim vacancy in the substantive office of Chief Executive Officer.

### **Policy Statement**

When the CEO is on planned or unplanned leave, or the CEO's employment with the local government has ended, an Acting or temporary CEO is to be appointed in accordance with this policy to fulfil the functions of the CEO as detailed in Section 5.41 of the Local Government Act 1995 and other duties as set down in the Act and associated Regulations.

Through this policy and in accordance with Section 5.36(2)(a) of the Local Government Act 1995, the Council determines that the employee appointed to the substantive position of:

Chief Financial Officer

is considered suitably qualified to perform the role of Acting or Temporary Chief Executive Officer.

An employee appointed to temporarily act in the Chief Financial Officer position is not considered to be suitably qualified to perform the role of Acting CEO or Temporary CEO.

### **Appointment of Acting CEO – Planned and unplanned leave for periods up to five weeks**

The Chief Executive Officer is delegated to appoint the Chief Financial Officer in writing as Acting Chief Executive Officer where the Chief Executive Officer is on planned or unplanned leave for periods not exceeding five weeks.

The Chief Executive Officer must appoint an Acting Chief Executive Officer for any leave period up to five weeks. The Chief Executive Officer must immediately advise all Councillors when and for what period of time the authorised officer is appointed as Acting Chief Executive Officer.

If the Chief Financial Officer is unable or unwilling to act in the position of Chief Executive Officer or if the CEO is unable to make an appointment of Acting Chief Executive Officer, the matter must be referred to the Council.

The Council may, by resolution, extend an Acting Chief Executive Officer's period of appointment beyond five weeks if the substantive Chief Executive Officer remains unavailable or unable to perform their functions and duties.

### **Appointment of Acting Chief Executive Officer – Substantive Vacancy**

If the substantive Chief Executive Officer's employment is ending, the Council, when determining to appoint a Temporary Chief Executive Officer may either:

- by resolution appoint the Chief Financial Officer as the temporary Chief Executive Officer for the period of time until the substantive Chief Executive Officer has been recruited and commences their employment or
- by resolution, appoint the Chief Financial Officer as the interim temporary Chief Executive Officer for the period of time until an external recruitment process for a temporary Chief Executive Officer can be completed or
- following an external recruitment in accordance with the principles of merit and equity prescribed in Section 5.40 of the Local Government Act 1995, appoint a temporary Chief Executive Officer for the period of time until the substantive Chief Executive Officer has been recruited and commences employment.'

be endorsed.

### **COUNCIL DECISION:**

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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<b>Carried by Absolute Majority</b>	
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## **POLICY – 5.1 – Acting Chief Executive Officer or Temporary Employment of CEO**

**Relevant Delegation**

N/A

### **Objective**

To establish a policy in accordance with Section 5.39C of the Local Government Act 1995 relating to the appointment of an Acting or Temporary Chief Executive Officer for periods up to one year of planned or unplanned leave or an interim vacancy in the substantive office of Chief Executive Officer.

### **Policy Statement**

When the CEO is on planned or unplanned leave, or the CEO's employment with the local government has ended, an Acting or temporary CEO is to be appointed in accordance with this policy to fulfil the functions of the CEO as detailed in Section 5.41 of the Local Government Act 1995 and other duties as set down in the Act and associated Regulations.

Through this policy and in accordance with Section 5.36 (2) (a) of the Local Government Act 1995, the Council determines that the employee appointed to the substantive position of:

Chief Financial Officer

is considered suitably qualified to perform the role of Acting or Temporary Chief Executive Officer.

An employee appointed to temporarily act in the Chief Financial Officer position is not considered to be suitably qualified to perform the role of Acting CEO or Temporary CEO.

### **Appointment of Acting CEO – Planned and unplanned leave for periods up to five weeks**

The Chief Executive Officer is ~~delegated~~authorised to appoint the Chief Financial Officer in writing as Acting Chief Executive Officer where the Chief Executive Officer is on planned or unplanned leave for periods not exceeding five weeks.

The Chief Executive Officer must appoint an Acting Chief Executive Officer for any leave period ~~up to greater than 48 hours and less than~~ five weeks. The Chief Executive Officer must immediately advise all Councillors when and for what period of time the authorised officer is appointed as Acting Chief Executive Officer.

If the Chief Financial Officer is unable ~~or unwilling~~ to act in the position of Chief Executive Officer or if the CEO is unable to make an appointment of Acting Chief Executive Officer, the matter must be referred to the Council.

The Council may, by resolution, extend an Acting Chief Executive Officer's period of appointment beyond five weeks if the substantive Chief Executive Officer remains unavailable or unable to perform their functions and duties.

### **Appointment of Acting Chief Executive Officer – Substantive Vacancy**

| ~~If in the event that~~ the substantive Chief Executive Officer's employment is ending, the Council, when determining to appoint a Temporary Chief Executive Officer may either:

by resolution appoint the Chief Financial Officer as the temporary Chief Executive Officer for the period of time until the substantive Chief Executive Officer has been recruited and commences their employment or

by resolution, appoint the Chief Financial Officer as the interim temporary Chief Executive Officer for the period of time until an external recruitment process for a temporary Chief Executive Officer can be completed or

following an external recruitment in accordance with the principles of merit and equity prescribed in Section 5.40 of the Local Government Act 1995, appoint a temporary Chief Executive Officer for the period of time until the substantive Chief Executive Officer has been recruited and commences employment.

– *End of Policy*

ADOPTED BY ABSOLUTE MAJORITY: 25 MAY 2023  
LAST REVIEWED: 28 AUGUST 2025

<b>13.2.3</b>	<b>Review of Policy 5.14 Social Media</b>
<b>LOCATION</b>	<b>Shire of Menzies</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM1537</b>
<b>DATE OF REPORT</b>	<b>17 August 2025</b>
<b>AUTHOR</b>	<b>Community Development Manager, Sean McGay</b>
<b>RESPONSIBLE OFFICER</b>	<b>Acting Chief Executive Officer, Rob Stewart</b>
<b>OFFICER DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	1. Current Policy 5.14 Social Media [ <b>13.2.3.1</b> - 3 pages]

#### **SUMMARY:**

To review Policy 5.14 Social Media as attached in accordance with the Council's annual rolling review of all policies.

#### **BACKGROUND:**

The purpose of Policy 5.14 Social Media, which was adopted by the Council on 30 August 2018, is to provide guidance concerning the use of social media. It was last reviewed by the Council on 26 September 2024.

#### **COMMENT:**

The current review has identified that the policy reads more as 'operational guidelines' than a policy. Limited staff at Shire of Menzies have access to the Shire social media pages and each is trained in how to deal with the public online.

It is recommended that the updated Social Media Policy, attached, reflect that operational procedures need not be included and that the Council endorses the policy.

#### **CONSULTATION:**

Identity Perth (marketing consultants)

**STATUTORY AUTHORITY:**

Local Government Act (1995)

Copyright Act 1968

Designs Act 2003

The Privacy Act 1988

Online Safety Act 2021

**POLICY IMPLICATIONS:**

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

**FINANCIAL IMPLICATIONS:**

Possible legal costs associated with copyright defence and defamation.

**RISK ASSESSMENT:**

<b>Risk Statement</b>	<b>Level of Risk</b>	<b>Risk Mitigation Strategy</b>
Possible copyright infringement or plagiarism by third parties.	Low	Register designs and firm up copyright claims. Consult with WALGA in the first instance.
Possible defamation lawsuit	Low	Educate Shire of Menzies staff and councillors on social media etiquette. Immediately retain legal advice in any instance of accusation of defamation.

**STRATEGIC IMPLICATIONS:**

The Shire of Menzies Council Plan 2025-2035 outlines the following Outcomes and Strategies:

Outcome:

1. An engaged and inclusive community.

Strategies:

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

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

Outcome:

2. A healthy and safe community.

Strategies:

2.1 Support provision of emergency and essential services.

2.3 Support community health and wellbeing initiatives.

Outcome:

4. An attractive destination for visitors.

Strategies:

4.1 Promote our natural attractions and heritage sites as part of a regional approach.

4.3 Continue to provide and maintain visitor support services.

Outcome:

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

Strategy:

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

Outcome:

7. A strategically focused Council, leading our community.

Strategies:

7.1 Provide strategic leadership and governance.

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

7.3 Encourage and support community engagement and collaboration.

Outcome:

8. An efficient and effective organisation.

Strategies:

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

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

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

## **VOTING REQUIREMENTS:**

Simple Majority



## **OFFICER RECOMMENDATION:**

That:

1. Current Policy 5.14 Social Media be revoked and
2. New Policy 5.7 Social Media, as follows:

### **‘Purpose**

To ensure the responsible use of social media for official business, protect the interests of the Shire of Menzies and provide a clear policy position on the use of social media by Elected Members and staff.

### **Scope**

This policy applies to all Elected Members, employees and authorised representatives of the Shire of Menzies when engaging in any online activity that may be associated with or reflect upon the Shire, including but not limited to blogs, forums, Facebook, Instagram, LinkedIn, X (formerly Twitter) and other digital platforms.

### **Policy Statement**

The Shire of Menzies recognises the role of social media as a key tool for communication and community engagement. As representatives of local government, all participants in online platforms must ensure their conduct upholds the integrity, reputation and legislative obligations of the Shire.

All official communications made via social media must:

- Reflect the adopted positions of the Council
- Comply with relevant legislation, codes and policies
- Be respectful, accurate and professional

Elected Members and staff must not present personal views in a way that could be interpreted as the official position of the Shire, unless authorised by the Shire President.

The Chief Executive Officer is responsible for endorsing all official Shire social media accounts and ensuring they are managed in accordance with this policy.

Breaches of this policy may result in disciplinary action in accordance with the Shire’s Code of Conduct and applicable legislation.’

be adopted.

**COUNCIL DECISION:**

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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<b>Carried</b>	
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## POLICY – 5.14 Social Media

### Relevant Delegation

N/A

### Objective

To ensure responsible use of social media for official business whilst protecting the interests of the Shire of Menzies and to give guidelines for engaging in online conversations as representatives of the Shire of Menzies regardless of private or work-related access.

### Policy Statement

The Shire of Menzies recognises the importance of the internet and social media as a modern and widely popular tool for community engagement.

These guidelines are intended for use by Councillors, staff members and other representatives of the Shire of Menzies to apply to any online medium where information may reflect on the image of the Shire of Menzies.

Therefore, this Social Media Policy applies to all forms of social media including, but not limited to: blogs, Facebook, Wikipedia or other wikis, Instagram, X (formerly Twitter) and LinkedIn.

These guidelines also apply to any comments representatives of the Shire of Menzies may leave on others' blogs or Facebook pages, edits to wikis, responses to tweets, posting on message boards/forums and opinions on online polls. Reference should also be made to the Shire of Menzies Code of Conduct.

As a Local Government agency, the Shire of Menzies and its representatives must follow certain rules when participating in social media. This policy applies to:

1. Communications initiated or responded to by the Shire of Menzies with our community; and
2. Elected Members when making comment in either their Shire of Menzies role or in a personal capacity.

Members and staff must be aware that any comments or interactions they perform on a social media platform will be perceived by the public that their comments and views are that of the Shire of Menzies. Members and staff should therefore ensure that their positions are in line with Shire policies and positions.

Most conversations on social media platforms are held in an informal manner, so the normal professional writing style is not required for social media communications; however, professional discourse is expected.

All social media accounts, blogs and web pages carrying the Shire of Menzies brand identity are to be endorsed by the Shire of Menzies. If the Shire of Menzies is referenced in any media by its representatives these social media guidelines apply.

As in all interactions, whether face to face or virtual, elected members and staff are representatives of the Shire of Menzies.

## Official Communications

The purposes of the Shire of Menzies' official communications include:

- a. Sharing information required by law to be publicly available.
- b. Sharing information that is of interest and benefit to the Community.
- c. Promoting Shire of Menzies' events and services.
- d. Promoting Public Notices and community consultation / engagement opportunities.
- e. Answering questions and responding to requests for information relevant to the role of the Shire of Menzies.
- f. Receiving and responding to community feedback, ideas, comments, compliments and complaints.

The Shire of Menzies' official communications will be consistent with relevant legislation, policies, standards and the positions adopted by the Council. Our communications will always be respectful and professional.

The Shire of Menzies will use a combination of different communication modes to suit the type of information to be communicated and the requirements of the community or specific audience, including:

- a. Website;
- b. Advertising and promotional materials;
- c. Media releases prepared by the Shire President, to promote specific Shire of Menzies positions;
- d. Social media; and
- e. Community newsletters, letter drops, and other modes of communications undertaken by the Shire of Menzies' Administration at the discretion of the Chief Executive Officer.

### 1. Guidelines

The internet is not anonymous, nor does it forget

Everything written on the Web can be traced back to its author one way or another and very easily.

There is no clear line between your work life and your personal life. Always be honest and respectful in both capacities.

With the ease of tracing authors back from their posts and the amount of information online, finding the actual identity of a poster from a few posts and a screen name is not impossible. This creates an avenue for outside parties to link your personal writings to the Shire of Menzies. Always write as if everyone knows you. Never write anything you wouldn't/couldn't say out loud to all parties involved.

#### Avoid hazardous materials

Do not post or link to any materials that are defamatory, harassing or indecent.

Don't promote other brands with our brand

Do not promote personal projects or endorse other brands, causes or opinions when posting on behalf of the Shire of Menzies. The endorsement of the Shire can be sought if required. If a personal opinion must be posted, clearly state that it does not represent the opinions of the Shire.

Maintain confidentiality

Do not post any confidential information in regard to the Shire of Menzies including personal information of employees, Councillors and other individuals associated with the Shire of Menzies.

Always acknowledge

When reposting/referencing a post or someone else's comments provide a link to the original item or acknowledge the author.

Identify yourself

When relevant, identify your affiliation with the Shire of Menzies to add credibility to your profile and to increase the visibility of the Shire of Menzies.

Do not qualify your work

Do not post statements regarding the quality or quantity of your work/load.

Do not return fire

If a negative post or comment is found online about the Shire of Menzies or one of its representatives, do not counter with another negative post. Publicly offer to remedy the situation through positive action.

Do not action requests made through social media

Actioning requests must be done only through our regular procedures to avoid conflicts and other ethical problems.

It should be noted that comments considered to be offensive or defamatory will be removed by the Administrator and repeat offenders blocked.

*– End of Policy*

ADOPTED: 30 AUGUST 2018  
REVIEWED: 26 SEPTEMBER 2024

<b>13.2.4</b>	<b>Review of Policy 2.3 - Annual Stocktake of Assets</b>	
<b>LOCATION</b>	<b>Not Applicable</b>	
<b>APPLICANT</b>	<b>Internal</b>	
<b>DOCUMENT REF</b>	<b>NAM1538</b>	
<b>DATE OF REPORT</b>	<b>18 August 2025</b>	
<b>AUTHOR</b>	<b>Chief Financial Officer, Kristy Van Kuyl</b>	
<b>RESPONSIBLE OFFICER</b>	<b>Acting Chief Executive Officer, Rob Stewart</b>	
<b>OFFICER DISCLOSURE OF INTEREST</b>	<b>Nil</b>	
<b>ATTACHMENT</b>	1. Policy 2.3 - Annual Stocktake of Assets [13.2.4.1 - 1 page]	

### **SUMMARY:**

To review Policy 2.3 Annual Stocktake of Assets in accordance with the Council's annual rolling review of all policies.

### **BACKGROUND:**

Policy 2.3, Annual Stocktake of Assets, was reviewed by the Council on 27 July 2023.

### **COMMENT:**

The existing policy outlines the framework for identifying, recognising, and maintaining effective controls for asset management. It ensures that assets are accurately recorded, reconciled and in alignment with the Shire's Asset Management Plan 2025-2040.

It is recommended that the policy be endorsed without amendment.

### **CONSULTATION:**

No external consultation occurred during the preparation of this report.

### **STATUTORY AUTHORITY:**

Local Government Act 1995  
Section 6.10 – Local Government (Financial Management Regulations) 1996.

**POLICY IMPLICATIONS:**

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

**FINANCIAL IMPLICATIONS:**

There are no financial implications if the officer’s recommendation is endorsed.

**RISK ASSESSMENT:**

The implementation of appropriate and effective internal controls assists in legislative compliance and minimises the risk to protect Shire assets.

**STRATEGIC IMPLICATIONS:**

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

Outcome:  
8. An efficient and effective organisation.

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

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

**VOTING REQUIREMENTS:**

Simple Majority

**OFFICER RECOMMENDATION:**

That Policy 2.3 Annual Stocktake of Assets, as attached, be endorsed without amendment.

**COUNCIL DECISION:**

Council Resolution Number			
Moved		Seconded	
Carried			



## **POLICY – 2.3 – Annual Stocktake of Assets**

### **Relevant Delegation**

N/A

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### **1. Policy Statement**

- 1.1. The Chief Executive Officer is to ensure an annual stocktake of Shire Assets is undertaken in conjunction with review of insurances and the principles of Fair Value as required by legislation.
- 1.2. A report being presented to Council with recommendations for write-offs for unserviceable assets, noting disposals not yet effected, and inclusions of assets which may have been donated or otherwise acquired by the Shire.

*– End of Policy*

ADOPTED: 25 NOVEMBER 2021  
LAST REVIEWED: 28 AUGUST 2025



<b>13.2.5</b>	<b>Review of Policy 2.4 Goods and Services Tax (GST)</b>
<b>LOCATION</b>	<b>Not Applicable</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM1539</b>
<b>DATE OF REPORT</b>	<b>18 August 2025</b>
<b>AUTHOR</b>	<b>Chief Financial Officer, Kristy Van Kuyl</b>
<b>RESPONSIBLE OFFICER</b>	<b>Acting Chief Executive Officer, Rob Stewart</b>
<b>OFFICER DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	1. Current Policy 2.4 Goods and Services Tax ( GST ) [ <b>13.2.5.1</b> - 1 page]

### **SUMMARY:**

To review Policy 2.4 Goods and Services Tax (GST) in accordance with the Council's annual rolling review of all policies.

### **BACKGROUND:**

Policy 2.4 Goods and Services Tax (GST) was reviewed by the Council on 31 August 2023.

### **COMMENT:**

The *A New Tax System (Goods and Services Tax) Act 1999*, together with the Australian Accounting Standards issued by the Australian Accounting Standards Board (AASB), primarily AASB 12, 15, and 107, provide guidance on the appropriate recognition, measurement, and disclosure of Goods and Services Tax (GST) in general purpose financial statements. These frameworks ensure that GST is accurately reflected in financial reporting and complies with both legislative and accounting requirements.

Given that the relevant legislation already addresses the matters covered by Policy 2.4 Goods and Services Tax (GST), this report recommends that the policy be revoked.

### **CONSULTATION:**

No external consultation occurred during the preparation of this report.

### **STATUTORY AUTHORITY:**

A New Tax System (Goods and Services Tax) Act 1999

**POLICY IMPLICATIONS:**

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

**FINANCIAL IMPLICATIONS:**

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

**RISK ASSESSMENT:**

The implementation of appropriate and effective internal controls assists in legislative compliance and minimises the risk.

**STRATEGIC IMPLICATIONS:**

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

Outcome:

8. An efficient and effective organisation.

Strategy:

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

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

**VOTING REQUIREMENTS:**

Simple Majority

**OFFICER RECOMMENDATION:**

That Policy 2.4 Goods and Services Tax (GST), as follows:

'Policy Statement

1. In accordance with recommended practice, revenue, expenses and assets are recognised net of the amount of GST recoverable, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).
2. 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 in the Statement of Financial Position.

3. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financial activities which are recoverable from, or payable to, the ATO are presented as Operating Cash Flows.'

be revoked.

**COUNCIL DECISION:**

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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<b>Carried</b>	
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## **POLICY – 2.4 Goods and Services Tax (GST)**

### **Relevant Delegation**

N/A

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### **Policy Statement**

1. In accordance with recommended practice, revenue, expenses and assets are recognised net of the amount of GST recoverable, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).
2. 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 in the Statement of Financial Position.
3. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financial activities which are recoverable from, or payable to, the ATO are presented as Operating Cash Flows.

*– End of Policy*

ADOPTED: 31 AUGUST 2023

<b>13.2.6</b>	<b>Review of Policy 2.6 Depreciation of Non-Current Assets</b>
<b>LOCATION</b>	<b>Not Applicable</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM1540</b>
<b>DATE OF REPORT</b>	<b>18 August 2025</b>
<b>AUTHOR</b>	<b>Chief Financial Officer, Kristy Van Kuyl</b>
<b>RESPONSIBLE OFFICER</b>	<b>Acting Chief Executive Officer, Rob Stewart</b>
<b>OFFICER DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	1. Policy 2.6 - Depreciation of Non-current Assets [13.2.6.1 - 1 page]

#### **SUMMARY:**

To review Policy 2.6 Depreciation of Non-Current Assets in accordance with the Council's annual rolling review of all policies.

#### **BACKGROUND:**

Policy 2.6 Depreciation of Non-Current Assets was reviewed by the Council on 31 October 2024.

#### **COMMENT:**

The existing policy establishes a consistent standard for accounting for the depreciation of non-current assets. It also incorporates the guidance provided by the Asset Revaluation Report as of 30 June 2023, ensuring that asset values and associated depreciation are accurately reflected in the financial statements.

It is recommended that the policy be endorsed without amendment, except for the update of the policy number.

#### **CONSULTATION:**

No external consultation occurred during the preparation of this report.

#### **STATUTORY AUTHORITY:**

Local Government (Financial Management) Regulation 1996  
AASB 116 section 57

**POLICY IMPLICATIONS:**

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

**FINANCIAL IMPLICATIONS:**

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

**RISK ASSESSMENT:**

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

**STRATEGIC IMPLICATIONS:**

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

Outcome:  
8. An efficient and effective organisation.

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

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

**VOTING REQUIREMENTS:**

Simple Majority

**OFFICER RECOMMENDATION:**

That Policy 2.6 Depreciation of Non-Current Assets, as attached, be endorsed without amendment, except for the update of the policy number.

**COUNCIL DECISION:**

Council Resolution Number			
Moved		Seconded	
Carried			



## POLICY – 2.6 Depreciation of Non-Current Assets

### Relevant Delegation

N/A

### Objective

The purpose of this policy is to provide consistent standards for accounting for depreciation method of non-current assets.

### Policy Statement

In accordance with Australia Accounting Standards Board (AASB) 116 non-current asset are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. The estimation of the useful life of the asset is a matter of judgement based on the experience of the entity with similar assets.

The current depreciation of non-current for each class are:

Buildings	13 to 120 years
Plant and Equipment	5 to 10 years
Sealed/Gravel roads and street	
- Formation	not depreciated
- Pavement	80 years
- Seal bituminous	15 years
- Seal asphalt surfaces	15 years
Footpaths - slab	30 to 60 years
Other Infrastructure	10 to 100 years
Parks and Ovals	10 to 40 years

– End of Policy

ADOPTED: 31 OCTOBER 2024

LAST REVIEWED: 28 AUGUST 2025

<b>13.2.7</b>	<b>Review of Policy 1.7 Enterprise Risk Management</b>
<b>LOCATION</b>	<b>Not Applicable</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM1541</b>
<b>DATE OF REPORT</b>	<b>19 August 2025</b>
<b>AUTHOR</b>	<b>Executive Officer, Maureen Yulo-Uy</b>
<b>RESPONSIBLE OFFICER</b>	<b>Acting Chief Executive Officer, Rob Stewart</b>
<b>OFFICER DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	1. Policy 1.7 Enterprise Risk Management [13.2.7.1 - 2 pages]

#### **SUMMARY:**

To review Policy 1.7 Enterprise Risk Management in accordance with the Council's annual rolling review of all policies.

#### **BACKGROUND:**

The Enterprise Risk Management Policy was reviewed by the Council on 26 September 2024.

#### **COMMENT:**

The current policy aligns with the risk management standard (ISO 31000:2018) and is further supported by the Shire's Risk Management Strategy.

The existing Enterprise Risk Management policy can be endorsed without amendment.

#### **CONSULTATION:**

No external consultation occurred during this report's preparation.

#### **STATUTORY AUTHORITY:**

Nil

#### **POLICY IMPLICATIONS:**

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



## **FINANCIAL IMPLICATIONS:**

There is no financial implication if the officer's recommendation is endorsed.

## **RISK ASSESSMENT:**

The endorsement of this policy represents the Council's approach to risk across the organisation.

## **STRATEGIC IMPLICATIONS:**

The Shire of Menzies Council Plan 2025-2035 outlines the following Outcomes and Strategies:

Outcome:

7. A strategically focused Council, leading our community.

Strategy:

7.1 Provide strategic leadership and governance.

Outcome:

8. An efficient and effective organisation.

Strategy:

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

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

## **VOTING REQUIREMENTS:**

Simple Majority

## **OFFICER RECOMMENDATION:**

That Policy 1.7 Enterprise Risk Management, as attached, be endorsed without amendment.

## **COUNCIL DECISION:**

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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<b>Carried</b>	
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## POLICY – 1.7 – Enterprise Risk Management

### Relevant Delegation

N/A

### Objective

To encourage an integrated, effective and organisation wide approach to risk management within the Shire of Menzies, facilitating value creation and protection.

### Policy Statement

The Council is committed to the use of risk management in the course of achieving its strategic objectives and delivery of services to the community. Management of risk is considered the responsibility of all elected members, employees and contractors, and is to be integrated throughout the Shire.

A Risk Management Strategy is to be maintained and implemented utilising the Principles, Framework and Process as defined within *AS/NZS ISO 31000:2018 Risk Management – Guidelines*.

#### 1. Risk Tolerance and Appetite:

Risk tolerance or risk appetite refers to the amount and type of risk that the Shire is willing to take in order to meet its strategic objectives. As a public body, there is an expectation the Shire will maintain an inherent low appetite for risk and as a consequence adopt policies and maintain systems and procedures to create value and protect the Shire, and its stakeholders.

The Council's risk tolerance and appetite is articulated within the Risk Management Strategy and any change to the level of risk tolerance and appetite within the Strategy can only be made with the Council approval.

#### 2. Risk Management Commitment:

The Council will maintain a continual commitment to risk management through the appropriate allocation of resources to facilitate application of the principles, framework and process as defined within *AS/NZS ISO 31000:2018*, through the 'Risk Management Strategy'. The *Risk Management Strategy* will assist the organisation to integrate risk management into decision making and operational activities, across the organisation. This commitment will work towards:

- a. Aligning the objectives, culture and strategy of the Shire with risk management;
- b. Addressing and recognising all obligations (including voluntary commitments) of the Shire;
- c. Communicating the risk appetite of the Shire to guide the establishment of risk criteria, to all employees, contractors and elected members and stakeholders;
- d. Promoting and conveying the value of risk management across the Shire;
- e. Encouraging methodical monitoring of risks;

Ensuring that the *Risk Management Strategy* remains relevant to and considers the context of the organisation.

– *End of Policy*

ADOPTED: 24 APRIL 2019  
LAST REVIEWED: 28 AUGUST 2025

<b>13.2.8</b>	<b>Review of Policy 1.6 Recognition of Service-Council Members</b>	
<b>LOCATION</b>	<b>Not Applicable</b>	
<b>APPLICANT</b>	<b>Internal</b>	
<b>DOCUMENT REF</b>	<b>NAM1542</b>	
<b>DATE OF REPORT</b>	<b>20 August 2025</b>	
<b>AUTHOR</b>	<b>Executive Officer, Maureen Yulo-Uy</b>	
<b>RESPONSIBLE OFFICER</b>	<b>Acting Chief Executive Officer, Rob Stewart</b>	
<b>OFFICER DISCLOSURE OF INTEREST</b>	<b>Nil</b>	
<b>ATTACHMENT</b>	1. Policy 1.6 - Recognition of Service - Council Members (with track changes) [ <b>13.2.8.1</b> - 2 pages]	

### **SUMMARY:**

To review Policy 1.6 Recognition of Service-Council Members in accordance with the Council's annual rolling review of all policies.

### **BACKGROUND:**

The Recognition of Service-Elected Members Policy was reviewed by the Council on 26 September 2024.

### **COMMENT:**

This report recommends updating the current policy for the following reasons:

a. Clause 3 will be revised for improved clarity. It will outline two scenarios:

First, outgoing Shire Presidents, when retiring from both the Council and the role of President and having completed at least one full 4-year term of service as Councillor, may be presented with a gavel and striker plate, suitably engraved.

Second, outgoing Shire Presidents, when relinquishing the role of President but remaining a Councillor, may be presented with a gavel and striker plate, suitably engraved, only after retirement and completing at least one full 4-year term of service on the Council.

b. Clauses 4 and 6 are unclear regarding periods of service and how the computation should be applied. The correction will clarify that, for the purpose of Clause 4, multiple periods of service will be considered as continued service (i.e., service without gaps between terms) and not cumulatively.

c. Revise the monetary value to account for potential increases in the costs of gifts, such as the gavel and striker, from the policy's initial adoption, in alignment with the regulation permitting a minimum of \$100 for each year of service.

### **CONSULTATION:**

Western Australian Local Government Association (WALGA)

### **STATUTORY AUTHORITY:**

Section 5.100A of the *Local Government Act 1995*

Section 5.63 (1)(c)(ii) of the *Local Government Act 1995*

Regulation 34AC of the *Local Government (Administration) Regulations 1996*

The regulation prescribes the circumstances under which a gift can be given and its value.

### **POLICY IMPLICATIONS:**

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

### **FINANCIAL IMPLICATIONS:**

Financial implications relate to increases in the value of a gift. Maximum values are controlled by regulation.

### **RISK ASSESSMENT:**

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

### **STRATEGIC IMPLICATIONS:**

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

8. An efficient and effective organisation.

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

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

## **VOTING REQUIREMENTS:**

Simple Majority

## **OFFICER RECOMMENDATION:**

That the updated Policy 1.6 Recognition of Service - Council Members, as follows:

### **'Objectives**

To recognise the service of, and show appreciation to, departing Council Members.

### **Policy Statement**

1. The Policy is made under the authority of the Local Government Act s.5.100A and Local Government (Administration) Regulations 34AC.
2. Each departing Councillor shall receive an appropriate plaque or certificate of service.
3. Outgoing Shire Presidents, when retiring from both the Council and the role of President and having completed at least one full 4-year term of service as Councillor, may be presented with a gavel and striker plate, suitably engraved.  
Outgoing Shire Presidents, when relinquishing the role of President but remaining a Councillor, may be presented with a gavel and striker plate, suitably engraved, only after retirement and completing at least one full 4-year term of service on the Council.
4. The Chief Executive Officer is to arrange a suitable gift for departing Council Members, up to the specified value, after the following periods of service:

Less than 4 years of service	Nil
4 years, less than 8 years of service	\$400
8 years, less than 12 years of service	\$600
12 years, less than 16 years of service	\$800
16 or more years of service	\$1,000
5. The cumulative value of any commemorative plaque or certificate, gavel and striker plate and gift shall not exceed the limits specified in (4) above.
6. Multiple periods of service as a member of the Council shall be considered as continuous service, provided there are no gaps between terms.
7. Presentation of any commemorative plaque, certificate or gavel and striker plate and gift will generally be made at the final meeting being attended by the Councillor, or at an alternative function.
8. Council Members are entitled to a civic dinner after they have completed (3) terms or twelve (12) years in office.'

be endorsed.

**COUNCIL DECISION:**

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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<b>Carried</b>	
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## POLICY – 1.6 – Recognition of Service-Council Members

### Relevant Delegation

N/A

### Objectives

To recognise the service of, and show appreciation to, departing Council Members.

### Policy Statement

1. The Policy is made under the authority of the Local Government Act s.5.100A and Local Government (Administration) Regulation 34AC.
2. Each departing Councillor shall receive an appropriate plaque or certificate of service.
- ~~3. Outgoing Shire Presidents, whether retiring from Council or relinquishing the office of President, may be presented with their gavel and striker plate suitably engraved on the completion of their term of Shire President.~~
3. Outgoing Shire Presidents, when retiring from both the Council and the role of President and having completed at least one full 4-year term of service as Councillor, may be presented with a gavel and striker plate, suitably engraved.
- Outgoing Shire Presidents, when relinquishing the role of President but remaining a Councillor, may be presented with a gavel and striker plate, suitably engraved, only after retirement and completing at least one full 4-year term of service on the Council.
4. The Chief Executive Officer is to arrange a suitable gift for departing Council Members, up to the specified value, after the following periods of service:
 

Less than 4 years of service	Nil
4 years, less than 8 years of service	<del>\$400</del> 150
8 years, less than 12 years of service	<del>\$600</del> 300
12 years, less than 16 years of service	<del>\$800</del> 750
16 or more years of service	\$1,000
5. The cumulative value of any commemorative plaque or certificate, gavel and striker plate and gift shall not exceed the limits specified in (4) above.
- ~~6. Multiple periods of service as a member of the Council are to be considered individually according to each period and not cumulatively.~~
6. Multiple periods of service as a member of the Council shall be considered as continuous service, provided there are no gaps between terms.
7. Presentation of any commemorative plaque, certificate or gavel and striker plate and gift will generally be made at the final meeting being attended by the Councillor, or at an alternative function.
8. Council Members are entitled to a civic dinner after they have completed (3) terms or twelve (12) years in office.'



*– End of Policy*

ADOPTED: 31 AUGUST 2023  
REVIEWED: 28 AUGUST 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 Request for Quote 01/2025 - Engineering and Technical Support Services

Item 16.2 21 and 23 Reid Street Menzies – Removal of Caveats

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 'Request for Quote 01/2025 - Engineering and Technical Support Services' and Item 16.2 '21 and 23 Reid Street Menzies – Removal of Caveats'.

### COUNCIL DECISION:

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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<b>Carried</b>	
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## MEETING OPENED TO THE PUBLIC:

## COUNCIL DECISION:

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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That the meeting be opened to the members of the public.

<b>Carried</b>	
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## 17 NEXT MEETING

The next meeting is to be held on 25 September 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.