



SHIRE OF MENZIES

Minutes

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

THURSDAY, 31 JULY 2025

Commencing at 1.00 PM

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

**Rob Stewart
Acting Chief Executive Officer**

Resolution Numbers 086/25 to 105/25

DISCLAIMER

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

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

DISCLOSURES OF INTEREST

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

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

RECORDING OF MEETINGS

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

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

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

Councillor Meeting Information

Shire of Menzies Council Meetings

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

Attending meetings

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

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

Voting at meetings

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

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

TABLE OF CONTENTS

1	DECLARATION OF OPENING.....	6
2	ANNOUNCEMENT OF VISITORS.....	6
3	RECORD OF ATTENDANCE	6
4	RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE	6
5	PUBLIC QUESTION TIME.....	7
6	APPROVED LEAVE OF ABSENCE.....	8
7	DISCLOSURES OF INTEREST.....	8
8	NOTICE OF ITEMS TO BE DISCUSSED BEHIND CLOSED DOORS.....	8
9	CONFIRMATION/RECEIVAL OF MINUTES	8
9.1	CONFIRMATION OF MINUTES	8
10	PETITIONS/DEPUTATIONS/PRESENTATIONS	9
11	ANNOUNCEMENT BY PRESIDING MEMBER WITHOUT DISCUSSION	9
12	REPORTS OF COMMITTEES	9
13	REPORTS OF OFFICERS.....	10
13.1	FINANCE REPORTS	10
13.1.1	Finance Report - June 2025.....	10
13.1.2	List of Monthly Payments - June 2025.....	49
13.1.3	Adoption of the 2025/2026 Annual Budget.....	58
13.2	ADMINISTRATION REPORTS	98
13.2.1	Logo and Tourism Rebranding	99
13.2.2	Menzies Caravan Park Rules	173
13.2.3	Organisational Chart - Proposed Amendments.....	180
13.2.4	Lot 713 Mahon Street Menzies-Proposed Purchase	186
13.2.5	Menzies Waste Site-Opening Hours	189
13.2.6	Review of Policy 2.1 Valuation of Non-Current Assets	192
13.2.7	Review of Policy 2.2 Capitalisation of Assets.....	195
13.2.8	Review of Policy 5.11 Employees – Loyalty Pay	198
13.2.9	Lease of Portion of Reserve 46821 (Goongarrie Stationmaster's House)	202
13.2.10	WA Local Government Association AGM - Voting Delegates	205
13.2.11	Audit, Risk and Improvement Committee – Shared Independent Regional Presiding Member.....	208
14	MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN	212
15	NEW BUSINESS OF AN URGENT NATURE	212

16 BEHIND CLOSED DOORS - CONFIDENTIAL REPORTS	212
17 NEXT MEETING	212
18 CLOSURE OF MEETING	212

1 DECLARATION OF OPENING

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

Cr J Dwyer confirmed that she was alone in a secure location at Lake Cowan, Norseman, which was suitable for discussing confidential matters. Accordingly, she applied for approval to attend the Council Meeting by electronic means.

Cr I Baird confirmed that he was alone in a secure location at the Conference Room of the PTAC Office, which was suitable for discussing confidential matters. Accordingly, he applied for approval to attend the Council Meeting by electronic means.

The Shire President was satisfied that Cr J Dwyer and Cr I Baird were in a secure location appropriate for discussing confidential matters and allowed them to participate fully in the meeting.

2 ANNOUNCEMENT OF VISITORS

Nil

3 RECORD OF ATTENDANCE

Councillors: Cr P Warner, Shire President

Cr J Dwyer (joined electronically at 1pm) (left 1.39pm, returned 1.41pm)

Cr A Tucker

Cr I Baird (joined electronically at 1pm)

Cr K Tucker

Apology: Cr S Sudhir

Staff: Mr R Stewart, Acting Chief Executive Officer

Ms K Van Kuyl, Chief Financial Officer

Ms M Yulo-Uy, Executive Officer (minutes)

4 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

The Acting CEO confirmed that a letter of response was sent to Mr Parfitt on 22 July 2025. That letter has been circulated to the Councillors.

Asked By: Mr R Parfitt (Member of the Public)

Question 1:

'What was the result from the recent survey of residents?'

Response:

The results of the community survey were used to inform the development of the Council Plan, which was adopted by the Council at the June 2025 Ordinary Meeting. The feedback received helped shape the strategic priorities and objectives outlined in the Plan, ensuring they reflect the community's needs and aspirations. For a detailed overview of the survey results, please refer to the Community Engagement Feedback Summary on pages 19 and 21 of the Council Plan.

I have attached a copy of the Shire of Menzies Council Plan 2025-2035 for your reference. This document is also available for download from the Shire of Menzies website.

Question 2:

'Can the Shire President assure the Council, ratepayers, lease holders and citizens of Menzies that your conflict of interest is not going to disadvantage the decision making of the Shire of Menzies?'

Response:

The Shire President has confirmed that his current employment will not influence his decision making in his role as Shire President.

5 PUBLIC QUESTION TIME

Mr R Parfitt, Menzies

Question 1:

Garden Maintenance-

'Will the administration attend to the continuous job of removing dead plants and weeds in the gardens where visitor can view (i.e. Caravan Park and Shenton St.)?'

Response by Cr P Warner, Shire President:

The Council will address an agenda item today pertaining to the adoption of an updated organisational chart. If that goes through, the position of a gardener will be included and will resolve this matter.

Question 2:

Vehicle Maintenance-

'The bus needs attention, wheel alignment and new front tyres.'

Response by Cr P Warner, Shire President:

With the recent appointment of the Shire mechanic, a maintenance program for all Shire vehicles and equipment will be implemented.

Question 3:

'Clock need attention. East face wrong time.'

Response by Cr P Warner, Shire President:

The Acting CEO is aware that the East face of the clock is showing the wrong time, while the other three faces are displaying the correct time. The Acting CEO has

decided to put this issue on hold for the time being, as the three visible faces are the most in public view. This is already included in the Shire's maintenance program and will be addressed accordingly.

Question 4:

'Will the Shire review the rent charged for housing. It is well below par considering the increase for water is 20%. The rent should also be increased by 20%.'

Response by Cr P Warner, Shire President:

When the 2025/2026 Fees and Charges were drafted, the Long Term Financial Plan reflected an annual increase of 2.5%. Therefore, the increase was based on the financial framework in place at that time.

6 APPROVED LEAVE OF ABSENCE

Nil

7 DISCLOSURES OF INTEREST

Nil

8 NOTICE OF ITEMS TO BE DISCUSSED BEHIND CLOSED DOORS

Nil

9 CONFIRMATION/RECEIVAL OF MINUTES

9.1 Confirmation of Minutes

OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number:	086/25
-----------------------------------	---------------

Moved: Cr K Tucker

Seconded: Cr A Tucker

That the Minutes of the Ordinary Council Meeting held on 26 June 2025 be confirmed as a true and correct record.

Carried	4 / 1
----------------	--------------

For: Cr P Warner, Cr A Tucker, Cr I Baird and Cr K Tucker

Against: Cr J Dwyer

10 PETITIONS/DEPUTATIONS/PRESENTATIONS

Nil

11 ANNOUNCEMENT BY PRESIDING MEMBER WITHOUT DISCUSSION

President's Report – July 2025

It is exciting to see the arrival of our new trees, which will enhance the beauty of our community. Alongside this, I'm pleased to report that the Town Dam project, through the Community Water Supplies Partnership Program, has officially been approved by Hon. Don Punch, Minister for Aboriginal Affairs; Water; Climate Resilience; South West.

On 25 July, I attended the Goldfields Voluntary Regional Organisation of Councils (GVROC) meeting online. The session provided valuable updates and insights, including discussions on:

- Regional Climate Alliance Program
- Regional Drought Resilience Plan
- Proposal for the Appointment of a Shared Regional Independent Chair for Audit, Risk, and Improvement Committees (ARICs) Across GVROC Member Councils

I had a meeting with the Acting CEO, Rob Stewart, to discuss the progress of current projects. It was a productive discussion, and I am confident that we are on track with our key initiatives.

In terms of weather, we've seen consistent rainfall throughout the month. Fortunately, it has not led to any issues.

Cr Greg Dwyer has formally tendered his resignation from his position as Councillor of the Shire of Menzies, which was submitted today.

Cr P Warner
Shire President

The Acting CEO added that the resignation letter indicated the resignation is effective today.

12 REPORTS OF COMMITTEES

Nil

13 REPORTS OF OFFICERS

13.1 Finance Reports

13.1.1	Finance Report - June 2025	
LOCATION	Not Applicable	
APPLICANT	Internal	
DOCUMENT REF	NAM1513	
DATE OF REPORT	11 July 2025	
AUTHOR	Chief Financial Officer, Kristy Van Kuyl	
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart	
OFFICER DISCLOSURE OF INTEREST	Nil	
ATTACHMENT	<ol style="list-style-type: none">1. Statement of Financial Activity - June 2025 [13.1.1.1 - 28 pages]2. Financial Information Statement - June 2025 [13.1.1.2 - 8 pages]	

SUMMARY:

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

BACKGROUND:

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

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

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

COMMENT:

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

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

CONSULTATION:

Bob Waddell and Associates

STATUTORY AUTHORITY:

Local Government (Financial Management) Regulations (1996):

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

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

POLICY IMPLICATIONS:

There is no policy related to the subject matter.

FINANCIAL IMPLICATIONS:

There are no financial implications for this report.

RISK ASSESSMENT:

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

STRATEGIC IMPLICATIONS:

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

Outcome

8. An efficient and effective organisation.

Strategy

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

Activity:

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

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

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number:	087/25
-----------------------------------	---------------

Moved: Cr K Tucker

Seconded: Cr A Tucker

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

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

For: Cr P Warner, Cr J Dwyer, Cr A Tucker, Cr I Baird and Cr K Tucker

Against: Nil



SHIRE OF MENZIES

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

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

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

THIS PAGE INTENTIONALLY LEFT BLANK

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

KEY INFORMATION

Items of Significance
The material variance adopted by the Shire for the 2024/25 year is \$25,000 and 10%. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of significant/material variance is disclosed in Note 15.

	% Collected / Completed	Annual Budget	YTD Budget (a)	YTD Actual (b)	Variance (Under)/Over (a-b)
Lot 93 (36) Mercer St - Building (Capital)	55%	60,000	60,000	33,233	26,767
Lady Shenton/CRC Lot 41 (37) Shenton St - Building (Capital)	86%	293,232	293,232	253,572	39,660
Town Hall (Admin) - Building (Capital)	26%	100,000	100,000	26,072	73,928
Software and IT Systems	36%	100,000	100,000	35,758	64,242
Menzies North West (RRG 23/24)	16%	624,000	624,000	100,023	523,977
Menzies Playground	12%	500,000	500,000	59,990	440,010
Menzies Water Park Infrastructure (Capital)	37%	100,000	100,000	37,100	62,900

Financial Position		30 June 2024	30 June 2025
Adjusted Net Current Assets	105%	\$ 5,827,448	\$ 6,134,684
Cash and Equivalent - Unrestricted	96%	\$ 6,123,100	\$ 5,888,109
Cash and Equivalent - Restricted	97%	\$ 13,137,616	\$ 12,788,828
Receivables - Rates	108%	\$ 686,110	\$ 741,398
Receivables - Other	29%	\$ 594,292	\$ 174,152
Payables	64%	\$ 285,926	\$ 181,671

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

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

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

SUMMARY INFORMATION

PREPARATION TIMING AND REVIEW

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

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

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

CRITICAL ACCOUNTING ESTIMATES

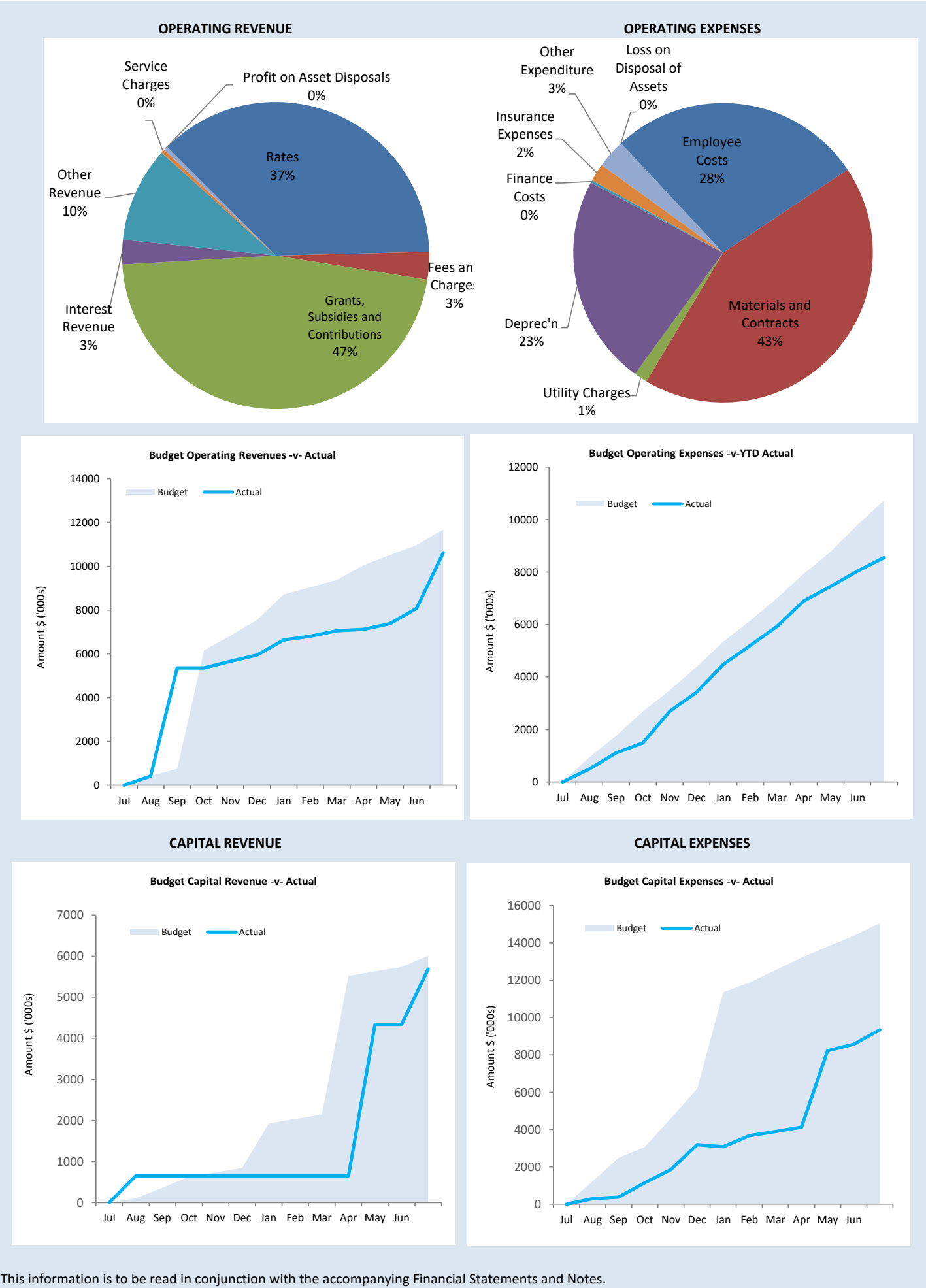
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions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

ROUNDING OFF FIGURES

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

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

SUMMARY GRAPHS



SHIRE OF MENZIES
KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 30 JUNE 2025

NATURE OR TYPE DESCRIPTIONS

REVENUE	EXPENSES
<p>RATES</p> <p>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.</p> <p>GRANTS, SUBSIDIES AND CONTRIBUTIONS</p> <p>Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.</p> <p>GRANTS, SUBSIDIES AND CONTRIBUTIONS</p> <p>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.</p> <p>PROFIT ON ASSET DISPOSAL</p> <p>Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.</p> <p>FEES AND CHARGEES</p> <p>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.</p> <p>SERVICE CHARGES</p> <p>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.</p> <p>INTEREST REVENUE</p> <p>Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments,</p>	<p>EMPLOYEE COSTS</p> <p>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.</p> <p>MATERIALS AND CONTRACTS</p> <p>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.</p> <p>UTILITIES (GAS, ELECTRICITY, WATER, ETC.)</p> <p>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.</p> <p>INSURANCE</p> <p>All insurance other than worker's compensation and health benefit insurance included as a cost of employment.</p> <p>LOSS ON ASSET DISPOSAL</p> <p>Loss on the disposal of fixed assets.</p> <p>DEPRECIATION ON NON-CURRENT ASSETS</p> <p>Depreciation expense raised on all classes of assets.</p> <p>FINANCE COSTS</p> <p>Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.</p> <p>OTHER EXPENDITURE</p> <p>Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.</p>

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

BY NATURE

		Adopted Annual Budget	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
	Note	\$	\$	\$	\$	\$	%		
OPERATING ACTIVITIES									
Revenue from operating activities									
Rates	6	4,805,190	4,805,190	4,805,190	4,645,216	(159,974)	(3%)	▼	
Grants, Subsidies and Contributions	12	777,381	681,526	681,526	2,139,660	1,458,134	214%	▲	\$
Fees and Charges		245,805	271,500	271,500	365,216	93,716	35%	▲	\$
Interest Revenue		281,000	319,000	319,000	323,820	4,820	2%	▲	
Other Revenue		1,275,361	1,331,525	1,331,525	1,254,498	(77,028)	(6%)	▼	
Profit on Disposal of Assets	7	127,145	117,812	117,812	51,402	(66,410)	(56%)	▼	\$
		7,511,882	7,526,553	7,526,553	8,779,812				
Expenditure from operating activities									
Employee Costs		(2,731,689)	(2,830,056)	(2,830,056)	(2,358,310)	471,746	17%	▲	\$
Materials and Contracts		(4,556,501)	(4,673,001)	(4,673,001)	(3,670,577)	1,002,423	21%	▲	\$
Utility Charges		(122,800)	(121,734)	(121,734)	(123,825)	(2,091)	(2%)	▼	
Depreciation		(2,387,402)	(2,387,402)	(2,387,402)	(1,946,851)	440,551	18%	▲	\$
Finance Costs		(21,210)	(21,210)	(21,210)	(23,477)	(2,268)	(11%)	▼	
Insurance Expenses		(164,383)	(167,220)	(167,220)	(164,384)	2,836	2%	▲	
Other Expenditure		(533,601)	(534,377)	(534,377)	(264,494)	269,883	51%	▲	\$
Loss on Disposal of Assets	7	0	0	0	0	0			
Loss FV Valuation of Assets		0	0	0	0	0			
		(10,517,585)	(10,735,000)	(10,735,000)	(8,551,919)				
Non-cash amounts excluded from operating activities									
Add back Depreciation		2,387,402	2,387,402	2,387,402	1,946,851	(440,551)	(18%)	▼	\$
Adjust (Profit)/Loss on Asset Disposal	7	(127,145)	(117,812)	(117,812)	(51,402)	66,410	(56%)	▲	
Movement in Leave Reserve (Added Back)		0	0	0	0	0			
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Loss on Asset Revaluation		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
		2,260,257	2,269,590	2,269,590	1,895,449				
Amount attributable to operating activities		(745,446)	(938,857)	(938,856)	2,123,342				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	3,884,081	4,162,331	4,162,331	1,841,086	(2,321,245)	(56%)	▼	\$
Proceeds from Disposal of Assets	7	221,000	161,000	161,000	51,402	(109,598)	(68%)	▼	\$
		4,105,081	4,323,331	4,323,331	1,892,488				
Outflows from investing activities									
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	(3,649,141)	(3,365,873)	(3,365,873)	(2,054,419)	1,311,454	39%	▲	\$
Plant and Equipment	8	(1,189,000)	(1,074,000)	(1,074,000)	(717,776)	356,224	33%	▲	\$
Furniture and Equipment	8	0	0	0	0	0			
Infrastructure Assets - Roads	8	(4,832,833)	(4,842,833)	(4,842,833)	(928,419)	3,914,414	81%	▲	\$
Infrastructure Assets - Footpaths	8	(75,000)	(75,000)	(75,000)	(67,101)	7,899	11%	▲	
Infrastructure Assets - Parks and Ovals	8	(500,000)	(500,000)	(500,000)	(59,990)	440,010	88%	▲	\$
Infrastructure Assets - Other	8	(1,022,835)	(1,299,403)	(1,299,403)	(834,848)	464,555	36%	▲	\$
		(11,268,809)	(11,157,109)	(11,157,109)	(4,662,554)				
Amount attributable to investing activities		(7,163,728)	(6,833,778)	(6,833,778)	(2,770,066)				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from new borrowings		650,000	650,000	650,000	650,000	0	0%		
Transfer from Reserves	10	5,327,218	5,197,218	5,197,218	4,985,430	(211,789)	(4%)	▼	
		5,977,218	5,847,218	5,847,218	5,635,430				
Outflows from financing activities									
Repayment of borrowings	9	(44,829)	(44,829)	(44,829)	(44,829)	0	0%		
Payments for principal portion of lease liabilities	9	0	0	0	0	0			
Transfer to Reserves	10	(3,937,182)	(3,857,202)	(3,857,202)	(4,636,641)	(779,439)	(20%)	▼	\$
		(3,982,011)	(3,902,031)	(3,902,031)	(4,681,470)				
Amount attributable to financing activities		1,995,207	1,945,187	1,945,187	953,960				
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	1	5,913,967	5,827,448	5,827,448	5,827,448	0	0%		
Amount attributable to operating activities		(745,446)	(938,857)	(938,856)	2,123,342				
Amount attributable to investing activities		(7,163,728)	(6,833,778)	(6,833,778)	(2,770,066)				
Amount attributable to financing activities		1,995,207	1,945,187	1,945,187	953,960				
Surplus or deficit at the end of the financial year	1	(0)	0	0	6,134,684				

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

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

The material variance adopted by Council for the 2024/25 year is \$25,000 and 10%.

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

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

	30 June 2024	30 June 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	19,260,716	18,676,937
Trade and other receivables	939,651	574,798
Inventories	11,331	11,331
Contract assets	302,771	768,503
TOTAL CURRENT ASSETS	20,557,566	20,128,984
NON-CURRENT ASSETS		
Trade and other receivables	1,541	1,541
Other financial assets	20,793	20,793
Property, plant and equipment	13,116,985	15,103,433
Infrastructure	175,816,105	176,545,360
TOTAL NON-CURRENT ASSETS	188,955,423	191,671,127
TOTAL ASSETS	209,512,990	211,800,110
CURRENT LIABILITIES		
Trade and other payables	319,156	272,309
Other liabilities	1,273,346	933,164
Employee related provisions	148,022	148,022
TOTAL CURRENT LIABILITIES	1,740,524	1,415,630
NON-CURRENT LIABILITIES		
Employee related provisions	73,185	73,185
TOTAL NON-CURRENT LIABILITIES	73,185	616,220
TOTAL LIABILITIES	1,813,709	2,031,850
NET ASSETS	207,699,280	209,768,260
EQUITY		
Retained surplus	29,781,242	32,199,011
Reserve accounts	13,137,616	12,788,828
Revaluation surplus	164,780,422	164,780,422
TOTAL EQUITY	207,699,280	209,768,260

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

SHIRE OF MENZIES

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

OPERATING ACTIVITIES
NOTE 1
ADJUSTED NET CURRENT ASSETS

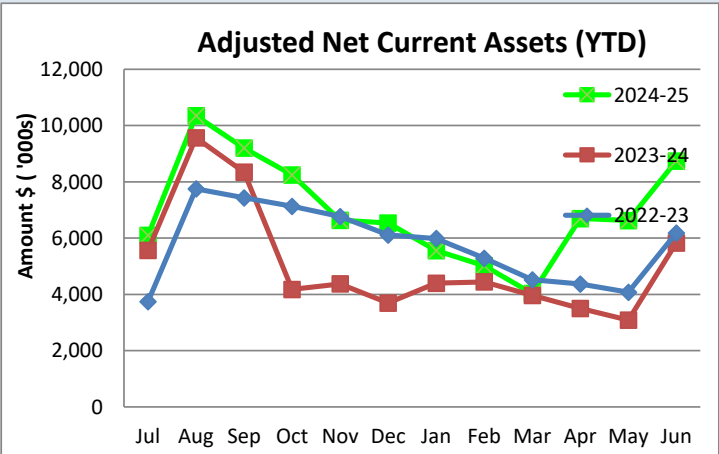
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2024	This Time Last Year 30/06/2024	Year to Date Actual 30/06/2025
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	6,123,100	6,123,100	5,888,109
Cash Restricted - Reserves	2	13,137,616	13,137,616	12,788,828
Cash Restricted - Bonds & Deposits	2	0	0	0
Receivables - Rates	3	686,110	686,110	741,398
Receivables - Other	3	594,292	594,292	174,152
Impairment of Receivables	3	(340,752)	(340,752)	(340,752)
Other Assets Other Than Inventories	4	345,869	345,869	865,918
Inventories	4	11,331	11,331	11,331
		20,557,566	20,557,566	20,128,984
Less: Current Liabilities				
Payables	5	(285,926)	(285,926)	(181,671)
Contract Liabilities	11	(1,273,346)	(1,273,346)	(933,164)
Bonds & Deposits	14	(33,230)	(33,230)	(90,638)
Loan and Lease Liability	9	0	0	(62,136)
Provisions	11	(148,022)	(148,022)	(148,022)
		(1,740,524)	(1,740,524)	(1,415,630)
Less: Cash Reserves	10	(13,137,616)	(13,137,616)	(12,788,828)
Add Back: Component of Leave Liability not Required to be funded		148,022	148,022	148,022
Add Back: Loan and Lease Liability		0	0	62,136
Less : Loan Receivable - clubs/institutions		0	0	0
Net Current Funding Position		5,827,448	5,827,448	6,134,684

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



This Year YTD
Surplus(Deficit)
\$6.13 M
Last Year YTD
Surplus(Deficit)
\$5.83 M

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

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

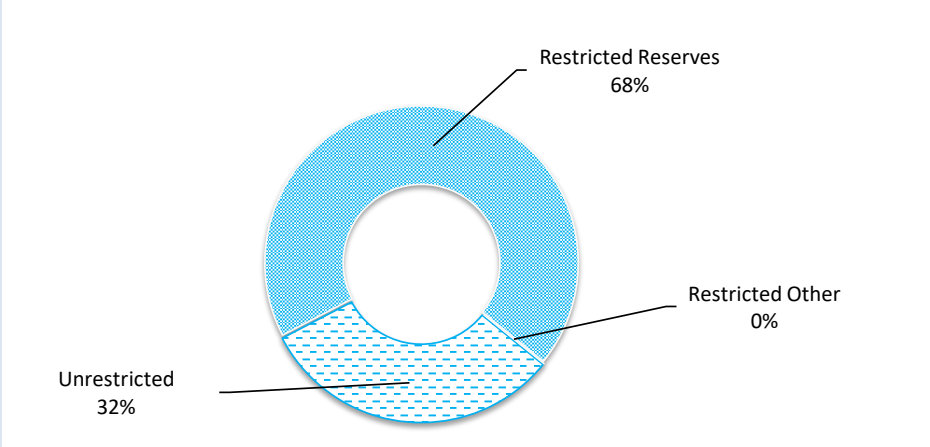
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
Cash On Hand - Admin	3,063	0	0	3,063	Cash on Hand	Nil	On Hand
At Call Deposits							
Municipal Bank Account	2,560,300	0	0	2,560,300	NAB	1.150%	Ongoing
Reserve Bank Account		12,788,828		12,788,828	NAB	1.150%	Ongoing
Term Deposits							
Municipal Maximiser Investment Account	3,324,746	0	0	3,324,746	NAB	1.150%	Ongoing
Investments							
Total	5,888,109	12,788,828	0	18,676,937			

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
\$18.68 M	\$12.79 M

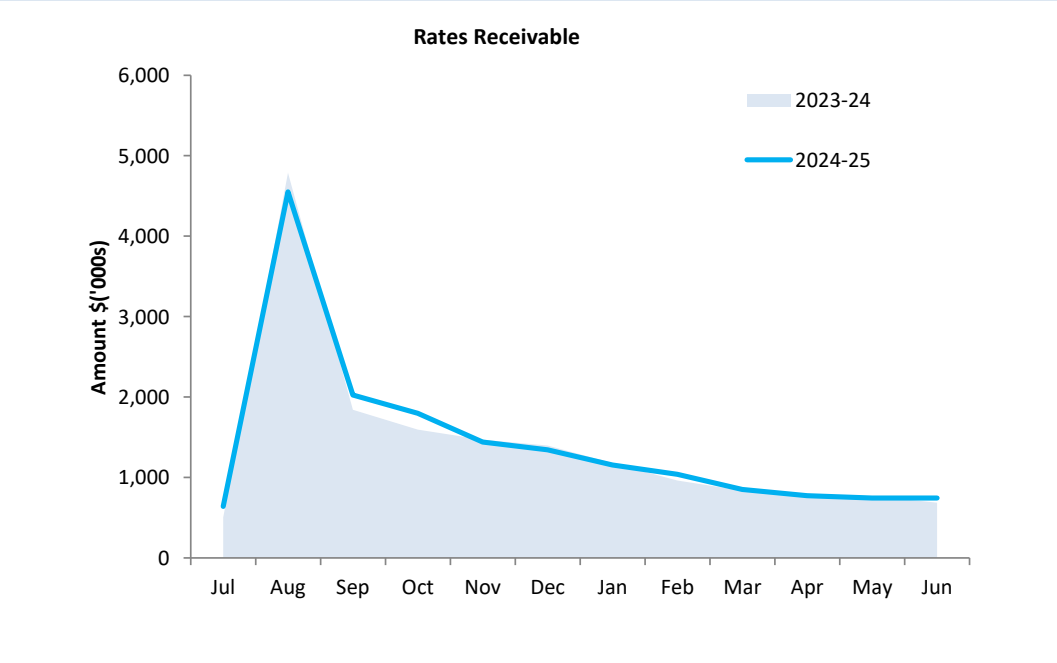
SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2025

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Receivables - Rates & Rubbish	30 June 2024	30 Jun 25
	\$	\$
Opening Arrears Previous Years	519,498	687,651
Levied this year	4,449,887	4,655,851
Less Collections to date	(4,281,733)	(4,600,564)
Equals Current Outstanding	687,651	742,938
Net Rates Collectable	687,651	742,938
% Collected	86.16%	86.10%

KEY INFORMATION

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

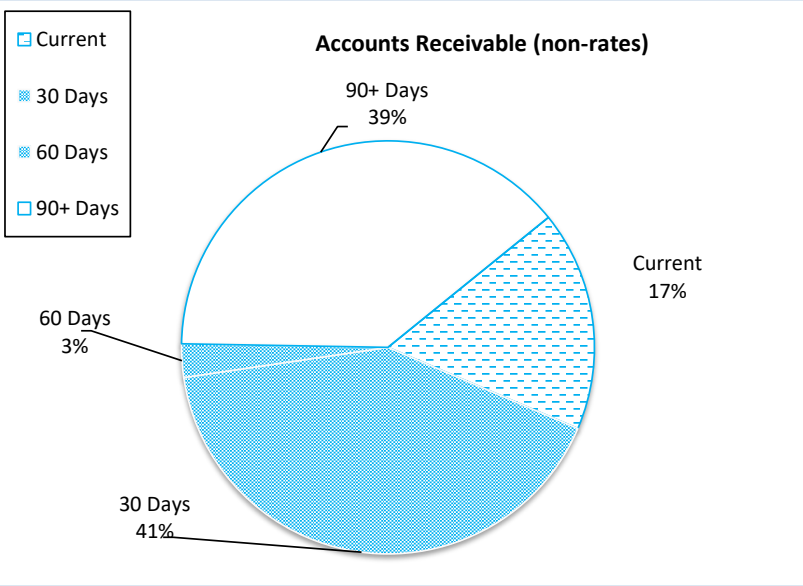


Collected	Rates Due
86%	\$742,938

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	8,573	20,484	1,297	19,318	49,672
Percentage	17%	41%	3%	39%	
Balance per Trial Balance					
Sundry Debtors					49,672
Impairment of Receivables					(340,752)
Receivables - Other					124,480
Total Receivables General Outstanding					(166,600)
Amounts shown above include GST (where applicable)					

SIGNIFICANT ACCOUNTING POLICIES

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



Debtors Due
-\$166,600
Over 30 Days
83%
Over 90 Days
39%

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

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

	Opening Balance 1 Jul 2024	Asset Increase	Asset Reduction	Closing Balance 30 Jun 2025
Other Current Assets	\$	\$	\$	\$
Inventory				
Fuel, Oil & Materials on hand	11,331	0	0	11,331
Contract assets				
Contract assets	302,771	465,732	0	768,503
Total Other Current assets				877,249
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

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

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

Inventory

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

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

Land held for resale

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

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

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

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

CONTRACT ASSETS

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

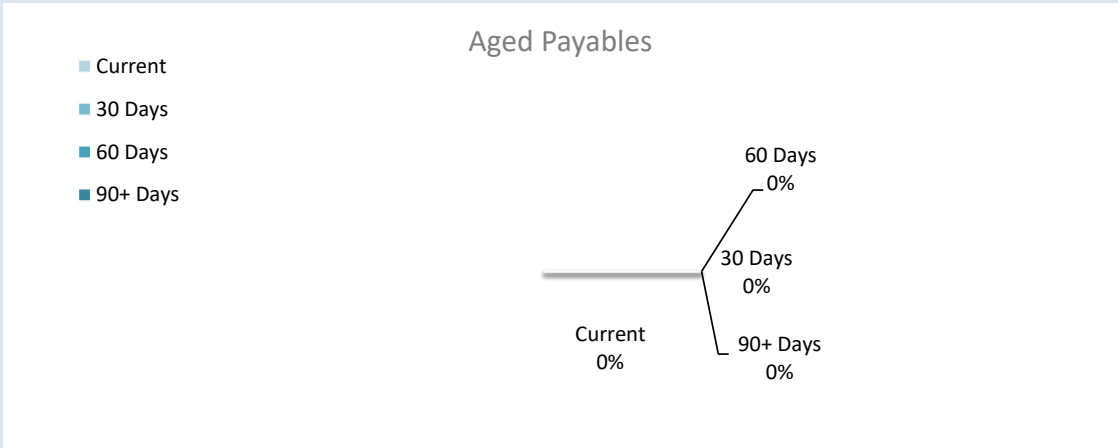
SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2025

OPERATING ACTIVITIES
NOTE 5
Payables

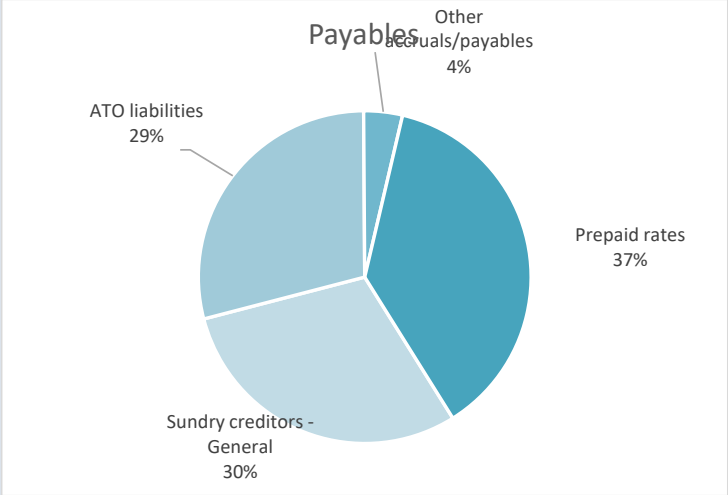
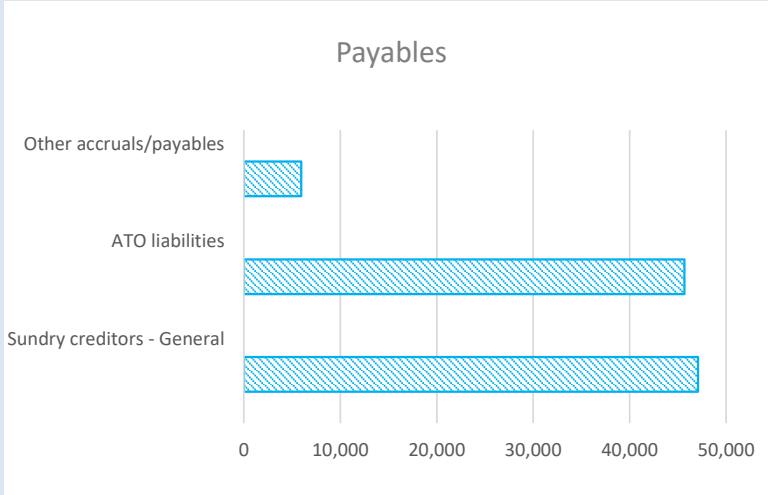
Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	0	0	0	0	0
Percentage	0%	0%	0%	0%	
Balance per Trial Balance					
Sundry creditors - General					47,091
ATO liabilities					45,682
Other accruals/payables					5,948
Prepaid rates					59,097
Total Payables General Outstanding					181,671
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
\$181,671
Over 30 Days
0%
Over 90 Days
0%



SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 JUNE 2025

OPERATING ACTIVITIES

NOTE 6

RATE REVENUE

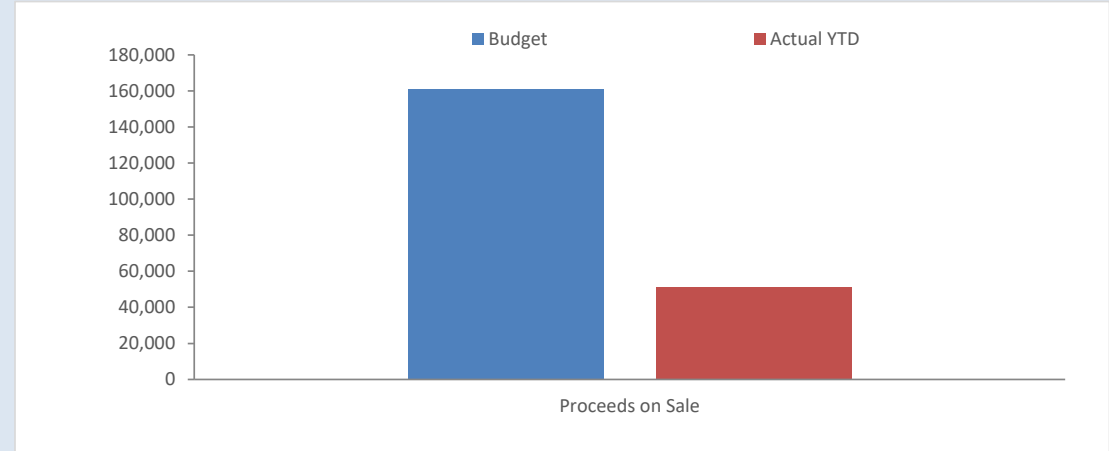
RATE TYPE	Budget							YTD Actual			
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$			\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
Gross rental valuations											
Vacant and improved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

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

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and Equipment									
515	P0207 Hino 300 Series 816 Medium Auto Rubbish Truck - Mn963	12,169	30,000	17,831		0	0		
15	P0202 Hino X-Long Crew Cab Truck 1Esm849	11,232	30,000	18,768		0	0		
60	P0206 Hino 300 Series 920 Medium 003Mn	16,824	30,000	13,176		0	0		
51	P0143 Trailer - Skid Steer 1Tfu134	915	3,000	2,085.00		0	0		
86	1ljt569 - Toyota Rav4 Hybrid Cvt Gxl 2020	2,048	33,000	30,952.00		0	21,491	21,491	
87	1ljt568- Toyota Landcruiser Prado Aug 2017 Gxl T/Diesel Manual Gdj150R	0	35,000	35,000.00		0	29,911	29,911	
		43,188	161,000	117,812	0	0	51,402	51,402	0

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
\$161,000	\$51,402	32%

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

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

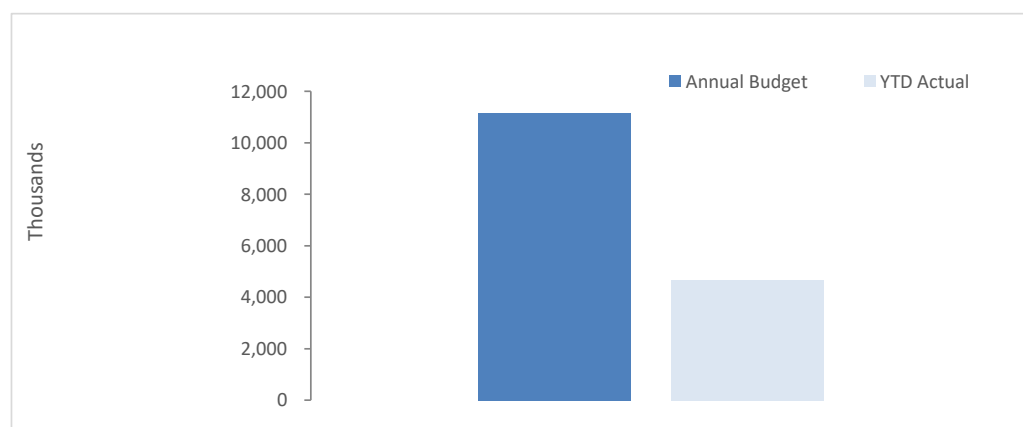
Capital Acquisitions	Adopted Annual Budget	Amended		YTD Actual Total	YTD Budget Variance
		YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	3,649,141	3,365,873	3,365,873	2,054,419	(1,311,454)
Equipment on Reserves	0	0	0	0	0
Plant and Equipment	1,189,000	1,074,000	1,074,000	717,776	(356,224)
Motor Vehicles	0	0	0	0	0
Furniture and Equipment	0	0	0	0	0
Infrastructure Assets - Roads	4,832,833	4,842,833	4,842,833	928,419	(3,914,414)
Infrastructure Assets - Footpaths	75,000	75,000	75,000	67,101	(7,899)
Infrastructure Assets - Parks and Ovals	500,000	500,000	500,000	59,990	(440,010)
Infrastructure Assets - Other	1,022,835	1,299,403	1,299,403	834,848	(464,555)
Capital Expenditure Totals	11,268,809	11,157,109	11,157,109	4,662,554	(6,494,555)
Capital acquisitions funded by:					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	3,884,081	4,162,331	4,162,331	1,841,086	(2,321,245)
Borrowings	650,000	650,000	650,000	650,000	0
Other (Disposals & C/Fwd)	221,000	161,000	161,000	51,402	(109,598)
Council contribution - Cash Backed Reserves					
Various Reserves	5,197,218	5,197,218	5,197,218	4,985,430	(211,789)
Council contribution - operations	1,316,510	986,560	986,560	-2,865,364	(3,851,923)
Capital Funding Total	11,268,809	11,157,109	11,157,109	4,662,554	(6,494,555)

SIGNIFICANT ACCOUNTING POLICIES

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

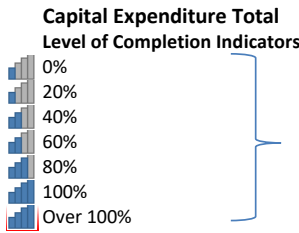
KEY INFORMATION

Acquisitions	Annual Budget	YTD Actual	% Spent
	\$11.16 M	\$4.66 M	42%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$4.16 M	\$1.84 M	44%



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

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

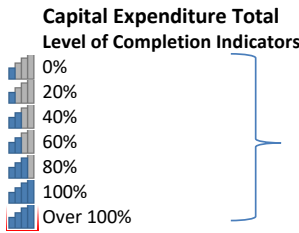


Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

% 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											
0.99		Lot 9 (54) Shenton Street - Land (Capital)	4130809	508	LC002	(13,091)	(10,691)	(10,691)	(10,637)		54
1.00		Multi Lot Acquisition via Rates Debt Lot 2-7 (18,20,22,24,26,28) Brown	4130809	508	LC003	0	(15,900)	(15,900)	(15,900)		0
Total - Economic Services						(13,091)	(26,591)	(26,591)	(26,537)		54
1.00		Total - Land				(13,091)	(26,591)	(26,591)	(26,537)		54
Buildings											
Housing											
1.00		CEO House - Lot - 1085 (34) Wilson St - Building (Capital)	4090110	510	BC002	(10,000)	0	0	0		0
1.00		Lot 91 (27) Wilson St - Building (Capital)	4090110	510	BC004	(20,000)	0	0	0		0
0.55		Lot 93 (36) Mercer St - Building (Capital)	4090110	510	BC005	(60,000)	(60,000)	(60,000)	(33,233)		26,767
1.00		Duplex Lot 12a Walsh St (North Unit) - Building (Capital)	4090110	510	BC007	(45,000)	0	0	0		0
1.00		Duplex Lot 12b Walsh St (South Unit) - Building (Capital)	4090110	510	BC008	(45,000)	0	0	0		0
0.92		29A Reid Street (North Unit) - Building (Capital)	4090110	510	BC010	(32,000)	(47,000)	(47,000)	(43,408)		3,592
0.92		29B Reid Street (South Unit) - Building (Capital)	4090110	510	BC011	(32,000)	(47,000)	(47,000)	(43,293)		3,707
0.99		15 Onslow Street - Building Capital	4090110	510	BC025	(550,000)	(550,000)	(550,000)	(543,670)		6,330
0.00		Lot 1089 (3) Wilson St - Building (Capital)	4090210	510	BC019	(40,000)	(20,000)	(20,000)	0		20,000
0.00		Old Post Office House Lot 102 (33) Walsh St - Building (Capital)	4090210	510	BC020	(894,000)	(894,000)	(894,000)	0		894,000
0.89		GROH House 4x2	4090210	510	BC023	(690,355)	(690,355)	(690,355)	(611,003)		79,352
0.79		GROH House 2x1	4090210	510	BC024	(542,695)	(542,695)	(542,695)	(428,552)		114,143
Total - Housing						(2,961,050)	(2,851,050)	(2,851,050)	(1,703,159)		1,147,891
Recreation And Culture											
1.00		Town Hall (Hall) - Building (Capital)	4110110	510	BC026	(100,000)	0	0	0		0
0.00		Old Butcher Shop Lot 1094 (53) Shenton St - Building (Capital)	4110610	510	BC029	(45,000)	(45,000)	(45,000)	0		45,000
Total - Recreation And Culture						(145,000)	(45,000)	(45,000)	0		45,000
Economic Services											
1.00		Building not specified	4130210	510	BC000	(100,000)	0	0	0		0
0.86		Lady Shenton/CRC Lot 41 (37) Shenton St - Building (Capital)	4130210	510	BC028	(250,000)	(293,232)	(293,232)	(253,572)		39,660
1.00		Goongarrie Cottage South - Building (Capital)	4130210	510	BC032	(25,000)	0	0	0		0
1.00		Goongarrie Cottage North - Building (Capital)	4130210	510	BC033	(25,000)	0	0	0		0
1.00		Caravan Park Upgrade (Capital)	4130210	510	BC021A	(30,000)	0	0	0		0
Total - Economic Services						(430,000)	(293,232)	(293,232)	(253,572)		39,660
Other Property & Services											
0.26		Town Hall (Admin) - Building (Capital)	4140210	510	BC027	(100,000)	(100,000)	(100,000)	(26,072)		73,928
0.90		Station Masters House Goongarrie - Building (Capital)	4130210	510	BC031	0	(50,000)	(50,000)	(45,080)		4,920
0.47		Total - Other Property & Services				(100,000)	(150,000)	(150,000)	(71,152)		78,848
0.61		Total - Buildings				(3,636,050)	(3,339,282)	(3,339,282)	(2,027,883)		1,311,399
Plant & Equipment											
Governance											
0.36		Software and IT Systems	4040230	530	C0142	(100,000)	(100,000)	(100,000)	(35,758)		64,242
1.00		Vehicle Replacement CEO	4040230	530	CP001	(90,000)	0	0	0		0
Total - Governance						(190,000)	(100,000)	(100,000)	(35,758)		64,242
Transport											
0.95		Rubbish Truck with Compactor	4120330	530	CP006	(300,000)	(300,000)	(300,000)	(285,940)		14,060
0.76		Service Truck Replacement	4120330	530	CP007	(150,000)	(150,000)	(150,000)	(114,201)		35,799
0.00		Tip Truck Replacement	4120330	530	CP014	(140,000)	(140,000)	(140,000)	0		140,000
0.96		Trailer for Accomodation (23/24)	4120330	530	C1220	(110,000)	(110,000)	(110,000)	(106,020)		3,980
0.80		Equipment Trailer Replacement	4120330	530	C1221	(50,000)	(50,000)	(50,000)	(40,182)		9,818
0.22		New Equipment Camp Trailer	4120330	530	C1222	(100,000)	(100,000)	(100,000)	(22,393)		77,607
1.00		CCTV Trailer (Capital)	4120330	530	C1223	(29,000)	(29,000)	(29,000)	(29,000)		0
Total - Transport						(879,000)	(879,000)	(879,000)	(597,737)		281,263
Economic Services											
0.94		Vehicle Replacement CDM	4130230	530	CP015	(60,000)	(40,000)	(40,000)	(37,593)		2,407
Total - Economic Services						(60,000)	(40,000)	(40,000)	(37,593)		2,407
Other Property & Services											
0.84		Vehicle Replacement CFO	4140230	530	CP002	(60,000)	(45,000)	(45,000)	(37,593)		7,407
0.91		Air Compresor	4140330	530	PA164	0	(10,000)	(10,000)	(9,095)		905
Total - Other Property & Services						(60,000)	(55,000)	(55,000)	(46,688)		8,312
0.67		Total - Plant & Equipment				(1,189,000)	(1,074,000)	(1,074,000)	(717,776)		356,224
Infrastructure - Roads											
Transport											
0.00		Program Reseal	4120140	540	C1213	(250,000)	(250,000)	(250,000)	0		250,000
0.93		Program Reseal Outside BUA	4120141	540	RC000	(250,000)	(250,000)	(250,000)	(231,879)		18,121

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

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS



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

% of Completion	Level of completion indicator, please see table at the top of this note for further detail.				Adopted		Amended			
			Account Number	Balance Sheet Category	Job Number	Annual Budget	Annual Budget	YTD Budget	Total YTD	Variance (Under)/Over
	Assets									
						\$	\$	\$	\$	\$
0.98	<div><div></div></div>	Kookynie Malcom Rd (Capital)	4120142	540	RC038	(300,000)	(300,000)	(300,000)	(295,455)	4,545
0.00	<div><div></div></div>	Tjuntjunjarra Access Rd (Capital)	4120142	540	RC049	(300,000)	(300,000)	(300,000)	0	300,000
0.00	<div><div></div></div>	Tjuntjunjarra Internal Roads Program (20-21)	4120142	540	RC249	(250,000)	(250,000)	(250,000)	0	250,000
0.00	<div><div></div></div>	Tjuntjunjarra Access Rd (RRG)	4120150	540	RRG049	(80,000)	(80,000)	(80,000)	0	80,000
1.00	<div><div></div></div>	Kookynie Malcom Rd (RRG)	4120150	540	RRG038	0	0	0	0	0
0.16	<div><div></div></div>	Menzies North West (RRG 23/24)	4120151	540	RRG007F	(624,000)	(624,000)	(624,000)	(100,023)	523,977
0.00	<div><div></div></div>	Menzies North West slk 60.46-66.72 (RRG 24/25)	4120151	540	RRG007G	(624,000)	(624,000)	(624,000)	0	624,000
0.97	<div><div></div></div>	Kookynie - Malcolm Road (RRG 23/24)	4120151	540	RRG038A	(297,914)	(307,914)	(307,914)	(297,914)	10,000
0.00	<div><div></div></div>	Tjuntjunjarra Access Road (Indigenous Community Access Rd)	4120164	540	ICA049	(337,691)	(337,691)	(337,691)	0	337,691
0.00	<div><div></div></div>	Cutline Road Expenditure CKB	4120164	540	ICA050	(1,519,228)	(1,519,228)	(1,519,228)	(3,148)	1,516,080
Total - Transport						(4,832,833)	(4,842,833)	(4,842,833)	(928,419)	3,914,414
0.19	<div><div></div></div>	Total - Infrastructure - Roads				(4,832,833)	(4,842,833)	(4,842,833)	(928,419)	3,914,414
Infrastructure - Footpaths										
Transport										
0.89	<div><div></div></div>	Footpath Construction General (Budgeting Only)	4120170	560	FC000	(75,000)	(75,000)	(75,000)	(67,101)	7,899
Total - Transport						(75,000)	(75,000)	(75,000)	(67,101)	7,899
0.89	<div><div></div></div>	Total - Infrastructure - Footpaths				(75,000)	(75,000)	(75,000)	(67,101)	7,899
Infrastructure - Parks & Ovals										
Recreation And Culture										
0.12	<div><div></div></div>	Menzies Playground	4110370	570	PC003	(500,000)	(500,000)	(500,000)	(59,990)	440,010
Total - Recreation And Culture						(500,000)	(500,000)	(500,000)	(59,990)	440,010
0.12	<div><div></div></div>	Total - Infrastructure - Parks & Ovals				(500,000)	(500,000)	(500,000)	(59,990)	440,010
Infrastructure - Other										
Recreation And Culture										
0.37	<div><div></div></div>	Menzies Water Park Infrastructure (Capital)	4110390	590	PC002	(100,000)	(100,000)	(100,000)	(37,100)	62,900
1.00	<div><div></div></div>	LRCI Marmion Village Access Improvement	4110390	590	LRC0120	(137,057)	(137,057)	(137,057)	(137,115)	(58)
0.02	<div><div></div></div>	LRCI Menzies Skatepark	4110390	590	LRC0121	(350,000)	(380,000)	(380,000)	(7,894)	372,106
0.91	<div><div></div></div>	LRCI Sealing Kensington Street Menzies (Access to Water Reservoir)	4110390	590	LRC0122	(315,778)	(365,778)	(365,778)	(333,474)	32,304
0.99	<div><div></div></div>	TV and Radio Rebroadcast Equipment (Capital)	4110490	590	C0116	(100,000)	(120,000)	(120,000)	(119,005)	995
Total - Recreation And Culture						(1,002,835)	(1,102,835)	(1,102,835)	(634,588)	468,247
Economic Services										
1.02	<div><div></div></div>	Astrotourism (Capital)	4130290	590	C0050	(20,000)	(20,000)	(20,000)	(20,304)	(304)
1.02	<div><div></div></div>	LRCI Tourism Signage (district wide) Expenditure	4130290	590	LRC0117	0	(176,568)	(176,568)	(179,956)	(3,388)
Total - Economic Services						(20,000)	(196,568)	(196,568)	(200,260)	(3,692)
0.64	<div><div></div></div>	Total - Infrastructure - Other				(1,022,835)	(1,299,403)	(1,299,403)	(834,848)	464,555
0.42	<div><div></div></div>	Grand Total				(11,268,809)	(11,157,109)	(11,157,109)	(4,662,554)	6,494,555

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

FINANCING ACTIVITIES
NOTE 9
LOAN DEBENTURE BORROWINGS AND FINANCING

(a) Information on Loan Debenture Borrowings

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

Particulars/Purpose	01 Jul 2024	New Loans			Principal Repayments			Principal Outstanding			Interest & Guarantee Fee Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing													
GROH House Construction x 2	0	650,000	650,000	650,000	44,829	44,829	44,829	605,171	605,171	605,171	23,477	21,210	21,210
Total	0	650,000	650,000	650,000	44,829	44,829	44,829	605,171	605,171	605,171	23,477	21,210	21,210
Current loan borrowings	0							62,136					
Non-current loan borrowings	0							543,035					
	0							605,171					

All debenture repayments were financed by general purpose revenue.

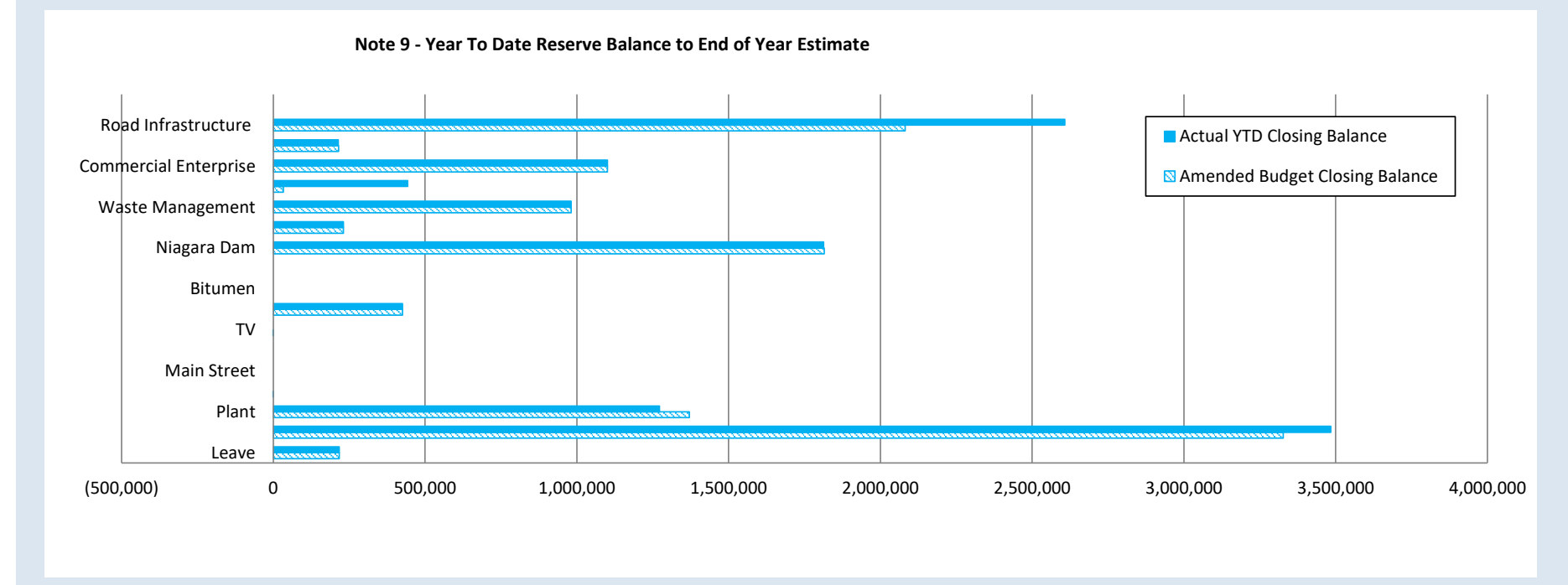
SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2025

OPERATING ACTIVITIES
NOTE 10
CASH BACKED RESERVES

Cash Backed Reserve

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave	214,046	3,259	3,033	0	0	0	0	217,305	217,079
Building	3,039,696	46,275	44,018	492,021	490,503	(250,985)	(90,072)	3,327,007	3,484,145
Plant	1,833,161	27,907	25,595	320,020	0	(811,000)	(587,099)	1,370,088	1,271,657
Road	2,381,342	36,252	28,787	0	0	(2,417,594)	(2,410,129)	(0)	0
Main Street	146,590	2,232	1,778	0	0	(148,822)	(148,369)	0	0
Staff Amenities	412,601	6,281	4,986	0	0	(418,882)	(417,587)	0	0
TV	18,676	284	222	0	0	(18,960)	(18,898)	(0)	0
Caravan Park	446,106	6,791	6,308	0	0	(27,000)	(27,000)	425,897	425,414
Bitumen	630,202	9,594	7,622	0	0	(639,796)	(637,824)	0	0
Rates Creditors	53,367	812	651	0	0	(54,179)	(54,018)	(0)	0
Niagara Dam	1,787,901	27,218	25,329	0	0	0	0	1,815,119	1,813,230
Water Park	227,634	3,465	3,221	0	0	0	0	231,099	230,855
Waste Management	671,197	10,218	9,697	300,000	300,000	0	0	981,415	980,895
Former Post Office	436,681	6,648	6,179	0	0	(410,000)	0	33,329	442,859
Commercial Enterprise	627,159	9,548	9,170	463,949	463,949	0	0	1,100,656	1,100,278
Land Purchase	211,257	3,216	2,995	0	0	0	0	214,473	214,252
Road Infrastructure	0	0	6,277	2,081,212	3,196,321	0	(594,435)	2,081,212	2,608,163
	13,137,616	200,000	185,868	3,657,202	4,450,773	(5,197,218)	(4,985,430)	11,797,600	12,788,828

KEY INFORMATION



SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 JUNE 2025

OPERATING ACTIVITIES

NOTE 11

OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 Jul 2024	Liability Increase	Liability Reduction	Closing Balance 30 Jun 2025
Other Current Liabilities		\$	\$	\$	\$
Other Liabilities					
- Contract liabilities	12	490,538	871,450	(1,277,853)	84,134
- Capital grant/contribution liabilities	13	782,809	739,005	(672,784)	849,030
Total other liabilities		1,273,346	1,610,455	(1,950,637)	933,164
Employee Related Provisions					
Annual leave		143,295	0	0	143,295
Long service leave		4,727	0	0	4,727
Total Provisions		148,022	0	0	148,022
Total Other Current Liabilities					1,081,186
Amounts shown above include GST (where applicable)					

KEY INFORMATION

PROVISIONS

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

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

EMPLOYEE RELATED PROVISIONS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

CAPITAL GRANT/CONTRIBUTION LIABILITIES

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

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

NOTE 12

GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent Grant, Subsidies and Contributions Liability				Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2024	Increase in Liability	Liability Reduction (As revenue)	Current Liability 30 Jun 2025	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and Subsidies								
General purpose funding								
Grants Commission - General (WALGGC)	0	0	0	0	252,586	102,586	102,586	998,934
Grants Commission - Roads (WALGGC)	0	0	0	0	147,888	97,888	97,888	690,664
Law, order, public safety								
DFES Grant - Operating Bush Fire Brigade	0	4,000	(4,000)	0	8,000	8,000	8,000	0
Transport								
Direct Grant (MRWA)	0	0	0	0	190,000	278,245	278,245	278,245
Street Lighting Subsidy (MRWA)	0	0	0	0	1,713	1,713	1,713	3,123
LRCIP Grant Phase 3 - Menzies Town Greening	0	0	0	0	46,460	46,460	46,460	50,000
DFES - AGRN962 Flood Damage Reimbursement	427,377	743,682	(1,171,059)	0	1,245,411	1,245,411	1,245,411	1,171,059
Economic services								
WACRN Community Resource Centre Grant	0	80,000	(80,000)	0	80,000	80,000	80,000	80,000
DSS Community Hub Grant	35,554	40,767	(19,508)	56,813	39,734	39,734	39,734	19,508
City Kalgoorlie Boulder Community-Led Support Operating Grant	3,311	0	(3,286)	25	0	0	0	3,286
CRC Development Grant Expenditure Accounts	3,000	3,000	0	6,000	3,000	3,000	3,000	0
	469,242	871,450	(1,277,853)	62,838	2,014,792	1,903,037	1,903,037	3,294,819
Contributions								
Recreation and culture								
Menzies Discovery Day Contributions	0	0	0	0	8,000	8,000	8,000	0
HERITAGE - Contributions & Donations	0	0	0	0	0	15,900	15,900	15,900
Economic services								
INDUE Cashless Debit Card Contribution	21,296	0	0	21,296	0	0	0	0
	21,296	0	0	21,296	8,000	23,900	23,900	15,900
TOTALS	490,538	871,450	(1,277,853)	84,134	2,022,792	1,926,937	1,926,937	3,310,719

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

NOTE 13
CAPITAL GRANTS AND CONTRIBUTIONS

Provider	Unspent Capital Grants, Subsidies and Contributions Liability				Capital Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2024	Increase in Liability	Liability Reduction (As revenue)	Current Liability 30 Jun 2025	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Capital Grants and Subsidies								
Law, order, public safety								
LRCIP Grant Phase 3 - Menzies CCTV	0	0	0	0	0	29,977	29,977	45,000
Community amenities								
LRCIP Grant - Meeting Structure Tjuntjuntjara	0	0	0	0	0	0	0	2,975
LRCIP Grant Phase 3 - Sealing of Parking Menzies Public Toilets	0	0	0	0	59,655	59,655	59,655	75,000
LRCIP Grant - Phase 4 - Marmion Village Access Improvement	58,079	0	(58,079)	0	137,057	137,057	137,057	195,194
LRCIP Grant - Phase 4 - Menzies Skatepark	210,000	0	(7,894)	202,106	350,000	350,000	350,000	7,894
LRCIP Grant - Phase 4 - Sealing Kensington Street Menzies	189,467	0	(189,467)	0	315,778	315,778	315,778	522,941
Transport								
RRG Grant Funded -Menzies North West Road - 23/24	0	146,365	(100,023)	46,342	365,912	365,912	365,912	100,023
RRG Grant Funded 20/21 -Tjuntjunjarra Access Rd	0	0	0	0	80,000	80,000	80,000	0
RRG Grant Funded -Kookynie - Malcolm Road (RRG 23/24)	0	174,960	(174,960)	0	174,960	174,960	174,960	472,874
RRG Grant Funded -Yarri Road (RRG 21-22)	0	0	0	0	38,000	38,000	38,000	0
WALGGC Special Road Grant - Tjuntjuntjarra Access Road	242,395	200,000	0	442,395	337,691	337,691	337,691	0
LRCIP Grant Phase 3 - Kookynie road sealing 3 KLM (Dust suppression)	0	0	0	0	0	161,505	161,505	242,445
RRG Road Renewals - Menzies North West slk 60.46-66.72 (RRG 23/24)	0	149,083	0	149,083	416,000	416,000	416,000	0
Economic services								
LRCIP Grant Phase 3 - Tourism Signage (district wide)	70,616	68,597	(139,213)	0	89,800	176,568	176,568	173,592
	770,557	739,005	(669,636)	839,927	2,364,853	2,643,103	2,643,103	1,837,938
Capital Contributions								
Transport								
City Kalgoorlie Boulder Cutline Road Expenditure	12,251	0	(3,148)	9,103	1,519,228	1,519,228	1,519,228	3,148
	12,251	0	(3,148)	9,103	1,519,228	1,519,228	1,519,228	3,148
Total Capital grants, subsidies and contributions	782,809	739,005	(672,784)	849,030	3,884,081	4,162,331	4,162,331	1,841,086

SHIRE OF MENZIES

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

NOTE 14

BONDS & DEPOSITS AND TRUST FUNDS

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

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

Description	Opening Balance 01 Jul 2024	Amount Received	Amount Paid	Closing Balance 30 Jun 2025
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Pet Bonds	612.50	625.00	(620.00)	617.50
Staff Housing Bonds	3,729.00	400.00	(1,343.00)	2,786.00
BCITF	(591.74)	18,993.90	0.00	18,402.16
Building Levy	37.95	19,149.39	(16,414.39)	2,772.95
Nomination Fees	0.00	0.00	0.00	0.00
Unclaimed Monies	1,182.42	0.00	0.00	1,182.42
Hall Hire Bond	100.00	550.00	(250.00)	400.00
Other Housing Bond	1,845.00	6,440.00	(6,440.00)	1,845.00
Community Bus Bond	200.00	0.00	0.00	200.00
Retention Bonds & Liabilities	26,114.79	36,316.69	0.00	62,431.48
Sub-Total	33,229.92	82,474.98	(25,067.39)	90,637.51
Trust Funds				
Nil				
Sub-Total	0.00	0.00	0.00	0.00
	33,229.92	82,474.98	(25,067.39)	90,637.51

KEY INFORMATION

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

NOTE 15
EXPLANATION OF SIGNIFICANT VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.
The material variance adopted by Council for the 2024/25 year is \$25,000 and 10%.

Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. \$	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
Grants, Subsidies and Contributions	1,458,134	214%	▲	\$	Timing	MRWA - Direct Roads Grant - Received in July 24, budget phased over 12 months.
Fees and Charges	93,716	35%	▲	\$	Timing	Positive variance due to Caravan Park charges and Domestic refuse tracking higher than
Interest Revenue	4,820	2%	▲		Timing	Term deposit matured in May 2024, Interest budget phased over year.
Other Revenue	(77,028)	(6%)	▼		Timing	Flood Damage Reimbursement of \$1,245,411 phased over 12 months not yet received.
Profit on Disposal of Assets	(66,410)	(56%)	▼	\$	Timing	Disposal are yet to occurred
Expenditure from operating activities						
Employee Costs	471,746	17%	▲	\$	Timing	Employee Costs currently tracking lower than budgeted.
Materials and Contracts	1,002,423	21%	▲	\$	Timing	Materials & Contracts currently tracking lower than budgeted, mainly due to Capital purchases.
Depreciation	440,551	18%	▲	\$	Timing	Depreciation within the Transport programme is currently tracking lower than
Insurance Expenses	2,836	2%	▲		Timing	Insurance expenditure payable July and December, budgeted over twelve months.
Other Expenditure	269,883	51%	▲	\$	Timing	Rate write-offs budgeted for July 24 were higher than actuals and the Tjuntjunjara Community Programs & Events is yet to occur.
Non-cash amounts excluded from operating activities						
Add back Depreciation	(440,551)	(18%)	▼	\$	Timing	Depreciation within the Transport programme is currently tracking lower than
Adjust (Profit)/Loss on Asset Disposal	66,410	(56%)	▲		Timing	Disposal are yet to occurred
INVESTING ACTIVITIES						
Capital Grants, Subsidies and Contributions	(2,321,245)	(56%)	▼	\$	Timing	Budgeted Non Operating Grant Income tracking lower than actuals.
Proceeds from Disposal of Assets	(109,598)	(68%)	▼	\$	Timing	No Disposals have yet occurred.
Land and Buildings	1,311,454	39%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Plant and Equipment	356,224	33%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Roads	3,914,414	81%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Footpaths	7,899	11%	▲		Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Parks and Ovals	440,010	88%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Other	464,555	36%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
FINANCING ACTIVITIES						
Proceeds from new borrowings	0	0%			Timing	New borrowing proceeds received in July 24, budget phased quarterly.
Transfer from Reserves	(211,789)	(4%)	▼		Timing	Most allocations occur at year-end
Transfer to Reserves	(779,439)	(20%)	▼	\$	Timing	Most allocations occur at year-end

SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2025NOTE 16
BUDGET AMENDMENTS

GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
					\$	\$	\$	\$
Budget Adoption				Closing Surplus/(Deficit)			0	0
		Opening surplus adjustment		Opening Surplus(Deficit)			(86,519)	(86,519)
1302900	LRCI0117	LRCI Tourism Signage (district wide) Income	158/24 – OCM 31/10/2024	Capital Revenue		86,768		249
1302900	LRC0117	LRCI Tourism Signage (district wide) Expenditure	158/24 – OCM 31/10/2024	Capital Expenses			(176,568)	(176,319)
1302100	BC000	Building not specified	158/24 – OCM 31/10/2024	Capital Expenses		86,768		(89,551)
2030152		RATES - Consultants	002/125-OCM 28/02/2025	Operating Expenses		3,000		(86,551)
2030187		RATES - Other Expenses Relating To Rates	002/125-OCM 28/02/2025	Operating Expenses			(3,000)	(89,551)
2040200		OTH GOV - Employee Costs	002/125-OCM 28/02/2025	Operating Expenses			(50,000)	(139,551)
2040210		OTH GOV - Motor Vehicle Expenses	002/125-OCM 28/02/2025	Operating Expenses			(5,000)	(144,551)
2040221		OTH GOV - Information Systems	002/125-OCM 28/02/2025	Operating Expenses		5,000		(139,551)
2040251		OTH GOV - Consultancy - Strategic	002/125-OCM 28/02/2025	Operating Expenses			(20,000)	(159,551)
2040285		OTH GOV - Legal Expenses	002/125-OCM 28/02/2025	Operating Expenses			(30,000)	(189,551)
2050188	BO035	Fire Brigade Shed 52 Archibald St - Building Operations	002/125-OCM 28/02/2025	Operating Expenses			(3,000)	(192,551)
2050265		ANIMAL - Animal Care Day Menzies	002/125-OCM 28/02/2025	Operating Expenses		1,000		(191,551)
2070750		OTH HEALTH - Nurse Expenses	002/125-OCM 28/02/2025	Operating Expenses		3,000		(188,551)
2080700		WELFARE - Employee Costs	002/125-OCM 28/02/2025	Operating Expenses		20,000		(168,551)
2090188	BO001	Mow House - Lot 1 (37-39) Reid St - Building Operations	002/125-OCM 28/02/2025	Operating Expenses			(1,000)	(169,551)
2090188	BO006	Lot 1086 (41) Mercer St - Building Operations	002/125-OCM 28/02/2025	Operating Expenses			(1,000)	(170,551)
2090188	BO007	Duplex Lot 12A Walsh St (North Unit) - Building Operations	002/125-OCM 28/02/2025	Operating Expenses			(4,000)	(174,551)
2090188	BO010	29A Reid Street (North Unit) - Building Operations	002/125-OCM 28/02/2025	Operating Expenses			(6,000)	(180,551)
2090188	BO011	29B Reid Street (South Unit) - Building Operations	002/125-OCM 28/02/2025	Operating Expenses			(2,000)	(182,551)
2090285		OTH HOUSE - Legal Expenses	002/125-OCM 28/02/2025	Operating Expenses		1,000		(181,551)
2090286		OTH HOUSE - Expensed Minor Asset Purchases	002/125-OCM 28/02/2025	Operating Expenses			(1,000)	(182,551)
2090288	BO015	Front Unit Lot 1090 (53A) (14A) Walsh St - Building Operations	002/125-OCM 28/02/2025	Operating Expenses			(1,000)	(183,551)
2090288	BO016	Teachers Unit Lot 1090 (53B) (14B) Walsh St - Building Operatio	002/125-OCM 28/02/2025	Operating Expenses			(3,000)	(186,551)
2090288	BO020	Old Post Office House Lot 102 (33) Walsh St - Building Operatio	002/125-OCM 28/02/2025	Operating Expenses			(2,000)	(188,551)
2100117	W0011	Menzies Rubbish Tip Maintenance	002/125-OCM 28/02/2025	Operating Expenses			(15,000)	(203,551)
2100117	W0046	Tjuntjuntjara Rubbish Tip Maintenance	002/125-OCM 28/02/2025	Operating Expenses		15,000		(188,551)
2100118		SAN - Purchase of Bins (Sulo and Other)	002/125-OCM 28/02/2025	Operating Expenses			(3,000)	(191,551)
2100152		SAN - Consultants	002/125-OCM 28/02/2025	Operating Expenses		50,000		(141,551)
2100788	BO039	Public Toilets Menzies - Building Operations	002/125-OCM 28/02/2025	Operating Expenses		15,000		(126,551)
2100788	BO048	Truck Bay Ablution Block - Building Operations	002/125-OCM 28/02/2025	Operating Expenses		15,000		(111,551)
2110365	W0015	Parks And Gardens Maintenance/Operations	002/125-OCM 28/02/2025	Operating Expenses			(35,000)	(146,551)
2110365	W0037	Hard Surface Cleaning Menzies Town	002/125-OCM 28/02/2025	Operating Expenses			(15,000)	(161,551)
2110365	W0042	Tree Planting (Operational)	002/125-OCM 28/02/2025	Operating Expenses		20,000		(141,551)
2110711		OTH CUL - Australia Day	002/125-OCM 28/02/2025	Operating Expenses			(1,000)	(142,551)

GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
2110714		OTH CUL - Christmas Events	002/125-OCM 28/02/2025	Operating Expenses		8,500		(134,051)
2110760	TJ005	Desert Stars - Distribution / Promotion / Touring	002/125-OCM 28/02/2025	Operating Expenses			(10,500)	(144,551)
2130111	W0023	Weed Control Maintenance	002/125-OCM 28/02/2025	Operating Expenses		1,500		(143,051)
2130111	W0040	Cactus Control	002/125-OCM 28/02/2025	Operating Expenses			(500)	(143,551)
2130160		RURAL - Dog Health Program Tjuntjunjara	002/125-OCM 28/02/2025	Operating Expenses			(1,000)	(144,551)
2130266	W0013	Caravan Park Maintenance/Operations	002/125-OCM 28/02/2025	Operating Expenses		20,000		(124,551)
2130266	W0021	Caravan Park Waste Water Maintenance/Operations	002/125-OCM 28/02/2025	Operating Expenses			(20,000)	(144,551)
2130350		BUILD - Contract Building Services	002/125-OCM 28/02/2025	Operating Expenses		10,000		(134,551)
2140187	PW008	Pwo - Radio Gold Pty Ltd	002/125-OCM 28/02/2025	Operating Expenses			(15,000)	(149,551)
2140206		ADMIN - Fringe Benefits Tax (FBT)	002/125-OCM 28/02/2025	Operating Expenses			(15,000)	(164,551)
2140240		ADMIN - Advertising and Promotion	002/125-OCM 28/02/2025	Operating Expenses			(25,000)	(189,551)
2140241		ADMIN - Subscriptions and Memberships	002/125-OCM 28/02/2025	Operating Expenses			(3,000)	(192,551)
2140252		ADMIN - Consultants	002/125-OCM 28/02/2025	Operating Expenses			(50,000)	(242,551)
2140285		ADMIN - Legal Expenses	002/125-OCM 28/02/2025	Operating Expenses			(10,000)	(252,551)
2140304	EM101	Training And Conferences - Pwoh	002/125-OCM 28/02/2025	Operating Expenses			(10,000)	(262,551)
2140308		PWO - Other Employee Expenses	002/125-OCM 28/02/2025	Operating Expenses			(250)	(262,801)
2140321		PWO - Information Technology	002/125-OCM 28/02/2025	Operating Expenses			(3,000)	(265,801)
2140352		PWO - Consultants	002/125-OCM 28/02/2025	Operating Expenses			(10,000)	(275,801)
2140361		PWO - Engineering & Technical Support	002/125-OCM 28/02/2025	Operating Expenses		10,000		(265,801)
2140503		SAL - Workers Compensation Expense	002/125-OCM 28/02/2025	Operating Expenses			(41,164)	(306,966)
3030146		RATES - Instalment Interest Received	002/125-OCM 28/02/2025	Operating Revenue		8,000		(298,966)
3030210		GEN PUR - Financial Assistance Grant - General	002/125-OCM 28/02/2025	Operating Revenue			(150,000)	(448,966)
3030211		GEN PUR - Financial Assistance Grant - Roads	002/125-OCM 28/02/2025	Operating Revenue			(50,000)	(498,966)
3030220		GEN PUR - Charges - Photocopying / Faxing	002/125-OCM 28/02/2025	Operating Revenue			(205)	(499,171)
3030235		GEN PUR - Other Income	002/125-OCM 28/02/2025	Operating Revenue		1,000		(498,171)
3030246		GEN PUR - Interest Earned - Municipal Funds	002/125-OCM 28/02/2025	Operating Revenue		30,000		(468,171)
3040290		OTH GOV - Profit on Disposal of Assets	002/125-OCM 28/02/2025	Operating Revenue	(9,333)			(468,171)
3050310	LRCI0118	Lrci Menzies Cctv Income	002/125-OCM 28/02/2025	Operating Revenue		29,977		(438,194)
3090220		OTH HOUSE - Fees & Charges	002/125-OCM 28/02/2025	Operating Revenue		20,000		(418,194)
3100120		SAN - Domestic Refuse Collection Charges	002/125-OCM 28/02/2025	Operating Revenue		2,000		(416,194)
3100200		SAN OTH - Commercial Collection Charge	002/125-OCM 28/02/2025	Operating Revenue			(2,000)	(418,194)
3110335		REC - Other Income	002/125-OCM 28/02/2025	Operating Revenue		400		(417,794)
3110600		HERITAGE - Contributions & Donations	002/125-OCM 28/02/2025	Operating Revenue		15,900		(401,894)
3120113	LRCI0119	Lrci Kookynie Road Sealing 3 Klm (Dust Suppression) Income	002/125-OCM 28/02/2025	Operating Revenue		161,505		(240,389)
3120210		ROADM - Direct Road Grant (MRWA)	002/125-OCM 28/02/2025	Operating Revenue		88,245		(152,144)
3130235		TOUR - Other Income Relating to Tourism & Area Promotion	002/125-OCM 28/02/2025	Operating Revenue		4,500		(147,644)
3140120		PRIVATE - Private Works Income	002/125-OCM 28/02/2025	Operating Revenue		5,000		(142,644)
3140235		ADMIN - Other Income Relating to Administration	002/125-OCM 28/02/2025	Operating Revenue		10,000		(132,644)
3140501		SAL - Reimbursement - Workers Compensation	002/125-OCM 28/02/2025	Operating Revenue		41,164		(91,479)
4040230	CP001	Vehicle Replacement Ceo	002/125-OCM 28/02/2025	Capital Expenses		90,000		(1,479)
4090110	BC002	Ceo House - Lot - 1085 (39) Mercer St - Building (Capital)	002/125-OCM 28/02/2025	Capital Expenses		10,000		8,521
4090110	BC004	Lot 91 (40) Mercer St - Building (Capital)	002/125-OCM 28/02/2025	Capital Expenses		20,000		28,521

GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
4090110	BC007	Duplex Lot 12A Walsh St (North Unit) - Building (Capital)	002/125-OCM 28/02/2025	Capital Expenses		45,000		73,521
4090110	BC008	Duplex Lot 12B Walsh St (South Unit) - Building (Capital)	002/125-OCM 28/02/2025	Capital Expenses		45,000		118,521
4090110	BC010	29A Reid Street (North Unit) - Building (Capital)	002/125-OCM 28/02/2025	Capital Expenses			(15,000)	103,521
4090110	BC011	29B Reid Street (South Unit) - Building (Capital)	002/125-OCM 28/02/2025	Capital Expenses			(15,000)	88,521
4090210	BC019	Lot 1089 (57) Walsh St - Building (Capital)	002/125-OCM 28/02/2025	Capital Expenses		20,000		108,521
4110110	BC026	Town Hall (Hall) - Building (Capital)	002/125-OCM 28/02/2025	Capital Expenses		100,000		208,521
4110390	LRC0121	Lrci Menzies Skatepark	002/125-OCM 28/02/2025	Capital Expenses			(30,000)	178,521
4110390	LRC0122	Lrci Sealing Kensington Street Menzies (Access To Water Reser	002/125-OCM 28/02/2025	Capital Expenses			(50,000)	128,521
4110490	C0116	Tv And Radio Rebroadcast Equipment (Capital)	002/125-OCM 28/02/2025	Capital Expenses			(20,000)	108,521
4120151	RRG038A	Kookynie - Malcolm Road (Rrg 23/24)	002/125-OCM 28/02/2025	Capital Expenses			(10,000)	98,521
4130210	BC000	Building Not Specified	002/125-OCM 28/02/2025	Capital Expenses		13,232		111,753
4130210	BC021A	Caravan Park Upgrade (Capital)	002/125-OCM 28/02/2025	Capital Expenses		30,000		141,753
4130210	BC028	Lady Shenton/Crc Lot 41 (37) Shenton St - Building (Capital)	002/125-OCM 28/02/2025	Capital Expenses			(43,232)	98,521
4130210	BC031	Station Masters House Goongarrie - Building (Capital)	002/125-OCM 28/02/2025	Capital Expenses			(50,000)	48,521
4130210	BC032	Goongarrie Cottage South - Building (Capital)	002/125-OCM 28/02/2025	Capital Expenses		25,000		73,521
4130210	BC033	Goongarrie Cottage North - Building (Capital)	002/125-OCM 28/02/2025	Capital Expenses		25,000		98,521
4130230	CP015	Vehicle Replacement Cdm	002/125-OCM 28/02/2025	Capital Expenses		20,000		118,521
4130809	LC002	Lot 9 (54) Shenton Street - Land (Capital	002/125-OCM 28/02/2025	Capital Expenses		2,400		120,921
4130809	LC003	Multi Lot Acquisition Via Rates Debt Lot 2-7 (18,20,22,24,26,28) E	002/125-OCM 28/02/2025	Capital Expenses			(15,900)	105,021
4140230	CP002	Vehicle Replacement Cfo	002/125-OCM 28/02/2025	Capital Expenses		15,000		120,021
4140330	PA164	Air Compresor	002/125-OCM 28/02/2025	Capital Expenses			(10,000)	110,021
5040250		OTH GOV - Proceeds on Disposal of Assets	002/125-OCM 28/02/2025	Capital Revenue			(60,000)	50,021
5040251		OTH GOV - Realisation on Disposal of Assets	002/125-OCM 28/02/2025	Capital Revenue	(60,000)			50,021
5040281		OTH GOV - Transfers from Reserve	002/125-OCM 28/02/2025	Capital Revenue			(30,000)	20,021
4120381		ADMIN - Transfers from Reserve	002/125-OCM 28/02/2025	Capital Revenue		79,980		100,001
5140281		ADMIN - Transfers from Reserve	002/125-OCM 28/02/2025	Capital Revenue			(100,000)	1
					(69,333)	1,329,839	(1,329,839)	1

SHIRE OF MENZIES FINANCIAL INFORMATION SCHEDULE AS AT 30 JUNE 2025



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

30/06/2025	COA	Description	Original Budget 24/25	Budget Amendments 24/25	Current Budget 24/25	YTD Actual 30/06/2025
		General Purpose Funding				
		Rates				
		Operating Income				
	3030120	RATES - Instalment Admin Fee Received	-\$7,000.00	\$0.00	-\$7,000.00	-\$4,510.00
	3030121	RATES - Account Enquiry Charges	-\$100.00	\$0.00	-\$100.00	\$0.00
	3030122	RATES - Reimbursement of Debt Collection Costs	-\$3,000.00	\$0.00	-\$3,000.00	\$0.00
	3030130	RATES - Rates Levied - Synergy	-\$4,805,190.24	\$0.00	-\$4,805,190.24	-\$4,645,215.79
	3030145	RATES - Penalty Interest Received	-\$40,000.00	\$0.00	-\$40,000.00	-\$54,346.12
	3030146	RATES - Instalment Interest Received	-\$7,000.00	-\$8,000.00	-\$15,000.00	-\$10,813.21
	3030147	RATES - Pensioner Deferred Interest Received	\$0.00	\$0.00	\$0.00	-\$64.86
		Total Operating Income	-\$4,862,290.24	-\$8,000.00	-\$4,870,290.24	-\$4,714,949.98
		Other General Purpose Funding				
		Operating Income				
	3030201	GEN PUR - Reimbursements	-\$100.00	\$0.00	-\$100.00	\$0.00
	3030210	GEN PUR - Financial Assistance Grant - General	-\$252,585.75	\$150,000.00	-\$102,585.75	-\$998,934.00
	3030211	GEN PUR - Financial Assistance Grant - Roads	-\$147,888.00	\$50,000.00	-\$97,888.00	-\$690,664.00
	3030214	GEN PUR - Grant Funding	\$0.00	\$0.00	\$0.00	\$0.00
	3030220	GEN PUR - Charges - Photocopying / Faxing	-\$205.00	\$205.00	\$0.00	\$0.00
	3030235	GEN PUR - Other Income	\$0.00	-\$1,000.00	-\$1,000.00	-\$989.28
	3030245	GEN PUR - Interest Earned - Reserve Funds	-\$200,000.00	\$0.00	-\$200,000.00	-\$185,867.88
	3030246	GEN PUR - Interest Earned - Municipal Funds	-\$30,000.00	-\$30,000.00	-\$60,000.00	-\$66,191.27
		Total Operating Income	-\$630,778.75	\$169,205.00	-\$461,573.75	-\$1,942,646.43
		Rates				
		Operating Expenditure				
	2030100	RATES - Employee Costs	\$65,737.90	\$0.00	\$65,737.90	\$62,150.14
	2030104	RATES - Training & Development	\$2,000.00	\$0.00	\$2,000.00	\$0.00
	2030109	RATES - Travel & Accommodation	\$2,000.00	\$0.00	\$2,000.00	\$1,000.00
	2030112	RATES - Valuation Expenses	\$10,000.00	\$0.00	\$10,000.00	\$14,621.53
	2030113	RATES - Title/Company Searches	\$500.00	\$0.00	\$500.00	\$63.20
	2030114	RATES - Debt Collection Expenses	\$10,000.00	\$0.00	\$10,000.00	\$640.00
	2030116	RATES - Postage and Freight	\$2,000.00	\$0.00	\$2,000.00	\$1,171.74
	2030118	RATES - Rates Write Off	\$240,000.00	\$0.00	\$240,000.00	\$89,979.47
	2030119	RATES - Seizure of Land	\$10,000.00	\$0.00	\$10,000.00	\$0.00
	2030152	RATES - Consultants	\$25,000.00	-\$3,000.00	\$22,000.00	\$11,052.78
	2030187	RATES - Other Expenses Relating To Rates	\$500.00	\$3,000.00	\$3,500.00	-\$2,833.71
	2030199	RATES - Administration Allocated	\$50,273.00	\$0.00	\$50,273.00	\$44,835.29
		Total Operating Expenditure	\$418,010.90	\$0.00	\$418,010.90	\$222,680.44
		Other General Purpose Funding				
		Operating Expenditure				
	2030211	GEN PUR - Bank Fees & Charges	\$7,000.00	\$0.00	\$7,000.00	\$5,875.98
	2030214	GEN PUR - Rounding	\$10.00	\$0.00	\$10.00	-\$0.31
	2030299	GEN PUR - Administration Allocated	\$33,515.00	\$0.00	\$33,515.00	\$29,890.24
		Total Operating Expenditure	\$40,525.00	\$0.00	\$40,525.00	\$35,765.91
		Total Operating Income	-\$5,493,068.99	\$161,205.00	-\$5,331,863.99	-\$6,657,596.41
		Total Operating Expenditure	\$458,535.90	\$0.00	\$458,535.90	\$258,446.35
		Governance				
		Other Governance				
		Operating Income				
	3040135	MEMBERS - Other Income	\$0.00	\$0.00	\$0.00	\$0.00
	3040290	OTH GOV - Profit on Disposal of Assets	-\$9,333.00	\$9,333.00	\$0.00	\$0.00
		Total Operating Income	-\$9,333.00	\$9,333.00	\$0.00	\$0.00
		Members Of Council				
		Operating Expenditure				
	2040104	MEMBERS - Training & Development	\$20,000.00	\$0.00	\$20,000.00	\$0.00
	2040109	MEMBERS - Members Travel and Accommodation	\$55,000.00	\$0.00	\$55,000.00	\$33,548.83
	2040111	MEMBERS - Mayors/Presidents Allowance	\$21,493.00	\$0.00	\$21,493.00	\$21,492.96
	2040112	MEMBERS - Deputy Mayors/Presidents Allowance	\$5,373.00	\$0.00	\$5,373.00	\$5,373.00
	2040113	MEMBERS - Members Sitting Fees	\$82,025.00	\$0.00	\$82,025.00	\$82,024.80
	2040114	MEMBERS - Communications Allowance	\$7,700.00	\$0.00	\$7,700.00	\$7,700.28
	2040115	MEMBERS - Printing and Stationery	\$400.00	\$0.00	\$400.00	\$254.00
	2040116	MEMBERS - Election Expenses	\$4,000.00	\$0.00	\$4,000.00	\$0.00
	2040121	MEMBERS - Information Systems	\$3,000.00	\$0.00	\$3,000.00	\$0.00
	2040129	MEMBERS - Donations to Community Groups	\$20,000.00	\$0.00	\$20,000.00	\$12,090.91
	2040130	MEMBERS - Insurance Expenses	\$12,509.00	\$0.00	\$12,509.00	\$12,509.00
	2040186	MEMBERS - Expensed Minor Asset Purchases	\$5,000.00	\$0.00	\$5,000.00	\$0.00
	2040199	MEMBERS - Administration Allocated	\$335,156.00	\$0.00	\$335,156.00	\$298,901.96
		Total Operating Expenditure	\$571,656.00	\$0.00	\$571,656.00	\$473,895.74
		Other Governance				
		Operating Expenditure				
	2040200	OTH GOV - Employee Costs	\$392,254.14	\$50,000.00	\$442,254.14	\$460,562.32
	2040203	OTH GOV - Uniforms	\$1,000.00	\$0.00	\$1,000.00	\$196.00
	2040204	OTH GOV - Training & Development	\$8,000.00	\$0.00	\$8,000.00	\$460.81
	2040205	OTH GOV - Recruitment	\$5,000.00	\$0.00	\$5,000.00	\$0.00
	2040209	OTH GOV - Conference, Travel and Accommodation	\$10,000.00	\$0.00	\$10,000.00	\$4,957.01
	2040210	OTH GOV - Motor Vehicle Expenses	\$22,898.00	\$5,000.00	\$27,898.00	\$34,876.37
	2040211	OTH GOV - Civic Functions, Refreshments & Receptions	\$10,000.00	\$0.00	\$10,000.00	\$8,647.58
	2040215	OTH GOV - Printing and Stationery	\$500.00	\$0.00	\$500.00	\$335.00
	2040216	OTH GOV - Postage and Freight	\$0.00	\$0.00	\$0.00	\$0.00
	2040221	OTH GOV - Information Systems	\$5,000.00	-\$5,000.00	\$0.00	\$0.00

30/06/2025	COA	Description	Original Budget 24/25	Budget Amendments 24/25	Current Budget 24/25	YTD Actual 30/06/2025
	2040240	OTH GOV - Advertising & Promotion	\$2,000.00	\$0.00	\$2,000.00	\$0.00
	2040241	OTH GOV - Subscriptions & Memberships	\$78,900.00	\$0.00	\$78,900.00	\$56,655.78
	2040250	OTH GOV - Consultancy - Statutory	\$0.00	\$0.00	\$0.00	\$0.00
	2040251	OTH GOV - Consultancy - Strategic	\$37,000.00	\$20,000.00	\$57,000.00	\$41,495.12
	2040252	OTH GOV - Other Consultancy	\$10,000.00	\$0.00	\$10,000.00	\$4,380.00
	2040285	OTH GOV - Legal Expenses	\$15,000.00	\$30,000.00	\$45,000.00	\$36,435.57
	2040286	OTH GOV - Expensed Minor Asset Purchases	\$5,000.00	\$0.00	\$5,000.00	\$4,670.55
	2040292	OTH GOV - Depreciation	\$0.00	\$0.00	\$0.00	\$3,074.04
	2040298	OTH GOV - Staff Housing Allocated	\$0.00	\$0.00	\$0.00	\$0.00
	2040299	OTH GOV - Administration Allocated	\$33,515.00	\$0.00	\$33,515.00	\$29,890.24
	Total Operating Expenditure		\$636,067.14	\$100,000.00	\$736,067.14	\$686,636.39
	Total Operating Income		-\$9,333.00	\$9,333.00	\$0.00	\$0.00
	Total Operating Expenditure		\$1,207,723.14	\$100,000.00	\$1,307,723.14	\$1,160,532.13
	Law, Order & Public Safety					
	Fire Prevention, Animal Control, Law, Order & Public Safety					
	Operating Income					
	3050135	FIRE - Other Income	\$0.00	\$0.00	\$0.00	-\$3,999.98
	3050220	ANIMAL - Pound Fees	-\$500.00	\$0.00	-\$500.00	\$0.00
	3050221	ANIMAL - Animal Registration Fees	-\$500.00	\$0.00	-\$500.00	-\$567.27
	3050310	OLOPS - Grants	\$0.00	-\$29,977.00	-\$29,977.00	-\$45,000.00
	Total Operating Income		-\$550.00	-\$29,977.00	-\$30,527.00	-\$49,567.25
	Emergency Services Levy - Bush Fire Brigade					
	Operating Income					
	3050502	ESL BFB - Admin Fee/Commission	-\$4,000.00	\$0.00	-\$4,000.00	\$0.00
	3050510	ESL BFB - Operating Grant	-\$8,000.00	\$0.00	-\$8,000.00	\$0.00
	3050545	ESL BFB - Non-Payment Penalty Interest	-\$4,000.00	\$0.00	-\$4,000.00	-\$6,536.71
	Total Operating Income		-\$16,000.00	\$0.00	-\$16,000.00	-\$6,536.71
	Fire Prevention					
	Operating Expenditure					
	2050110	FIRE - Motor Vehicle Expenses	\$429.00	\$0.00	\$429.00	\$29.94
	2050113	FIRE - Fire Prevention and Planning	\$500.00	\$0.00	\$500.00	\$0.00
	2050188	FIRE - Building Operations	\$3,659.00	\$3,000.00	\$6,659.00	\$6,278.47
	2050189	FIRE - Building Maintenance	\$1,001.00	\$0.00	\$1,001.00	\$610.78
	2050192	FIRE - Depreciation	\$3,106.00	\$0.00	\$3,106.00	\$2,203.09
	Total Operating Expenditure		\$8,695.00	\$3,000.00	\$11,695.00	\$9,122.28
	Animal Control					
	Operating Expenditure					
	2050253	ANIMAL - Contract Services	\$36,300.00	\$0.00	\$36,300.00	\$37,955.23
	2050265	ANIMAL - Animal Care Day Menzies	\$5,000.00	-\$1,000.00	\$4,000.00	\$3,760.00
	2050288	ANIMAL - Animal Pound Operations	\$300.00	\$0.00	\$300.00	\$0.00
	2050289	ANIMAL - Animal Pound Maintenance	\$200.00	\$0.00	\$200.00	\$0.00
	2050292	ANIMAL - Depreciation	\$2,185.00	\$0.00	\$2,185.00	\$1,549.95
	2050299	ANIMAL - Administration Allocated	\$33,515.00	\$0.00	\$33,515.00	\$29,890.24
	Total Operating Expenditure		\$77,500.00	-\$1,000.00	\$76,500.00	\$73,155.42
	Other Law, Order & Public Safety					
	Operating Expenditure					
	2050311	OLOPS - CCTV Maintenance	\$5,000.00	\$0.00	\$5,000.00	\$5,902.59
	2050312	OLOPS - LEMC Support	\$1,000.00	\$0.00	\$1,000.00	\$0.00
	2050313	OLOPS - Community Emergency Services	\$4,079.00	\$0.00	\$4,079.00	\$736.54
	2050392	OLOPS - Depreciation	\$37,491.00	\$0.00	\$37,491.00	\$38,620.42
	2050399	OLOPS - Administration Allocated	\$8,379.00	\$0.00	\$8,379.00	\$7,472.62
	Total Operating Expenditure		\$55,949.00	\$0.00	\$55,949.00	\$52,732.17
	Emergency Services Levy - Bush Fire Brigade					
	Operating Expenditure					
	2050530	ESL BFB - Insurance Expenses	\$3,250.00	\$0.00	\$3,250.00	\$3,250.00
	2050565	ESL BFB - Maintenance Plant & Equipment	\$10,865.50	\$0.00	\$10,865.50	\$16,809.24
	2050589	ESL BFB - Maintenance Land & Buildings	\$2,500.00	\$0.00	\$2,500.00	\$0.00
	2050599	ESL BFB - Administration Allocated	\$8,379.00	\$0.00	\$8,379.00	\$7,472.62
	Total Operating Expenditure		\$24,994.50	\$0.00	\$24,994.50	\$27,531.86
	Total Operating Income		-\$16,550.00	-\$29,977.00	-\$46,527.00	-\$56,103.96
	Total Operating Expenditure		\$167,138.50	\$2,000.00	\$169,138.50	\$162,541.73
	Health					
	Preventative Services - Inspection/Admin					
	Operating Income					
	3070420	HEALTH - Health Regulatory Fees & Charges	-\$300.00	\$0.00	-\$300.00	-\$422.50
	Total Operating Income		-\$300.00	\$0.00	-\$300.00	-\$422.50
	Preventative Services - Inspection/Admin					
	Operating Expenditure					
	2070411	HEALTH - Contract EHO	\$50,000.00	\$0.00	\$50,000.00	\$31,988.03
	2070412	HEALTH - Analytical Expenses	\$400.00	\$0.00	\$400.00	\$0.00
	2070485	HEALTH - Legal Expenses	\$3,000.00	\$0.00	\$3,000.00	\$0.00
	2070499	HEALTH - Administration Allocated	\$8,379.00	\$0.00	\$8,379.00	\$7,472.62
	2070553	PEST - Pest Control Programs	\$15,000.00	\$0.00	\$15,000.00	\$13,265.97
	Total Operating Expenditure		\$76,779.00	\$0.00	\$76,779.00	\$52,726.62

30/06/2025	COA	Description	Original Budget 24/25	Budget Amendments 24/25	Current Budget 24/25	YTD Actual 30/06/2025
		Other Health				
		Operating Expenditure				
	2070750	OTH HEALTH - Nurse Expenses	\$3,000.00	-\$3,000.00	\$0.00	\$0.00
	2070741	OTH HEALTH - Subscriptions & Membership	\$11,100.00	\$0.00	\$11,100.00	\$11,100.00
		Total Operating Expenditure	\$3,000.00	-\$3,000.00	\$0.00	\$11,100.00
		Total Operating Income	-\$300.00	\$0.00	-\$300.00	-\$422.50
		Total Operating Expenditure	\$79,779.00	-\$3,000.00	\$76,779.00	\$63,826.62
		Education & Welfare				
		Other Welfare				
		Operating Expenditure				
	2080700	WELFARE - Employee Costs	\$51,488.60	-\$20,000.00	\$31,488.60	\$30,873.37
	2080712	WELFARE - Youth Services	\$2,500.00	\$0.00	\$2,500.00	\$2,490.82
		Total Operating Expenditure	\$53,988.60	-\$20,000.00	\$33,988.60	\$33,364.19
		Total Operating Expenditure	\$53,988.60	-\$20,000.00	\$33,988.60	\$33,364.19
		Housing				
		Staff and Other Housing				
		Operating Income				
	3090101	STF HOUSE - Staff Rental Reimbursements	-\$30,000.00	\$0.00	-\$30,000.00	-\$19,239.00
	3090135	STF HOUSE - Other Income	\$0.00	\$0.00	\$0.00	\$0.00
	3090220	OTH HOUSE - Fees & Charges	-\$24,300.00	-\$20,000.00	-\$44,300.00	-\$103,283.01
	3090235	OTH HOUSE - Other Income	-\$200.00	\$0.00	-\$200.00	-\$98.18
		Total Operating Income	-\$54,500.00	-\$20,000.00	-\$74,500.00	-\$122,620.19
		Staff Housing				
		Operating Expenditure				
	2090186	STF HOUSE - Expensed Minor Asset Purchases	\$40,000.00	\$0.00	\$40,000.00	\$17,303.63
	2090187	STF HOUSE - Other Expenses	\$20,000.00	\$0.00	\$20,000.00	\$251.18
	2090188	STF HOUSE - Staff Housing Building Operations	\$35,766.00	\$14,000.00	\$49,766.00	\$55,403.48
	2090189	STF HOUSE - Staff Housing Building Maintenance	\$139,667.00	\$0.00	\$139,667.00	\$36,672.79
	2090192	STF HOUSE - Depreciation	\$81,923.00	\$0.00	\$81,923.00	\$86,237.41
	2090198	STF HOUSE - Staff Housing Costs Recovered	-\$129,967.00	\$0.00	-\$129,967.00	-\$61,928.83
	2090199	STF HOUSE - Administration Allocated	\$33,515.00	\$0.00	\$33,515.00	\$0.00
		Total Operating Expenditure	\$220,904.00	\$14,000.00	\$234,904.00	\$133,939.66
		Other Housing				
		Operating Expenditure				
	2090270	OTH HOUSE - Loan Interest Repayments	\$21,209.67	\$0.00	\$21,209.67	\$23,477.29
	2090285	OTH HOUSE - Legal Expenses	\$4,000.00	-\$1,000.00	\$3,000.00	\$0.00
	2090286	OTH HOUSE - Expensed Minor Asset Purchases	\$0.00	\$1,000.00	\$1,000.00	\$670.91
	2090288	OTH HOUSE - Building Operations	\$14,629.00	\$6,000.00	\$20,629.00	\$22,996.29
	2090289	OTH HOUSE - Building Maintenance	\$56,017.00	\$0.00	\$56,017.00	\$16,149.49
	2090292	OTH HOUSE - Depreciation	\$81,389.00	\$0.00	\$81,389.00	\$59,054.11
	2090298	OTH HOUSE - Staff Housing Costs Recovered	-\$35,533.00	\$0.00	-\$35,533.00	-\$3,562.14
	2090299	OTH HOUSE - Administration Allocated	\$33,515.00	\$0.00	\$33,515.00	\$59,780.31
		Total Operating Expenditure	\$175,226.67	\$6,000.00	\$181,226.67	\$178,566.26
		Total Operating Income	-\$54,500.00	-\$20,000.00	-\$74,500.00	-\$122,620.19
		Total Operating Expenditure	\$396,130.67	\$20,000.00	\$416,130.67	\$312,505.92
		Community Amenities				
		Community Amenities				
		Operating Income				
	3100120	SAN - Domestic Refuse Collection Charges	-\$10,000.00	-\$2,000.00	-\$12,000.00	-\$10,635.00
	3100200	SAN OTH - Commercial Collection Charge	-\$5,000.00	\$2,000.00	-\$3,000.00	\$0.00
	3100321	SEW - Septic Tank Inspection Fees	-\$700.00	\$0.00	-\$700.00	\$0.00
	3100335	SEW - Other Income	-\$1,000.00	\$0.00	-\$1,000.00	-\$793.81
	3100620	PLAN - Planning Application Fees	-\$500.00	\$0.00	-\$500.00	\$0.00
	3100710	COM AMEN - Grants	-\$59,655.00	\$0.00	-\$59,655.00	-\$77,975.00
	3100735	COM AMEN - Other Income	\$0.00	\$0.00	\$0.00	\$0.00
		Total Operating Income	-\$76,855.00	\$0.00	-\$76,855.00	-\$89,403.81
		Sanitation - General				
		Operating Expenditure				
	2100111	SAN - Waste Collection	\$94,726.00	\$0.00	\$94,726.00	\$137,909.90
	2100117	SAN - General Tip Maintenance	\$87,300.00	\$0.00	\$87,300.00	\$75,738.78
	2100118	SAN - Purchase of Bins (Sulo and Other)	\$2,000.00	\$3,000.00	\$5,000.00	\$1,575.00
	2100152	SAN - Consultants	\$100,000.00	-\$50,000.00	\$50,000.00	\$3,549.00
	2100119	SAN - Landfill Closure	\$0.00	\$0.00	\$0.00	\$0.00
	2100192	SAN - Depreciation	\$21,315.00	\$0.00	\$21,315.00	\$15,118.88
	2100199	SAN - Administration Allocated	\$33,515.00	\$0.00	\$33,515.00	\$29,890.24
		Total Operating Expenditure	\$338,856.00	-\$47,000.00	\$291,856.00	\$263,781.80
		Sanitation - Other				
		Operating Expenditure				
	2100212	SAN OTH - Waste Disposal	\$1,500.00	\$0.00	\$1,500.00	\$0.00
	2100214	SAN OTH - Purchase of Street Bins	\$0.00	\$0.00	\$0.00	\$0.00
		Total Operating Expenditure	\$1,500.00	\$0.00	\$1,500.00	\$0.00
		Sewerage				
		Operating Expenditure				
	2100365	SEW - Maintenance/Operations	\$7,164.00	\$0.00	\$7,164.00	\$0.00
	2100399	SEW - Administration Allocated	\$33,515.00	\$0.00	\$33,515.00	\$29,890.24
		Total Operating Expenditure	\$40,679.00	\$0.00	\$40,679.00	\$29,890.24

30/06/2025	COA	Description	Original Budget 24/25	Budget Amendments 24/25	Current Budget 24/25	YTD Actual 30/06/2025
		Town Planning & Regional Development				
		Operating Expenditure				
	2100615	PLAN - Printing and Stationery	\$0.00	\$0.00	\$0.00	\$0.00
	2100640	PLAN - Advertising & Promotion	\$0.00	\$0.00	\$0.00	\$0.00
	2100650	PLAN - Contract Town Planning	\$4,080.00	\$0.00	\$4,080.00	\$1,310.86
	2100652	PLAN - Consultants	\$20,000.00	\$0.00	\$20,000.00	\$10,222.69
	2100653	PLAN - Scheme Amendments	\$1,000.00	\$0.00	\$1,000.00	\$0.00
	2100699	PLAN - Administration Allocated	\$8,379.00	\$0.00	\$8,379.00	\$7,472.62
		Total Operating Expenditure	\$33,459.00	\$0.00	\$33,459.00	\$19,006.17
		Other Community Amenities				
		Operating Expenditure				
	2100711	COM AMEN - Cemetery Maintenance/Operations	\$39,085.00	\$0.00	\$39,085.00	\$4,072.10
	2100788	COM AMEN - Public Conveniences Operations	\$127,687.00	-\$30,000.00	\$97,687.00	\$60,948.34
	2100789	COM AMEN - Public Conveniences Maintenance	\$37,810.00	\$0.00	\$37,810.00	\$6,047.78
	2100792	COM AMEN - Depreciation	\$6,879.00	\$0.00	\$6,879.00	\$4,879.05
	2100799	COM AMEN - Administration Allocated	\$8,379.00	\$0.00	\$8,379.00	\$7,472.62
		Total Operating Expenditure	\$219,840.00	-\$30,000.00	\$189,840.00	\$83,419.89
		Total Operating Income	-\$76,855.00	\$0.00	-\$76,855.00	-\$89,403.81
		Total Operating Expenditure	\$634,334.00	-\$77,000.00	\$557,334.00	\$396,098.10
		Recreation & Culture				
		Recreation & Culture				
		Operating Income				
	3110120	HALLS - Town Hall Hire	-\$200.00	\$0.00	-\$200.00	-\$209.08
	3110135	HALLS - Other Income	-\$100.00	\$0.00	-\$100.00	\$0.00
	3110310	REC - Grants	-\$802,835.00	\$0.00	-\$802,835.00	-\$726,029.25
	3110320	REC - Fees & Charges	-\$100.00	\$0.00	-\$100.00	\$0.00
	3110335	REC - Other Income	-\$100.00	-\$400.00	-\$500.00	-\$397.79
	3110501	LIBRARY - Reimbursements Lost Books	-\$100.00	\$0.00	-\$100.00	\$0.00
	3110540	LIBRARY - Fines & Penalties	-\$100.00	\$0.00	-\$100.00	\$0.00
	3110600	HERITAGE - Contributions & Donations	\$0.00	-\$15,900.00	-\$15,900.00	-\$15,900.00
	3110700	OTH CUL - Contributions & Donations - Other Culture	-\$8,000.00	\$0.00	-\$8,000.00	\$0.00
	3110720	OTH CUL - Fees & Charges	-\$100.00	\$0.00	-\$100.00	\$0.00
	3110735	OTH CUL - Other Income	-\$100.00	\$0.00	-\$100.00	\$0.00
		Total Operating Income	-\$811,735.00	-\$16,300.00	-\$828,035.00	-\$742,536.12
		Public Halls And Civic Centres				
		Operating Expenditure				
	2110186	HALLS - Expensed Minor Asset Purchases	\$5,000.00	\$0.00	\$5,000.00	\$0.00
	2110188	HALLS - Town Halls and Public Bldg Operations	\$15,000.00	\$0.00	\$15,000.00	\$17,246.76
	2110189	HALLS - Town Halls and Public Bldg Maintenance	\$10,324.00	\$0.00	\$10,324.00	\$6,237.55
	2110199	HALLS - Administration Allocated	\$50,273.00	\$0.00	\$50,273.00	\$74,725.54
		Total Operating Expenditure	\$80,597.00	\$0.00	\$80,597.00	\$98,209.85
		Other Recreation And Sport				
		Operating Expenditure				
	2110353	REC - Sports Courts Maintenance/Operations	\$16,342.00	\$0.00	\$16,342.00	\$11,537.14
	2110355	REC - Water Park Maintenance/Operations	\$54,511.00	\$0.00	\$54,511.00	\$13,456.86
	2110365	REC - Parks & Gardens Maintenance/Operations	\$198,085.00	\$30,000.00	\$228,085.00	\$320,302.26
	2110366	REC - Town Sports Oval Maintenance/Operations	\$16,825.00	\$0.00	\$16,825.00	\$22,444.47
	2110367	REC - Rodeo Grounds Maintenance/Operations	\$1,401.00	\$0.00	\$1,401.00	\$0.00
	2110368	REC - Playground Equipment Mtce	\$7,286.00	\$0.00	\$7,286.00	\$8,709.75
	2110386	REC - Expensed Minor Asset Purchases	\$10,000.00	\$0.00	\$10,000.00	\$0.00
	2110388	REC - Youth Centre Building Operations	\$7,257.00	\$0.00	\$7,257.00	\$3,356.84
	2110389	REC - Youth Centre Building Maintenance	\$8,286.00	\$0.00	\$8,286.00	\$0.00
	2110392	REC - Depreciation	\$104,638.00	\$0.00	\$104,638.00	\$76,449.59
	2110399	REC - Administration Allocated	\$83,789.00	\$0.00	\$83,789.00	\$119,560.85
		Total Operating Expenditure	\$508,420.00	\$30,000.00	\$538,420.00	\$575,817.76
		Tv And Radio Re-Broadcasting				
		Operating Expenditure				
	2110465	TV RADIO - Re-Broadcasting Maintenance/Operations	\$10,641.00	\$0.00	\$10,641.00	\$825.30
	2110492	TV RADIO - Depreciation	\$29,183.00	\$0.00	\$29,183.00	\$28,294.75
	2110499	TV RADIO - Administration Allocated	\$33,515.00	\$0.00	\$33,515.00	\$29,890.24
		Total Operating Expenditure	\$73,339.00			\$59,010.29
		Libraries				
		Operating Expenditure				
	2110512	LIBRARY - Book Purchases	\$1,000.00	\$0.00	\$1,000.00	\$0.00
	2110516	LIBRARY - Postage and Freight	\$400.00	\$0.00	\$400.00	\$0.00
	2110541	LIBRARY - Subscriptions & Memberships	\$1,000.00	\$0.00	\$1,000.00	\$1,578.42
	2110586	LIBRARY - Expensed Minor Asset Purchases	\$2,000.00	\$0.00	\$2,000.00	\$182.00
	2110588	LIBRARY - Library Building Operations	\$10,000.00	\$0.00	\$10,000.00	\$298.56
	2110599	LIBRARY - Administration Allocated	\$8,379.00	\$0.00	\$8,379.00	\$7,472.62
		Total Operating Expenditure	\$22,779.00	\$0.00	\$22,779.00	\$9,531.60
		Heritage				
		Operating Expenditure				
	2110652	HERITAGE - Consultants	\$14,500.00	\$0.00	\$14,500.00	\$9,370.85
	2110688	HERITAGE - Building Operations	\$3,155.00	\$0.00	\$3,155.00	\$3,001.39
	2110689	HERITAGE - Building Maintenance	\$27,091.00	\$0.00	\$27,091.00	\$37,340.27
		Total Operating Expenditure	\$44,746.00	\$0.00	\$44,746.00	\$49,712.51

30/06/2025	COA	Description	Original Budget 24/25	Budget Amendments 24/25	Current Budget 24/25	YTD Actual 30/06/2025
		Other Culture				
		Operating Expenditure				
	2110711	OTH CUL - Australia Day	\$2,401.00	\$1,000.00	\$3,401.00	\$817.26
	2110712	OTH CUL - ANZAC Day	\$1,000.00	\$0.00	\$1,000.00	\$948.40
	2110714	OTH CUL - Christmas Events	\$20,000.00	-\$8,500.00	\$11,500.00	\$12,296.67
	2110716	OTH CUL - Postage and Freight	\$50.00	\$0.00	\$50.00	\$0.00
	2110717	OTH CUL - Community Arts	\$0.00	\$0.00	\$0.00	\$0.00
	2110719	OTH CUL - Menzies School Programs	\$50,000.00	\$0.00	\$50,000.00	\$0.00
	2110723	OTH CUL - Outback Graves	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00
	2110725	OTH CUL - Festival & Events	\$22,961.00	\$0.00	\$22,961.00	\$0.00
	2110743	OTH CUL - Other Festival Events	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
	2110760	OTH CUL - Tjuntjunjara Community Programs & Events	\$57,000.00	\$10,500.00	\$67,500.00	\$9,659.10
	2110799	OTH CUL - Administration Allocated	\$33,515.00	\$0.00	\$33,515.00	\$29,890.24
		Total Operating Expenditure	\$241,927.00	\$3,000.00	\$244,927.00	\$108,611.67
		Total Operating Income	-\$811,735.00	-\$16,300.00	-\$828,035.00	-\$742,536.12
		Total Operating Expenditure	\$971,808.00	\$33,000.00	\$931,469.00	\$900,893.68
		Transport				
		Transport				
		Operating Income				
	3120110	ROADC - Regional Road Group Grants (MRWA)	-\$1,074,872.00	\$0.00	-\$1,074,872.00	-\$572,896.97
	3120111	ROADC - Roads to Recovery Grant	\$0.00	\$0.00	\$0.00	\$0.00
	3120113	ROADC - Other Grants - Roads/Streets	\$0.00	-\$161,505.00	-\$161,505.00	-\$242,445.00
	3120117	ROADC - Other Grants - Aboriginal Roads	-\$337,691.00	\$0.00	-\$337,691.00	\$0.00
	3120133	ROADC - Other Contrib & Donations - Roads/Streets	-\$1,519,228.39	\$0.00	-\$1,519,228.39	-\$3,148.20
	3120200	ROADM - Street Lighting Subsidy	-\$1,713.00	\$0.00	-\$1,713.00	-\$3,123.11
	3120210	ROADM - Direct Road Grant (MRWA)	-\$190,000.00	-\$88,245.00	-\$278,245.00	-\$278,245.00
	3120211	ROADM - Other Grants	-\$46,460.00	\$0.00	-\$46,460.00	-\$50,000.00
	3120235	ROADM - Other Income	-\$1,245,411.00	\$0.00	-\$1,245,411.00	-\$1,171,059.43
	3120390	PLANT - Profit on Disposal of Assets	-\$51,860.00	\$0.00	-\$51,860.00	\$0.00
		Total Operating Income	-\$4,467,235.39	-\$249,750.00	-\$4,716,985.39	-\$2,320,917.71
		Maintenance - Streets, Roads, Bridges & Depots				
		Operating Expenditure				
	2120211	ROADM - Road Maintenance - Built Up Areas	\$171,640.00	\$0.00	\$171,640.00	\$84,805.43
	2120212	ROADM - Road Maintenance - Sealed Outside BUA	\$12,535.00	\$0.00	\$12,535.00	\$400.65
	2120213	ROADM - Road Maintenance - Gravel Outside BUA	\$363,419.00	\$0.00	\$363,419.00	\$180,086.27
	2120214	ROADM - Road Maintenance - Formed Outside BUA	\$395,945.90	\$0.00	\$395,945.90	\$819,760.35
	2120217	ROADM - Ancillary Maintenance - Built Up Areas	\$237,531.00	\$0.00	\$237,531.00	\$80,850.10
	2120222	ROADM - Roads Outside BUA - Formed - Flood Damage	\$1,424,589.00	\$0.00	\$1,424,589.00	\$1,303,880.74
	2120232	ROADM - Crossover Council Contribution	\$2,901.00	\$0.00	\$2,901.00	\$0.00
	2120234	ROADM - Street Lighting	\$10,200.00	\$0.00	\$10,200.00	\$11,530.66
	2120235	ROADM - Traffic Signs/Equipment (Safety)	\$500.00	\$0.00	\$500.00	\$0.00
	2120236	ROADM - Bores for Roadworks Maintenance/Operations	\$1,401.00	\$0.00	\$1,401.00	\$0.00
	2120237	ROADM - Road Grids Maintenance	\$21,771.00	\$0.00	\$21,771.00	\$0.00
	2120252	ROADM - Consultants	\$100,000.00	\$0.00	\$100,000.00	\$21,912.30
	2120285	ROADM - Legal Expenses	\$5,000.00	\$0.00	\$5,000.00	\$0.00
	2120286	ROADM - Workshop/Depot Expensed Equipment	\$15,000.00	\$0.00	\$15,000.00	\$0.00
	2120288	ROADM - Depot Building Operations	\$43,370.00	\$0.00	\$43,370.00	\$14,309.78
	2120289	ROADM - Depot Building Maintenance	\$14,011.00	\$0.00	\$14,011.00	\$2,425.90
	2120292	ROADM - Depreciation	\$1,332,749.00	\$0.00	\$1,332,749.00	\$958,562.85
	2120299	ROADM - Administration Allocated	\$67,031.00	\$0.00	\$67,031.00	\$59,780.31
	2120391	PLANT - Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00
		Total Operating Expenditure	\$4,219,593.90	\$0.00	\$4,219,593.90	\$3,538,305.34
		Aerodromes				
		Operating Expenditure				
	2120665	AERO - Airstrip & Grounds Maintenance/Operations	\$15,456.00	\$0.00	\$15,456.00	\$6,273.13
	2120765	WATER - Town Dam Maintenance/Operations	\$26,320.00	\$0.00	\$26,320.00	\$8,077.98
		Total Operating Expenditure	\$41,776.00	\$0.00	\$41,776.00	\$14,351.11
		Total Operating Income	-\$4,467,235.39	-\$249,750.00	-\$4,716,985.39	-\$2,320,917.71
		Total Operating Expenditure	\$4,261,369.90	\$0.00	\$4,261,369.90	\$3,552,656.45
		Economic Services				
		Economic Services				
		Operating Income				
	3130202	TOUR - Commission	-\$500.00	\$0.00	-\$500.00	\$0.00
	3130210	TOUR - Grants	-\$89,800.00	-\$86,768.00	-\$176,568.00	-\$173,591.59
	3130221	TOUR - Caravan Park Fees	-\$100,000.00	\$0.00	-\$100,000.00	-\$152,633.45
	3130222	TOUR - Caravan Park Laundry Fees	-\$4,500.00	\$0.00	-\$4,500.00	-\$2,591.00
	3130225	TOUR - Visitors Centre Lady Shenton Income	-\$25,000.00	\$0.00	-\$25,000.00	-\$17,658.75
	3130235	TOUR - Other Income Relating to Tourism & Area Promotion	-\$500.00	-\$4,500.00	-\$5,000.00	-\$5,059.46
	3130290	TOUR - Profit on Disposal of Assets	-\$30,952.00	\$0.00	-\$30,952.00	-\$21,490.91
	3130302	BUILD - Commission - BSL & CTF	-\$150.00	\$0.00	-\$150.00	-\$64.75
	3130320	BUILD - Fees & Charges (including Licences)	-\$18,000.00	\$0.00	-\$18,000.00	-\$26,637.51
	3130600	ECON DEV - Contributions & Donations	\$0.00	\$0.00	\$0.00	\$0.00
	3130821	OTH ECON - Standpipe Income	-\$2,000.00	\$0.00	-\$2,000.00	-\$1,042.00
	3130823	OTH ECON - Community Resource Centre Contributions	\$0.00	\$0.00	\$0.00	\$0.00
	3130824	OTH ECON - Community Resource Centre Grants	-\$122,734.02	\$0.00	-\$122,734.02	-\$102,793.82
	3130826	OTH ECON - Post Office Income	-\$9,000.00	\$0.00	-\$9,000.00	-\$8,920.79
		Total Operating Income	-\$403,136.02	-\$91,268.00	-\$494,404.02	-\$512,484.03

30/06/2025	COA	Description	Original Budget 24/25	Budget Amendments 24/25	Current Budget 24/25	YTD Actual 30/06/2025
		Rural Services				
		Operating Expenditure				
	2130111	RURAL - Noxious Weed Control	\$15,928.00	-\$1,000.00	\$14,928.00	\$14,978.27
	2130160	RURAL - Dog Health Program Tjuntjunjara	\$25,000.00	\$1,000.00	\$26,000.00	-\$636.80
	2130165	RURAL - Maintenance/Operations	\$0.00	\$0.00	\$0.00	\$0.00
		Total Operating Expenditure	\$40,928.00	\$0.00	\$40,928.00	\$14,341.47
		Tourism And Area Promotion				
		Operating Expenditure				
	2130200	TOUR - Employee Costs	\$70,858.42	\$0.00	\$70,858.42	\$57,646.52
	2130205	TOUR - Recruitment	\$0.00	\$0.00	\$0.00	\$0.00
	2130211	TOUR - Visitor Centre Operations	\$47,995.44	\$0.00	\$47,995.44	\$27,798.96
	2130215	TOUR - Printing and Stationery	\$1,000.00	\$0.00	\$1,000.00	\$447.69
	2130230	TOUR - Insurance Expenses	\$49.00	\$0.00	\$49.00	\$48.74
	2130235	TOUR - Signage	\$50,000.00	\$0.00	\$50,000.00	\$15,095.00
	2130236	TOUR - Tour Guide	\$0.00	\$0.00	\$0.00	\$0.00
	2130240	TOUR - Public Relations & Area Promotion	\$8,500.00	\$0.00	\$8,500.00	\$6,299.65
	2130241	TOUR - Subscriptions & Memberships	\$12,900.00	\$0.00	\$12,900.00	\$902.43
	2130242	TOUR - Events Other	\$36,000.00	\$0.00	\$36,000.00	\$7,841.93
	2130243	TOUR - Cyclassic Event	\$90,000.00	\$0.00	\$90,000.00	\$0.00
	2130245	TOUR - Astrotourism Operations	\$40,000.00	\$0.00	\$40,000.00	\$38,464.35
	2130258	TOUR - Kookynie Townsite and Info Bay Maintenace/Operations	\$3,102.00	\$0.00	\$3,102.00	\$1,035.71
	2130259	TOUR - Goongarrie Cottages Maintenance/Operations	\$29,709.00	\$0.00	\$29,709.00	\$47,562.93
	2130260	TOUR - Niagara Dam Maintenance/Operations	\$326,866.00	\$0.00	\$326,866.00	\$7,512.88
	2130261	TOUR - Golden Quest Trail Maintenance/Operations	\$6,401.00	\$0.00	\$6,401.00	\$0.00
	2130265	TOUR - Lake Ballard Maintenance/Operations	\$15,757.00	\$0.00	\$15,757.00	\$9,140.68
	2130266	TOUR - Caravan Park General Maintenance/Operations	\$411,721.42	\$0.00	\$411,721.42	\$289,486.82
	2130286	TOUR - Expensed Minor Asset Purchases	\$5,000.00	\$0.00	\$5,000.00	\$4,930.00
	2130288	TOUR - Building Operations	\$54,008.00	\$0.00	\$54,008.00	\$27,486.25
	2130289	TOUR - Building Maintenance	\$58,322.00	\$0.00	\$58,322.00	\$40,463.19
	2130292	TOUR - Depreciation	\$324,163.00	\$0.00	\$324,163.00	\$240,546.95
	2130299	TOUR - Administration Allocated	\$242,987.00	\$0.00	\$242,987.00	\$141,978.53
		Total Operating Expenditure	\$1,835,339.28	\$0.00	\$1,835,339.28	\$964,689.21
		Building Control				
		Operating Expenditure				
	2130350	BUILD - Contract Building Services	\$20,000.00	-\$10,000.00	\$10,000.00	\$440.00
	2130385	BUILD - Legal Expenses	\$5,000.00	\$0.00	\$5,000.00	\$0.00
	2130399	BUILD - Administration Allocated	\$33,515.00	\$0.00	\$33,515.00	\$29,890.24
		Total Operating Expenditure	\$58,515.00	-\$10,000.00	\$48,515.00	\$30,330.24
		Economic Development				
		Operating Expenditure				
	2130630	ECON DEV - Insurance Expenses	\$1,624.00	\$0.00	\$1,624.00	\$1,624.00
	2130641	ECON DEV - Subscriptions & Memberships	\$33,000.00	\$0.00	\$33,000.00	\$32,314.00
		Total Operating Expenditure	\$34,624.00	\$0.00	\$34,624.00	\$33,938.00
		Other Economic Services				
		Operating Expenditure				
	2130816	OTH ECON - Postage and Freight	\$7,500.00	\$0.00	\$7,500.00	\$175.46
	2130855	OTH ECON - Community Bus	\$13,600.00	\$0.00	\$13,600.00	\$4,814.44
	2130860	OTH ECON - Community Resource Centre Operations	\$187,152.82	\$0.00	\$187,152.82	\$140,418.71
	2130863	OTH ECON - Post Office Operations	\$8,429.83	\$0.00	\$8,429.83	\$10,962.51
	2130886	OTH ECON - Expensed Minor Asset Purchases	\$5,000.00	\$0.00	\$5,000.00	\$0.00
	2130888	OTH ECON - Building Operations	\$56,781.00	\$0.00	\$56,781.00	\$6,472.71
	2130889	OTH ECON - Building Maintenance	\$17,208.00	\$0.00	\$17,208.00	\$6,760.41
	2130899	OTH ECON - Administration Allocated	\$8,379.00	\$0.00	\$8,379.00	\$7,472.62
		Total Operating Expenditure	\$296,550.65	\$0.00	\$296,550.65	\$177,076.86
		Total Operating Income	-\$403,136.02	-\$91,268.00	-\$494,404.02	-\$512,484.03
		Total Operating Expenditure	\$2,265,956.93	-\$10,000.00	\$2,255,956.93	\$1,220,375.78
		Other Property & Services				
		Other Property & Services				
		Operating Income				
	3140120	PRIVATE - Private Works Income	-\$3,000.00	-\$5,000.00	-\$8,000.00	-\$15,042.73
	3140220	ADMIN - Fees & Charges	-\$250.00	\$0.00	-\$250.00	\$0.00
	3140235	ADMIN - Other Income Relating to Administration	\$0.00	-\$10,000.00	-\$10,000.00	-\$12,223.20
	3140290	ADMIN - Profit on Disposal of Assets	-\$35,000.00	\$0.00	-\$35,000.00	-\$29,911.36
	3140410	POC - Fuel Tax Credits Grant Scheme	-\$25,000.00	\$0.00	-\$25,000.00	-\$16,870.00
	3140501	SAL - Reimbursement - Workers Compensation	\$0.00	-\$41,164.48	-\$41,164.48	-\$44,766.37
		Total Operating Income	-\$63,250.00	-\$15,000.00	-\$78,250.00	-\$118,813.66
		Private Works and General Administration Overheads				
		Operating Expenditure				
	2140187	PRIVATE - Private Works Expenses	\$0.00	\$15,000.00	\$15,000.00	\$16,520.77
	2140200	ADMIN - Employee Costs	\$603,728.27	\$0.00	\$603,728.27	\$608,279.74
	2140203	ADMIN - Uniforms	\$5,500.00	\$0.00	\$5,500.00	\$2,575.23
	2140204	ADMIN - Training & Development	\$27,000.00	\$0.00	\$27,000.00	\$22,129.96
	2140205	ADMIN - Recruitment	\$9,000.00	\$0.00	\$9,000.00	\$566.12
	2140206	ADMIN - Fringe Benefits Tax (FBT)	\$9,656.00	\$15,000.00	\$24,656.00	\$31,940.00
	2140208	ADMIN - Other Employee Expenses	\$5,000.00	\$0.00	\$5,000.00	\$4,275.45
	2140209	ADMIN - Travel & Accommodation	\$12,000.00	\$0.00	\$12,000.00	\$1,018.92
	2140210	ADMIN - Motor Vehicle Expenses	\$37,090.00	\$0.00	\$37,090.00	\$26,810.25
	2140215	ADMIN - Printing and Stationery	\$50,000.00	\$0.00	\$50,000.00	\$35,436.49
	2140216	ADMIN - Postage and Freight	\$2,500.00	\$0.00	\$2,500.00	\$2,470.54
	2140220	ADMIN - Communication Expenses	\$48,000.00	\$0.00	\$48,000.00	\$40,457.59

30/06/2025	COA	Description	Original Budget 24/25	Budget Amendments 24/25	Current Budget 24/25	YTD Actual 30/06/2025
	2140221	ADMIN - Information Technology	\$50,000.00	\$0.00	\$50,000.00	\$11,536.21
	2140222	ADMIN - Security	\$5,000.00	\$0.00	\$5,000.00	\$3,750.00
	2140226	ADMIN - Office Equipment Mtce	\$1,000.00	\$0.00	\$1,000.00	\$709.09
	2140227	ADMIN - Records Management	\$2,600.00	\$0.00	\$2,600.00	\$0.00
	2140230	ADMIN - Insurance Expenses (Other than Bld and W/Comp)	\$45,967.92	\$0.00	\$45,967.92	\$45,969.16
	2140240	ADMIN - Advertising and Promotion	\$15,000.00	\$25,000.00	\$40,000.00	\$31,237.86
	2140241	ADMIN - Subscriptions and Memberships	\$7,000.00	\$3,000.00	\$10,000.00	\$12,444.59
	2140252	ADMIN - Consultants	\$150,000.00	\$50,000.00	\$200,000.00	\$149,256.56
	2140265	ADMIN - Software Licences/Upgrades	\$100,000.00	\$0.00	\$100,000.00	\$102,371.43
	2140284	ADMIN - Audit Fees	\$85,000.00	\$0.00	\$85,000.00	\$84,600.00
	2140285	ADMIN - Legal Expenses	\$20,000.00	\$10,000.00	\$30,000.00	\$15,330.00
	2140286	ADMIN - Expensed Minor Asset Purchases	\$15,000.00	\$0.00	\$15,000.00	\$13,008.15
	2140287	ADMIN - Other Expenses	\$1,000.00	\$0.00	\$1,000.00	-\$106.71
	2140288	ADMIN - Building Operations	\$64,666.00	\$0.00	\$64,666.00	\$64,345.06
	2140289	ADMIN - Building Maintenance	\$24,350.00	\$0.00	\$24,350.00	\$16,460.76
	2140292	ADMIN - Depreciation	\$134,924.00	\$0.00	\$134,924.00	\$110,508.36
	2140298	ADMIN - Admin Staff Housing Costs Allocated	\$144,788.00	\$0.00	\$144,788.00	\$54,307.83
	2140299	ADMIN - Administration Overheads Recovered	-\$1,675,770.00	\$0.00	-\$1,675,770.00	-\$1,494,509.90
	Total Operating Expenditure		\$0.19	\$118,000.00	\$118,000.19	\$13,699.51
	Public Works Overheads					
	Operating Expenditure					
	2140300	PWO - Employee Costs	\$278,300.00	\$0.00	\$278,300.00	\$440,281.97
	2140303	PWO - Uniforms	\$7,500.00	\$0.00	\$7,500.00	\$5,630.17
	2140304	PWO - Training & Development	\$10,000.00	\$10,000.00	\$20,000.00	\$1,458.73
	2140305	PWO - Recruitment	\$5,000.00	\$0.00	\$5,000.00	\$782.21
	2140307	PWO - Protective Clothing	\$2,000.00	\$0.00	\$2,000.00	\$179.51
	2140308	PWO - Other Employee Expenses	\$750.00	\$250.00	\$1,000.00	\$860.15
	2140309	PWO - Travel & Accommodation	\$0.00	\$0.00	\$0.00	\$0.00
	2140310	PWO - Motor Vehicle Expenses	\$50,994.00	\$0.00	\$50,994.00	\$123,328.00
	2140316	PWO - Postage and Freight	\$2,000.00	\$0.00	\$2,000.00	\$1,926.88
	2140320	PWO - Communication Expenses	\$8,000.00	\$0.00	\$8,000.00	\$5,844.80
	2140321	PWO - Information Technology	\$8,000.00	\$3,000.00	\$11,000.00	\$10,096.67
	2140323	PWO - Sick Pay	\$30,368.00	\$0.00	\$30,368.00	\$54,609.54
	2140324	PWO - Annual Leave	\$71,363.00	\$0.00	\$71,363.00	\$62,692.76
	2140325	PWO - Public Holidays	\$36,440.00	\$0.00	\$36,440.00	\$26,122.26
	2140329	PWO - Insurance Expenses (Except Workers Comp)	\$21,190.00	\$0.00	\$21,190.00	\$21,190.00
	2140330	PWO - Occupational Health and Safety	\$66,408.00	\$0.00	\$66,408.00	\$62,618.45
	2140352	PWO - Consultants	\$10,000.00	\$10,000.00	\$20,000.00	\$9,221.18
	2140361	PWO - Engineering & Technical Support	\$50,000.00	-\$10,000.00	\$40,000.00	\$15,600.00
	2140365	PWO - Maintenance/Operations	\$120,480.00	\$0.00	\$120,480.00	\$99,542.89
	2140371	PWO Bldg Mtce - Employee Costs	\$52,479.00	\$0.00	\$52,479.00	\$25,861.50
	2140372	PWO Bldg Mtce - Uniforms	\$500.00	\$0.00	\$500.00	\$0.00
	2140373	PWO Bldg Mtce - Training & Development	\$1,000.00	\$0.00	\$1,000.00	\$0.00
	2140374	PWO Bldg Mtce - Recruitment	\$0.00	\$0.00	\$0.00	\$0.00
	2140376	PWO Bldg Mtce - Protective Clothing	\$1,000.00	\$0.00	\$1,000.00	\$0.00
	2140380	PWO Bldg Mtce - Expendable Tools	\$1,000.00	\$0.00	\$1,000.00	\$0.00
	2140381	PWO Bldg Mtce - Minor Expenses	\$500.00	\$0.00	\$500.00	\$0.00
	2140386	PWO - Expensed Minor Asset Purchases	\$20,000.00	\$0.00	\$20,000.00	\$8,902.56
	2140392	PWO - Depreciation	\$65,673.00	\$0.00	\$65,673.00	\$49,904.08
	2140393	PWO - LESS Allocated to Works (PWO's)	-\$1,394,094.35	\$0.00	-\$1,394,094.35	-\$1,129,479.25
	2140398	PWO - Staff Housing Costs Allocated	\$20,712.00	\$0.00	\$20,712.00	\$11,183.14
	2140399	PWO - Administration Allocated	\$452,458.00	\$0.00	\$452,458.00	\$403,516.85
	2140400	POC - Internal Plant Repairs - Wages & O/Head	\$218,295.00	\$0.00	\$218,295.00	\$151,206.91
	2140411	POC - External Parts & Repairs	\$83,160.00	\$0.00	\$83,160.00	\$80,441.42
	2140412	POC - Fuels and Oils	\$179,921.25	\$0.00	\$179,921.25	\$126,278.73
	2140413	POC - Tyres and Tubes	\$31,920.00	\$0.00	\$31,920.00	\$0.00
	2140416	POC - Licences/Registrations	\$6,929.00	\$0.00	\$6,929.00	\$120.26
	2140417	POC - Insurance Expenses	\$20,336.00	\$0.00	\$20,336.00	\$20,336.00
	2140492	POC - Depreciation	\$161,784.00	\$0.00	\$161,784.00	\$271,847.45
	2140494	POC - LESS Plant Operation Costs Allocated to Works	-\$702,345.25	\$0.00	-\$702,345.25	-\$529,893.84
	Total Operating Expenditure		\$20.65	\$13,250.00	\$13,270.65	\$432,211.98
	Salaries And Wages					
	Operating Expenditure					
	2140500	SAL - Gross Salary and Wages	\$2,252,839.83	\$0.00	\$2,252,839.83	\$1,987,410.99
	2140501	SAL - LESS Salaries & Wages Allocated	-\$2,252,839.83	\$0.00	-\$2,252,839.83	-\$1,987,410.99
	2140503	SAL - Workers Compensation Expense	\$0.00	\$41,164.48	\$41,164.48	\$44,766.37
	Total Operating Expenditure		\$0.00	\$41,164.48	\$41,164.48	\$44,766.37
	Total Operating Income		-\$63,250.00	-\$15,000.00	-\$78,250.00	-\$118,813.66
	Total Operating Expenditure		\$20.84	\$172,414.48	\$172,435.32	\$490,677.86
	Total Operating Income		-\$11,395,963.40	-\$251,757.00	-\$11,647,720.40	-\$10,620,898.39
	Total Operating Expenditure		\$10,496,785.48	\$217,414.48	\$10,640,860.96	\$8,551,918.81

13.1.2	List of Monthly Payments - June 2025
LOCATION	Not Applicable
APPLICANT	Internal
DOCUMENT REF	NAM1514
DATE OF REPORT	11 July 2025
AUTHOR	Finance Officer, Asoncion Tambis
RESPONSIBLE OFFICER	Chief Financial Officer, Kristy Van Kuyl
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. List of Payments - June 2025 [13.1.2.1 - 6 pages]

SUMMARY:

To receive the list of payments made for the month of June 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 June 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 \$404,551.45 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/COUNCIL DECISION:

Council Resolution Number:	088/25
-----------------------------------	---------------

Moved: Cr K Tucker

Seconded: Cr I Baird

That the list of payments for the month of June 2025 totalling \$404,551.45 being:

- 1. Electronic Funds Transfer from EFT10191 to EFT10291, payments from Municipal Fund totalling \$212,124.47**
- 2. Direct Debit payments from the Municipal Fund totalling \$81,076.68**
- 3. Payroll payments from the Municipal Fund totalling \$106,686.83**
- 4. Credit Card payments for the Statement Month of June 2025 from the Municipal Fund totalling \$3,289.41**
- 5. Fuel Card payments from the Municipal Fund totalling \$1,374.06**

be received.

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

For: Cr P Warner, Cr J Dwyer, Cr A Tucker, Cr I Baird and Cr K Tucker

Against: Nil

Shire of Menzies
Payments for the Month of June 2025

Date	Name	Description	Amount
	Cheque		
	EFT		212,124.47
	Direct Debit		81,076.68
	Credit Card Payment		3,289.41
	Payroll		106686.83
	Fuel Card Payment		1,374.06
	CabCharge Payment		
	<u>Total Payments</u>		<u>\$ 404,551.45</u>

Shire of Menzies
Payments for the Month of June 2025

Chq/EFT	Date	Name	Description	Amount
EFT10191	13/06/2025	LEONORA PHARMACY	PHARMACY ITEMS SOLD ON CONSIGNMENT MAY 2025	340.90
EFT10192	13/06/2025	XSTRA GLOBAL IT AND COMMUNICATION SOLUTIONS	MONTHLY PBX RENTAL AND SERVICES MAY 2025	267.30
EFT10193	13/06/2025	COOLGARDIE TYRE SERVICE & COOLGARDIE TRANSPORT SERVICES	SUPPLY AND FIT 4 NEW TYRE TO 3MN	2,123.00
EFT10194	13/06/2025	BOB WADDELL & ASSOCIATES PTY LTD	FINANCE MONTHLY CONSULTANT FEE ASSISTANCE WITH 25/26 ANNUAL BUDGET AND MAY 2025 MONTHLY FINANCIALS	1,276.00
EFT10195	13/06/2025	LAMBRON CONTRACTING PTY LTD	DEMOBILISATION TRAVEL FOR THE MONTH OF MAY 2025	2,178.00
EFT10196	13/06/2025	DORSETT RETAIL PTY LTD T/AS KALGOORLIE RETRAVISION	WASHING MACHINE FOR STATION MASTERS HOUSE GOONGARRIE	748.00
EFT10197	13/06/2025	VANGUARD PUBLISHING PTY LTD T/A PREMIUM PUBLISHERS	ADVERTISING FOR KALGOORLIE & GOLDFIELDS VISITOR GUIDE 2025/26	3,300.00
EFT10198	13/06/2025	ROBERT JOHN STEWART	REIMBURSEMENT FOR TRAVEL AND ITEMS FOR 39 MERCER STREET	93.45
EFT10199	13/06/2025	TIEN TRAN	REIMBURSEMENT FOR HOUSING BOND	287.00
EFT10200	13/06/2025	TEAM GLOBAL EXPRESS PTY LTD	ADMIN STATIONERY FREIGHT	44.78
EFT10201	13/06/2025	HYDRAULINK AUSTRALIA PTY LTD	NEW HYDRAULIC HOSE FOR SKID STEER	337.39
EFT10202	13/06/2025	JOEL ASHLEY BONE	HOUSE BOND REIMBURSEMENT 36 MERCER STREET, MENZIES	436.00
EFT10203	13/06/2025	SHIRE OF MOUNT MAGNET	EHO/BUILDING SURVEYOR FOR THE MONTH OF MAY 2025	1,270.50
EFT10204	13/06/2025	MCLEODS BARRISTERS & SOLICITORS	LEGAL ASSISTANCE FOR BUILDING MATTER	835.12
EFT10205	13/06/2025	ASTROTOURISM WA PTY LTD	TELRAD (SIGHT FOR TELESCOPE) INCLUDES POSTAGE	204.23
EFT10206	13/06/2025	BOOEASY AUSTRALIA PTY LTD	ROOMMANAGER FEES AND COMMISSION MAY 2025	1,163.12
EFT10207	13/06/2025	THE TRUSTEE FOR THE HILL TRUST TA JUWEST	INSTALLATION OF SIGNAGE AT SOUTHERN ENTRY BAY AND STARGAZING PAD	5,164.50
EFT10208	13/06/2025	THE LOCAL GOVERNMENT, RACING AND CEMETERIES EMPLOYEES UNION (WA)	PAYROLL DEDUCTIONS PPE 10/06/2025	132.00
EFT10209	13/06/2025	SUPAGAS PTY LIMITED	SUPPLY OF BULK GAS LAURIES CAFE	1,740.36
EFT10210	13/06/2025	HARVEY NORMAN KALGOORLIE AV/IT	NESPRESSO COFFEE MACHINE - 39 MERCER STREET	229.00
EFT10211	13/06/2025	PAUL WARNER	ROAD CHECK, PLANT SERVICE AND REPAIRS AND GENERALS WORKS	6,706.97
EFT10212	13/06/2025	WARREN DONE	STATION MASTERS HOUSE GOONGARRIE COMPLETE INTERNAL WORKS AND GENERAL WORKS	10,920.00
EFT10213	13/06/2025	CULLEN EXPLORATION PTY LIMITED	RATES REFUND FOR OVERPAYMENT ON TENEMENT E77/2606	634.77
EFT10214	13/06/2025	GEARING'S PLUMBING SERVICE	REFUND FOR CABIN ACCOMODATION 22/05/2025	185.00
EFT10215	13/06/2025	FIRSTENBERG, ADAM SCOTT T/A PERTH REPTILE COMPANY	SNAKE HANDLING COURSE	4,750.00
EFT10216	13/06/2025	ALLIED EQUIPMENT SALES	PAYMENT PURCHASE OF NEW EQUIPMENT TRAILER	47,165.10
EFT10217	13/06/2025	GOLDFIELDS NATURALISTS' CLUB INC	CRC RESALE - 10 BIRD BOOKS	100.00
EFT10218	13/06/2025	AIR LIQUIDE AUSTRALIA LTD	RENTAL ON OXYGEN CYLINDER APRIL 2025	56.32
EFT10219	13/06/2025	WESTFARMERS LTD T/AS BUNNINGS	LRCI MENZIES SKATEPARK QUICK SET CONCRETE FOR BOLLARD FENCE	5,424.23
EFT10220	13/06/2025	CORE BUSINESS AUSTRALIA PTY LTD	AGRN962 DRFAWA SUPERVISION CLAIM 20	13,549.25
EFT10221	13/06/2025	HORIZON POWER	UNIT 29A REID STREET POWER FROM 1/4/2025 - 31/05/2025	141.70
EFT10222	13/06/2025	LANDGATE	MINING TENEMENT SCHEDULES MAY 2025	72.40
EFT10223	13/06/2025	SHIRE OF MENZIES SOCIAL CLUB	PAYROLL DEDUCTIONS PPE 10/06/2025	140.00
EFT10224	13/06/2025	MENZIES ABORIGINAL CORPORATION	PAYROLL DEDUCTIONS PPE 10/06/2025	360.00

Shire of Menzies
Payments for the Month of June 2025

Chq/EFT	Date	Name	Description	Amount
EFT10225	13/06/2025	NETLOGIC INFORMATION TECHNOLOGY	IT SUPPORT CONSULTING LABOUR 18/05/2025 TO 02/06/2025	2,562.00
EFT10226	13/06/2025	PAUPIYALA TJARUTJA ABORIGINAL CORPORATION (PTAC)	ACCOMMODATION FOR OCM MAY 2025 MEETING - CR I BAIRD	200.00
EFT10227	13/06/2025	THE TRUSTEE OF MAJ TRUST T/AS SHERIDAN'S	NAME BADGE FOR COMMUNITY PROJECT OFFICER - IVAN BAGOHIN	45.05
EFT10228	13/06/2025	WATER CORPORATION	WATER - SHIRE OF MENZIES VARIOUS PROPERTIES - USAGE FROM 02/04/2025 TO 06/06/2025	5,286.92
EFT10229	13/06/2025	WESTRAC PTY LTD	REPAIR AIR CONDITIONER ON GRADER 12M ROAD GRADER	316.74
EFT10261	26/06/2025	CANINE CONTROL	RANGER SERVICE PATROL 17/06/2025 MENZIES, KOOKYNIE, NIAGARA & SURROUNDS.	1,905.75
EFT10262	26/06/2025	GOLDFIELDS ENGRAVING & TROPHY SPECIALISTS	NAIDOC WEEK 2025 BADMINTON AWARDS, MEDALS WITH RIBBONS X 4 TROPHY X 4	131.78
EFT10263	26/06/2025	MONARCH VENTURES PTY LTD T/AS MONARCH CIVIL VENTURES	RFT 03/2024 KENSINGTON STREET AND KOOKYNIE MALCOM ROAD UPGRADE COUNCIL RESOLUTION OMC 29/08/2024	44,488.38
EFT10264	26/06/2025	BATTERIES N MORE	NEW BATTERY FOR SHIRE STARGAZING TELESCOPE	394.90
EFT10265	26/06/2025	HERSEY'S SAFETY PTY LTD	WORKS CREW PPE UNIFORM	4,032.71
EFT10266	26/06/2025	SPARTAN FIRST PTY LTD	SOM PRE EMPLOYMENT MEDICAL, DRUG AND ALCOHOL AND AUDIOMETRY SCREENING	442.20
EFT10267	26/06/2025	BOB WADDELL & ASSOCIATES PTY LTD	ASSITANCE WITH 25/26 ANNUAL BUDGET & GRANTS REVIEW	704.00
EFT10268	26/06/2025	JB AUTO ELECTRICS	REPAIRS TO 3MN HEADLIGHTS	217.50
EFT10269	26/06/2025	FIESTA CANVAS	BANNER FOR NAIDOC EVENT, COMMUNITY SOCIAL ACTIVITY 2X2M CANVAS	418.00
EFT10270	26/06/2025	RARE EARTHS M&C PTY LTD T/A MENZIES HOTEL	CATERING - OCM MAY 2025 MEETING	200.00
EFT10271	26/06/2025	SEAN MCGAY	REIMBURSEMENT FOR ERGONOMIC KEYBOARD	144.00
EFT10272	26/06/2025	SECURE ENERGY PTY LTD	OPERATION AND MAINTENANCE OF SHIRE SOLAR SYSTEM	363.00
EFT10273	26/06/2025	MCLEODS BARRISTERS & SOLICITORS	LEGAL ASSISTANCE - COMPLAINT CODE OF CONDUCT	536.80
EFT10274	26/06/2025	CYBERSECURE UNIT TRUST T/A CYBERSECURE	CLOUD STORAGE BACKUP SUBSCRIPTION JUNE 2025	559.90
EFT10275	26/06/2025	THE LOCAL GOVERNMENT, RACING AND CEMETERIES EMPLOYEES UNION (WA)	PAYROLL DEDUCTIONS PPE 24/06/2025	132.00
EFT10276	26/06/2025	HARVEY NORMAN KALGOORLIE AV/IT	REPLACEMENT CLOTHES DRYER 29A REID STREET	725.00
EFT10277	26/06/2025	AUSTRALIAN AUDIT PTY LTD	FINANCIAL MANAGEMENT REVIEW 2025	6,050.00
EFT10278	26/06/2025	MT IDA GOLD PTY LTD	RATES REFUND FOR ASSESSMENT A5448 P29/02405 MINING TENEMENT	441.40
EFT10279	26/06/2025	SHIRE OF DARDANUP	SIRSIDYNIX PAYMENT RECOUP FOR DE-DEPULICATION DATA SERVICES	19.30
EFT10280	26/06/2025	AUSTRALIAN COMMUNICATIONS & MEDIA AUTH (ACMA)	BROADCASTING/RETRANSMISSION LICENSE NUMBER 1965293/1	47.00
EFT10281	26/06/2025	AUSTRALIA'S GOLDEN OUTBACK (AGO)	CONTRIBUTIONS FOR GOLDFIELDS-ESPERANCE REGION BROCHURE	485.00
EFT10282	26/06/2025	WESTFARMERS LTD T/AS BUNNINGS	MULCH, WEED MATTING AND GARDEN SUPPLIES FOR SOUTHERN CAR PARK	3,469.69
EFT10283	26/06/2025	EAGLE PETROLEUM (W.A) PTY LTD	DEPOT BULK FUEL DELIVERY 13/06/2025 - 8000 LITRES	16,153.20
EFT10284	26/06/2025	ROVAR PTY LTD T/AS GOLDLINE DISTRIBUTORS	CLEAING PRODUCT, ADMIN SUNDRIES, CRC STOCK & CARAVAN PARK CONSUMABLES	3,071.15
EFT10285	26/06/2025	KMART	STOCK FOR YOUTH CENTRE ACTIVITIES INC. MENZIES NAIDOC EVENT 02/07/2025	745.00
EFT10286	26/06/2025	LANDGATE	MINING TENEMENT SCHEDULES JUNE 2025	126.70
EFT10287	26/06/2025	SHIRE OF MENZIES SOCIAL CLUB	PAYROLL DEDUCTIONS PPE 24/06/2025	140.00
EFT10288	26/06/2025	MENZIES ABORIGINAL CORPORATION	PAYROLL DEDUCTIONS PPE 24/06/2025	360.00
EFT10289	26/06/2025	NETLOGIC INFORMATION TECHNOLOGY	IT SUPPORT FOR 10/06/2025 TO 12/06/2025 AND IT CONSUMABLES - DOCKING PORT, CABLE & FREIGHT	1,511.50

Shire of Menzies
Payments for the Month of June 2025

Chq/EFT	Date	Name	Description	Amount
EFT10290	26/06/2025	MOORE AUSTRALIA (WA) PTY LTD	ASSISTANCE WITH THE PREPARATION OF THE 2025 FBT RETURN	2,640.00
EFT10291	26/06/2025	WATER CORPORATION	WATER USAGE LOT 123 1 SHENTON STREET MARMION VILLAGE TREES 02/04/25 - 06/06/25	681.51
Total EFT Payment				\$212,124.47

Shire of Menzies
Payments for the Month of June 2025

Direct Debit	Date	Name	Description	Amount
DD6930.1	02/06/2025	IINET LIMITED	CRC PUBLIC INTERENET MAY 2025	53.99
DD6935.1	06/06/2025	AUSTRALIAN TAXATION OFFICE	IAS MAY 2025	36,108.00
DD6937.1	09/06/2025	POWER ICT PTY LTD	MESSAGES ON HOLD MAY 2025	75.90
DD6937.2	09/06/2025	TELSTRA - DIRECT DEBIT ONLY	OFFICE INTERNET AND PHONE USAGE FROM 17/05/2025 TO 16/06/2025	3,668.27
DD6940.1	10/06/2025	THE TRUSTEE FOR AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS PPE 10/06/2025	589.37
DD6940.2	10/06/2025	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS PPE 10/06/2025	1,500.42
DD6940.3	10/06/2025	CBUS	SUPERANNUATION CONTRIBUTIONS PPE 10/06/2025	733.34
DD6940.4	10/06/2025	AWARE SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS PPE 10/06/2025	9,577.32
DD6940.5	10/06/2025	TEAM SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS PPE 10/06/2025	390.97
DD6948.1	12/06/2025	TELSTRA - DIRECT DEBIT ONLY	ACC. 367 1243 388 - OFFICE INTERNET AND PHONE USAGE FROM 23 /05/2025 TO 22/06/2025	451.49
DD6950.1	16/06/2025	3E ADVANTAGE	ADMIN,CRC,DEPOT PRINTER USAGE MAY 2025	2,524.94
DD6950.2	16/06/2025	THE WEST AUSTRALIAN	SUBSCRIPTION TO NEWSPAPER ONLINE - JUNE 2025	32.00
DD6953.1	19/06/2025	HORIZON POWER	STREETLIGHTS POWER USAGE FROM 01/05/2025 TO 31/05/2025	1,180.49
DD6953.2	19/06/2025	PIVOTEL SATELLITE PTY LTD	TRAK SPOT TRACKING CHARGE ACCOUNT 40063522 - JUNE 2025	31.00
DD6955.1	23/06/2025	PAUL WARNER	SITTING FEE FOR CR. PAUL WARNER JUNE 2025	3,626.67
DD6955.2	23/06/2025	SUDHIR	SITTING FEE FOR CR. SUDHIR JUNE 2025	1,388.00
DD6955.3	23/06/2025	GREGORY DWYER	SITTING FEE CR. GREG DWYER JUNE 2025	940.25
DD6955.4	23/06/2025	IAN BAIRD	SITTING FEE CR. IAN BAIRD JUNE 2025	940.25
DD6955.5	23/06/2025	JILLIAN DWYER	SITTING FEE CR JILL DWYER JUNE 2025	940.25
DD6955.6	23/06/2025	ANDREW TUCKER	SITTING FEE FOR CR. ANDREW TUCKER JUNE 2025	940.25
DD6955.7	23/06/2025	KRISTIE TUCKER	SITTING FEE FOR CR. KRISTIE TUCKER JUNE 2025	940.25
DD6957.1	24/06/2025	THE TRUSTEE FOR AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS PPE 24/06/2025	589.37
DD6957.2	24/06/2025	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS PPE 24/06/2025	1,371.49
DD6957.3	24/06/2025	CBUS	SUPERANNUATION CONTRIBUTIONS PPE 24/06/2025	733.34
DD6957.4	24/06/2025	AWARE SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS PPE 24/06/2025	10,377.93
DD6957.5	24/06/2025	TEAM SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS PPE 24/06/2025	493.10
DD6964.1	30/06/2025	WATER CORPORATION	WATER USAGE AT NO 2 DAM PUMP LINE STANDPINE FROM 1/05/2025 TO 30/06/2025	825.24
DD6964.2	30/06/2025	NAB	BPAY FEE JUNE 2025	52.79
TOTAL DIRECT DEBIT				\$81,076.68

Shire of Menzies
Payments for the Month of June 2025

Date	Name	Description	Amount
CEO CARD NO: **** * 2547			
30/04/2025	LOCAL GOVERNEMENT WESTERN AUSTRALIA	REGISTRATION LGPRO CONFERENCE LEONORA	120.00
12/05/2025	MADWAXCARWASH	CAR WASH 1MN	25.00
15/05/2025	LEONORA MOTOR INN	ACCOMODATION CEO LEONORA LGPRO CONFERENCE	167.48
28/05/2025	CARD FEE	BANK FEES & CHARGES FOR THE MONTH OF MAY 2025	9.00
TOTAL CEO CREDIT CARD			\$ 321.48
CFO CARD NO: **** * 6310			
01/05/2025	BROAD ARROW TAVERN	SENIOR LUNCH - SENIOR SOCIAL ACTIVITY	254.00
05/05/2025	HOUSE KALGOORLIE	SERVICE PLATTER FUNCTIONS ETC.	112.00
12/05/2025	WOOLWORTHS KALGOORLIE	CRC STARLINK STOCKS RESALE, YOUTH CENTRE ACTIVITIES AND COMMUNITY EATS CONSUMABLES	491.34
14/05/2025	HOTEL.COM	STAFF ACCOMODATION TO PICK UP NEW SERVICE TRUCK	468.00
15/05/2025	STARLINK	CRC STARLINK SUBSCRIPTION MAY 2025	139.00
19/05/2025	STARLINK	STARLINK SUBSCRIPTION CCTV TRAILER AND GRADER ACCOMMODATION MAY 2025	390.00
19/05/2025	VEND POS	LIGHT SPEED PAYMENT MAY 2025	216.00
20/05/2025	APPLE ICLOUD	MONTHLY SUBSCRIPTION FOR ICLOUD STORAGE MAY 2025	1.49
21/05/2025	DEPARTMENT OF TRANSPORT PERTH	SPECIAL LICENSE PLATE APPLIATION	205.00
23/05/2025	ADOBE SYDNEY	ADOBE SUBSCRIPTION 21 MAY 2025 TO 20 JUNE 2025	594.85
26/05/2025	WOOLWORTHS KALGOORLIE	CIVIC FUNCTION COFFEE, TEA ETC	87.25
28/05/2025	CARD FEE	BANK FEES & CHARGES FOR THE MONTH OF MAY 2025	9.00
TOTAL CFO CREDIT CARD			\$ 2,967.93
11/06/2025		PAYROLL PAYMENT PPE 10/06/2025	57,640.70
25/06/2025		PAYROLL PAYMENT PPE 24/06/2025	49,046.13
TOTAL PAYROL			\$ 106,686.83
30/06/2025		FUEL CARD - CEO - FOR THE MONTH OF JUNE 2025	411.33
30/06/2025		FUEL CARD - CFO - FOR THE MONTH OF JUNE 2025	494.50
30/06/2025		FUEL CARD - CDM - FOR THE MONTH OF JUNE 2025	349.82
30/06/2025		FUEL CARD - WM - FOR THE MONTH OF JUNE 2025	118.41
TOTAL FUEL CARD			\$ 1,374.06

13.1.3	Adoption of the 2025/2026 Annual Budget
LOCATION	Not Applicable
APPLICANT	Internal
DOCUMENT REF	NAM1515
DATE OF REPORT	14 July 2025
AUTHOR	Chief Financial Officer, Kristy Van Kuyl
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	<ol style="list-style-type: none"> 1. Menzies Statutory Budget 2025-26 [13.1.3.1 - 23 pages] 2. Menzies Cash Budget 2025-26 - Capital [13.1.3.2 - 3 pages] 3. Menzies Cash Budget 2025-26 - Reserve [13.1.3.3 - 1 page] 4. Menzies Fees and Charges 2025-26 [13.1.3.4 - 4 pages] 5. CONFIDENTIAL REDACTED - Menzies Cash Budget 2025-26 - Operational [13.1.3.5 - 49 pages]

SUMMARY:

To recommend that the Draft Annual Budget for the 2025/2026 financial year, along with the budget schedules for the year ending 30 June 2026, be adopted.

BACKGROUND:

A number of workshops have been conducted involving Council members and Executive Officers, focusing on the review of Capital and Operational programs. The 2025/2026 Draft Annual Budget has been prepared in alignment with the Council Plan 2025–2035, which was adopted at the Ordinary Council Meeting held on 26 June 2025.

In addition, the proposed differential rates were adopted at the Ordinary Council Meeting held on 29 May 2025. In accordance with Section 6.36 of the *Local Government Act 1995*, local public notice was given on 1 June 2025, inviting submissions over a 21 day period. The public submission period closed on 24 June 2025, with no submissions received.

COMMENT:

The 2025/2026 Draft Annual Budget has been prepared to support the continued delivery of outcomes aligned with the community's vision. The key features of the 2025/2026 Draft Annual Budget include the following highlights:

Rates

The 2025/2026 Draft Annual Budget has been prepared with a 7.30% increase in rates revenue yield, achieved by applying the same rate in the dollar and minimum payment as the previous year. This approach has been adopted to ensure the continued delivery of community services and to maintain operational capacity.

The following table outlines the rates in the dollar and minimum payments applied for the 2025/2026 financial year:

Rate Category	Proposed rate in the Dollar \$	Proposed Minimum Payment \$
GRV	0.08940	200.00
UV - Pastoral / Other	0.08530	328.00
UV - Mining Operations	0.16393	328.00
UV - Mining Exploration	0.14754	328.00
UV - Mining Prospecting	0.14754	328.00

The 2025/2026 rates revenue yield is derived from the rating categories outlined in the table below:

Rate Category	Total Properties	Estimated Rates Revenue 2025/2026	Total Revenue 2024/2025	% Revenue
Gross Rental Revenue (GRV)	243	\$232,634.00	\$233,506.00	-0.37%
Unimproved Value (UV)	1242	\$4,750,217.24	\$4,411,710.00	7.67%
Total	1485	\$4,982,851.24	\$4,645,216.00	7.30%

Instalments

It is recommended that the following two payment options be offered as in previous years.

1. To pay the total rates and charges included in the rate notice in full by the 35th day after the date of issue of the rates notice; or
2. Payment in four instalments after the date of issue of rates notice to be applied:
 - a. First instalment 19 September 2025
 - b. Second instalment 21 November 2025
 - c. Third instalment 30 January 2026
 - d. Fourth instalment 02 April 2026

Instalment Fee

It is recommended that an instalment fee of \$10 be charged for each instalment reminder after the first instalment is paid. This is the same as that charged in recent years.

Interest on Instalment

It is recommended that the maximum interest rate of 5.5% per annum be applied to instalment payment. This is the same as that charged in recent years.

Late Payment Penalty Interest

It is recommended that late payment penalty interest be charged at 7% per annum in accordance with section 6.51(1) of the *Local Government Act 1995*.

It is proposed that the late payment penalty interest will apply to rates that remain unpaid, where no election was made to pay rate by instalment and on overdue instalment payments where an election was made to pay by instalments.

Fees and Charges

The Schedule of Fees and Charges for all services has been reviewed as part of the budget deliberation process. An average increase of 2.5% over the 2024/2025 Schedule has been incorporated into the 2025/2026 Annual Budget for adoption.

The 2025/2026 Schedule of Fees and Charges is included in the attached document.

2025/2026 Statutory Budget

The 2025/2026 Statutory Budget includes all required statutory statements and supporting schedules, as outlined below:

- Statement of Comprehensive Income
- Statement of Cash Flows
- Statement of Financial Activity
- Notes to and forming part of the Budget

The 2025/2026 Annual Budget continues to deliver a broad range of services and facilities across all operational programs, with a particular focus on road renewals, building maintenance, and improvement of community assets.

The operating revenue has increased by \$644,854.00, primarily due to the following:

- \$337,635.00 in additional revenue from rates, resulting from a 7.30% increase in the rates revenue yield while maintaining the same rate in the dollar and minimum
- \$307,219.00 arising from net movements across the operating grant, interest revenue, fees and charges, other revenue and capital grants

The 2025/2026 Capital Works Program, totalling of \$10.23M, includes several key projects aimed at improving community infrastructure and operational capacity. Major initiatives include:

- Completion of Phase 4 of the Local Roads and Community Infrastructure Program (LRCIP)
- Finalisation of the Government Regional Officer Housing (GROH) construction project
- Ongoing refurbishment of the Lady Shenton Building
- Upgrade of the Menzies Playground to improve recreational facilities
- Replacement of several major plant and vehicles to support service delivery
- Upgrade of the Menzies Town Dam to improve water infrastructure.

Capital roadworks and infrastructure projects totalling \$3.8M are proposed for the 2025/2026 financial year, an estimated \$3.6 million will be funded through State and Federal Government programs. The following funding sources are outlined below:

- Roads to Recovery program – \$1,480,789.00
- Carry forward from Phase 4 of the Local Roads and Community Infrastructure (LRCI) Phase– \$342,106.00
- Carry forward and 2025/26 allocation from the Regional Road Group (RRG) – \$1,251,047.00
- Carry forward and 2025/26 allocation from the Financial Assistance Grant (Special Access Roads) - \$602,395.00

The 2025/2026 Capital Works Program is detailed in the attached document.

The operating budget programs closely align with the previous year's budget, maintaining a focus on enhancing service delivery to the community. Key areas include road infrastructure maintenance, tourism events and programs, improvements to community services, and general building maintenance.

The Operating expenditure has increased by \$814,289.00, primarily due to the following factors:

- \$252,424.00 resulting from a 3.75% salary increase applied under the Local Government Award (LGA) and Municipal Employees Award (MEA). This increase slightly exceeds the March 2025 Public Sector Wage Price Index of 3.6% and included the Salaries and Allowances Tribunal's 4% increase to CEO remuneration bands
- \$51,875.00 due to rising utility costs, reflecting increase of electricity, water, and other service charges
- \$6,621.00 attributed to an increase in finance costs related to existing borrowings that support the completion of the Government Regional Officer Housing (GROH) capital project
- \$12,903.00 from an increase in annual insurance premiums, covering general liability, property, and other necessary insurance policies
- \$12,571.00, reflecting a 3.5% increase in elected member fees and allowances, along with a 12% in associated superannuation contributions, subject to further decisions following the October 2025 election
- \$235,032.00 due to an anticipated increase in rates write-offs, largely related to estimated land seizure costs and operational expenses associated with general building maintenance

No new borrowing has been proposed in the preparation of the 2025/2026 Draft Annual Budget.

Reserve

The 2025/2026 budget includes a net increase of \$391,136.00 to funds held in reserves, resulting from the following transfers:

- \$1.25M transferred from reserves to fund capital, and carry-forward projects, including:
 - o \$700,000.00 for upgrades and maintenance of buildings and other infrastructure
 - o \$234,000.00 for plant and equipment upgrades
 - o \$325,000.00 for road infrastructure upgrades
- \$1.65M transferred to reserves, including:
 - o \$200,000.00 in interest earning
 - o \$1.15M to the Road Infrastructure Reserve to support future major road works
 - o \$300,000.00 to the Waste Reserve to fund future waste facility development

Material Variance

Pursuant to regulation 34(5) of the *Local Government (Financial Management) Regulations 1996*, each financial year a local government is to adopt a percentage or value, calculated in accordance with the Australian Accounting Standard (AAS), to be used in Statement of Financial Activity for reporting material variances.

A variance of 10% is recommended to be adopted, and a minimum of \$25,000.00 be used in the Statement of Financial Activity and Annual Budget Review for the 2025/2026 financial year.

CONSULTATION:

External consultation and budget workshops have occurred during the preparation of this report. Bob Waddell and Associates have assisted with preparing the statutory budget report.

STATUTORY AUTHORITY:

Local Government Act 1995 provides at Section 6.2 that Local Governments are to prepare an annual budget.

POLICY IMPLICATIONS:

Policy – 4.1 – Budget Preparation Timetable.

FINANCIAL IMPLICATIONS:

The Budget for the 2025/2026 financial year incorporates a 7.30% increase to Rates Revenue and 2.5% increase to the Schedule Fees and Charges.

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
The Council's budget provides the mechanism to raise revenue and undertake works.	Low	Adopt budget.

STRATEGIC IMPLICATIONS:

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

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.

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:

Recommendation 1 - Absolute Majority Required

Recommendation 2 - Absolute Majority Required

Recommendation 3 - Absolute Majority Required

Recommendation 4 - Simple Majority Required

OFFICER RECOMMENDATION 1 – 2025/2026 General Rates, Instalment, Fees, Interest / COUNCIL DECISION

Council Resolution Number:	089/25
-----------------------------------	---------------

Moved: Cr J Dwyer

Seconded: Cr K Tucker

That:

1. For the purpose of yielding the deficiency disclosed by the 2025/2026 Municipal Fund Budget, pursuant to sections 6.32, 6.33, 6.34, and 6.35 of the *Local Government Act 1995*, the following general and minimum rates be imposed on Gross Rental and Unimproved Values.

1.1 General Rates

- o GRV – Vacant 8.9400 cents in the dollar
- o GRV – Improved 8.9400 cents in the dollar
- o UV - Mining Operations 16.3930 cents in the dollar
- o UV - Mining Exploration 14.7540 cents in the dollar
- o UV - Mining Prospecting 14.7540 cents in the dollar
- o UV – Pastoral and Other 8.5300 cents in the dollar

1.2 Minimum Rates

- o GRV – Vacant \$200.00
- o GRV – Improved \$200.00
- o UV - Mining Operations \$328.00
- o UV - Mining Exploration \$328.00
- o UV - Mining Prospecting \$328.00
- o UV – Pastoral and Other \$328.00

2. Pursuant to section 6.45 of the *Local Government Act 1995* and regulation 64(2) of the *Local Government (Financial Management) Regulations 1996*, the following due dates be nominated for the payment in full or by instalments:

Issue Date 15 August 2025
Payment in Full 19 September 2025

Payment in Four Instalments

- a) First instalment 19 September 2025
- b) Second instalment 21 November 2025
- c) Third instalment 30 January 2026
- d) Fourth instalment 02 April 2026

3. Pursuant to section 6.45 of the *Local Government Act 1995* and regulation 67 of the *Local Government (Financial Management) Regulations 1996*, an instalment fee of \$10.00 be adopted where the owner has elected to pay rates through an instalment option for each instalment after the initial instalment payment.

4. Pursuant to section 6.45 of the *Local Government Act 1995* and regulation 68 of the *Local Government (Financial Management) Regulations 1996*, an interest rate of 5.5% be adopted where the owner has elected to pay rates through an instalment option.
5. Pursuant to section 6.51(1) and subject to section 6.51(4) of the *Local Government Act 1995* and regulation 70 of the *Local Government (Financial Management) Regulations 1996*, an interest rate of 7% be adopted for rates that remain unpaid after becoming due and payable.

Carried by Absolute Majority	5 / 0
-------------------------------------	--------------

For: Cr P Warner, Cr J Dwyer, Cr A Tucker, Cr I Baird and Cr K Tucker
Against: Nil

OFFICER RECOMMENDATION 2 – 2025/2026 Annual Budget / COUNCIL DECISION

Council Resolution Number:	090/25
-----------------------------------	---------------

Moved: Cr I Baird **Seconded:** Cr J Dwyer

Pursuant to the provision of section 6.2 of the *Local Government Act 1995* and part 3 of the *Local Government (Financial Management) Regulations 1996*, the Budget as attached for the 2025/2026 financial year which includes the following:

- Statement of Comprehensive Income
- Statement of Cash Flows
- Statement of Financial Activity
- Notes to and forming part of the Budget

be adopted.

Carried by Absolute Majority	5 / 0
-------------------------------------	--------------

For: Cr P Warner, Cr J Dwyer, Cr A Tucker, Cr I Baird and Cr K Tucker
Against: Nil

OFFICER RECOMMENDATION 3 – 2025/2026 Schedule Fees and Charges / COUNCIL DECISION

Council Resolution Number:	091/25
-----------------------------------	---------------

Moved: Cr I Baird

Seconded: Cr K Tucker

Pursuant to section 6.16 of the *Local Government Act 1995* and other relevant legislation, the 2025/2026 Schedule of Fees and Charges included as attachment to the statutory document, be adopted.

Carried by Absolute Majority	5 / 0
-------------------------------------	--------------

For: Cr P Warner, Cr J Dwyer, Cr A Tucker, Cr I Baird and Cr K Tucker

Against: Nil

OFFICER RECOMMENDATION 4 – 2025/2026 Material Variance Reporting/COUNCIL DECISION:

Council Resolution Number:	092/25
-----------------------------------	---------------

Moved: Cr K Tucker

Seconded: Cr J Dwyer

Pursuant to regulation 34(5) of the *Local Government (Financial Management) Regulations 1996*, a variance of 10% be adopted and a minimum of \$25,000.00 be used in the Statement of Financial Activity and Annual Budget Review for the 2025/2026 financial year.

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

For: Cr P Warner, Cr J Dwyer, Cr A Tucker, Cr I Baird and Cr K Tucker

Against: Nil

SHIRE OF MENZIES
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2026
LOCAL GOVERNMENT ACT 1995
TABLE OF CONTENTS

Statement of Comprehensive Income	2
Statement of Cash Flows	3
Statement of Financial Activity	4
Index of Notes to the Budget	5
Schedule of Fees and Charges	24

The Shire of Menzies a Class 4 local government conducts the operations of a local government with the following community vision:

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

SHIRE OF MENZIES
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
Revenue		\$	\$	\$
Rates	2(a)	4,982,851	4,645,216	4,805,190
Grants, subsidies and contributions		1,816,720	2,139,660	777,381
Fees and charges	13	251,028	365,216	245,805
Interest revenue	9(a)	304,000	320,126	281,000
Other revenue		110,602	1,254,498	1,275,361
		7,465,201	8,724,716	7,384,737
Expenses				
Employee costs		(3,161,466)	(2,358,311)	(2,731,689)
Materials and contracts		(2,646,542)	(3,683,873)	(4,556,500)
Utility charges		(175,700)	(123,825)	(122,800)
Depreciation	6	(2,676,314)	(1,946,851)	(2,387,402)
Finance costs	9(c)	(30,098)	(23,477)	(21,210)
Insurance		(177,287)	(164,384)	(164,383)
Other expenditure		(512,097)	(264,494)	(533,601)
		(9,379,504)	(8,565,215)	(10,517,585)
		(1,914,303)	159,501	(3,132,848)
Capital grants, subsidies and contributions		3,703,044	1,841,086	3,884,081
Profit on asset disposals	5	93,813	51,402	127,145
		3,796,857	1,892,488	4,011,226
Net result for the period		1,882,554	2,051,989	878,378
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		1,882,554	2,051,989	878,378

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

SHIRE OF MENZIES
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026

		2025/26	2024/25	2024/25
	Note	Budget	Actual	Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts		\$	\$	\$
Rates		5,134,851	4,593,622	4,805,190
Grants, subsidies and contributions		1,791,720	1,658,713	854,271
Fees and charges		251,028	365,216	245,805
Interest revenue		304,000	320,126	281,000
Goods and services tax received		831,646	861,149	225,881
Other revenue		110,602	1,254,498	1,275,361
		8,423,847	9,053,324	7,687,508
Payments				
Employee costs		(3,161,466)	(2,356,023)	(2,731,689)
Materials and contracts		(2,645,492)	(3,709,712)	(4,037,916)
Utility charges		(175,700)	(123,825)	(122,800)
Finance costs		(30,098)	(4,227)	(21,210)
Insurance paid		(177,287)	(164,384)	(164,383)
Goods and services tax paid		(831,646)	(831,646)	(518,584)
Other expenditure		(512,097)	(264,494)	(533,601)
		(7,533,786)	(7,454,311)	(8,130,183)
Net cash provided by (used in) operating activities	4	890,061	1,599,013	(442,675)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(2,611,976)	(2,854,714)	(4,838,141)
Payments for construction of infrastructure	5(b)	(7,619,382)	(1,891,958)	(6,430,668)
Capital grants, subsidies and contributions		3,398,044	1,907,308	2,538,731
Proceeds from sale of property, plant and equipment	5(a)	186,000	51,402	221,000
Net cash (used in) investing activities		(6,647,314)	(2,787,962)	(8,509,078)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(62,136)	(44,829)	(44,829)
Proceeds from new borrowings	7(a)	0	650,000	650,000
Net cash provided by (used in) financing activities		(62,136)	605,171	605,171
Net (decrease) in cash held		(5,819,389)	(583,778)	(8,346,582)
Cash at beginning of year		18,676,938	19,260,716	19,260,716
Cash and cash equivalents at the end of the year	4	12,857,549	18,676,938	10,914,134

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

SHIRE OF MENZIES
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2026

OPERATING ACTIVITIES

Revenue from operating activities

General rates
 Rates excluding general rates
 Grants, subsidies and contributions
 Fees and charges
 Interest revenue
 Other revenue
 Profit on asset disposals

Expenditure from operating activities

Employee costs
 Materials and contracts
 Utility charges
 Depreciation
 Finance costs
 Insurance
 Other expenditure

Non cash amounts excluded from operating activities

Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions
 Proceeds from disposal of property, plant and equipment

Outflows from investing activities

Payments for property, plant and equipment
 Payments for construction of infrastructure

Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings
 Transfers from reserve accounts

Outflows from financing activities

Repayment of borrowings
 Transfers to reserve accounts

Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

Amount attributable to operating activities
 Amount attributable to investing activities
 Amount attributable to financing activities

Surplus/(deficit) remaining after the imposition of general rates

Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
2(a)(i)	4,814,387	4,461,776	4,621,750
2(a)	168,464	183,440	183,440
	1,816,720	2,139,660	777,381
13	251,028	365,216	245,805
9(a)	304,000	320,126	281,000
	110,602	1,254,498	1,275,361
5	93,813	51,402	127,145
	7,559,014	8,776,118	7,511,882
	(3,161,466)	(2,358,311)	(2,731,689)
	(2,646,542)	(3,683,873)	(4,556,500)
	(175,700)	(123,825)	(122,800)
6	(2,676,314)	(1,946,851)	(2,387,402)
9(c)	(30,098)	(23,477)	(21,210)
	(177,287)	(164,384)	(164,383)
	(512,097)	(264,494)	(533,601)
	(9,379,504)	(8,565,215)	(10,517,585)
3(c)	2,582,501	1,895,449	2,260,257
	762,011	2,106,352	(745,446)
	3,703,044	1,841,086	3,884,081
5(a)	186,000	51,402	221,000
	3,889,044	1,892,488	4,105,081
5(a)	(2,611,976)	(2,854,714)	(4,838,141)
5(b)	(7,619,382)	(1,891,958)	(6,430,668)
	(10,231,358)	(4,746,672)	(11,268,809)
	(6,342,314)	(2,854,184)	(7,163,728)
7(a)	0	650,000	650,000
8(a)	1,259,000	4,985,431	4,034,624
	1,259,000	5,635,431	4,684,624
7(a)	(62,136)	(44,829)	(44,829)
8(a)	(1,650,136)	(4,636,641)	(2,644,588)
	(1,712,272)	(4,681,470)	(2,689,417)
	(453,272)	953,961	1,995,207
3	6,033,575	5,827,446	5,913,967
	762,011	2,106,352	(745,446)
	(6,342,314)	(2,854,184)	(7,163,728)
	(453,272)	953,961	1,995,207
3	0	6,033,575	0

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

SHIRE OF MENZIES
FOR THE YEAR ENDED 30 JUNE 2026
INDEX OF NOTES TO THE BUDGET

Note 1	Basis of Preparation	6
Note 2	Rates and Service Charges	7
Note 3	Net Current Assets	10
Note 4	Reconciliation of cash	12
Note 5	Property, Plant and Equipment	13
Note 6	Depreciation	14
Note 7	Borrowings	15
Note 8	Reserve Accounts	17
Note 9	Other Information	18
Note 10	Council Members Remuneration	19
Note 11	Revenue and Expenditure	20
Note 12	Program Information	22
Note 13	Fees and Charges	23

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

1 BASIS OF PREPARATION

The annual budget of the Shire of Menzies which is a Class 4 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 10 to the annual budget.

2024/25 actual balances

Balances shown in this budget as 2024/25 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

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

It is not expected these standards will have an impact on the annual budget.

- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments to AASB 13 *Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2025-26 statutory budget.

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards
 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2024-4b Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-9 Amendments to Australian Accounting Standards
 - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
 - Lack of Exchangeability
- AASB 18 (FP) Presentation and Disclosure in Financial Statements
 - (Appendix D) [for for-profit entities]
- AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements
 - (Appendix D) [for not-for-profit and superannuation entities]
- AASB 2024-2 Amendments to Australian Accounting Standards
 - Classification and Measurement of Financial Instruments
- AASB 2024-3 Amendments to Australian Accounting Standards
 - Standards – Annual Improvements Volume 11

It is not expected these standards will have an impact on the annual budget.

Critical accounting estimates and judgements

The preparation of the annual budget 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.

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

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Expected credit losses on financial assets
- Assets held for sale
- Impairment losses of non-financial assets
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
Vacant and Improved	Gross rental valuation	0.08940	37	2,141,320	191,434	0	191,434	191,106	193,759
Mining	Unimproved valuation	0.16393	243	23,817,997	3,904,484	0	3,904,484	3,552,524	3,505,892
Exploration and Prospecting	Unimproved valuation	0.14754	525	4,303,828	634,987	0	634,987	633,754	837,315
Pastoral and Other	Unimproved valuation	0.08530	86	978,687	83,482	0	83,482	84,392	84,784
Non-Rateable		0.00000	258	3,249	0	0	0	0	0
Total general rates			1,149	31,245,081	4,814,387	0	4,814,387	4,461,776	4,621,750
(ii) Minimum payment		Minimum \$							
Vacant and Improved	Gross rental valuation	200.00	206	50,022	41,200	0	41,200	42,400	42,400
Mining	Unimproved valuation	328.00	58	62,908	19,024	0	19,024	19,352	19,352
Exploration and Prospecting	Unimproved valuation	328.00	320	380,660	104,960	0	104,960	118,408	118,408
Pastoral and Other	Unimproved valuation	328.00	10	18,626	3,280	0	3,280	3,280	3,280
Total minimum payments			594	512,216	168,464	0	168,464	183,440	183,440
Total general rates and minimum payments			1,743	31,757,297	4,982,851	0	4,982,851	4,645,216	4,805,190
Instalment plan charges							7,000	4,510	7,000
Instalment plan interest							10,000	10,813	7,000
Interest on ESL							4,000	6,089	4,000
Interest on deferred rates							0	65	0
Late payment of rate or service charge interest							40,000	51,100	40,000
							61,000	72,577	58,000

The Shire did not raise specified area rates for the year ended 30th June 2026.

*Rateable Value at time of adopting budget.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2025/26 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum payments have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

The following instalment options are available to ratepayers for the payment of rates and service charges.

Option 1 (Full Payment)

Full amount of rates and charges including arrears, to be paid on or before 19 September 2025 or 35 days after the date of issue appearing on the rate notice, whichever is the later.

Option 2 (Four Instalments)

First instalment to be made on or before 19 September 2025 or 35 days after the date of issue appearing on the rate notice, whichever is the later including all arrears and a quarter of the current rates and service charges;

Second instalment to be made on or before 21 November 2025 or 2 months after the first instalment, whichever is the later;

Third instalment to be made on or before 30 January 2026 or 2 months after the second instalment, whichever is the later; and

Fourth instalment to be made on or before 2 April 2026 or 2 months after the third instalment, whichever is the later.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	19/09/2025	0	0.00%	7.00%
Option two				
First instalment	19/09/2025	0	5.50%	7.00%
Second instalment	21/11/2025	10	5.50%	7.00%
Third instalment	30/01/2026	10	5.50%	7.00%
Fourth instalment	2/04/2026	10	5.50%	7.00%

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

(i) Differential general rate

Description	Characteristics	Objects	Reasons
Gross Rental Value (GRV)	This category includes all properties where the basis of rate is the Gross Rental Value (GRV)	The object of the rate in the dollar for this category is to raise sufficient revenue to offset the costs associated with the provision of current and future services	This rate ensures all ratepayers make a reasonable contribution towards the ongoing maintenance, provision of works, service, and facilities in the Shire.
Unimproved Value (UV) Mining	This category associated with all mining lease/tenements where the basis rate is Unimproved Value (UV)	The objective is to achieve an appropriate contribution from mining operations toward budgeted deficiency.	Due to the difference in valuation methodology and recognise the impact of mining related activities on the Shire
Unimproved Value (UV) Exploration and Prospecting	This category associated with all exploration and prospecting lease where the basis rate is Unimproved Value (UV)	Exploration leases are rated differentially to reflect the nature of the lease and acknowledge that these leases are not for the most part income producing.	This rate ensure an appropriate contribution towards the ongoing maintenance and provision throughout the Shire.
Unimproved Value (UV) Pastoral and Other	This category associated all pastoral and other land not included in other categories where the basis rate is Unimproved Value (UV)	Pastoral and Other leases are rated differentially to reflect the nature of the lease and acknowledge that these leases are not for the most part income producing.	This rate ensure an appropriate contribution towards the ongoing maintenance and provision throughout the Shire.

(ii) Differential Minimum Payment

Gross Rental Value (GRV)	The Council has established minimum rates for Gross Rental Value (GRV)	These amounts represent the minimum rate that should be charged reasonable contribution to services to the Community, and may exceed the result of calculating a property's rating basis valuation (GRV)	Minimum rates have been prepared to comply with the <i>Local Government Act 1995</i> which required no more than 50% of properties to be levied on a minimum rate unless Ministerial approval is obtained.
Unimproved Value (UV)	The Council has established minimum rates for Unimproved Value (UV)	These amounts represent the minimum rate that should be charged reasonable contribution to services to the Community, and may exceed the result of calculating a property's rating basis valuation (UV)	Minimum rates have been prepared to comply with the <i>Local Government Act 1995</i> which required no more than 50% of properties to be levied on a minimum rate unless Ministerial approval is obtained.

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2026.

(e) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2026.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
 Receivables
 Contract assets
 Inventories
 Non-current assets held for sale

Less: current liabilities

Trade and other payables
 Contract liabilities
 Capital grant/contribution liability
 Long term borrowings
 Employee provisions
 Other provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	12,857,549	18,676,938	10,914,134
	411,790	563,790	994,984
	768,503	768,503	0
	11,331	11,331	0
	0	0	17,234
	14,049,173	20,020,562	11,926,352
	(266,046)	(264,996)	(178,772)
	(59,134)	(84,134)	0
	(544,030)	(849,030)	0
7	0	(62,136)	(62,136)
	(124,913)	(124,913)	(161,180)
	(23,109)	(23,109)	0
	(1,017,232)	(1,408,318)	(402,088)
	13,031,941	18,612,244	11,524,264
3(b)	(13,031,941)	(12,578,669)	(11,524,264)
	0	6,033,575	0
8	(13,179,963)	(12,788,827)	(11,747,580)
	0	62,136	62,136
	148,022	148,022	161,180
	(13,031,941)	(12,578,669)	(11,524,264)

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - reserve accounts
 Add: Current liabilities not expected to be cleared at end of year
 - Current portion of borrowings
 - Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

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

Items excluded from calculation of budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals
 Add: Depreciation

Non cash amounts excluded from operating activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	(93,813)	(51,402)	(127,145)
6	2,676,314	1,946,851	2,387,402
	2,582,501	1,895,449	2,260,257

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

SUPERANNUATION

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

INVENTORY - LAND HELD FOR RESALE

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

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

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

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

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 BENEFITS

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 determination of the net current asset position.

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

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

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

CONTRACT ASSETS

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

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

4. RECONCILIATION OF CASH

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
		\$	\$	\$
Cash at bank and on hand		12,857,549	18,676,938	10,914,134
Total cash and cash equivalents		12,857,549	18,676,938	10,914,134
Held as				
- Unrestricted cash and cash equivalents		(866,444)	5,039,081	(833,446)
- Restricted cash and cash equivalents		13,723,993	13,637,857	11,747,580
	3(a)	12,857,549	18,676,938	10,914,134
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		13,723,993	13,637,857	11,747,580
		13,723,993	13,637,857	11,747,580
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	8	13,179,963	12,788,827	11,747,580
Unspent capital grants, subsidies and contribution liabilities		544,030	849,030	0
		13,723,993	13,637,857	11,747,580
Reconciliation of net cash provided by operating activities to net result				
Net result		1,882,554	2,051,989	878,378
Depreciation	6	2,676,314	1,946,851	2,387,402
(Profit)/loss on sale of asset	5	(93,813)	(51,402)	(127,145)
(Increase)/decrease in receivables		152,000	369,098	0
(Increase)/decrease in contract assets		0	(465,732)	0
(Increase)/decrease in other assets		0	43,098	0
Increase/(decrease) in payables		1,050	(47,399)	0
Increase/(decrease) in contract liabilities		(25,000)	(406,404)	302,771
Increase/(decrease) in unspent capital grants		(305,000)	66,222	(1,345,350)
Capital grants, subsidies and contributions		(3,398,044)	(1,907,308)	(2,538,731)
Net cash from operating activities		890,061	1,599,013	(442,675)

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

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.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

5. PROPERTY, PLANT AND EQUIPMENT

The following assets are budgeted to be acquired and/or disposed of during the year.

	2025/26 Budget					2024/25 Actual					2024/25 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	12,000	0	0	0	0	26,537	0	0	0	0	13,091	0	0	0	0
Buildings - non-specialised	379,976	0	0	0	0	1,133,415	0	0	0	0	834,000	0	0	0	0
Buildings - specialised	1,035,000	0	0	0	0	976,986	0	0	0	0	2,802,050	0	0	0	0
Plant and equipment	1,185,000	(92,187)	186,000	93,813	0	717,776	0	51,402	51,402	0	1,189,000	(93,855)	221,000	127,145	0
Total	2,611,976	(92,187)	186,000	93,813	0	2,854,714	0	51,402	51,402	0	4,838,141	(93,855)	221,000	127,145	0
(b) Infrastructure															
Infrastructure - roads	5,777,276	0	0	0	0	928,419	0	0	0	0	4,832,833	0	0	0	0
Infrastructure - footpaths	75,000	0	0	0	0	67,101	0	0	0	0	75,000	0	0	0	0
Infrastructure - parks and ovals	1,000,000	0	0	0	0	61,590	0	0	0	0	500,000	0	0	0	0
Other infrastructure - other	767,106	0	0	0	0	834,848	0	0	0	0	1,022,835	0	0	0	0
Total	7,619,382	0	0	0	0	1,891,958	0	0	0	0	6,430,668	0	0	0	0
Total	10,231,358	(92,187)	186,000	93,813	0	4,746,672	0	51,402	51,402	0	11,268,809	(93,855)	221,000	127,145	0

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

6. DEPRECIATION

By Class

Buildings - non-specialised
 Buildings - specialised
 Plant and equipment
 Infrastructure - roads
 Infrastructure - footpaths
 Infrastructure - parks and ovals
 Other infrastructure - other

By Program

Governance
 Law, order, public safety
 Housing
 Community amenities
 Recreation and culture
 Transport
 Economic services
 Other property and services

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
194,852	141,743	158,309
410,625	298,704	399,037
474,680	345,300	225,610
1,192,817	867,699	1,204,645
22,869	16,636	23,454
56,156	40,850	57,591
324,315	235,919	318,756
2,676,314	1,946,851	2,387,402
4,619	3,074	0
63,676	42,373	42,782
215,688	145,292	163,312
30,052	19,998	28,194
157,402	104,744	133,821
1,440,463	958,563	1,332,749
361,478	240,547	324,163
402,936	432,260	362,381
2,676,314	1,946,851	2,387,402

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

Major depreciation periods used for each class of depreciable asset are:

Asset Class	Useful life
Buildings	13 to 120 years
Plant and equipment	5 to 10 years
Sealed roads and streets formation	not depreciated
pavement	80 years
seal	
- bituminous seals	15 years
- asphalt surfaces	15 years
Gravel roads formation	not depreciated
pavement	80 years
Footpaths - slab	30 to 60 years
Other infrastructure	10 to 100 years
Parks and Ovals	10 to 40 years
Right-of-use (buildings)	Based on the remaining lease term
Right-of-use (plant and equipment)	Based on the remaining lease term

AMORTISATION

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Loans	2024/25 Actual Principal Repayments	Actual Principal outstanding 30 June 2025	2024/25 Actual Interest Repayments	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
GROH House Construction x 2	241	WATC	4.4523%	605,171	0	(62,136)	543,035	(30,098)	0	650,000	(44,829)	605,171	(23,477)	0	650,000	(44,829)	605,171	(21,210)
				605,171	0	(62,136)	543,035	(30,098)	0	650,000	(44,829)	605,171	(23,477)	0	650,000	(44,829)	605,171	(21,210)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
The self supporting loan(s) repayment will be fully reimbursed.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(b) New borrowings - 2025/26

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2026

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2025 nor is it expected to have unspent borrowing funds as at 30th June 2026.

(d) Credit Facilities

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	25,000	25,000	25,000
Credit card balance at balance date	0	(3,964)	0
Total amount of credit unused	25,000	21,036	25,000
Loan facilities			
Loan facilities in use at balance date	543,035	605,171	605,171

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

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

Borrowings fair values are based on discounted cash flows using a current borrowing rate.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2025/26 Budget				2024/25 Actual				2024/25 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	217,079	3,395	0	220,474	214,046	3,033	0	217,079	214,046	3,259	0	217,305
(b) Building reserve	3,484,145	54,487	(700,000)	2,838,632	3,039,696	534,521	(90,072)	3,484,145	3,039,696	538,296	(350,985)	3,227,007
(c) Plant reserve	1,271,657	19,887	(234,000)	1,057,544	1,833,161	25,595	(587,099)	1,271,657	1,833,161	427,907	(841,000)	1,420,068
(d) Road reserve	0	0	0	0	2,381,342	28,787	(2,410,129)	0	2,381,342	824,870	(1,125,000)	2,081,212
(e) Main Street reserve	0	0	0	0	146,591	1,778	(148,369)	0	146,590	2,232	(148,822)	0
(f) Staff Amenities reserve	0	0	0	0	412,601	4,986	(417,587)	0	412,601	6,281	(418,882)	0
(g) TV reserve	0	0	0	0	18,676	222	(18,898)	0	18,676	284	(18,960)	0
(h) Caravan Park reserve	425,414	6,653	0	432,067	446,106	6,308	(27,000)	425,414	446,106	6,791	(27,000)	425,897
(i) Bitumen reserve	0	0	0	0	630,202	7,622	(637,824)	0	630,202	9,594	(639,796)	0
(j) Rates creditors reserve	0	0	0	0	53,367	651	(54,018)	0	53,367	812	(54,179)	0
(k) Niagara Dam reserve	1,813,230	28,356	0	1,841,586	1,787,901	25,329	0	1,813,230	1,787,901	27,218	0	1,815,119
(l) Water reserve	230,855	3,610	0	234,465	227,634	3,221	0	230,855	227,634	3,465	0	231,099
(m) Waste Management reserve	980,895	315,340	0	1,296,235	671,198	309,697	0	980,895	671,197	310,218	0	981,415
(n) Former Post Office reserve	442,859	6,926	0	449,785	436,680	6,179	0	442,859	436,681	6,648	(410,000)	33,329
(o) Land Purchase reserve	214,252	3,351	0	217,603	211,257	2,995	0	214,252	211,257	3,216	0	214,473
(p) Commercial Enterprise reserve	1,100,278	17,207	0	1,117,485	627,159	473,119	0	1,100,278	627,159	473,497	0	1,100,656
(q) Road Infrastructure reserve	2,608,163	1,190,924	(325,000)	3,474,087	0	3,202,598	(594,435)	2,608,163	0	0	0	0
	12,788,827	1,650,136	(1,259,000)	13,179,963	13,137,617	4,636,641	(4,985,431)	12,788,827	13,137,616	2,644,588	(4,034,624)	11,747,580

(b) Reserve Accounts - Purposes

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve name	Anticipated date of use	Purpose of the reserve
Restricted by legislation		
Restricted by council		
(a) Leave reserve	Perpetual	To be used to fund annual and long service leave requirements.
(b) Building reserve	Perpetual	To be used for the acquisition of future buildings and renovation of existing building.
(c) Plant reserve	Perpetual	To be used for the purchase of major plant.
(d) Road reserve	30/06/2025	To be used to fund major road works.
(e) Main Street reserve	30/06/2025	Established for the beautification of the main street.
(f) Staff Amenities reserve	30/06/2025	Established for the purpose of providing staff housing and amenities.
(g) TV reserve	30/06/2025	To be used to fund upgrades to the rebroadcasting equipment.
(h) Caravan Park reserve	Perpetual	Established for the purpose of providing upgrades to the caravan park.
(i) Bitumen reserve	30/06/2025	Established to fund the resealing of roads.
(j) Rates creditors reserve	30/06/2025	Established for future rate claims.
(k) Niagara Dam reserve	Perpetual	Established for ongoing upgrade of Niagara Dam valve workings and other maintenance.
(l) Water reserve	Perpetual	To assist the Tjuntjunjarra community to achieve funding for a swimming pool.
(m) Waste Management reserve	Perpetual	Provide for the statutory reinstatement and development of the reserve.
(n) Former Post Office reserve	Perpetual	For restoration and maintenance if the former post office.
(o) Land Purchase reserve	Perpetual	To be used for purchase of selective properties with developmental potential.
(p) Commercial Enterprise reserve	Perpetual	To fund an activity or purchase with a view to producing a profit.
(q) Road Infrastructure reserve	Perpetual	To be used to fund major road works.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

9. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments	250,000	252,059	230,000
Other interest revenue	54,000	68,067	51,000
	304,000	320,126	281,000

The net result includes as expenses

(b) Auditors remuneration

Audit services	100,000	75,300	85,000
Other services	0	9,300	0
	100,000	84,600	85,000

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	30,098	23,477	21,210
	30,098	23,477	21,210

(d) Write offs

General rate	240,000	89,979	240,000
	240,000	89,979	240,000

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

10. COUNCIL MEMBERS REMUNERATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
President's			
President's allowance	22,138	21,493	21,493
Meeting attendance fees	21,554	20,927	20,927
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	5,000	3,709	5,715
Superannuation contribution payments	3,495	0	0
	53,287	47,229	49,235
Deputy President's			
Deputy President's allowance	5,534	5,373	5,373
Meeting attendance fees	10,540	10,183	10,183
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	5,000	1,420	5,715
Superannuation contribution payments	1,286	0	0
	23,460	18,076	22,371
Council member 1			
Meeting attendance fees	10,540	10,183	10,183
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	5,000	7,970	5,714
Superannuation contribution payments	843	0	0
	17,483	19,253	16,997
Council member 2			
Meeting attendance fees	10,540	10,183	10,183
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	5,000	2,882	5,714
Superannuation contribution payments	843	0	0
	17,483	14,165	16,997
Council member 3			
Meeting attendance fees	10,540	10,183	10,183
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	5,000	2,984	5,714
Superannuation contribution payments	843	0	0
	17,483	14,267	16,997
Council member 4			
Meeting attendance fees	10,540	10,183	10,183
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	5,000	2,324	5,714
Superannuation contribution payments	843	0	0
	17,483	13,607	16,997
Council member 5			
Meeting attendance fees	10,540	10,183	10,183
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	5,000	2,441	5,714
Superannuation contribution payments	843	0	0
	17,483	13,724	16,997
Total Council Member Remuneration	164,162	140,321	156,591
President's allowance	22,138	21,493	21,493
Deputy President's allowance	5,534	5,373	5,373
Meeting attendance fees	84,794	82,025	82,025
Annual allowance for ICT expenses	7,700	7,700	7,700
Travel and accommodation expenses	35,000	23,730	40,000
Superannuation contribution payments	8,996	0	0
	164,162	140,321	156,591

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

11. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL 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.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. 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, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS

All costs associated 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.

Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

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 (such as telephone and internet charges), 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 and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

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 and amortisation expenses 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 levies including DFES levy and State taxes. Donations and subsidies made to community groups.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

11. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

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

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

12. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

OBJECTIVE

ACTIVITIES

Governance

To provide a decision making process for the efficient allocation of scarce resources.

Includes the members of council and the administrative support available to the council for the provision of the governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services

General purpose funding

To collect revenue to allow for the provision of services.

The reporting of the Shire's general rating income and the recognition of the Western Australian Grants Commission payment together with interest on investments and costs associated with the collection of funds.

Law, order, public safety

To provide services to help ensure a safer and environmentally conscious community.

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

Health

To provide an operational framework for environmental and community health.

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

Education and welfare

To provide services to disadvantaged persons, the elderly, children and youth.

Expenditure to assist in the education of the children and youth within the Shire.

Housing

To provide and maintain housing.

Income and expenditure associated with the provision of housing to staff and others.

Community amenities

To provide services required by the community.

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

Recreation and culture

To establish and effectively manage infrastructure and resources which will help the social well being of the community.

The reporting of income and expenditure associated with the Town Hall, library and recreation area, oval and reserves operated by Council.

Transport

To provide safe, effective and efficient transport services to the community.

Construction and maintenance of roads, grids, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of the Council's airstrips.

Economic services

To help promote the Shire and its economic well being.

The reporting of income and expenditure including the operation of Council's caravan park and administration of the Building Code of Australia.

Other property and services

To monitor and control Shire's overheads operating accounts.

Involves the expenditure and allocation of employee overheads and plant costs. Also included is the accounting for private works, salary and wages reconciliation and other incomes and expenditure not included elsewhere.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

13. FEES AND CHARGES

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
By Program:			
General purpose funding	8,100	5,481	10,305
Law, order, public safety	550	567	550
Health	300	422	300
Housing	54,500	122,522	54,500
Community amenities	12,200	11,429	17,200
Recreation and culture	900	209	700
Economic services	163,500	209,543	159,000
Other property and services	10,978	15,043	3,250
	251,028	365,216	245,805

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

SHIRE OF MENZIES
STATEMENT OF ESTIMATED CAPITAL EXPENDITURE AND SOURCES OF FUNDS FOR THE PERIOD 1 JULY 2025 TO 30 JUNE 2026

Particulars	GL Cost Account	Job Number	Budget 2025/26	Source of Funds					
				Borrowings	Grants/ Contributions	Restricted	Reserves	Proceeds on Sale of Assets	Municipal Funds
Governance									
<i>Other Governance Costs</i>									
Vehicle Replacement CEO	4040230	CP001	\$ 90,000.00				\$ 40,000	\$ 50,000	\$ -
ERP Software (Enterprise Resource Planning Software)	4040230	C0143	\$ 150,000.00						\$ 150,000
			\$ 240,000	\$ -	\$ -	\$ -	\$ 40,000	\$ 50,000	\$ 150,000
Housing									
<i>Housing - Council Staff</i>									
15 Onslow Street - Building Capital	4090110	BC025	\$ 20,000.00						\$ 20,000
Lot 91 (27) Wilson St - Building (Capital)	4090110	BC004	\$ 35,000.00						\$ 35,000
Lot 93 (36) Mercer St - Building (Capital)	4090110	BC005	\$ 50,000.00						\$ 50,000
Duplex Lot 12a Walsh St (North Unit) - Building (Capital)	4090110	BC007	\$ 12,000.00						\$ 12,000
Duplex Lot 12b Walsh St (South Unit) - Building (Capital)	4090110	BC008	\$ 12,000.00						\$ 12,000
<i>Housing Other</i>									
Lot 1089 (3) Wilson St - Building (Capital)	4090210	BC019	\$ 40,000.00						\$ 40,000
GROH House 4x2	4090210	BC023	\$ 88,093.00	\$ -			\$ -		\$ 88,093
GROH House 2x1	4090210	BC024	\$ 122,883.00	\$ -			\$ -		\$ 122,883
			\$ 379,976	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 379,976
Community Amenities									
<i>Sanitation - General</i>									
Menzies Effluent Pond (Capital)	4100180	C0106	\$ 85,000.00						\$ 85,000
<i>Other Community Amenities</i>									
Niagara Toilet Block (Septic) - Building (Capital)	4100710	BC041	\$ 120,000.00		\$ -				\$ 120,000
			\$ 205,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 205,000
Recreation & Culture									
<i>Public Halls, Civic Centres</i>									
Town Hall (Hall) - Building (Capital)	4110110	BC026	\$ 150,000.00				\$ 100,000		\$ 50,000
<i>Other Recreation & Sport</i>									
Menzies Playground	4110370	PC003	\$ 500,000.00		\$ 40,000		\$ -		\$ 460,000
Menzies Water Park Infrastructure (Capital)	4110390	PC002	\$ 100,000.00						\$ 100,000
Sport Court & Town Gym (Capital)	4110370	PC004	\$ 500,000.00				\$ 500,000		\$ -
			\$ -						\$ -
LRCI Menzies Skatepark	4110390	LRC0121	\$ 372,106.00		\$ 342,106				\$ 30,000
<i>Heritage</i>									
Old Butcher Shop Lot 1094 (53) Shenton St - Building (Capital)	4110610	BC029	\$ 60,000.00						\$ 60,000
War memorial (Capital - Infrastructure)	4110610	C0049	\$ 200,000.00						\$ 200,000
			\$ 1,882,106	\$ -	\$ 382,106	\$ -	\$ 600,000	\$ -	\$ 900,000

SHIRE OF MENZIES
STATEMENT OF ESTIMATED CAPITAL EXPENDITURE AND SOURCES OF FUNDS FOR THE PERIOD 1 JULY 2025 TO 30 JUNE 2026

Particulars	GL Cost Account	Job Number	Budget 2025/26	Source of Funds					
				Borrowings	Grants/ Contributions	Restricted	Reserves	Proceeds on Sale of Assets	Municipal Funds
Transport									
<i>Streets, Roads, Bridges & Depot Construction</i>									
Roads Construction									
Municipal Funded Works									
Program Reseal Outside BUA	4120141	RC000	\$ 1,250,000.00				\$ -		\$ 1,250,000
Tjuntjunjarra Access Rd (Capital)	4120142	RC049	\$ 300,000.00						\$ 300,000
Tjuntjunjarra Internal Roads Program (20-21)	4120142	RC249	\$ 250,000.00				\$ 250,000		\$ -
Road To Recovery (RTR) Funded Works									
Menzies North West Rd (R2R)	4120147	R2R007	\$ 1,480,789.00		\$ 1,480,789				\$ -
RRG (MRWA) Project Funded Works									
Tjuntjunjarra Access Rd (RRG)	4120150	RRG049	\$ 448,201.00		\$ 448,201				\$ -
Menzies North West (RRG 23/24)	4120151	RRG007F	\$ 523,977.00		\$ 265,889				\$ 258,088
Menzies North West slk 60.46-66.72 (RRG 24/25)	4120151	RRG007G	\$ 624,000.00		\$ 372,708				\$ 251,292
RRG Road Renewals - Menzies North West (RRG 25/26)	4120151	RRG007H	\$ 297,914.00		\$ 164,249				\$ 133,665
RRG Road Renewal Program (Budgeting Only)	4120151	RRG000	\$ -						\$ -
Tjuntjunjarra Access Road (Indigenous Community Access Rd)	4120164	ICA049	\$ 602,395.00		\$ 602,395				\$ -
Cutline Road Expenditure CKB	4120164	ICA050	\$ -						\$ -
Footpath Construction									
Footpath Construction General (Budgeting Only)	4120170	FC000	\$ 75,000.00				\$ 75,000		\$ -
Infrastructure Other									
Town Improvement Project (Capital)	4120190	C0105	\$ 80,000.00						\$ 80,000
<i>Streets, Roads, Bridges & Depot Maintenance</i>									
Depot - Workshop (Capital)	4120110	BC037C	\$ 15,000.00						\$ 15,000
<i>Road Plant Purchases</i>									
Rubbish Truck with Compactor	4120330	CP006	\$ 5,000.00					\$ 5,000	\$ -
Service Truck Replacement	4120330	CP007	\$ 20,000.00				\$ -	\$ 20,000	\$ -
Tip Truck Replacement	4120330	CP014	\$ 140,000.00				\$ 120,000	\$ 20,000	\$ -
Trailer for Accomodation (23/24)	4120330	C1220	\$ -				\$ -		\$ -
Equipment Trailer Replacement	4120330	C1221	\$ 50,000.00				\$ 49,000	\$ 1,000	\$ -
New Equipment Camp Trailer	4120330	C1222	\$ 25,000.00				\$ 25,000		\$ -
Vehicle Replacement Works Manager	4120330	CP004	\$ 70,000.00					\$ 30,000	\$ 40,000
Work Utility Vehicle Replacement	4120330	CP016	\$ 50,000.00					\$ 15,000	\$ 35,000
Commuter Bus Replacement	4120330	CP017	\$ 85,000.00					\$ 30,000	\$ 55,000
Work Utility Vehicle Replacement	4120330	CP018	\$ 50,000.00					\$ 15,000	\$ 35,000
New Rock Crusher (New Plant -Capital)	4120330	CP019	\$ 400,000.00						\$ 400,000
Tjuntjunjarra - Bin Lifter, Tipper Trailer	4120330	CP020	\$ 50,000.00						\$ 50,000
<i>Water - Infrastructure Other (Capital)</i>									

SHIRE OF MENZIES
STATEMENT OF ESTIMATED CAPITAL EXPENDITURE AND SOURCES OF FUNDS FOR THE PERIOD 1 JULY 2025 TO 30 JUNE 2026

Particulars	GL Cost Account	Job Number	Budget 2025/26	Source of Funds					
				Borrowings	Grants/ Contributions	Restricted	Reserves	Proceeds on Sale of Assets	Municipal Funds
Town Dam Upgrade	4120790	C0121	\$ 130,000.00		\$ 83,800				\$ 46,200
			\$ 7,022,276	\$ -	\$ 3,418,031	\$ -	\$ 519,000	\$ 136,000	\$ 2,949,245
Economic Services									
<i>Tourism and Area Promotion</i>									
Building not specified	4130210	BC000	\$ 100,000.00						\$ 100,000
Caravan Park Upgrade (Capital)	4130210	BC021A	\$ 30,000.00						\$ 30,000
Lady Shenton/CRC Lot 41 (37) Shenton St - Building (Capital)	4130210	BC028	\$ 150,000.00						\$ 150,000
Community Building Lot 8 (50) Shenton St - Building (Capital)	4130210	BC030	\$ 10,000.00						\$ 10,000
Goongarrie Cottage South - Building (Capital)	4130210	BC032	\$ 50,000.00						\$ 50,000
Goongarrie Cottage North - Building (Capital)	4130210	BC033	\$ 50,000.00						\$ 50,000
Caravan Park Ablution Blocks - Building (Capital)	4130210	BC038	\$ -						\$ -
<i>Economic Services</i>									
Lot 713 Mahon Street - Land (Capital)	4130809	LC004	\$ 12,000.00						\$ 12,000
			\$ 402,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 402,000
Other Property & Services									
<i>General Administration Overheads</i>									
Town Hall (Admin) - Building (Capital) (Refurbishment)	4140210	BC027	\$ 100,000.00				\$ 100,000		\$ -
			\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -
GRAND TOTAL			\$ 10,231,358	\$ -	\$ 3,800,137	\$ -	\$ 1,259,000	\$ 186,000	\$ 4,986,221

SHIRE OF MENZIES

STATEMENT OF RESERVE MOVEMENTS FOR THE PERIOD 1 JULY 2025 TO 30 JUNE 2026

	Account Number	Reserve											Total Reserves
		Leave	Building	Plant	Caravan Park	Niagra Dam	Water Park	Waste Management	Former Post Office	Commercial Enterprise	Road Infrastructure	Land Purchase	
Opening Balance - 1/7/25		217,079	3,484,145	1,271,657	425,414	1,813,230	230,855	980,895	442,859	1,100,278	2,608,163	214,252	12,788,827
Additions To Reserves (Transfers To)													
Reserve Interest Received Allocated to Reserves	4030281	3,395	54,487	19,887	6,653	28,356	3,610	15,340	6,926	17,207	40,788	3,351	200,000
Leave Reserve	4040281												0
Building Reserve	4090183												0
Plant Reserve	4120381												0
Roads Infrastructure Reserve	4120185										1,150,136		1,150,136
Caravan Park Reserve	4130281												0
Niagara Dam Reserve	4130283												0
Water Park Reserve	4110381												0
Economic Development Reserve	4130681												0
Waste Management Reserve	4100181							300,000					300,000
Former Post Office Reserve	4090281												0
Commercial Enterprise Reserve	4130881												0
Land Purchase Reserve	4130883												0
Total Additions to Reserves		3,395	54,487	19,887	6,653	28,356	3,610	315,340	6,926	17,207	1,190,924	3,351	1,650,136
Reserves Utilised (Transfers From)													
Leave Reserve	5040281												0
Building Reserve													0
- Town Hall (Hall) Upgrade	5110181		100,000										100,000
- Sport Court & Town Gym (Capital)	5110381		500,000										500,000
- Town Hall Refurbishment	5140281		100,000										100,000
Plant Reserve	5120381												0
- CEO Vehicle replacement	5040281			40,000									40,000
Roads Infrastructure Reserve													0
- Tjuntjunjarra Internal Roads Program	5120181										250,000		250,000
- Footpath Construction	5120181										75,000		75,000
- Tip Truck P0206 Replacement	5120381			120,000									120,000
- Service Truck P0202 Replacement	5120381			49,000									49,000
- Tip Truck P0206 Replacement	5120381			25,000									25,000
Main Street Reserve	5120184												0
Caravan Park Reserve													0
- Mercer Street Caravan Park Infrastructure	5130281												0
Niagara Dam Reserve	5130283												0
Water Park Reserve	5110381												0
Economic Development Reserve													0
Waste Management Reserve	5100181												0
Former Post Office Reserve	5090281												0
Commercial Enterprise Reserve	5106100												0
Land Purchase Reserve	5130883												0
Total Reserves Utilised		0	700,000	234,000	0	0	0	0	0	0	325,000	0	1,259,000
		0											
Closing Reserve Balances		220,474	2,838,632	1,057,544	432,067	1,841,586	234,465	1,296,235	449,785	1,117,485	3,474,087	217,603	13,179,963
Total Reserves - 30/06/26													13,179,963

SHIRE OF MENZIES



FEES AND CHARGES

2025/2026

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

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

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

13.2 Administration Reports

SUSPENSION OF STANDING ORDERS:

Council Resolution Number:	093/25
-----------------------------------	---------------

Moved: **Cr J Dwyer** **Seconded:** **Cr I Baird**

That those parts of Standing Orders that would prevent a member from speaking more than once to a motion be suspended.

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

For: Cr P Warner, Cr J Dwyer, Cr A Tucker, Cr I Baird and Cr K Tucker

Against: Nil

RESUMPTION OF STANDING ORDERS:

Council Resolution Number	094/25
----------------------------------	---------------

Moved **Cr J Dwyer** **Seconded** **Cr I Baird**

That Standing Orders be resumed in their entirety.

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

For: Cr P Warner, Cr J Dwyer, Cr A Tucker, Cr I Baird and Cr K Tucker

Against: Nil

13.2.1	Logo and Tourism Rebranding	
LOCATION	Not Applicable	
APPLICANT	Internal	
DOCUMENT REF	NAM1516	
DATE OF REPORT	10 Jul 2025	
AUTHOR	Community Development Manager, Sean McGay	
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart	
OFFICER DISCLOSURE OF INTEREST	Nil	
ATTACHMENT	<ol style="list-style-type: none"> 1. Logo and Brand Dev - Logo Concepts [13.2.1.1 - 12 pages] 2. Logo and Brand Dev - Brand Guidelines [13.2.1.2 - 58 pages] 	

SUMMARY:

To finalise a rebranding initiative for the Shire of Menzies, including a new logo and tourism identity, in order to enhance regional appeal and economic opportunities.

BACKGROUND:

The current branding of the Shire of Menzies, including its logo and promotional materials, has remained unchanged for several years. As the tourism landscape evolves and regional competition increases, there is a need to modernise and align the Shire's visual identity with its strategic tourism and economic goals.

On 27 February 2025, the Council supported a rebranding project for the Shire of Menzies, resolving to approve any proposed designs before implementation.

COMMENT:

A refreshed brand identity would strengthen the Shire's position as a key tourism destination in Western Australia. This includes:

- A modern logo reflecting the Shire's cultural and natural assets
- Stronger visual consistency across promotional materials
- Increased appeal for visitors, investors and businesses
- Alignment with the objectives of the Shire's Corporate Business Plan 2024-2028 and Council Plan 2025-2035

The current logo would be refreshed and kept as an official crest.

CONSULTATION:

Australia's Golden Outback

Identity Perth

Internal stakeholders

Corporate Business Plan 2024-2028 (active at 27 February 2025 OCM) – action 4.2.1.7 'Review Shire branding and style guide'

Council Plan 2025-2035 (active from 26 June 2025) – strategy 4.1 'Promote our natural attractions and heritage sites as part of a regional approach'

STATUTORY AUTHORITY:

Local Government Act 1995

Western Australian Tourism Commission Act 1983

POLICY IMPLICATIONS:

Alignment with tourism and economic development strategies in the Shire's Council Plan 2025-2035.

Shire of Menzies Policy 1.3 - 'Shire Logos' will require updating if the Council adopts a new logo and branding.

FINANCIAL IMPLICATIONS:

Nil.

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
Disruption to services	Low	Ensure that facilitation of rebranding is staged
Community pushback on new logo designs	Low	Advertise to the community the meanings behind design choices and the expected benefits of rebranding

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:

3. An innovative, diverse and prosperous economy.

Strategy:

- 3.1 Support and facilitate opportunities for new business development.

Outcome:

4. An attractive destination for visitors.

Strategies:

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

- 4.2 Maintain and enhance our local attractions.

- 4.3 Continue to provide and maintain visitor support services.

Outcome:

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

Strategy:

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

Outcome:

7. A strategically focused Council, leading our community.

Strategy:

- 7.3 Encourage and support community engagement and collaboration.

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

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

Moved: Cr K Tucker

Seconded: Cr A Tucker

That:

1. Concept number ____, from the attached Logo Concepts document be chosen as the official logo for Shire of Menzies
2. The attached Logo and Brand Development document be adopted, with the above-chosen Concept applied as the logo
3. The previous logo be refreshed as outlined in the Logo and Brand Development document and adopted as the official crest for Shire of Menzies and
4. A phased implementation plan for the rollout of the new logo and tourism identity be supported.

PROCEDURAL MOTION:

Council Resolution Number:	095/25
-----------------------------------	---------------

Moved: Cr J Dwyer

Seconded: Cr I Baird

That the debate be adjourned, to enable community consultation to occur and a further report be presented to the Council at the Ordinary Meeting in October 2025.

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

For: Cr P Warner, Cr J Dwyer, Cr A Tucker, Cr I Baird and Cr K Tucker

Against: Nil

JULY 2025

Logo Mark Presentation

SHIRE OF MENZIES - CONCEPT ONE, TWO & THREE

PRESENTED BY IDENTITY PERTH

VERSION 1.0

Our brand identity is much more than a logo, or a tagline – it's the values that drive us, the actions that define us, the stories we tell.

It's how we communicate who we are, both visually and verbally.
Our brand identity is our face to the world.

By taking the time and care to be consistent, we ensure the world sees the Shire of Menzies the same way we do. These guidelines have been developed to help each one of us along that journey.

LOGO CONCEPT ONE



RATIONALE

Our logo's unique 'm' icon serves as a reference to 'Menzies' as well as the slightly unconventional wonder of our shire. Our logo is modern, bold but also unassuming. This combination serves as a bold identifier, yet recedes when used in conjunction with the stunning photography of all our region has to offer.



SHIRE OF
MENZIES

SHIRE OF
MENZIES

0.1

Icon & Colour Ways



Visual Identity





LOGO CONCEPT TWO



RATIONALE

Our second logo concept features an abstract 'M' icon – a fluid, layered form that evokes both the sweeping topography of the Menzies landscape and the adventurous tracks left behind by those who explore it. It speaks to the vastness and variety of the region, and captures the movement through country. While contemporary in style, the mark maintains an organic character. It's a symbol of journey, discovery, and the imprint we leave when we wander through our wonders.



LOGO CONCEPT THREE

0.1

Primary Logo & Colour Ways

Visual Identity

**RATIONALE**

Our third logo concept introduces a bold, block-like 'M' icon – modern, abstract, and unapologetically strong. Its geometric form reflects the enduring foundations of Menzies: resilience, heritage, and presence. Designed to stand confidently across a range of applications, this mark brings a contemporary edge to the identity while remaining deeply rooted in place. It's an emblem of structure and stability – a visual anchor for a shire built to last, yet always evolving.

© 2025 menzies.wa.gov.au

Shire of Menzies Brand Presentation

Developed by Identity Perth

P011



This document and brand was created by Identity Perth for The Shire of Menzies.
All rights are reserved and intellectual property and content belong to The Shire of Menzies.

APRIL 2025

Brand Identity Presentation

SHIRE OF MENZIES - CONCEPT ONE

PRESENTED BY IDENTITY PERTH

VERSION 1.0

Our brand identity is much more than a logo, or a tagline – it's the values that drive us, the actions that define us, the stories we tell.

It's how we communicate who we are, both visually and verbally.
Our brand identity is our face to the world.

By taking the time and care to be consistent, we ensure the world sees the Shire of Menzies the same way we do. These guidelines have been developed to help each one of us along that journey.

0.1

Who We Are

Introduction

Wander through our Wonders

© 2025 menzies.wa.gov.au

Shire of Menzies Brand Presentation

Developed by Identity Perth

P03

We are the quiet keepers of a vast and wondrous land. The storytellers of stone walls and salt lakes. The proud descendants of prospectors, pioneers, and First Nations peoples whose footsteps still echo across the red earth.

Here, in the heart of the Northern Goldfields, time doesn't rush—it reveals. Rusting rail lines, crumbling chimneys, and weathered signs remind us of what was. But it's not just the past that calls you here—it's what still stands, and what still stirs.

The wind carries more than dust. It brings the laughter of locals, the shimmer of sunrise over Lake Ballard, and the strange, stirring pull of Antony Gormley's silent sentinels. We speak in sculpture and salt. In stories etched into rock and road.

This is a place to wander, not to race through. To look twice. To listen. To learn something new—or remember something old. A place where nature shapes the narrative, and wonder waits around every bend.

We don't shout to be seen. We invite you to come closer.

0.1

Who We are

Introduction



We speak in sculpture
and salt. In stories etched
into rock and road.

© 2025 menzies.wa.gov.au

Shire of Menzies Brand Presentation

Developed by Identity Perth

P05

Verbal Identity

DEFINITION

The words we use, and the stories we tell, create an impression in people's minds about **The Shire of Menzies**. We must choose our words with care, and aim for consistency in our messaging and our tone. What we say, and how we say it: *that's our verbal identity*.

Let's introduce ourselves

Like you, we want to live in a world where people feel connected to their communities. Where we can work together to make a lasting difference that matters.

Here in Menzies, we believe in the power of coming together. This belief shapes how we move forward – with curiosity, with care, and with a deep respect for the land and those who've walked it before us. Our identity isn't just shaped by history, but by the people who continue to live, explore, and share this place.

This is our invitation: to take part. To slow down, to listen, and to reconnect – with the stories, the spaces, and the sense of wonder that still runs through this extraordinary land.

OUR BELIEF

We believe that the strongest bonds are built slowly through shared stories, open minds, and time spent walking the land together.

OUR PURPOSE

We exist to create moments that bring people closer to each other, to this place, and to the wonder that lives in both.

OUR VISION

We imagine a future where communities grow stronger through connection. Where people, places, and ideas come together to leave something meaningful behind.

The Essence of Menzies, Shared Simply

We need to be consistent in how we describe Menzies. On socials, within proposals, in conversations with media and collaborators, everywhere.

That doesn't mean memorising one description by rote. But we do ask that you review and understand our story. And when relevant, feel free to cut and paste it.

FULL LENGTH (77 WORDS)

Wander through our wonders. Out here, the horizon hums with history. Salt flats shimmer, sculptures stand silent, and old gold towns breathe stories into the wind. The land is vast, but it doesn't feel empty – it feels alive with echoes.

Menzies isn't a place you tick off a list. It's a place you feel. A place to wander without hurry, to follow the tracks of time, and to let the wide, wild beauty move something in you.

CONCISE (24 WORDS)

Wander where sculptures stand silent, gold towns whisper, and the land speaks in salt and stone. Menzies waits – wide, wild, and full of wonder.



01

Vernal Identity

© 2025 menzies.wa.gov.au

Shire of Menzies Brand Presentation

Developed by Identity Perth

P010

Wander through our Wonders

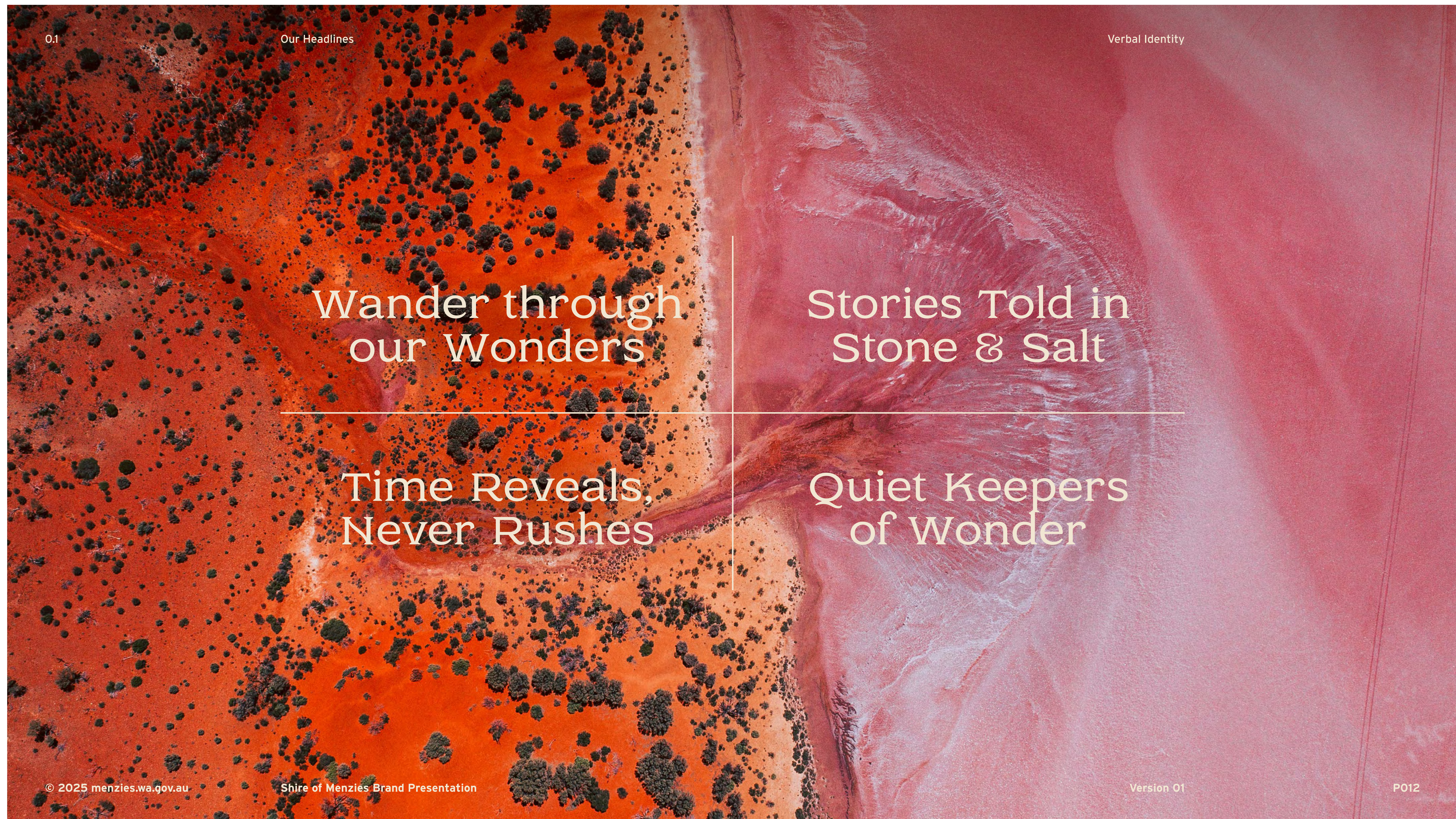
Since 2019, “Take a Look Around” invited people to notice what makes Menzies special – its landscapes, its stories, its quiet charm. It served us well as a starting point.

But we’ve grown into something deeper. We’ve come to see that Menzies is not just a place to look around – it’s a place to move through. To feel. To be changed by.

That’s why we’re embracing a new invitation:
“Wander through our Wonders.”

It speaks to the pace of this place. The sense of discovery. The richness that comes when you slow down and truly connect with the land, the past, and the people who call it home.

This is more than a new tagline. It’s a reflection of who we are, and the kind of journey we offer.



0.1

Our Headlines

Verbal Identity

Wander through
our Wonders

Stories Told in
Stone & Salt

Time Reveals,
Never Rushes

Quiet Keepers
of Wonder

© 2025 menzies.wa.gov.au

Shire of Menzies Brand Presentation

Version 01

P012

0.1

Verbal Identity



© 2025 menzies.wa.gov.au

Shire of Menzies Brand Presentation

Developed by Identity Perth

PO13

How we communicate

We speak with warmth, clarity, and respect – inviting people in, not talking over them.

Our tone is down-to-earth and thoughtful, shaped by the rhythm of the land and the people who live here. We aim to make every message feel like a conversation – open, honest, and easy to follow. Whether we’re sharing a story, giving directions, or welcoming visitors, our words reflect the spirit of Menzies: calm, curious, and quietly confident.

CLEAR

Make things clear and simple to open up the conversation with more people.

Choose simple expressions over complex ones:
in addition to › *and*
in order to › to utilise › *use*

Avoid jargon unless you’re sure your audience understands it

Aim for sentences no longer than 15 - 20 words

Break up long paragraphs into bite-sized pieces

CONFIDENT

We don’t claim to know everything, but we’re passionate and confident about what we believe in.

Cut words that make us sound unsure, or swap them out for something definitive:
could › *will*
has the potential to › *promises to*

Avoid fence-sitting:
Advocate for meaningful communication by stating opinions clearly and confidently

ENGAGING

We’re not one of those aloof local governments. We’re all about connecting with clients on a personal level.

Instead of always focusing on the technical details of what we’ve done, explain how people will benefit

For maximum impact, focus on real-life stories from individuals

Use ‘you’, ‘we’, and ‘I’, and contractions like ‘you’re’, ‘we’re’, and ‘doesn’t’

THINK ABOUT AUDIENCE

Before you start writing, think about who you're writing for. Are you talking to seasoned industry experts, or general audiences? Make things simpler or more technical to fit. More informal or formal, in other words.

THINK ABOUT CONTEXT

We wouldn't say "check out our amazing work" on an award entry. It's inappropriate. And our newsletters won't sound like our proposals. That's because we adjust our language to context. We're more expressive and conversational on social media. And more technical on proposals and award entries.



This diagram demonstrates how we adjust our language based on audience and context

Visual Identity

DEFINITION

Our visual identity assets consist of our logo, icon, colour, imagery, video, graphics, diagram and drawing styles, patterns, motion graphics and type. The way in which these assets are used together enables people to become familiar with who we are. When we combine our verbal and visual identity, *we call this our brand identity*.



RATIONALE

Our logo's unique 'm' icon serves as a reference to 'Menzies' as well as the slightly unconventional wonder of our shire. Our logo is modern, bold but also unassuming. This combination serves as a bold identifier, yet recedes when used in conjunction with the stunning photography of all our region has to offer.



SHIRE OF
MENZIES

SHIRE OF
MENZIES

0.1

Icon & Colour Ways



Visual Identity







**M SHIRE OF
MENZIES**
Wander through our Wonders

CLEAR SPACE

The clear space defines the absolute minimum amount of white space around the logo.

The clear space surrounding the logo must be 100% the scale of the 'X' height and width as defined in this diagram.

MINIMUM SIZE

As a rule, the logo should never appear at a width less than 150 pixels or 40mm wide to ensure legibility and identification.

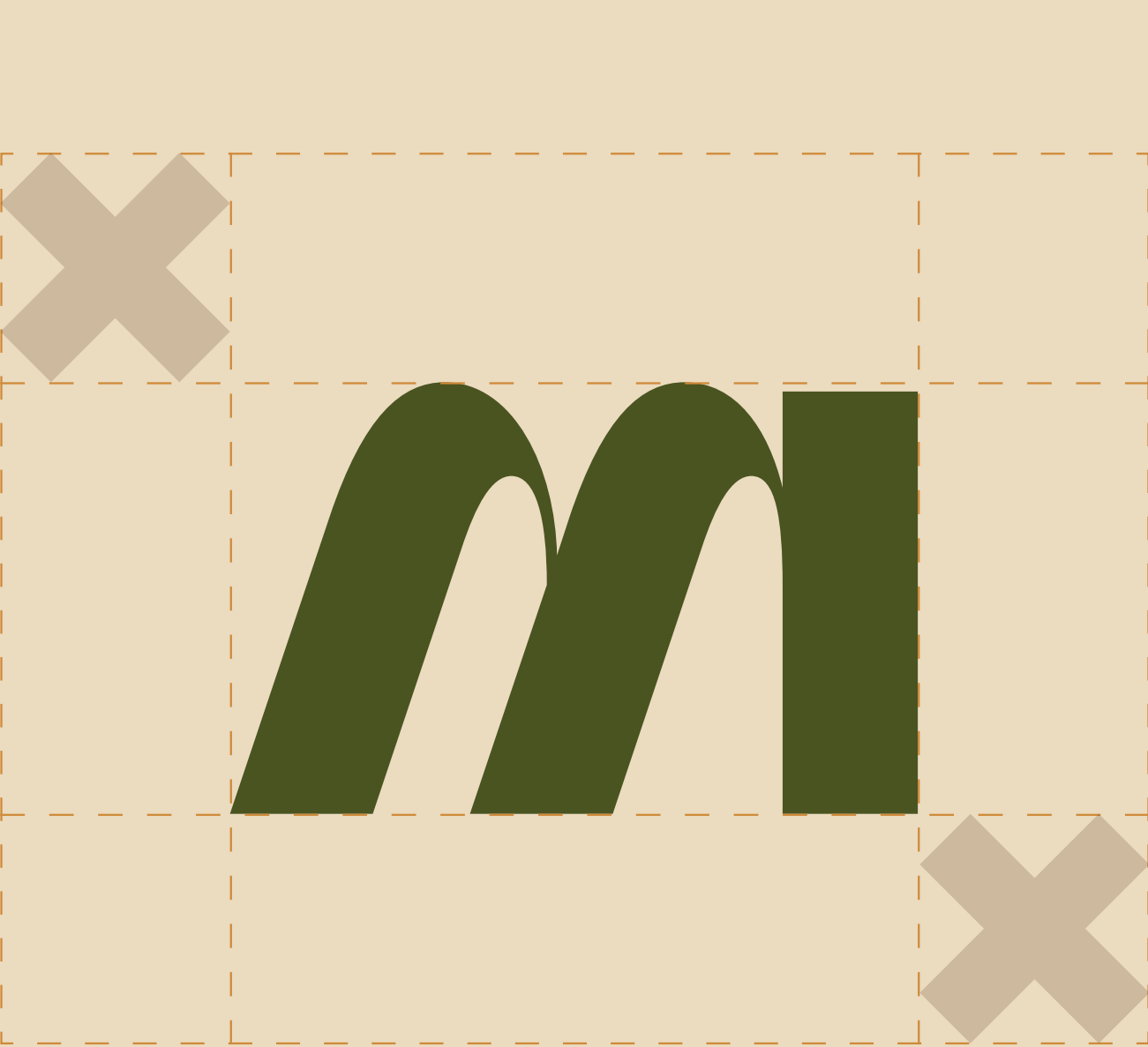
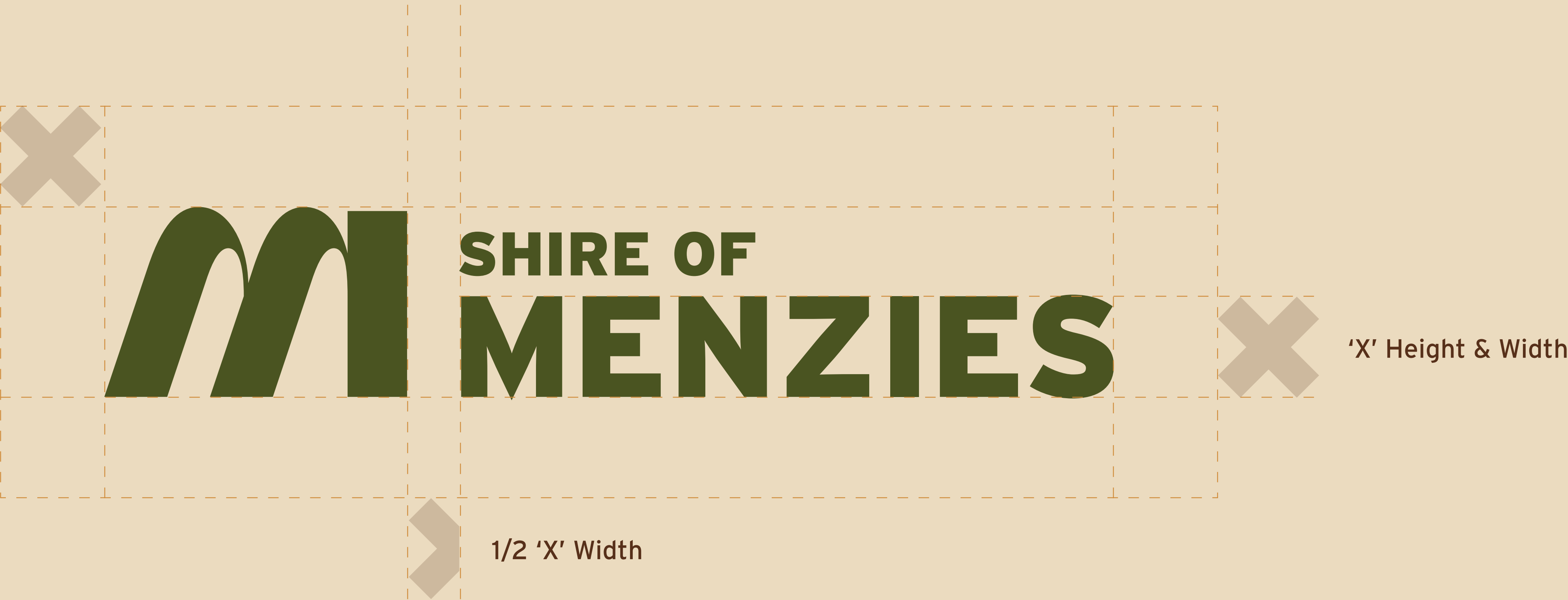
The logo is measured from the edge of the landmark 'M' to the hard edge of the 'Menzies' text.



150px width



40mm width



CO-BADGING EXAMPLE A

This lockup is comprised of the 'Shire of Menzies' seal and the primary logo.



CO-BADGING EXAMPLE B

This lockup is comprised of the primary logo, State Government Crest and Tourism Western Australia logo.



CO-BADGING EXAMPLE C

This lockup is comprised of the primary logo, and a tourism partner logo.



**PARTNERSHIPS,
COLLABORATIONS AND
SPONSORSHIPS**

A series of logos have been produced to define the Shire of Menzies brand usage within partnerships or collaborations.

These logos must be used with the same considerations of the clear space and minimum size of the primary logos and co-badging lockups as defined earlier on pages 22 and 23.

Sponsorship Logo



Supporting Logo



Lockup Structure





BRAND AND TOURISM HEADLINES

Cottonhouse Regular

BODY COPY TEXT

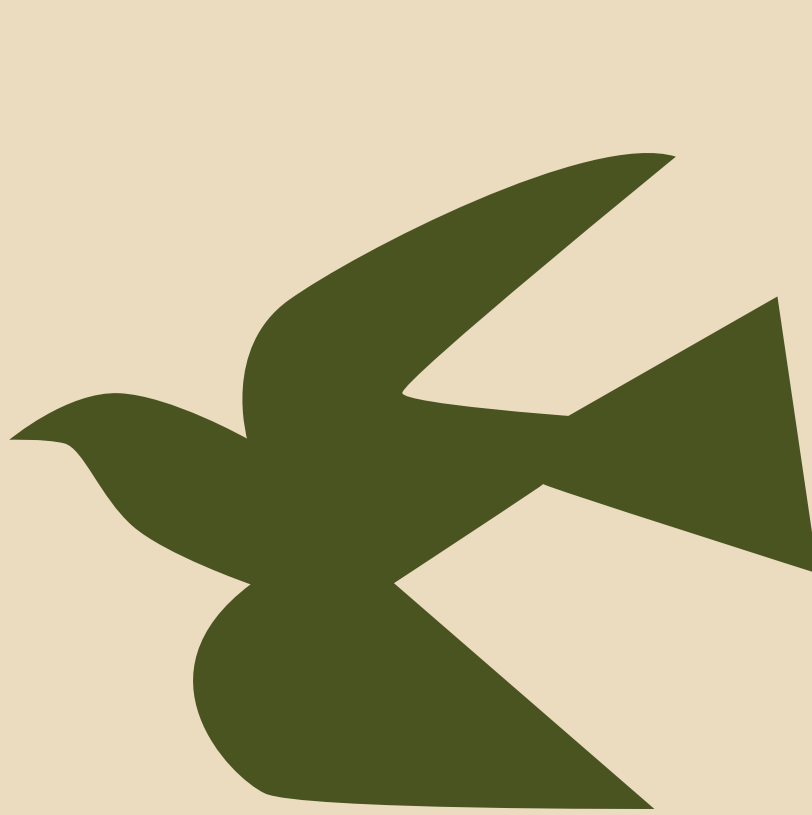
Ut que veliquiae que conse net et aut voloresed quam comnihi
cturibe rumqui dolessit ma ide nonsequam quatio quas conserio.
Rehenis aut eriosaerem. Ex elestrum et andem. Nem alignim perat.
Anis derspiendus in rest inctatu sdandebisque nusti corem quunt.
Tatur solorpore nusam voluptae corumen impelitae sam aut volupta
quibus nieni commo tem natus, cullabo ruptatur, quis dipsapel et des
pa dolor modis essitiunde ne velesti re ne sequate mporepe repudis
ut maio evenet vel molecatia volorit etur, quantio te velecat est
arcipsustio dit hillupt aquidus maio et ulpa net atio.

SECONDARY HEADLINE TEXT & SUBHEADINGS

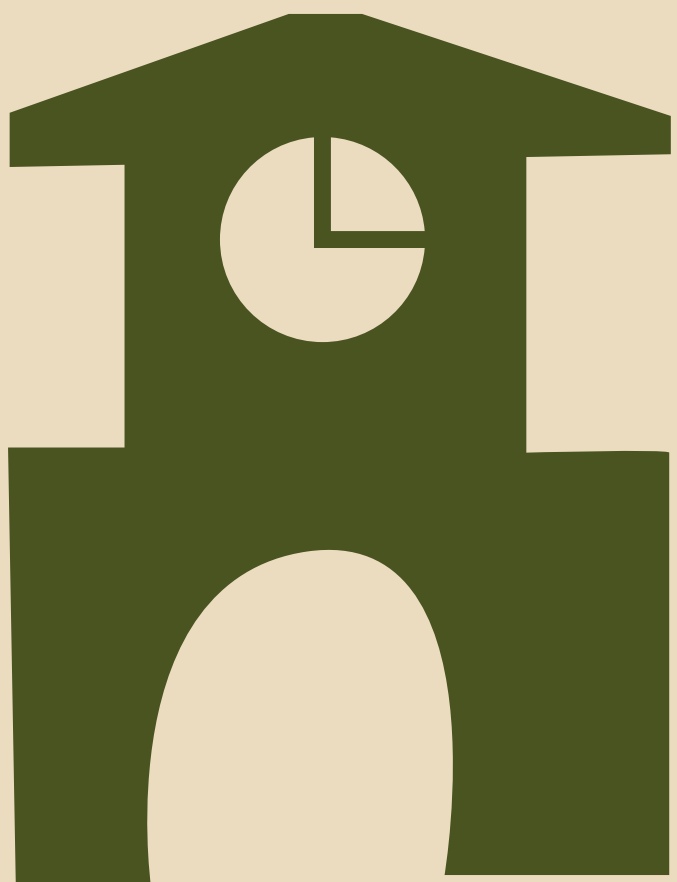
INTERSTATE BOLD
Interstate Regular

SPECIALTY TEXT

WOODCUT SANS



BIRDLIFE



HERITAGE SITE



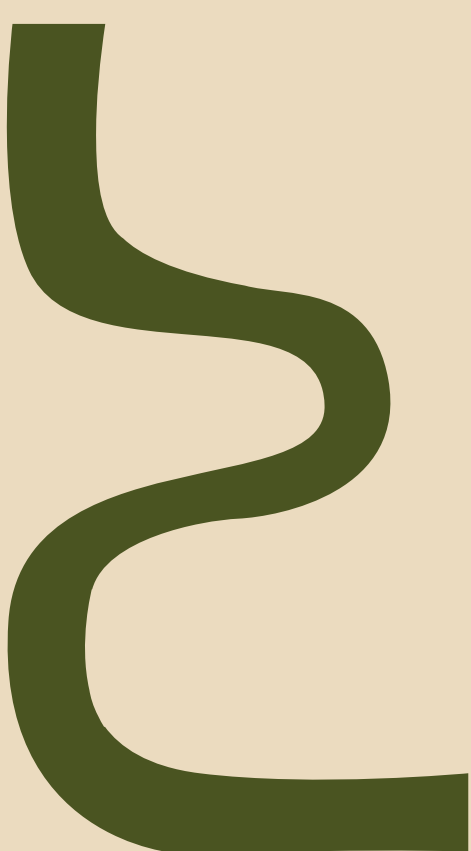
WILDFLOWERS



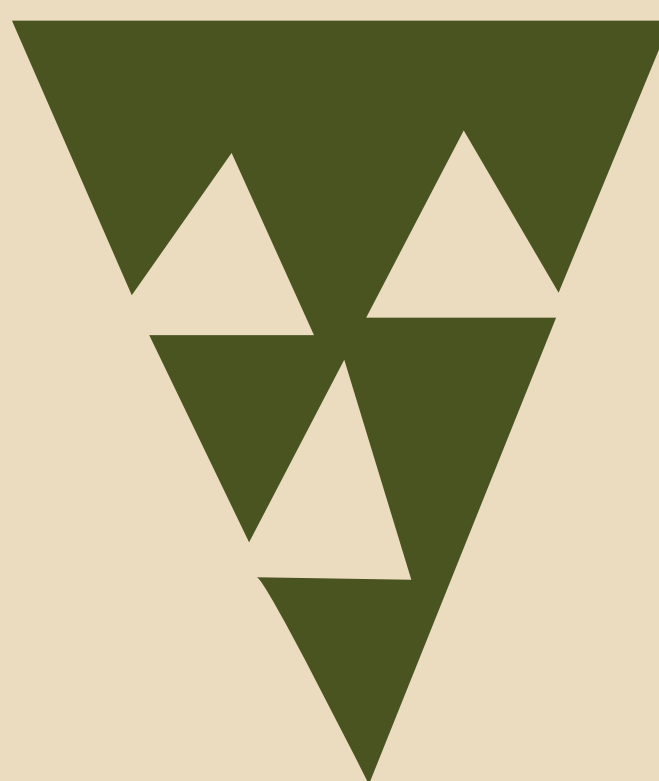
NATURE SITE



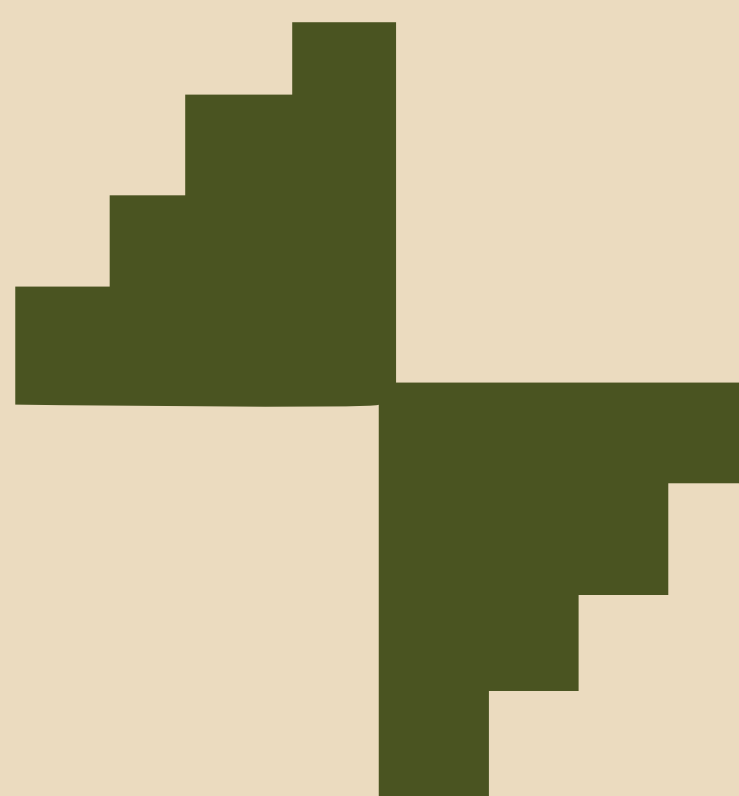
ATTRACTION



WATER SITE



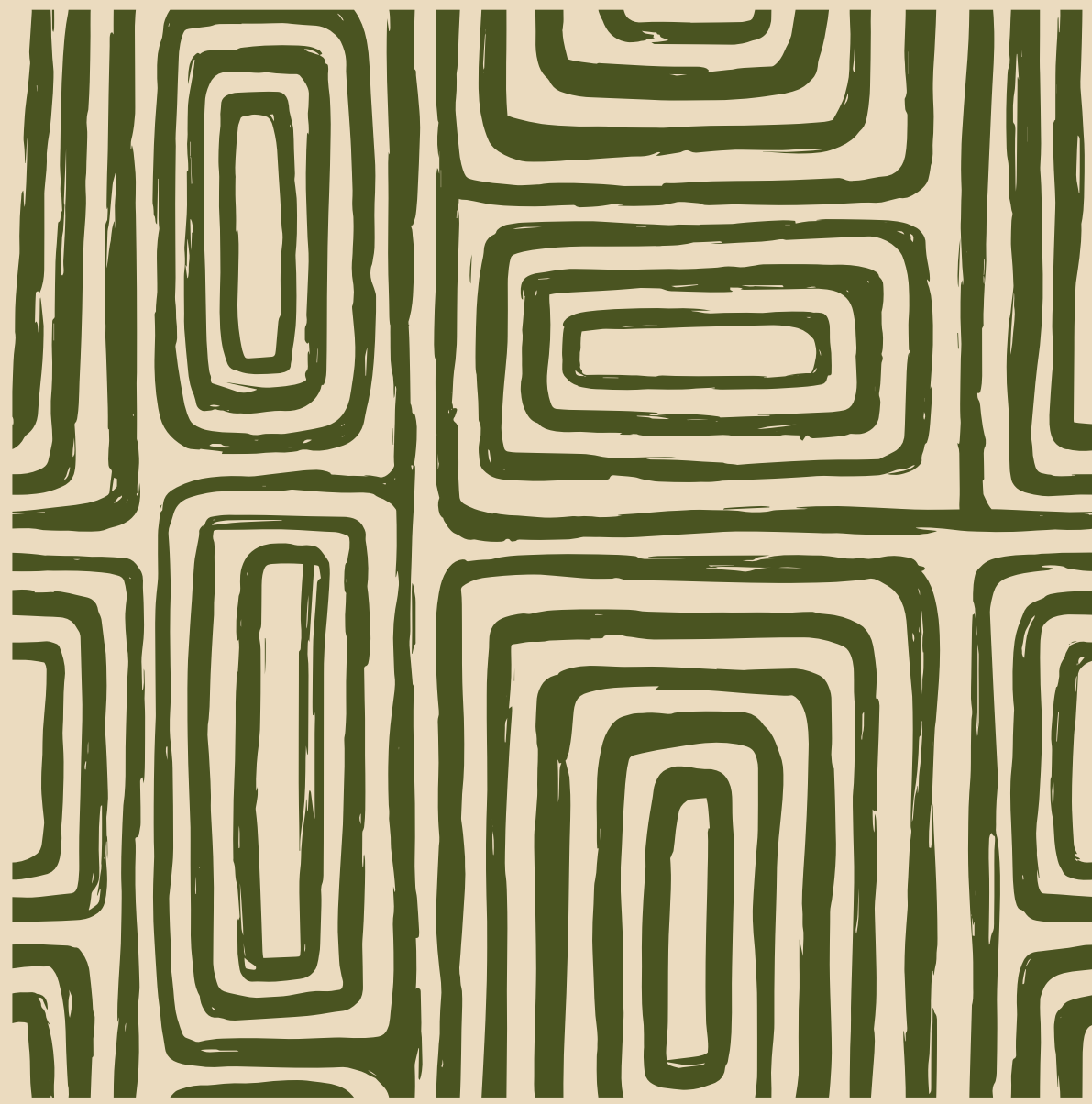
ASTRO SITE



NIAGARA DAM



TIMBER



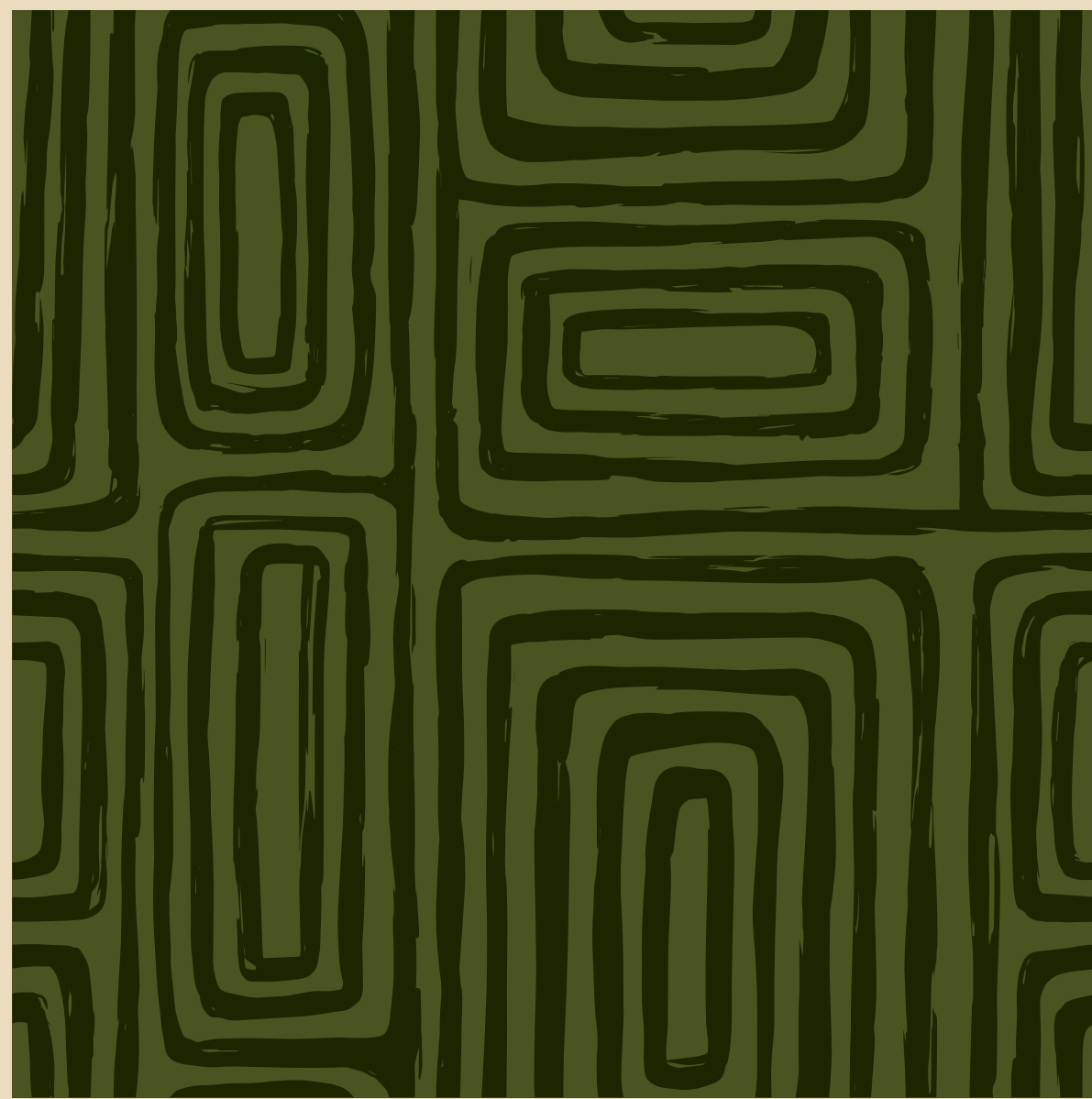
PASTURE



WATERWAYS



SETTLEMENTS



Photographic Identity

DEFINITION

We have multiple categories of photography for our brand, each with it's own purpose. Together, these images tell a rich story about who we are, what we do, and who we do it for. When we combine our visual and image identity, *we call this our photographic identity.*

0.1

Photography Style

CELBRATING PLACE

This style captures the spirit of the Shire – its landscapes, townships, and the quiet, everyday moments that bring them to life. From dusty roads and historic buildings to community gatherings and wide-open skies, these images tell stories of place and people, side by side.

Photography should feel natural and unposed – like glimpses into real life. Candid, textured, and rich with character, these shots reflect the rhythm of the region. Think more like film photography or travel journaling than polished campaigns. It’s about capturing how it feels to be here, not just what it looks like.



CELBRATING PEOPLE

People are the soul of the Shire – from the dedicated staff behind the scenes to the locals who breathe life into our towns and stories.

This portrait style is considered and quietly confident. While more posed than candid, it's never stiff or formal. Each image is carefully composed to reflect the individual's presence and personality, with a natural ease that feels true to them.

Photographs should sit gently within the surrounding landscape – drawing inspiration from the earthy tones of the desert, salt flats, and red dirt roads. Soft, warm light and muted, natural colours connect each portrait back to the place we all share. Each session should include both a close-up and a full-body shot, with backdrops that are simple, honest, and grounded in the textures of the Shire.



CELBRATING WONDER

This style captures the awe-inspiring essence of the Shire – the quiet moments, the grand expanses, and the unexpected beauty found in between.

These images are about atmosphere over subject, evoking the feeling of standing in a vast salt lake at dusk, watching light dance on red rock, or stumbling upon a rusted relic from another time. They reveal the surreal, the sacred, the strange and the stunning – all through the lens of curiosity and respect.

Photography should be immersive and intentional. The focus is on light, texture, and scale, letting the landscape, built environment, and natural elements take centre stage. These are not just pictures of a place – they are glimpses into an experience, inviting viewers to feel something deeper. To pause. To wonder.



Brand Applications

SHIRE ENTRY SIGNAGE VISUAL



© 2025 menzies.wa.gov.au

Shire of Menzies Brand Presentation

Developed by Identity Perth

P034

KOOKYNNIE ENTRY SIGNAGE VISUAL



TJUNTJUNTJARA ENTRY SIGNAGE VISUAL



ATTRACTION SIGNAGE VISUAL



© 2025 menzies.wa.gov.au

Shire of Menzies Brand Presentation

Developed by Identity Perth

P037



TOWN FLAGS VISUAL

© 2025 menzies.wa.gov.au

Shire of Menzies Brand Presentation

Developed by Identity Perth

P038

SHIRE VEHICLE VISUAL



© 2025 menzies.wa.gov.au

Shire of Menzies Brand Presentation

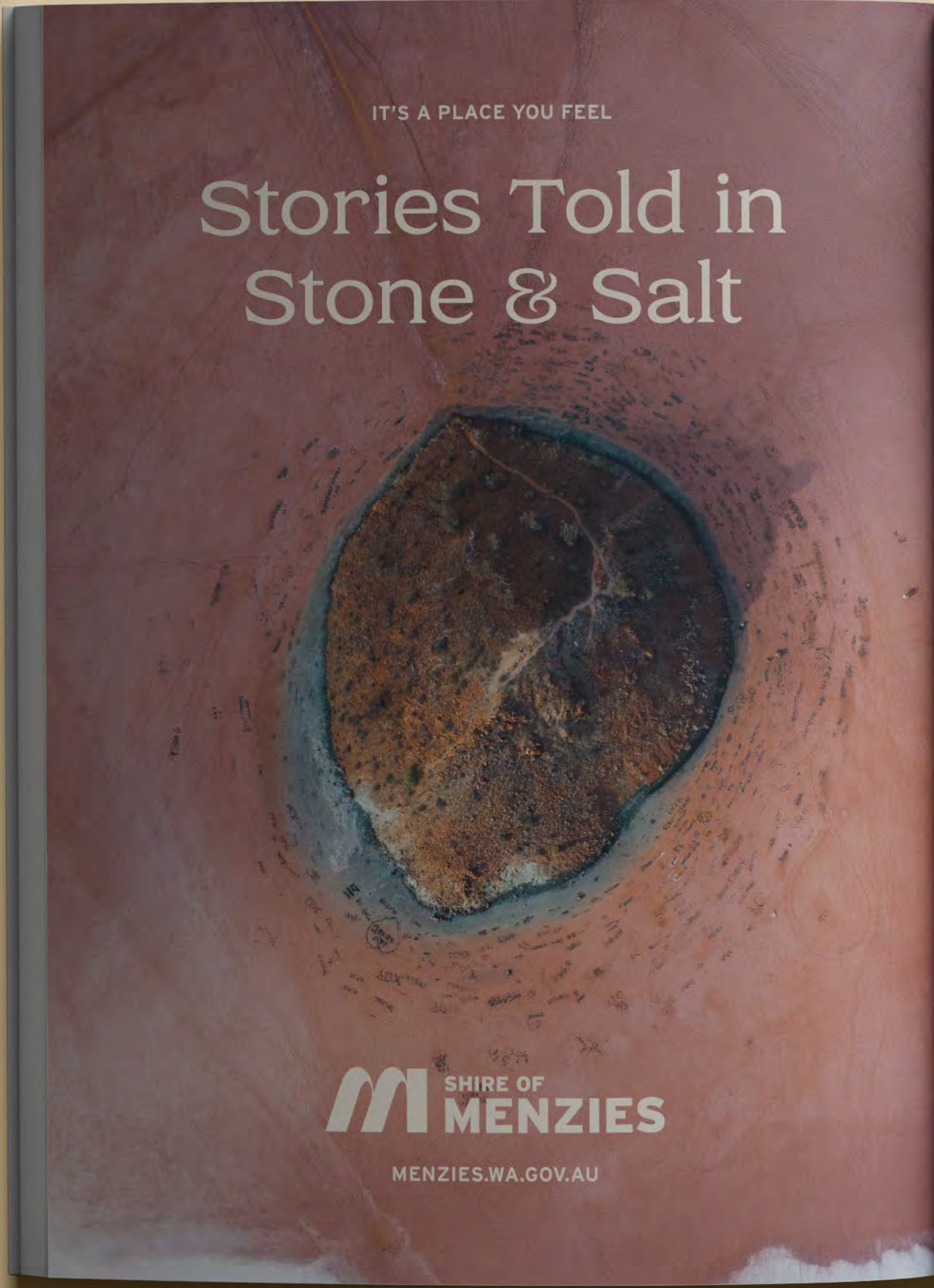
Developed by Identity Perth

P039

ADVERTISING CAMPAIGN VISUAL



© 2025 menzies.wa.gov.au



Shire of Menzies Brand Presentation



Developed by Identity Perth



P040

GUIDE BOOK VISUAL



SOCIAL MEDIA VISUAL



BUSINESS CARD VISUAL







MERCH VISUAL

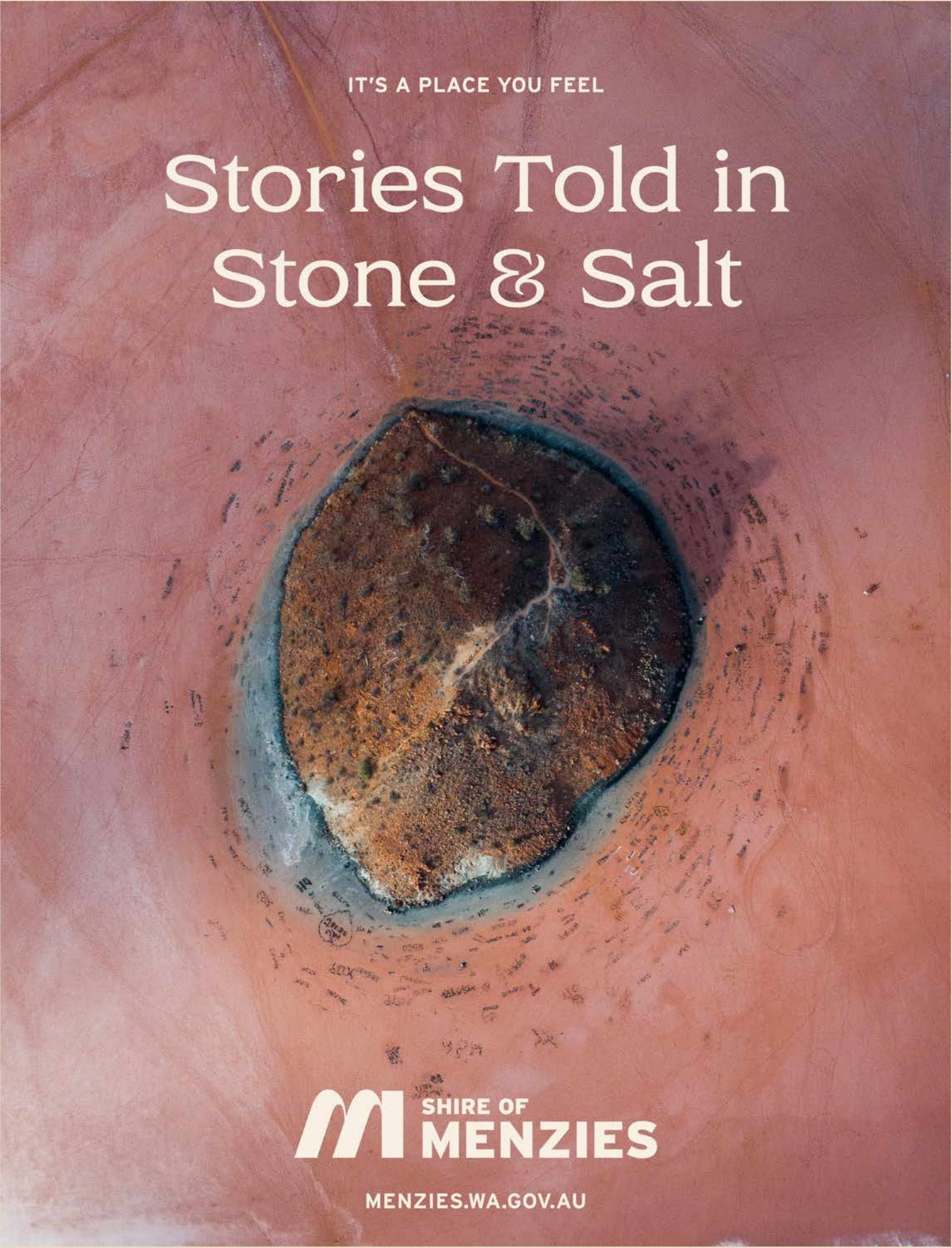
TOURISM CAMPAIGNS

The Shire's tourism print campaigns are visually striking and thoughtfully composed, designed to evoke curiosity and wonder.

Each advert features stunning photography of the region – vast landscapes, quiet moments, and people gently wandering through the scene – capturing the essence of exploration without rush. Poetic headlines in simple, reversed-out text sit boldly against the imagery, creating a clean and impactful layout.


The overall style is immersive yet minimal, allowing the natural beauty of the Shire to take centre stage and speak for itself.


Example sizing - full page bleed advert within Australia's Golden Outback guide publication.



LINKEDIN PROFILES

Our social media profiles use the brand icon and colours with shire photography to maintain a consistent brand visual style.






The Shire of Menzies

Wander through our Wonders.

Government Administration • Menzies, Western Australia


142 followers • 11-50 employees


Follow



View all employees

Shire Company Profile





Cr. Paul Warner

Shire President | The Shire of Menzies | Wander through our Wonders

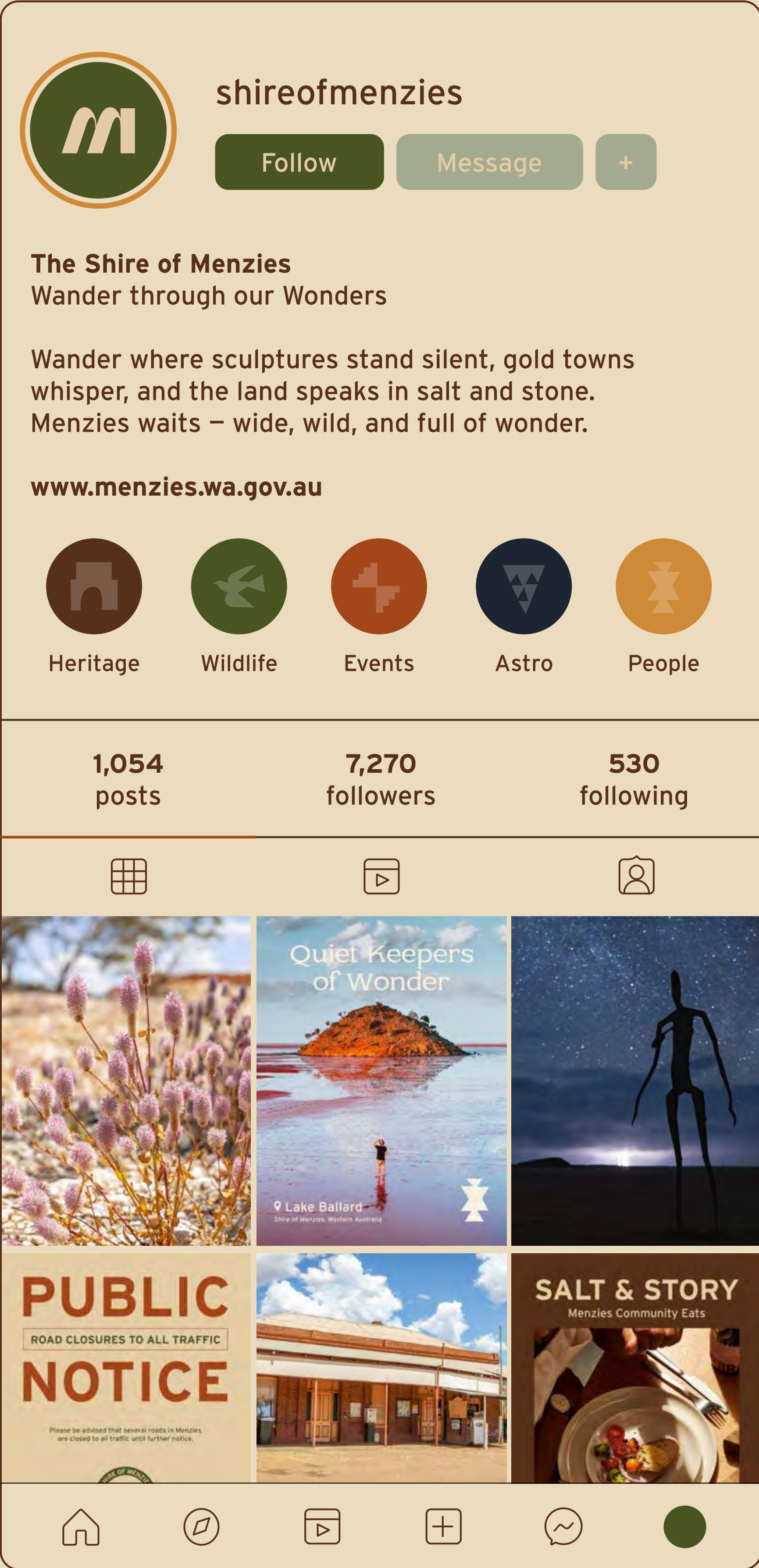
Menzies, Western Australia • 100+ connections

Connect Message More

Shire Employee Profiles

FB & INSTAGRAM PROFILES

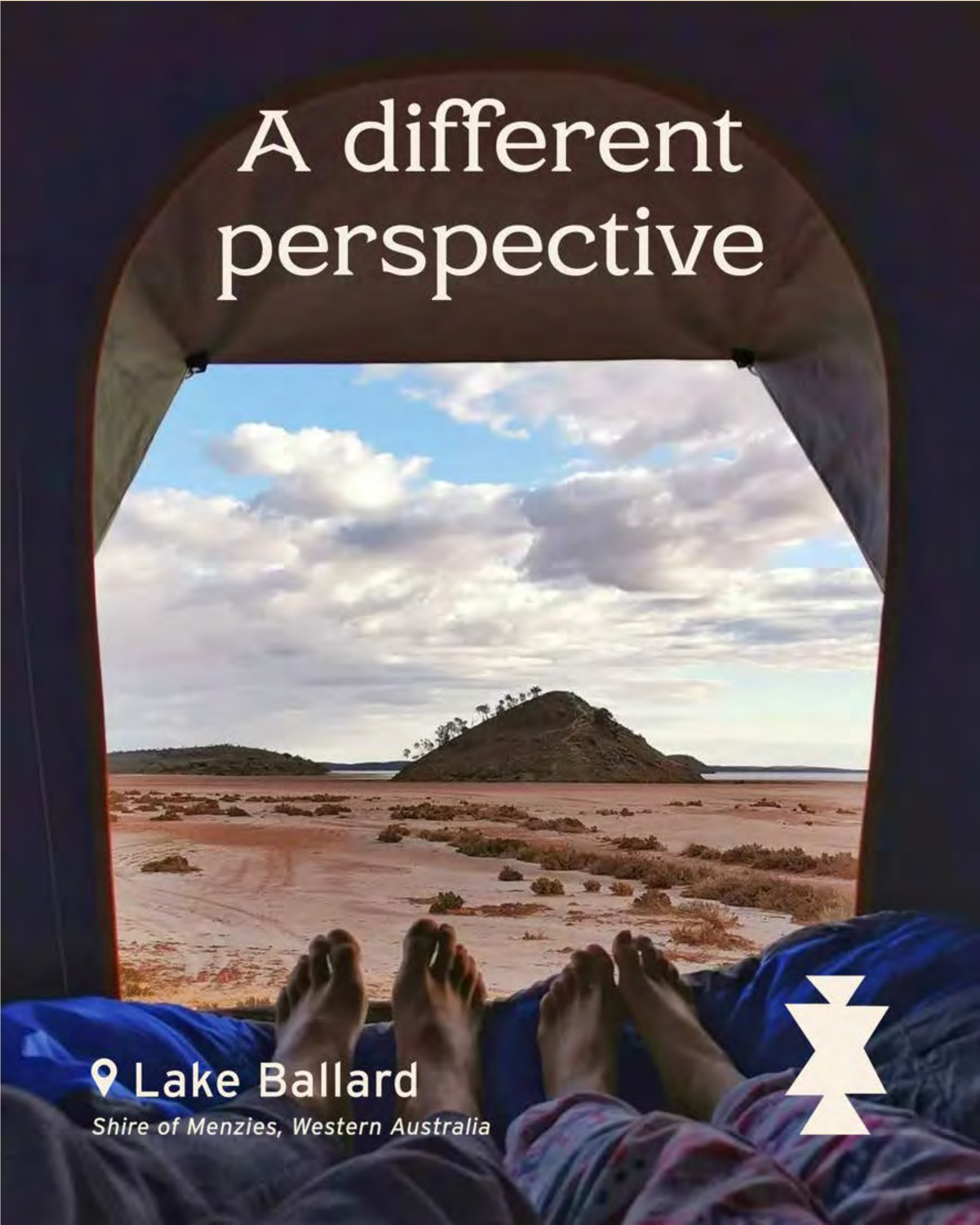
Our social media profiles use the brand icon and colours with shire photography to maintain a consistent brand visual style.



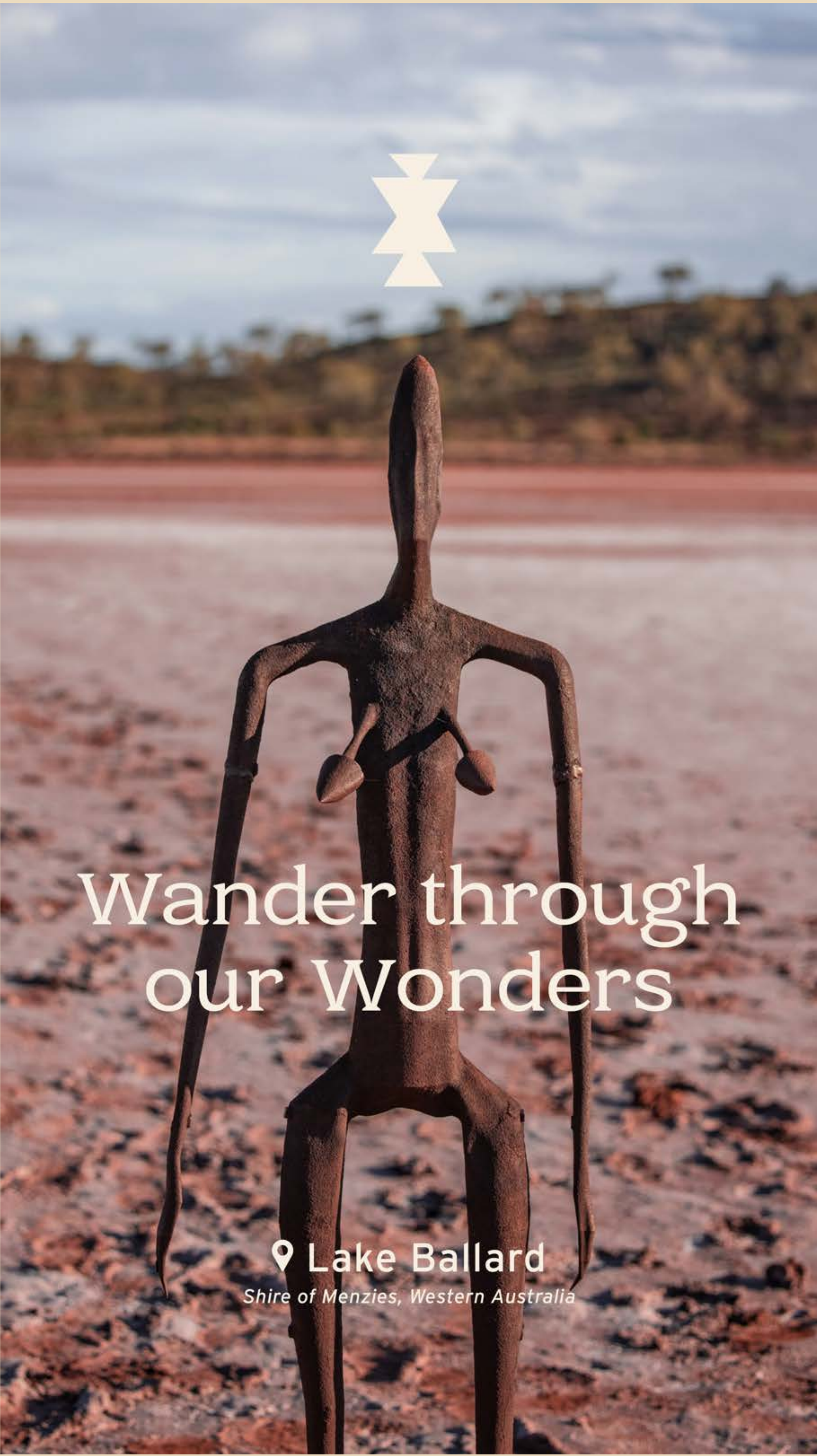
TOURISM CAMPAIGNS

Our staff introduction social media templates are designed to celebrate the individuals who help shape the Shire of Menzies. Featuring considered portrait photography in natural tones that reflect the surrounding landscape, each template pairs imagery with simple text to share who they are and what they bring to our community. The style is warm, professional, and grounded – offering a quiet sense of pride and connection, while staying true to our brand’s calm, welcoming tone.

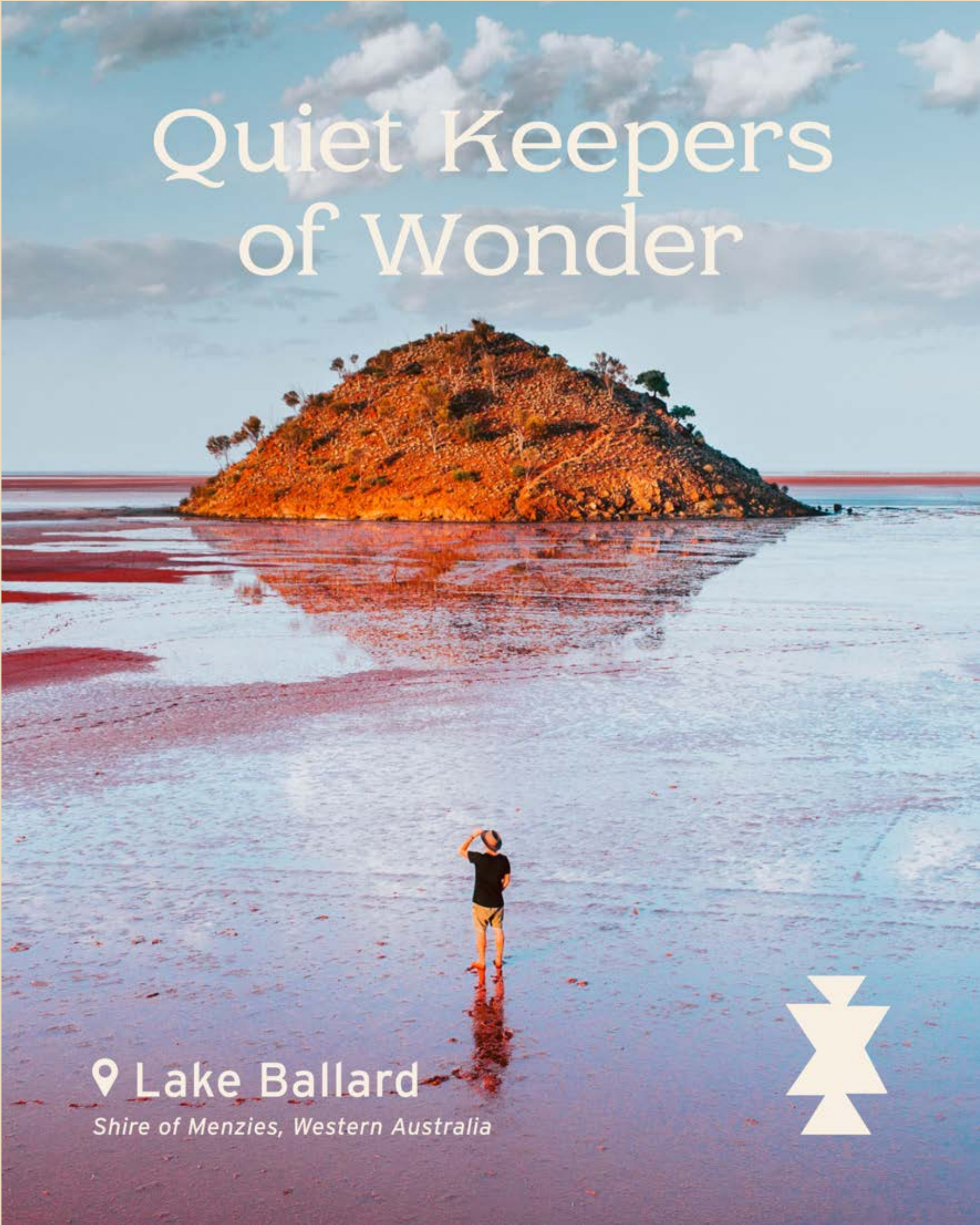
Social Portrait



Social Story



Social Portrait



COMMUNITY EVENTS

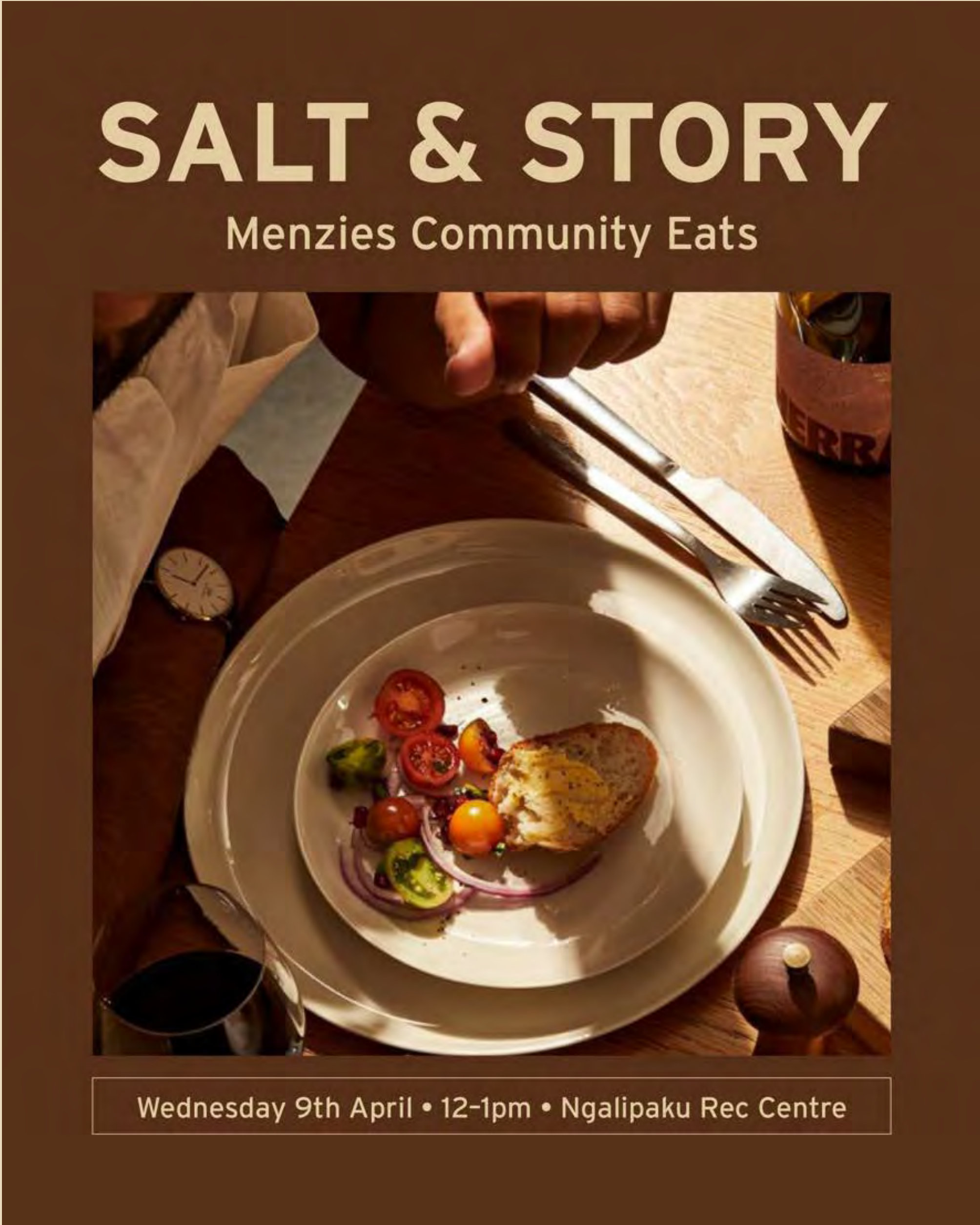
Our social media templates for community events are welcoming and easy to engage with.

They reflect the spirit of togetherness and informality that defines life in the Shire.

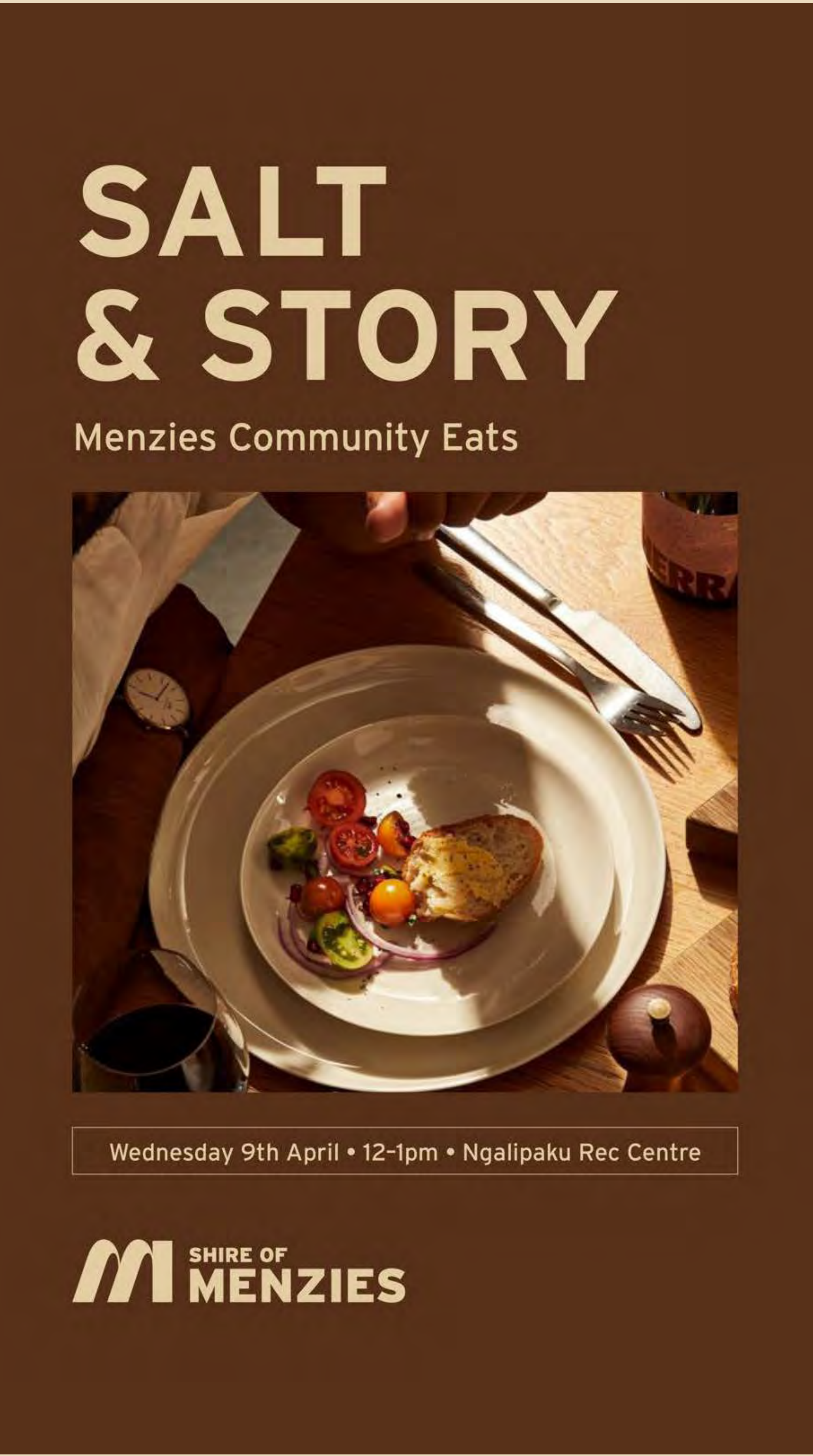
Simple layouts, earthy colour palettes, and clear typography keep the focus on the event details, while imagery drawn from the Menzies activities add a sense of place.

These templates are designed to be approachable and informative – inviting locals to come along, connect, and feel part of something.

Social Portrait



Social Story



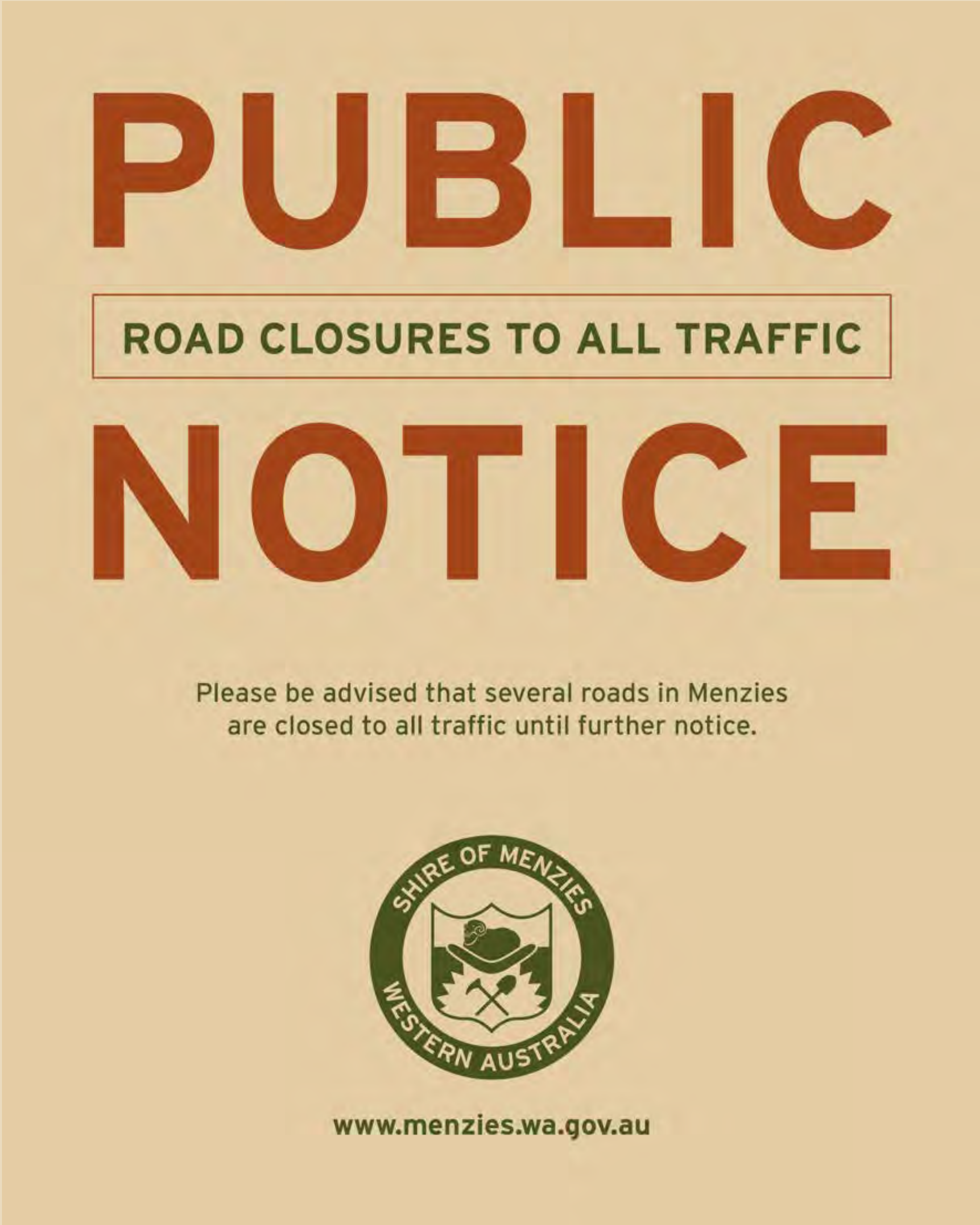
PUBLIC/SHIRE NOTICES

Our social media templates for public notices are simple, bold, and designed to communicate clearly and quickly.

These text-only designs use our brand colours confidently to create strong visual recognition and ensure important messages stand out.

With clean layouts and consistent typography, they prioritise clarity and accessibility – making it easy for the community to stay informed at a glance.

Social Portrait



Social Story



ANNUAL REPORTS

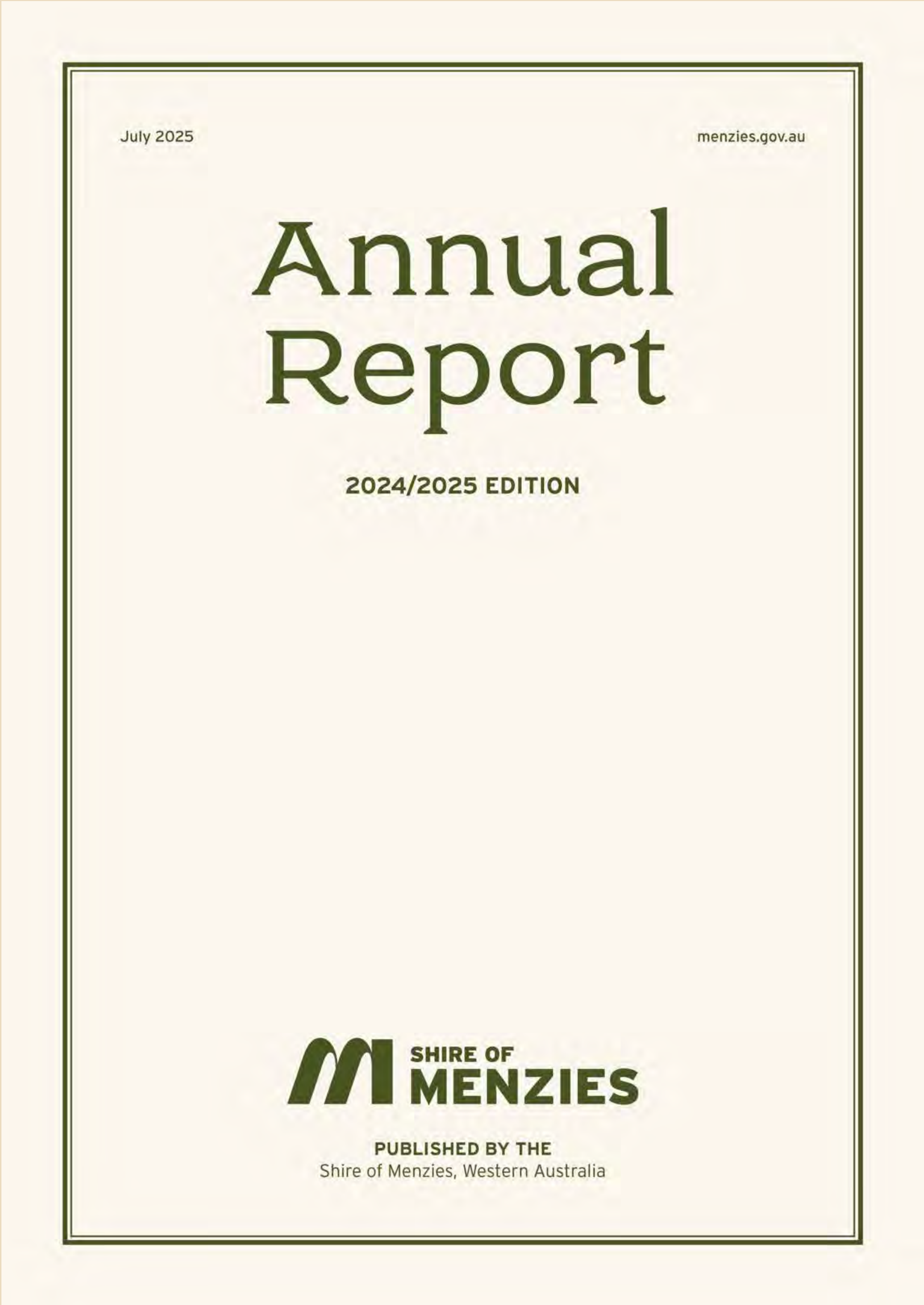
Annual Reports are designed documents. The brand integrity is considered for the entire publication - colourways, iconography, typography, fonts, tone of voice and grid layouts. All external documents must be professionally designed to ensure consistency across communications.

This grid approach will give you the tools to create multiple external documents.

For example:

- Annual Reports
- Government or Stakeholder Reports
- Newsletters + more

Always use the brand guide to influence your designs but mix and match the styles within that are relevant to your content.



Cover Design Layout



Sample Internal Spread Layouts

TOURISM BROCHURES

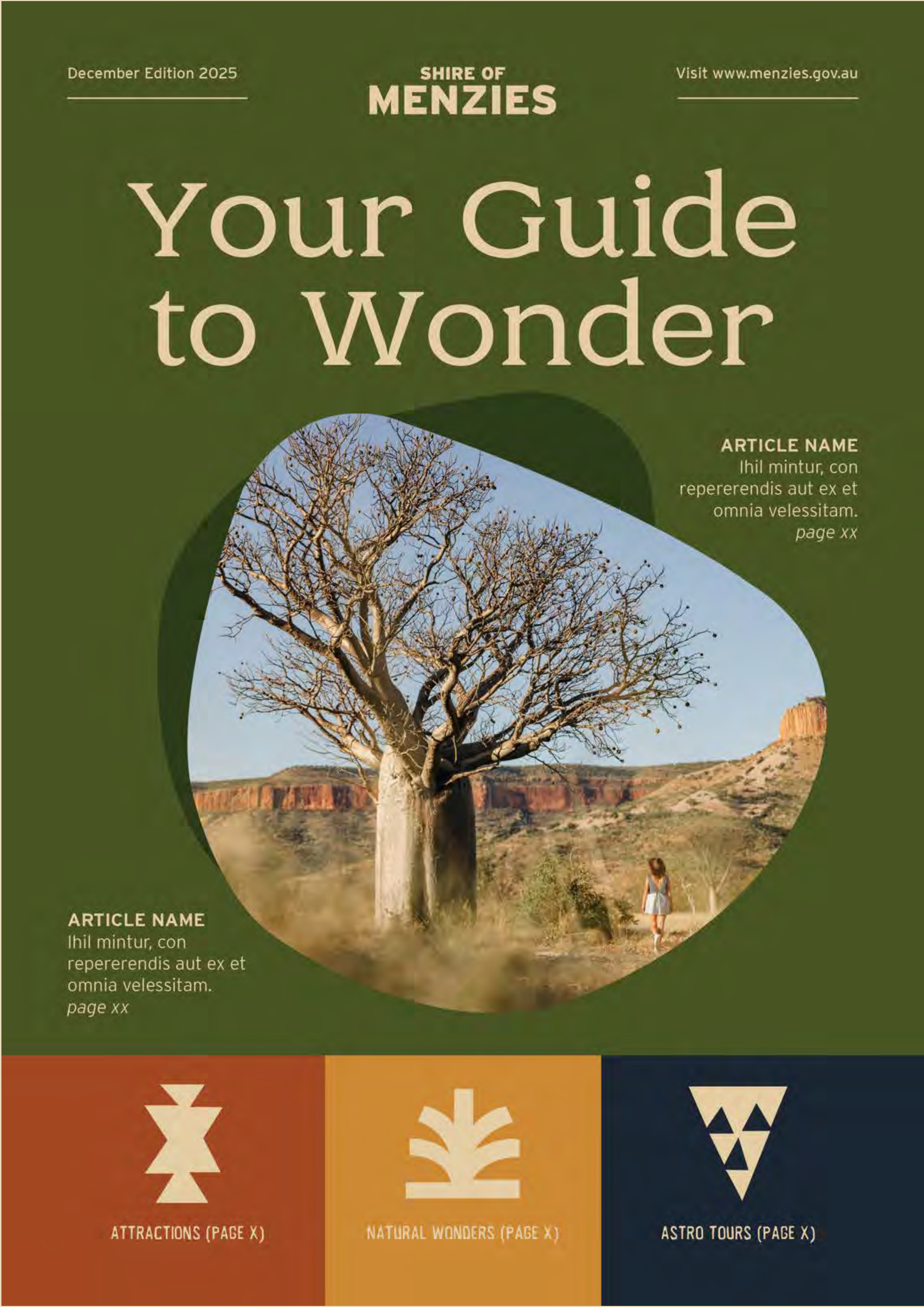
Tourism Brochures are designed documents. The brand integrity is considered for the entire publication - colourways, iconography, typography, fonts, tone of voice and grid layouts. All external documents must be professionally designed to ensure consistency across communications.

This grid approach will give you the tools to create multiple external documents.

For example:

- Annual Reports
- Government or Stakeholder Reports
- Newsletters + more

Always use the brand guide to influence your designs but mix and match the styles within that are relevant to your content.



Cover Design Layout



Sample Internal Spread Layouts

NEWSLETTER

Newsletters are designed documents. The brand integrity is considered for the entire publication - colourways, iconography, typography, fonts, tone of voice and grid layouts. All external documents must be professionally designed to ensure consistency across communications.

This grid approach will give you the tools to create multiple external documents.

For example:

- Annual Reports
- Government or Stakeholder Reports
- Newsletters + more


Always use the brand guide to influence your designs but mix and match the styles within that are relevant to your content.

March 2025

Issue 193

MenziesMatters

SHIRE OF MENZIES



SHIRE PRESIDENT'S REPORT, MARCH

written by **Paul Warner**

I would like to extend my appreciation to all the community members who attended the Electors' General Meeting, the Community Workshop, and the CRC Opening on 27 February.

Your participation and support are invaluable. A special thank you and well done to the staff, particularly the CRC team, for their hard work in making the CRC Opening such a success. The CRC now boasts a museum, IT room, conference room, library, post office, caravan park reception, tourist assistance and a selection of souvenir items for sale.

I also want to thank everyone who took part in the recent Community Survey, which closed on 28 February. Your feed-back will play a vital role in guiding our next steps.

Following this review, the Shire of Menzies will develop the Council Plan 2025-2035. As part of this process, the Shire is adopt-ing an integrated approach to planning by combining the Strategic Community Plan and Corporate Business Plan into a single, comprehensive document.

In addition, I am pleased to announce that both of the Government Regional Officers' Housing (GROH) houses for school teachers have now arrived. In another exciting development, the shade structure at the waterpark will be installed in the next few days.

Finally, I want to take a moment to acknowledge the passing of a valued com-munity member, Mr. Christopher 'Gov' Deavin, on 16 February. His funeral was held on 10 March at the Menzies Cemetery, where close friends and loved ones gathered to celebrate his life. His contributions and presence in our community will be dearly missed. Our thoughts are with his friends and loved ones during this difficult time.

Stay cool and hydrated as the warm weather continues.

ACTING CEO'S MESSAGE

written by **Peter Bentley**

Welcome to the March edition of Menzies Matters.

The GROH Housing project took a big step forward with the delivery of the two new housing units from Modular last week. The houses are now on site with the septic systems installed and the power connection in the pipeline. That connection may be a little slower in completion but the project should be complete within the financial year.

The Skate Park project is progressing with design work continuing and a likely construction timeframe of April/May.

It was good to see a number of residents turn up for the Strategic Community Planning workshop hosted by Jess from Moore Australia. There were some great suggestions that came from the workshop and from here on the process will be for the Council to have a workshop which will help to identify what resources are available to undertake some of the items and projects put forward...(continued over)

IN THIS ISSUE

Shire Updates | Community News & Info | School News | Goldfields History | Regional Column | Local Advertisements | Letter to the Editon | Calendar of Events - Read online at menzies.gov.au

Menzies Matters

March 2025 | Issue 193

Page 2

Acting CEO's Message (continued)

There was also a good turnout for the Annual Electors Meeting and while there were a few items brought up in General business (see minutes) no motions were put forward for consideration by Council.

Council approved the sale of 56 Ballard Street and 106 and 108 Suiter Street in Menzies. The Council is required to advertise the proposed disposals and there is an ad in the MM this month regarding the two sales. Please feel free to make comment if you have any issues with these sales.

The Council completed its midyear budget review at the February meeting, it also reviewed its annual compliance return, reviewed its Delegations Register and updated its risk register. Several policies were also reviewed as is normally the case.

Finally my term as Acting CEO has been extended to June during which time I am hopeful that the recruitment process can begin for a full time replacement.

COMMUNITY NEWS & INFORMATION



The next Ordinary Council Meeting is scheduled to be held on Thursday 27, March at 9:00am in Menzies

This meeting will be held at the Shire Council Chambers, members of the public are welcome to attend. With 15 minutes at the start of every open for Public Question Time. The Agenda will be available to view on the Shire of Menzies website. Public questions should be submitted by 12 noon the business day prior to the meeting by completing the form on the Shire website, menzies.wa.gov.au/council-meetings/ for more information.

The public is advised that, pursuant to Regulation 12(1)(a) of the Local Government (Admin) Regulations 1996, the Council has approved the following dates, times, and locations for Ordinary Council Meetings for the period ending 31 December 2025.

Date	Time	Location
Thursday, 24 April 2025	1 PM	Menzies
Thursday, 29 May 2025	1 PM	Menzies
Thursday, 26 June 2025	1 PM	Menzies
Thursday, 31 July 2025	1 PM	Menzies
Thursday, 28 August 2025	1 PM	Menzies
Thursday, 25 September 2025	9 AM	Tjuntjuntjara
Thursday, 30 October 2025	1 PM	Menzies
Thursday, 27 November 2025	1 PM	Menzies
Wednesday, 17 December 2025	1 PM	Menzies

Sample Page Layouts

EMAIL SIGNATURES

This page highlights a standard signature that is clear and uncomplicated, as well as the options to include a 'promotional box' to promote a Shire of Menzies program or an event.

Text colour

The main copy should be in our core green colour.

Although as our brand is dynamic, each employee must select the same main colours to maintain consistency in communications (grass, red dust, and limestone).

Shire of Menzies Logo

Make sure to add a website hyperlink to the Shire logo.

**Email signatures should be between 400-600px wide*

To: hello@identityperth.com

Kind Regards,

Cr Paul Warner
Shire President
Shire of Menzies



37 Shenton Street, Menzies WA 6436
+61 407 752 371



This message and its attachments may contain legally privileged or confidential information. It is intended solely for the named addressee. If you are not the addressee indicated in this message (or responsible for delivery of the message to the addressee), you may not copy or deliver this message or its attachments to anyone. Rather, you should permanently delete this message and its attachments and kindly notify the sender by reply e-mail. Any content of this message and its attachments which does not relate to the official business of the sending company must be taken not to have been sent or endorsed by that company or any of its related entities. No warranty is made that the e-mail or attachment(s) are free from computer virus or other defect.

Standard Signature

To: hello@identityperth.com

Kind Regards,

Cr Paul Warner
Shire President
Shire of Menzies



37 Shenton Street, Menzies WA 6436
+61 407 752 371



This message and its attachments may contain legally privileged or confidential information. It is intended solely for the named addressee. If you are not the addressee indicated in this message (or responsible for delivery of the message to the addressee), you may not copy or deliver this message or its attachments to anyone. Rather, you should permanently delete this message and its attachments and kindly notify the sender by reply e-mail. Any content of this message and its attachments which does not relate to the official business of the sending company must be taken not to have been sent or endorsed by that company or any of its related entities. No warranty is made that the e-mail or attachment(s) are free from computer virus or other defect.

Promotional Signature

BUSINESS CARDS

Our business cards can be produced in 2 defined colour ways as referenced here.

Paper stocks and finishing techniques can be defined when the cards are to be produced.



LETTERHEADS

This page highlights a standard letterhead that is clear and uncomplicated, as well as the format of continuing pages.



Dear Recipient,

At aut in pelendit esciissinvel magnimus anda pelligenimus aut eum fuga. Ut doluptaessin ratur?

Apidere veria dero totatisquae odio. Cipsum apictur aperum fugiae eos estis cullite secabore cuptis erum que posa dolupta tiorisquia disquia imporemquis quam haria vellest, et pliciusant milit, odi con rerum aboresti idi ommod moditas consed que nihitiorest doluptate nestiorem restis eum, quae mincipit ium qui dolut mo ium volor ra qui ducil is quias dolorem porpore, volorestios etum faccum, culliquibus nos ant exeri odigeni simolore et, que molupiet que parci sam, id que velessum facea qui voloremporum quo eium fugitatum quate imporro mod ere sus, sit voluptatio. Et ad eos re dellabo. Et iur, quae et venita quis commis eatiunctionem hillorum quuntio molorrum autatur, iliqui digentem et re net, num qui blaudi optature nimporectur, occusant, sit militit voluptatium eaquid ut fugia desequid ma commis dolore cus.

Acilignim andanih illabor erferci re, tet poresti corpor aut ut autem imus doluptaquam dolupient lam, apeliq atibus, ium que laccus et peleseq uiducid qui dolore seque volore pro volo molore net eum quas ex et at.

To bere eaturis aut anissit ulliquisque aruptas dus, illaccaepti doluptam inctem vero te nim et acescia perores destore seces nos isitati atiatio. Namet, comnihi licipsu ndipsus doles voloria consed ut dolo idis eruptas as del iliquam nobitibus dero blatemo luptatempore offic tem voluptatio ipsapidel magnatus dolupta provid quis explaboremo occus de vel et alitatur, volum untores tiore, omnimusam faccum autem dolesse quossi abo. Et ut laccusam, quia quate mollaborpori si doluptas dollatem. Nam, nos moditia ndaniendes aditiae vitam velignim re cumque paribus, quiant ratiae lant ercipsum si officiliquid quodio et pro vendae por sit autem ius quae de laborec aeperia tiisti ipsam et alit eos iuribus quiberf erchil ius ex et voluptas a dolum il illorrovit dolor repe veliatiisi officia doloresti officialtissi aut alicia sitio ellesequatum laceaque incium exernation reriorerum eum etum et que dita dolescimus vel ma cum, utestias se peri con rectur magnis di bla accae corestiae et liam et aut magnimetust, vel mi, que re voluptae ne possecumque dolor maio dolorporisim aut essit as dolorrum et que es esequid estion eosam voluptis doles omni ipitas enis moditempor aut estis maio ea quatem hiliatur? Ed quibeate volorio mintiatiis est volesequi cum veliciis explis volum experibust voluptatum sim qui nonserum eosti inveribus del eliquas ea derio vent qui derspero blaceata volorem net venias quaturem ea sitis sit, con ped quis eosaper ioreium re sunderem ut di vel molupta poribusa cus, tecusan dionse alitaturibus modis iliit rem el ipsum etur, untur archiliquam alitisit alit aut exerunt.

Sed que nostis molor mi, quae. Oluptat liaspel estruptur maximol orehenihit etur aciusa sita adit laciam, vitem reperum dolorent dolupta epelique parcit, volorem faccatempos perro ene preheni musament et, ut ra sita de non ea nis ex et expere intendu ntibus am que consequi ni nistore rnatectotae quam, tectenis doluptas aut pori dunt, cum sam quaecae perum, nostion escime liquibea que voluptas aut a sequi to venesse quiscid quidus sae corro te ne officid quam aut repudicto de nam, tessimi nctius erehenis andellut aut persperes remporem fuga. Itatem lantet audam reprat.

Lestrum quiatiusam nat facerectur aute vellaccupat qui adi conem nos ea voluptate ene non es vendam cusdaep eritem volorep ellique volorehenest untem enditae paruptias

124 Shenton Street, Menzies WA 6436
(08) 9024 2041

menzies.gov.au



At aut in pelendit esciissinvel magnimus anda pelligenimus aut eum fuga. Ut doluptaessin ratur?

Apidere veria dero totatisquae odio. Cipsum apictur aperum fugiae eos estis cullite secabore cuptis erum que posa dolupta tiorisquia disquia imporemquis quam haria vellest, et pliciusant milit, odi con rerum aboresti idi ommod moditas consed que nihitiorest doluptate nestiorem restis eum, quae mincipit ium qui dolut mo ium volor ra qui ducil is quias dolorem porpore, volorestios etum faccum, culliquibus nos ant exeri odigeni simolore et, que molupiet que parci sam, id que velessum facea qui voloremporum quo eium fugitatum quate imporro mod ere sus, sit voluptatio. Et ad eos re dellabo. Et iur, quae et venita quis commis eatiunctionem hillorum quuntio molorrum autatur, iliqui digentem et re net, num qui blaudi optature nimporectur, occusant, sit militit voluptatium eaquid ut fugia desequid ma commis dolore cus.

Acilignim andanih illabor erferci re, tet poresti corpor aut ut autem imus doluptaquam dolupient lam, apeliq atibus, ium que laccus et peleseq uiducid qui dolore seque volore pro volo molore net eum quas ex et at.

To bere eaturis aut anissit ulliquisque aruptas dus, illaccaepti doluptam inctem vero te nim et acescia perores destore seces nos isitati atiatio. Namet, comnihi licipsu ndipsus doles voloria consed ut dolo idis eruptas as del iliquam nobitibus dero blatemo luptatempore offic tem voluptatio ipsapidel magnatus dolupta provid quis explaboremo occus de vel et alitatur, volum untores tiore, omnimusam faccum autem dolesse quossi abo. Et ut laccusam, quia quate mollaborpori si doluptas dollatem. Nam, nos moditia ndaniendes aditiae vitam velignim re cumque paribus, quiant ratiae lant ercipsum si officiliquid quodio et pro vendae por sit autem ius quae de laborec aeperia tiisti ipsam et alit eos iuribus quiberf erchil ius ex et voluptas a dolum il illorrovit dolor repe veliatiisi officia doloresti officialtissi aut alicia sitio ellesequatum laceaque incium exernation reriorerum eum etum et que dita dolescimus vel ma cum, utestias se peri con rectur magnis di bla accae corestiae et liam et aut magnimetust, vel mi, que re voluptae ne possecumque dolor maio dolorporisim aut essit as dolorrum et que es esequid estion eosam voluptis doles omni ipitas enis moditempor aut estis maio ea quatem hiliatur? Ed quibeate volorio mintiatiis est volesequi cum veliciis explis volum experibust voluptatum sim qui nonserum eosti inveribus del eliquas ea derio vent qui derspero blaceata volorem net venias quaturem ea sitis sit, con ped quis eosaper ioreium re sunderem ut di vel molupta poribusa cus, tecusan dionse alitaturibus modis iliit rem el ipsum etur, untur archiliquam alitisit alit aut exerunt.

Sed que nostis molor mi, quae. Oluptat liaspel estruptur maximol orehenihit etur aciusa sita adit laciam, vitem reperum dolorent dolupta epelique parcit, volorem faccatempos perro ene preheni musament et, ut ra sita de non ea nis ex et expere intendu ntibus am que consequi ni nistore rnatectotae quam, tectenis doluptas aut pori dunt, cum sam quaecae perum, nostion escime liquibea que voluptas aut a sequi to venesse quiscid quidus sae corro te ne officid quam aut repudicto de nam, tessimi nctius erehenis andellut aut persperes remporem fuga. Itatem lantet audam reprat.

Lestrum quiatiusam nat facerectur aute vellaccupat qui adi conem nos ea voluptate ene non es vendam cusdaep eritem volorep ellique volorehenest untem enditae paruptias

124 Shenton Street, Menzies WA 6436
(08) 9024 2041

menzies.gov.au



**M SHIRE OF
MENZIES**
Wander through our Wonders

This document and brand was created by Identity Perth for The Shire of Menzies.
All rights are reserved and intellectual property and content belong to The Shire of Menzies.

13.2.2	Menzies Caravan Park Rules	
LOCATION	Not Applicable	
APPLICANT	Internal	
DOCUMENT REF	NAM1517	
DATE OF REPORT	16 July 2025	
AUTHOR	Community Development Manager, Sean McGay	
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart	
OFFICER DISCLOSURE OF INTEREST	Nil	
ATTACHMENT	1. Caravan Park Rules Regulations-July 2025-Track Changes [13.2.2.1 - 2 pages]	

SUMMARY:

To endorse the updated rules and regulations of the Menzies Caravan Park.

BACKGROUND:

Menzies Caravan Park is run by the Shire of Menzies, with day-to-day operations managed by the Community Services staff and overall management the responsibility of the Community Development Manager.

The Council adopted the current Menzies Caravan Park Rules on 23 November 2023, whereas no official rules preceded it.

The rules should be regularly reviewed and updated in alignment with tourism developments, legislation, staff resources and operational procedures.

COMMENT:

The day-to-day operations of the the Menzies Caravan Park are covered by a Cleaner, Depot crew (in some instances, a casual Gardener) and Community Services staff.

This system is working well, especially during the off-peak tourist season, when there is little work for a fulltime Caretaker.

In addition, there are the proposed changes to the Shire of Menzies Organisational Chart that may formalise the Caretaker position being removed.

Finally, the caravan park has moved to a fully online reservation system for after-hours bookings.

With the above in place, the Menzies Caravan Park Rules should reflect the fact that there is no Caretaker available and no after-hours phone.

Attached to this agenda item are the proposed changes to the rules, with tracking.

CONSULTATION:

Caravan Industry Association of Western Australia

STATUTORY AUTHORITY:

Local Government Act 1995

Residential Parks (Long-stay Tenants) Act 2006

Residential Parks (Long-stay Tenants) Regulations 2007

POLICY IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

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

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
Injury to guests or visitors should they lack clear guidance/direction on Caravan Park rules.	Medium	Ensure caravan park rules and regulations are updated regularly in accordance with relevant laws.
The rating and reputation of Menzies Caravan Park lowers in the absence of personal after-hours service.	Low	Ensure relevant advertising is in place – outlining afterhours bookings and encouraging visitors to book ahead during Visitors Centre opening hours

STRATEGIC IMPLICATIONS:

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

Outcome:

1. An engaged and inclusive community.

Strategy:

1.3 Provide, maintain and improve community facilities.

Outcome:

2. A healthy and safe community.

Strategy:

2.1 Support provision of emergency and essential services.

Outcome:

4. An attractive destination for visitors.

Strategies:

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

4.2 Maintain and enhance our local attractions.

4.3 Continue to provide and maintain visitor support services.

Outcome:

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

Strategies:

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

6.2 Promote reduced environmental impact within the Shire.

Outcome:

8. An efficient and effective organisation.

Strategy:

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

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

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number:	096/25
-----------------------------------	---------------

Moved: Cr K Tucker

Seconded: Cr I Baird

That the Menzies Caravan Park Rules and Regulations, read as follows:

‘Check-in and check-out: Check-in time is 2pm, check-out time is 10am, unless arranged otherwise with staff at the Visitor Centre, adjacent to the Caravan Park.

Site Arrival: Payment in full must be made prior to checking-in. Payment can be made at the Visitor Centre or via the online booking reservation system.

Guests are to park only in sites designated at reservation or check-in.

Parking: Caravans and camper trailers must park with the drawbar facing the access road, for ease of evacuation in case of emergency.

Site Departure: Sites must be left clear of litter and personal belongings upon departure.

Power: All powered sites require a 15A-rated lead.

Airconditioning: Air conditioners are not to be left on while guests are away from caravans/cabins.

Water: Water is trucked into Menzies and is a scarce commodity. Washing of vehicles and caravans is strictly prohibited.

Waste water: Appropriate drains are to be used for wastewater. Where a hose is not long enough, a bucket is to be used.

Fires: Fires are not to be lit on the ground and no hot coals are to be placed in rubbish bins. Fires are prohibited during a Total Fire Ban.

Fire hose: The fire hose is only to be used in emergencies. Any other use is a prosecutable offence.

Smoking: Permitted within the confines of one’s own caravan. Designated smoking areas are provided within shire facilities.

Vehicles: Only one vehicle per site is allowed. Vehicles are to be parked so as not to block the driveways or to protrude on other sites.

Pets: Pets are allowed in the caravan park, though they must be kept on a leash or in an enclosed area at all times.

Pets are not to be left in caravans or vehicles whilst guests are away from the caravan park.

Pets are prohibited from being on the lawn adjacent to the Camp Kitchen, as this is used as a camping spot for guests. Guests are encouraged to use the allocated dog area in the caravan park instead.

Guests are to clean up after their pets immediately.

Visitors: Visitors are welcome to the caravan park. Caravan park patrons are responsible for the behaviour of their guests.

Visitors must abide by these rules, the same as patrons/guests.

Visitors must park their vehicles outside of the caravan park. Visitors are responsible for the security of their own vehicle/s.

Noise: All guests are to use the caravan park facilities in a quiet and cooperative manner, recognising the limited services available and respecting others staying at the caravan park. Any loud music or uncouth language will not be tolerated.

Requests and complaints: All requests and complaints are to be made only to the staff at the Visitor Centre.

Speed Limit: Walking pace for all vehicles.

Responsibilities: Parents are responsible for controlling and supervising the behaviour of their children, for their own safety and comfort of others.

Ablution: Children under the age of eight must be accompanied by a parent in the ablutions at all times.

Glass: Glass items are prohibited in the ablution blocks.

Camp Kitchen: The Camp Kitchen is available for use by all guests and their visitors. Those using the kitchen must clean up after themselves.

Disclaimer

Park patrons use Menzies Caravan Park facilities at their own risk; no responsibility will be taken by the park management for any loss or damage to persons, property, or equipment.'

be endorsed.

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

For: Cr P Warner, Cr J Dwyer, Cr A Tucker, Cr I Baird and Cr K Tucker

Against: Nil



Menzies Visitor Centre

Hours: Monday to Friday 9am to 4pm

Phone: (08) 9024 2702

Menzies Caravan Park Rules and Regulations

Check-in and check-out: Check-in time is 2pm, check-out time is 10am, unless arranged otherwise with staff at the Visitor Centre, adjacent to the Caravan Park ~~Caretaker (Caretaker)~~.

Site Arrival: Payment in full must be made prior to checking-in. Payment can be made at the Visitor Centre, ~~with the Caretaker~~, or via ~~envelopes located in the Camp Kitchen~~ the online booking reservation system.

Guests are to park only in sites designated at reservation or check-in.

Parking: Caravans and camper trailers must park with the drawbar facing the access road, for ease of evacuation in case of emergency.

Site Departure: Sites must be left clear of litter and personal belongings upon departure.

Power: All powered sites require a 15A-rated lead.

Airconditioning: Air conditioners are not to be left on while guests are away from caravans/cabins.

Water: Water is trucked into Menzies and is a scarce commodity. Washing of vehicles and caravans is strictly prohibited.

Waste water: Appropriate drains are to be used for wastewater. Where a hose is not long enough, a bucket is to be used.

Fires: Fires are not to be lit on the ground and no hot coals are to be placed in rubbish bins. Fires are prohibited during a Total Fire Ban.

Fire hose: The fire hose is only to be used in emergencies. Any other use is a prosecutable offence.

Smoking: Permitted within the confines of one's own caravan. Designated smoking areas are provided within shire facilities.

Vehicles: Only one vehicle per site is allowed. Vehicles are to be parked so as not to block the driveways or to protrude on other sites.

Pets: Pets are allowed in the caravan park, though they must be kept on a leash or in an enclosed area at all times.

Pets are not to be left in caravans or vehicles whilst guests are away from the caravan park.

Pets are prohibited from being on the lawn adjacent to the Camp Kitchen, as this is used as a camping spot for guests. Guests are encouraged to use the allocated dog area in the caravan park instead.

Guests are to clean up after their pets immediately.

Visitors: Visitors are welcome to the caravan park. Caravan park patrons are responsible for the behaviour of their guests.

Visitors must abide by these rules, the same as patrons/guests.

Visitors must park their vehicles outside of the caravan park. Visitors are responsible for the security of their own vehicle/s.

Noise: All guests are to use the caravan park facilities in a quiet and cooperative manner, recognising the limited services available and respecting others staying at the caravan park. Any loud music or uncouth language will not be tolerated.

Requests and complaints: All requests and complaints are to be made only to the ~~Caretaker,~~ or in their absence, the Community Services Officer staff at the Visitor Centre.

Speed Limit: Walking pace for all vehicles.

Responsibilities: Parents are responsible for controlling and supervising the behaviour of their children, for their own safety and comfort of others.

Ablution: Children under the age of eight must be accompanied by a parent in the ablutions at all times.

Glass: Glass items are prohibited in the ablution blocks.

Camp Kitchen: The Camp Kitchen is available for use by all guests and their visitors. Those using the kitchen must clean up after themselves.

Disclaimer

Park patrons use Menzies Caravan Park facilities at their own risk; no responsibility will be taken by the park management for any loss or damage to persons, property, or equipment.

13.2.3	Organisational Chart - Proposed Amendments	
LOCATION	Not Applicable	
APPLICANT	Internal	
DOCUMENT REF	NAM1518	
DATE OF REPORT	11 July 2025	
AUTHOR	Acting Chief Executive Officer, Rob Stewart	
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart	
OFFICER DISCLOSURE OF INTEREST	Nil	
ATTACHMENT	1. Organisational Chart (proposed) [13.2.3.1 - 1 page] 2. Organisational Chart - adopted 30 March 2023 [13.2.3.2 - 1 page]	

SUMMARY:

To adopt a revised Organisational Chart which better represents organisational responsibilities of the Shire of Menzies.

BACKGROUND:

The Shire of Menzies Organisational Chart was last reviewed by the Council at its Ordinary Meeting held on 30 March 2023. A copy of that Organisational Chart is attached.

COMMENT:

Only minor changes are recommended to the council's staff establishment. Overall, the Council's administration is working productively and the minor changes suggested will increase this productivity through amendments to Job Descriptions as appropriate.

When adopted in 2023, the staff establishment was set at 21 Full Time Equivalents (FTE). It will now be recommended that the Full Time Equivalent be increased by one.

A new Organisational Chart is attached, but for ease of reference, the positions in the Chart adopted in 2023 are listed below with those positions recommended for adoption. Often the changes only reflect a change in job title. All positions are 1.0 FTE unless otherwise stated. The proposed Organisation Chart represents an increase of one FTE to a total of 22 FTE.

Existing (adopted March 2023)

Chief Executive Officer

Executive Officer

Proposed

No change (Statutory)

No change

Manager Works	Works Manager
Foreman	Works Foreman
Mechanic	Works Supervisor / Mechanic
Grader Operator	No change
General Hand (three positions)	No change
New Position	General Hand (Gardener)
New Position	Technical Administration Officer
Building Maintenance Officer	No change
Work, Health and Safety Officer (0.2 FTE)	0.2 FTE added to Visitor Services Officer
Cleaner	Delete (changed reporting from Works to Community Services)
Community Development Manger	No change
Customer Services/CRC Officer	Delete
Community Engagement Officer	No change
Caravan Park Caretaker	Community Project Officer
New Position	Cleaner (additional:changed reporting)
General Hand (0.8 FTE)	Visitor Services Officer
Chief Financial Officer	No change
Senior Finance Officer	Finance Team Leader
Finance Officer	Finance Officer (Payroll/Debtor)
Finance Officer	Finance Officer (Creditor/Asset)
Finance Officer	General Support Officer

To summarise:

One new position of General Hand (Gardener) to recognise the increased amount of planting that has occurred and the substantial extra planting as a result of a successful application for funds through the GVROC to the Community Water Supplies Partnership Program.

One new position of Technical Administration Officer to relieve the workload of the Works Manager arising from an increase in regulatory requirements and to reduce the need for external consultants.

Change role of mechanic to include supervision of General Hands, Foreman, Grader Operator and Building Maintenance Officer.

The Visitor Services Officer role, created by combining the 0.2 FTE from the Work Health and Safety Officer and 0.8 FTE from the General Hand position, to more accurately reflect the responsibilities being performed.

Caravan Park Caretaker role to be reclassified as Community Project Officer to better align with the different scope of responsibilities and community engagement needs. It

should also be noted that this reclassified role is partially funded by the Department of Social Services (DSS).

CONSULTATION:

The proposed Chart has been developed from consultation with all members of the senior staff.

STATUTORY AUTHORITY:

Pursuant to Section 5.36 (1)(b) of the *Local Government Act 1995* a local government is to employ (other than a Chief Executive Officer) ‘...such persons as the Council believes are necessary to enable the functions of the local government and the functions of the council to be performed.’

Further, Section 5.41 of the Act provides that the Chief Executive Officer’s functions are to (among other things) ‘...be responsible for the employment, management, supervision, directions and dismissal of other employees.’

POLICY IMPLICATIONS:

Operational Policy ‘Recruitment and Selection’ applies.

FINANCIAL IMPLICATIONS:

The removal of the Customer Service/CRC Officer (1 FTE) and the addition of the General Hand (Gardener) (1 FTE) and Technical Administration Officer (1 FTE) will result in a variance of 1 FTE. The estimated cost to the Shire for 1FTE is approximately \$85,000. However, this amount will be reduced due to the partial funding for the Community Project Officer role from the Department of Social Services, which offset some of the costs.

RISK ASSESSMENT:

At its meeting held on 26 June 2025, the Council adopted a revised Workforce Plan (2024 – 2028). That document examines the risk implications relating to Workforce Planning. This revised Organisational Chart is recommended in line with that Workforce Plan, noting that the Organisation Structure is a dynamic process which needs to be developed in accordance with changing priorities (Appendix D2).

Appendix D3 in the Workforce Plan presents a Workforce Risk Assessment, as follows:

3.5 Workforce Risk Assessment

Risk Issues	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequences	Risk Category ⁶	Cross Ref: Appendix D4 – 4.8 Workforce Strategies Objectives
Knowledge loss due to staff turnover	Likely	Minor	Major	Major	High	3.2.2
Physical and financial constraints limit staff numbers	Likely	Minor	Major	Major	High	3.1.1 3.1.2
Sudden unplanned loss of a high number of key staff	Possible	Major	Major	Major	High	3.2.2
Organisational capacity insufficient to meet future needs	Possible	Major	Major	Major	High	1.1.1 3.1.1
High staff turnover due to organisational cultural issues	Possible	Major	Major	Major	High	1.3.1 1.5.1 2.2.2 2.3.1
Selection, recruitment and training costs increase	Possible	Insignificant	Minor	Minor	Moderate	1.1.1 1.5.1
Operational procedures not followed due to lack of staff training	Unlikely	Minor	Major	Major	Moderate	1.3.1 2.2.1 3.2.2
Long leave absences of key staff due to large accrued leave entitlement	Unlikely	Minor	Minor	Minor	Low	3.2.1 3.2.2

STRATEGIC IMPLICATIONS:

The Shire of Menzies Council Plan 2025 -2035 provides at Activity 8.3.1:

‘Review and maintain effective workforce planning, with a key focus on attraction and retention’

Any review of the Organisational Chart is considered to align with this activity.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number:	097/25
-----------------------------------	---------------

Moved: Cr J Dwyer

Seconded: Cr K Tucker

That the attached Organisation Chart, showing a full-time equivalent staff cohort of 22, be adopted.

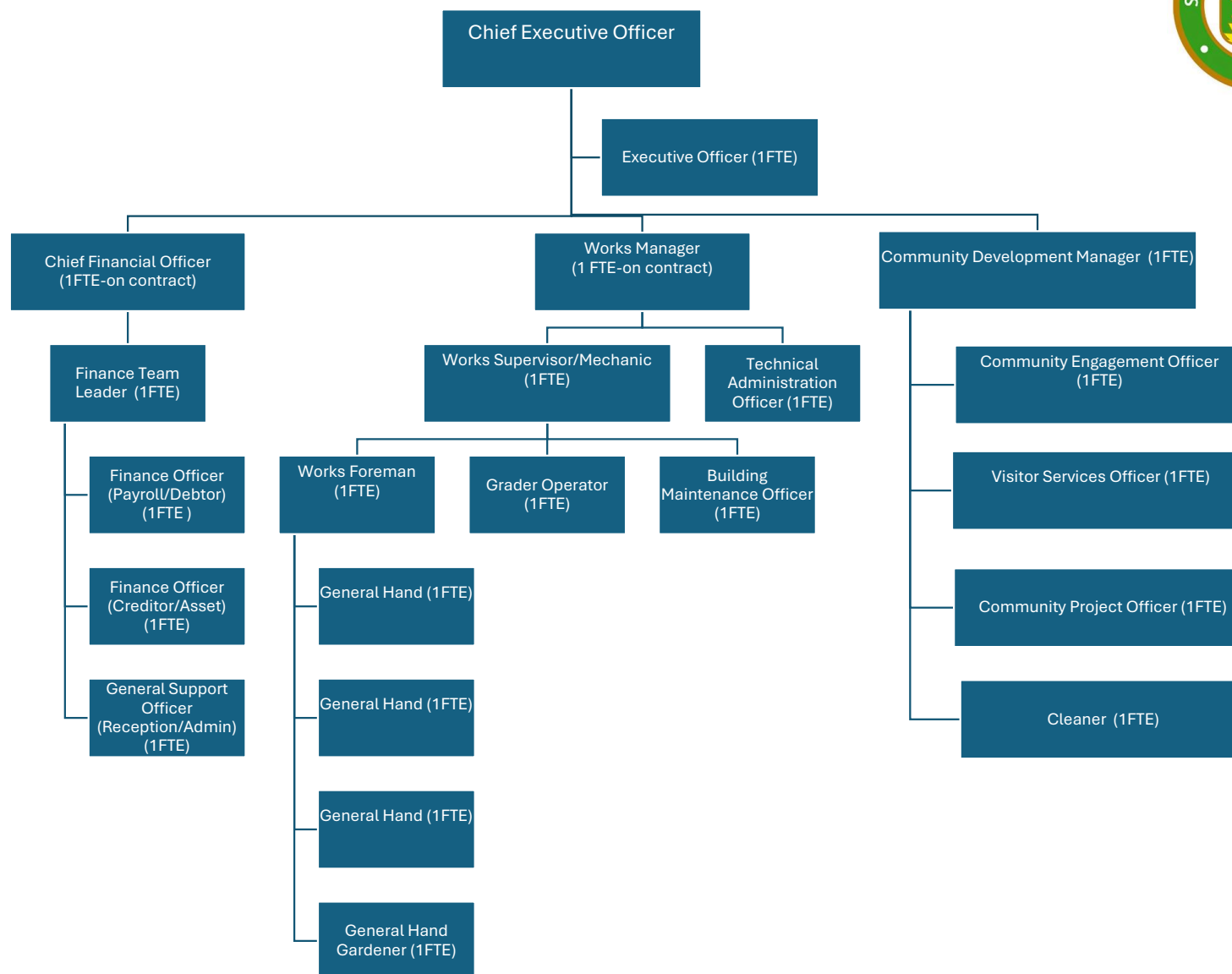
Carried	5 / 0
----------------	--------------

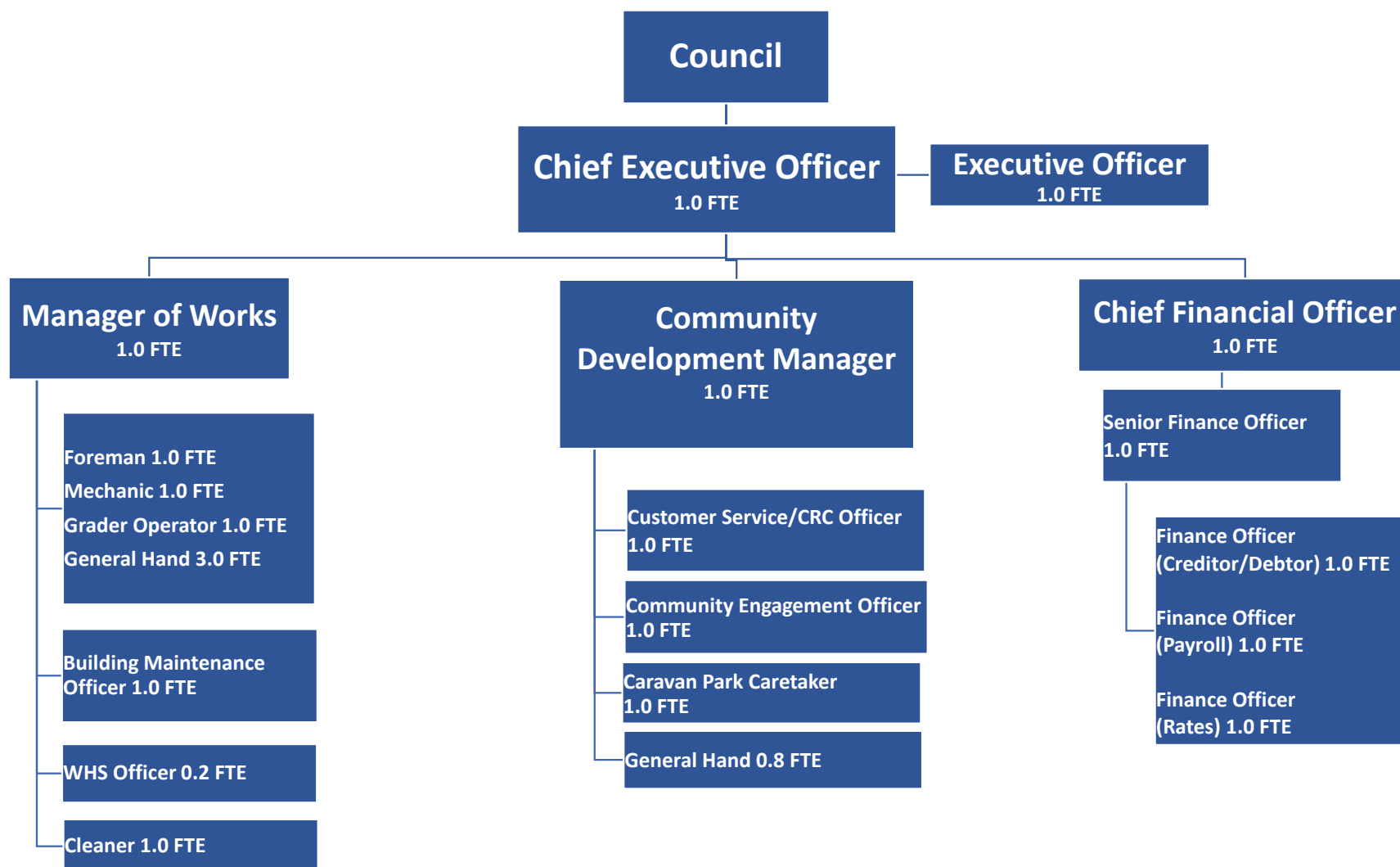
For: Cr P Warner, Cr J Dwyer, Cr A Tucker, Cr I Baird and Cr K Tucker

Against: Nil



**SHIRE OF MENZIES ORGANISATIONAL CHART
(PROPOSED – 22 FTE)**





Total Number of Staff: 21.0 FTE (Adopted 30 March 2023)

13.2.4	Lot 713 Mahon Street Menzies-Proposed Purchase
LOCATION	Lot 713 Mahon Street, Menzies
APPLICANT	Internal
DOCUMENT REF	NAM1519
DATE OF REPORT	10 July 2025
AUTHOR	Acting Chief Executive Officer, Rob Stewart
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	Nil

SUMMARY:

To recommend to the Council the Shire purchase of Lot 713 Mahon Street Menzies.

BACKGROUND:

The Shire has received from the Department of Planning, Lands and Heritage an offer for the Shire to purchase Lot 713 Mahon Street Menzies.

The land is zoned General Industry under the Shire of Menzies Local Planning Scheme No. 2.

The real description of the land is Lot 713 on Deposited Plan 222801 and has an area of 1,012m²

COMMENT:

The request to investigate the purchase of General Industry land was made by the Shire President to the former permanent CEO. The matter was then handed to an external organisation to search for available land and liaise with the Department of Planning, Lands and Heritage.

The Shire has purchased other General Industry land in Menzies and this land is situated to the immediate north of the former police station situated on the north east corner of Shenton Street and Wilson Street and now amalgamated with the former police station site.

CONSULTATION:

External consultation has occurred with the Department of Planning, Lands and Heritage, a management consultant and a planning consultant.

STATUTORY AUTHORITY:

Section 3.59 of the *Local Government Act* relates to commercial enterprises by local governments and more particularly the purchase of land by a local government that is preparatory to a major land transaction. The proposed purchase of the subject lot is not the subject of a major land transaction and is therefore exempt from this provision. Further, the consideration for the purchase of the land is less than 10% of the Council's operating expenditure incurred in the last financial year. The Council's operating expenditure for the 2024/2025 financial year was \$8,551,919.00.

POLICY IMPLICATIONS:

Council Policy 4.2 Purchasing and Tenders is unable to be applied for the purchase of land from the Crown.

FINANCIAL IMPLICATIONS:

Landgate has provided a valuation of \$10,000.00. This is equivalent to the purchase price of \$10,000.00 (Ten Thousand Dollars), excluding GST.

A document preparation fee of \$1,505.00 is also payable by the purchaser.

RISK ASSESSMENT:

It is understood that the Shire President requested the CEO to identify suitably zoned industrial land as there was a perceived shortage of such land. Such land in the ownership of the Council gives the Council some control over the type of industry that may be appropriate in addition to powers under the Local Planning Scheme.

Such action lessens the risk of inappropriate development.

STRATEGIC IMPLICATIONS:

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

Outcome:

3. An innovative, diverse and prosperous economy.

Strategy:

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

Activity:

3.1.1 Review land availability for industrial or residential development and current demand level.

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

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number:	098/25
-----------------------------------	---------------

Moved: Cr K Tucker

Seconded: Cr A Tucker

That:

- 1. The Acting CEO be authorised to proceed with the purchase of Lot 713 on Deposited Plan 22280 Mahon Street Menzies for a purchase price of \$10,000.00 (plus GST) and document preparation costs not exceeding \$2,000.00**
- 2. The Shire President and Acting CEO be authorised to affix the Council's Seal to the purchase documentation.**

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

For: Cr P Warner, Cr J Dwyer, Cr A Tucker, Cr I Baird and Cr K Tucker

Against: Nil

Cr J Dwyer lost phone connection and left the meeting at 1.39pm

Cr J. Dwyer rejoined the meeting at 1:41pm

13.2.5	Menzies Waste Site-Opening Hours	
LOCATION	Reserve 41609	
APPLICANT	Internal	
DOCUMENT REF	NAM1520	
DATE OF REPORT	15 July 2025	
AUTHOR	Acting Chief Executive Officer, Rob Stewart	
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart	
OFFICER DISCLOSURE OF INTEREST	Nil	
ATTACHMENT	Nil	

SUMMARY:

To propose that the Menzies Waste Facility operate on restricted hours and that when open to the public the site be staffed. Unrestricted access to the Waste Facility results in indiscriminate dumping of rubbish, so that the Shire is unable to control what is dumped, including asbestos and e-waste. This results in difficulties for council staff to ensure the council's legal responsibilities relating to asbestos and e-waste in particular are complied with. It also results in inefficient use of the air space into which rubbish is dumped. Wind-blown rubbish is also an issue.

BACKGROUND:

The Menzies Waste Facility is open to the public for 24 hours per day, 365 days of the year. As the site is currently fenced, it means that the introduction of restricted access is comparatively easy.

Further, as households have access to a kerbside rubbish pickup service, waste in addition to that collected in the kerbside pickup is generally commercial rubbish or large items which are otherwise restricted under government regulation, including e-waste.

COMMENT:

It is proposed that the Menzies Waste Facility be open on Monday, Wednesday, Friday and Saturday from 9am to 12noon (public holidays excepted) and be staffed so that those wanting to place waste in the facility can be directed as to placement and waste sorted if necessary. This will prevent indiscriminate dumping and allow charging for the placement of waste.

To prevent the Kookynie Waste Facility accepting an increase of waste, a separate report will be prepared recommending that that facility become a Transfer Facility.

CONSULTATION:

Consultation has occurred with the Shire's contract Environmental Health Officer.

STATUTORY AUTHORITY:

Waste Avoidance and Resource Recovery Act 2007

Waste Avoidance and Resource Recovery Regulations 2008

Waste Avoidance and Resource Recovery (e-waste) Regulations 2024

POLICY IMPLICATIONS:

Council Policy 8.1 Compulsory Waste Collection Service relates to the kerbside weekly pickup of household waste.

FINANCIAL IMPLICATIONS:

Staffing of the waste site will be completed using existing staff on a roster basis. Therefore, there will be no additional staff costs except for staff costs incurred on Saturdays.

With the implementation of a charging regime, especially for commercial waste, any marginal expenditure will be covered with increased revenue.

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
Significant long-term environmental harm. Major revenue or cost implications.	Major	Control the placement of waste 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:

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number:	099/25
-----------------------------------	---------------

Moved: Cr J Dwyer

Seconded: Cr I Baird

That:

- 1. Restricted hours be introduced for general access to the Menzies Waste Facility**
- 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 to be held on 28 August 2025 relating to the imposition of charges at the Menzies Waste Facility**
- 7. Hours of opening at the Menzies Waste Facility be:
Monday, Wednesday, Friday and Saturday between the hours of 9am and 12noon, excluding public holidays**
- 8. A review of the operations of the Menzies Waste Facility be presented to the Council at its meeting scheduled for 17 December 2025, such report to include impacts on revenue and expenditure, staff impacts, impacts on members of the public and commercial operators.**

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

For: Cr P Warner, Cr J Dwyer, Cr A Tucker, Cr I Baird and Cr K Tucker

Against: Nil

13.2.6	Review of Policy 2.1 Valuation of Non-Current Assets	
LOCATION	Not Applicable	
APPLICANT	Internal	
DOCUMENT REF	NAM1521	
DATE OF REPORT	18 July 2025	
AUTHOR	Chief Financial Officer, Kristy Van Kuyl	
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart	
OFFICER DISCLOSURE OF INTEREST	Nil	
ATTACHMENT	1. Policy 2.1 Valuation of Non Current Assets [13.2.6.1 - 1 page]	

SUMMARY:

To review Policy 2.1 Valuation of Non-Current Assets in accordance with the Council's annual rolling review of all policies.

BACKGROUND:

The purpose of Policy 2.1 Valuation of Non-Current Assets is to provide a framework for the capture, recognition and control of non-current assets based on legislative requirements and in support of effective asset management.

COMMENT:

The policy was reviewed by the Council on 29 June 2023 and this report recommends its endorsement without any amendments.

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*

Australian Accounting Standards section 5.1.1 – Applying a Measurement Basis to a Class of Non-Current Asset

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 to assist in legislative compliance minimises the risk and protects 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/COUNCIL DECISION:

Council Resolution Number:	100/25
-----------------------------------	---------------

Moved: **Cr J Dwyer**

Seconded: **Cr K Tucker**

That Policy 2.1 Valuation of Non-Current Assets, as attached, be endorsed without amendment.

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

For: Cr P Warner, Cr J Dwyer, Cr A Tucker, Cr I Baird and Cr K Tucker

Against: Nil



POLICY – 2.1 – Valuation of Non-Current Assets

Relevant Delegation

N/A

Policy Statement

In accordance with Accounting Standard AASB 1041 'Revaluation of Non-Current Assets', the cost basis for measuring non-current assets by deeming the carrying amounts of all assets at 1 July 2001 to be their cost.

– End of Policy

ADOPTED: 30 JUNE 2018

LAST REVIEWED: 31 JULY 2025

13.2.7	Review of Policy 2.2 Capitalisation of Assets
LOCATION	Not Applicable
APPLICANT	Internal
DOCUMENT REF	NAM1522
DATE OF REPORT	18 July 2025
AUTHOR	Chief Financial Officer, Kristy Van Kuyl
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. Policy 2.2 - Capitalisation of Assets [13.2.7.1 - 1 page]

SUMMARY:

To review Policy 2.2 Capitalisation of Assets in accordance with the Council's annual rolling review of all policies.

BACKGROUND:

The purpose of Policy 2.2 - Capitalisation of Assets is to provide a framework for the capture, recognition and control of asset capitalisation. This framework is based on legislative requirements and aims to support effective asset management.

COMMENT:

Policy 2.2 - Capitalisation of Assets was adopted by the Council on 29 June 2023 and this report recommends its endorsement without any amendments.

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 to assist in legislative compliance minimises the risk and protects 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/COUNCIL DECISION:

Council Resolution Number:	101/25
-----------------------------------	---------------

Moved: Cr K Tucker

Seconded: Cr I Baird

That Policy 2.2 - Capitalisation of Assets, as attached, be endorsed without amendment.

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

For: Cr P Warner, Cr J Dwyer, Cr A Tucker, Cr I Baird and Cr K Tucker

Against: Nil



POLICY – 2.2 – Capitalisation of Assets

Relevant Delegation

N/A

Policy Statement

All Other Assets (Greater than \$5,000 value)

That assets purchased costing \$5,000 or more that is not deemed consumable, or disposable will be capitalised and depreciated over the estimated life of the asset.

All Other Assets (Less than \$5,000 value)

That assets purchased costing less than \$5,000 be accounted for as current expenditure.

Building repairs and improvements costing less than \$5,000 will be treated as operating expenditure.

The asset purchase of Plant and Equipment with value between \$500 and \$5000 will be treated as minor asset purchase with inventory record to Attractive Items Register.

– End of Policy

ADOPTED: 29 JUNE 2023
REVIEWED: 31 JULY 2025

13.2.8	Review of Policy 5.11 Employees – Loyalty Pay	
LOCATION	Not Applicable	
APPLICANT	Internal	
DOCUMENT REF	NAM1523	
DATE OF REPORT	18 July 2025	
AUTHOR	Chief Financial Officer, Kristy Van Kuyl	
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart	
OFFICER DISCLOSURE OF INTEREST	Nil	
ATTACHMENT	1. Policy 5.11- Employees- Loyalty Pay-with changes shown [13.2.8.1 - 1 page]	

SUMMARY:

To review Policy 5.11 Employees – Loyalty Pay in accordance with the Council's annual rolling review of all policies.

BACKGROUND:

Policy 5.11, Employees – Loyalty Pay, was reviewed by the Council on 26 September 2024.

COMMENT:

The existing policy provides an additional allowance to all permanent employees, whether full-time or part-time, except the Chief Executive Officer, other contractual staff, trainees and casual employees. This policy serves as a retention strategy, which many local governments adopt, though approaches can vary among different local governments.

The proposed adjustment is based on the Local Government Cost Index (LGCI), as calculated and published by the Western Australian Local Government Association (WALGA) as of 30 June 2025.

According to WALGA, the Local Government Cost Index (LGCI) has increased by 3.6% over the past 12 months. In line with this annual adjustment, it is proposed that the following increase be applied for the 2025/2026 financial year:

- \$43.19 after 1 year of service
- \$86.53 after 2 years of service
- \$129.80 after 3 years of service
- \$173.07 after 4 years of service

CONSULTATION:

No external consultation occurred during the preparation of this report.

STATUTORY AUTHORITY:

Nil

POLICY IMPLICATIONS:

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

FINANCIAL IMPLICATIONS:

The payment of loyalty pay is captured in the draft budget for the 2025/2026 financial year.

RISK ASSESSMENT:

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

STRATEGIC IMPLICATIONS:

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

Outcome:

8. An efficient and effective organisation.

Strategy:

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

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

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number:	102/25
-----------------------------------	---------------

Moved: Cr K Tucker

Seconded: Cr A Tucker

That Policy 5.11, Employees-Loyalty Pay, be endorsed with updates to the policy number and to point 4 of the policy statement, as follows:

4. The amounts, which are to be paid fortnightly in the employee's pay, are:

- \$43.19 after 1 year of service**
- \$86.53 after 2 years of service**
- \$129.80 after 3 years of service**
- \$173.07 after 4 years of service**

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

For: Cr P Warner, Cr J Dwyer, Cr A Tucker, Cr I Baird and Cr K Tucker

Against: Nil



POLICY – 5.614 – Employees- Loyalty Pay

Relevant Delegation

N/A

Policy Statement

1. A Loyalty Pay as provided for in the Budget is to be paid to all permanent employees whether full time or part time, except –
 - Chief Executive Officer and other contracted staff
 - Trainees and all casual staff
2. The Loyalty Pay is paid pro-rata according to full-time employment equivalent.
3. Should a staff member be re-employed after termination, the years of service will restart from the new employment start date.
4. The amounts, which are to be paid fortnightly in the employee's pay, are:
 - \$ ~~43.1941.69~~ after 1 year of service
 - \$ ~~86.5383.52~~ after 2 years of service
 - \$ ~~129.80425.29~~ after 3 years of service
 - \$ ~~173.07467.06~~ after 4 years of service
5. The amounts payable for the Loyalty Pay allowance are to be increased by the Local Government Cost Index as calculated by WALGA as of 30 June annually.

– End of Policy

ADOPTED: 29 AUGUST 2019
LAST REVIEWED: 31 JULY 2025

13.2.9	Lease of Portion of Reserve 46821 (Goongarrie Stationmaster's House)	
LOCATION	Reserve 46821 Goongarrie	
APPLICANT	Internal	
DOCUMENT REF	NAM1525	
DATE OF REPORT	22 July 2025	
AUTHOR	Acting Chief Executive Officer, Rob Stewart	
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart	
OFFICER DISCLOSURE OF INTEREST	Nil	
ATTACHMENT	Nil	

SUMMARY:

To consider leasing the Goongarrie Stationmaster's House.

BACKGROUND:

Discussions have been held between representatives of a mining interest and both the present and previous Acting CEOs, regarding the possible leasing of the former Stationmaster's house at Goongarrie for office accommodation as part of that organisation's mining activities.

COMMENT:

The former Stationmaster's house at Goongarrie has been rented on a short term basis in the past. Recently the Council has expended funds in refurbishing the former Stationmaster's house to a high standard suitable for leasing in the longer term.

CONSULTATION:

Meetings have been held with representatives of the mining entity regarding the proposal. Contact has been made with the Department of Planning, Lands and Heritage to confirm whether the proposed use would be permitted pursuant to the Management Order. The purpose stated in the Management Order is 'Historical Housing'. The answer is 'most likely' but is nevertheless subject to Ministerial approval of the lease.

STATUTORY AUTHORITY:

Local Government Act 1995

Section 3.58 relates to the disposition of property by a local government authority. The section provides that a local government authority cannot dispose of property (such definition including leasing) without first either calling public tenders or auction.

However, a local government authority can dispose of property otherwise than as stated above if it advertises its intention *before* making a decision regarding the matter.

POLICY IMPLICATIONS:

No Council Policy applies

FINANCIAL IMPLICATIONS:

Expenditure of \$45,080.00 has been incurred for the renovation works.

If leased, rental income would accrue.

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
Reputational in that the buildings are entrusted to the Shire under a Management Order for a specific purpose.	Minor	Minor damage to reputation to a small audience. Refurbish and use of structure(s) would mitigate this risk.

STRATEGIC IMPLICATIONS:

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

Outcome:

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

Strategy:

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

The place is included in the Council's Local Heritage Survey (adopted in 2022) as Site 47. The place is also included on the State listing as Place Number 15411 (inHerit).

It is understood that the investment in funds to renovate the structure was undertaken to make the place suitable for occupation.

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

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number:	103/25
-----------------------------------	---------------

Moved: Cr J Dwyer

Seconded: Cr I Baird

That:

- 1. Pursuant to Section 3.58 of the Local Government Act 1995, tenders be invited for the leasing of the Goongarrie Stationmaster's house on portion of Reserve 46821**
- 2. A report be prepared for the Council's consideration in September 2025 at the conclusion of the tender process recommending the most acceptable tender.**

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

For: Cr P Warner, Cr J Dwyer, Cr A Tucker, Cr I Baird and Cr K Tucker
Against: Nil

13.2.10	WA Local Government Association AGM - Voting Delegates
LOCATION	Not Applicable
APPLICANT	Internal
DOCUMENT REF	NAM1526
DATE OF REPORT	23 July 2025
AUTHOR	Acting Chief Executive Officer, Rob Stewart
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	Nil

SUMMARY:

To appoint two voting delegates and two proxies for the WA Local Government Association (WALGA) AGM which is to be held on 23 September 2025 in conjunction with the 2025 Local Government Convention.

BACKGROUND:

It is understood that the Shire President will not be attending this year's WALGA AGM. Consequently, it will be necessary to authorise two voting delegates and two proxies to vote on AGM motions on behalf of the Council.

COMMENT:

The Shire President and Deputy Shire President have been appointed by the Council as Goldfields Voluntary Regional Organisation of Councils (GVROC) representatives which, in the Goldfields is the equivalent of a WALGA Zone. Usually, these representatives would be the voting delegates at the WALGA AGM.

Should only three Councillors attend, it is recommended that the Acting CEO be appointed as a proxy.

CONSULTATION:

It is necessary to advise WALGA who will be the Council's voting delegates.

STATUTORY AUTHORITY:

Local Government Act 1995: Section 2.5 provides that a local government has the legal capacity of a natural person and can therefore join organisations.

Further, WALGA is constituted as a body corporate with perpetual succession and a common seal pursuant to Section 9.58 of the Act.

POLICY IMPLICATIONS:

No policy applies to the appointment of voting delegates at the WALGA AGM.

FINANCIAL IMPLICATIONS:

Nil

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
No voting delegate appointed would mean no participation in voting at the WALGA AGM.	Minor	Appoint voting delegates.

STRATEGIC IMPLICATIONS:

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

Outcome:

7. A strategically focused Council, leading our community.

Strategy:

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

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

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number:	104/25
-----------------------------------	---------------

Moved: Cr K Tucker

Seconded: Cr I Baird

That:

- 1. Cr S Sudhir and Cr J Dwyer be appointed as voting delegates for the 2025 WA Local Government Association AGM**
- 2. Cr A Tucker and Cr I Baird be appointed as proxy voting delegates for the 2025 WA Local Government Association AGM, with Cr A Tucker being the proxy for Cr Sudhir and Cr I Baird being the proxy for Cr J Dwyer.**

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

For: Cr P Warner, Cr J Dwyer, Cr A Tucker, Cr I Baird and Cr K Tucker

Against: Nil

13.2.11	Audit, Risk and Improvement Committee – Shared Independent Regional Presiding Member	
LOCATION	Not Applicable	
APPLICANT	Internal	
DOCUMENT REF	NAM1527	
DATE OF REPORT	23 July 2025	
AUTHOR	Acting Chief Executive Officer, Rob Stewart	
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart	
OFFICER DISCLOSURE OF INTEREST	Nil	
ATTACHMENT	Nil	

SUMMARY:

To consider support of a shared independent Presiding Member of the Council's Audit, Risk and Improvement Committee (AuRIC), as recommended by the Goldfields Voluntary Regional Organisation of Councils (GVROC) at its meeting held on 25 July 2025.

BACKGROUND:

Amendments to the Local Government Act (1995) require that the Presiding Member of the Audit and Risk and Improvement Committee cannot be a council member of any local government. The same provisions apply to the Deputy Presiding Member, a position which also must be appointed.

The GVROC is seeking support from all member councils as follows:

‘That the GVROC:

1. Support the proposal for the Appointment of a Shared Regional Independent Chair for Audit, Risk, and Improvement Committees (ARICs) Across GVROC Member Councils.
2. Request that each GVROC LGA take this proposal to their individual Councils for consideration and to make a decision on whether they would support this proposal and report this back to the GVROC Executive Officer for inclusion and discussion at the next GVROC meeting in July 2025.
3. Request the GVROC Executive Officer to provide a report back at the next GVROC meeting in July 2025 on each Councils decision, with a recommendation for the GVROC on whether to proceed with the proposal or not.’

Resolution: Moved: Cr Patrick Hill, Shire of Laverton
Seconded: Cr Laurene Bonza, Shire of Dundas

COMMENT:

Smaller local government authorities in regional areas are likely to experience difficulties appointing people with appropriate qualifications and experience as Presiding Member of the Audit and Risk and Improvement Committee.

The recommendation of the GVROC is sensible and pragmatic. The report presented to the GVROC noted:

Benefits of a Shared Regional Appointment

- Consistency in Oversight: A single chair ensures uniform application of audit and risk management practices across all councils
- Resource Efficiency: Pooling resources reduces individual council expenditures related to recruitment, training, and remuneration
- Enhanced Expertise: A professional chair brings specialised knowledge, improving the quality of oversight and recommendations
- Improved Collaboration: Shared leadership fosters inter-council communication and the sharing of best practices

Proposed Selection Criteria for a Shared Independent Chair

- Professional Qualifications: Membership in a recognised professional body (e.g., CPA Australia, Chartered Accountants Australia and New Zealand)
- Experience: Demonstrated experience in audit, risk management, or governance roles, preferably within the public sector
- Independence: No current or recent (within the past two years) employment or elected positions within any GVROC member council
- Skills: Strong analytical, communication, and leadership skills

Proposed Implementation Plan

1. Approval: GVROC to endorse the proposal and allocate necessary resources
2. Recruitment:
 - a. Develop a detailed position description and selection criteria
 - b. Advertise the position through appropriate channels
3. Selection:
 - a. Establish a selection panel comprising representatives from member councils
 - b. Conduct interviews and reference checks
4. Appointment:
 - a. Formalise the appointment through a contract outlining roles, responsibilities, remuneration, and term
5. Orientation:
 - a. Provide the appointed chair with an overview of GVROC operations and individual council contexts

CONSULTATION:

Consultation has occurred with GVROC.

STATUTORY AUTHORITY:

Local Government Amendment Act 2024 Section 87.

POLICY IMPLICATIONS:

Although no Council Policy applies to the appointment of the Audit, Risk and Improvement Committee, the Council may like to consider that as part of the Council's normal review of policies that all Accounting /Audit policies and all Financial Policies be referred to the Audit Risk and Improvement Committee prior to consideration by the Council.

FINANCIAL IMPLICATIONS:

A fee is payable to the Presiding Member of the AuRIC in addition to travel costs and administrative costs.

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
Should an independent presiding member of the AuRIC not be appointed, the committee is unable to meet and satisfy legislative requirements.	Major	Appoint presiding member on a regional basis.

STRATEGIC IMPLICATIONS:

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

Outcome:

8. An efficient and effective organisation.

Strategy:

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

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

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number:	105/25
-----------------------------------	---------------

Moved: Cr K Tucker

Seconded: Cr J Dwyer

That the Goldfields Voluntary Regional Organisation of Councils (GVROC) be advised that the proposal adopted by the GVROC at its meeting held on 25 July 2025 relating to the appointment of a shared regional independent presiding member of member councils' Audit, Risk and Improvement Committees (AuRIC) is supported.

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

For: Cr P Warner, Cr J Dwyer, Cr A Tucker, Cr I Baird and Cr K Tucker

Against: Nil

14 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

15 NEW BUSINESS OF AN URGENT NATURE

Nil

16 BEHIND CLOSED DOORS - CONFIDENTIAL REPORTS

Nil

17 NEXT MEETING

The next meeting is to be held on Thursday, 28 August 2025 at the Shire Offices in Menzies commencing at 1.00pm.

18 CLOSURE OF MEETING

The Shire President, as Presiding Member declared the meeting closed at 1.57pm.