



Shire of Meekatharra
Ordinary Council Meeting
Minutes

Council Chambers
75 Main Street, Meekatharra

Saturday 15 March 2025

11:30 am

Confirmation of Minutes

These minutes were confirmed as a true and accurate record of proceedings on Saturday 12 April 2025.

Name

Signature

Disclaimer

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Shire of Meekatharra

Ordinary Council Meeting

Please be advised an Ordinary Council Meeting will be held at 11:30 am Saturday 15 March 2025 in the Shire of Meekatharra Council Chambers, 75 Main Street, Meekatharra.

A handwritten signature in black ink, appearing to read 'Nathan Cain', with a stylized, flowing script.

N Cain
Chief Executive Officer
10 March 2025

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1 Declaration of opening

The meeting was opened at 11.30 am.

2 Attendance

2.1 Present

Council Members

H Nichols	Shire President
M Smith	Deputy Shire President
M Hall	Councillor
W Ward	Councillor
B Day	Councillor
J Holden	Councillor
D Hodder	Councillor

Employees

N Cain	Acting Chief Executive Officer
D Friend	Acting Deputy Chief Executive Officer
A Finlayson	Works and Services Manager
F Anderson	Executive Assistant and Administration Supervisor

Apologies

P Chhunzom	Community Services Manager
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Guests

Nil

Members of the Public

Nil

Members of the Media

Nil

2.2 Apologies

Nil

2.3 Approved Leave of Absence

Nil

3 Applications for Leave of Absence

Nil

4 Interest Declarations by Members

Under section 5.67 of the Act, a member declaring an Impartiality, Proximity or Financial interest must disclose the nature of the interest in writing either prior to the meeting, or at the meeting immediately before the matter is discussed. The member is prohibited from participating in decisions on the matter in which they have the interest, unless the disclosing member is permitted to do so under Section 5.68 or Section 5.69 of the *Local Government Act 1995*.

Nil

5 Question time

5.1 Response to Previous Questions Taken on Notice

Nil

5.2 Public Question Time

Nil

6 Presiding Member Announcements

State Elections held last Saturday 8 March 2025
Cue Parliament is coming up - will be in attendance.

7 Petitions / Deputations / Presentations

7.1 Petitions

Nil

7.2 Deputations

Nil

7.3 Presentations

Nil

8 Confirmation of Minutes

8.1 Ordinary Council Meeting – Saturday 15 February 2025

Resolution 25/016

Moved B Day

Seconded M Smith

That the minutes from the Ordinary Council Meeting held on Saturday 15 February 2025 be confirmed.

Vote Outcome Carried 7/0

For H Nichols, M Smith, M Hall, W Ward, B Day, J Holden, D Hodder

Against -

Variation Reason -

9 Committee Minutes and Recommendations

Nil

10 Reports

10.1 Schedule of Payments – February 2025

File Reference	FM.RP.001
Author	A Ritchie, Senior Finance Officer
Author's Interest	Nil
Authoriser	D Friend, Acting Deputy Chief Executive Officer
Authoriser's Interest	Nil
Applicant / Respondent	Nil
Report Date	7 March 2025

Summary

Council is required to consider a Schedule of Payments which is to be produced each month and is to contain relevant information regarding outgoing monies.

The purpose of this Report is to present the relevant information.

Council is requested to accept the Schedule of Payments, as presented.

Attachments

10.1.1 Schedule of Payments – February 2025

Background

The *Local Government (Financial Management) Regulations 1996* require Shire officers, monthly and within a prescribed timeframe, to prepare a schedule of payments made from the Municipal Fund and the Trust Fund and present this to Council for confirmation.

Additionally, where credit, debit, or other purchasing cards are used, details regarding their use are also to be reported each month.

Each instance of outgoing monies is to be reported and include the –

- Payee,
- Payment amount,
- Date, and
- Sufficient information to identify the transaction.

Comment

Shire officers have prepared the Monthly Schedule of Payments, in accordance with legislative requirements.

Following is a summary of the payments incurred in the month under review –

Payments from Accounts

- | | |
|---------------------|----------------|
| • Municipal Account | \$1,330,624.67 |
| • Trust Account | \$0.00 |

<u>Total Payments from Accounts</u>	<u>\$1,333,624.67</u>
-------------------------------------	-----------------------

Payments Using Purchasing Cards

- | | |
|----------------|------------|
| • Credit Cards | \$3,025.95 |
| • Fuel Cards | \$908.54 |

<u>Total Payments Using Purchasing Cards</u>	<u>\$3,934.49</u>
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The Monthly Schedule of Payments is attached.

Consultation

Acting Chief Executive Officer
Senior Management
Shire Officers

Statutory Implications

Local Government (Financial Management) Regulations 1996

Regulation 13 Payments from municipal fund or trust fund by Chief Executive Officer, Chief Executive Officer's duties as to etc.

Where the Chief Executive Officer has been delegated the exercise of power to make payments from the Municipal Fund or the Trust Fund, a list of accounts authorised for payment by the Chief Executive Officer is to be presented each month to Council.

Local Government (Financial Management) Regulation 1996

Regulation 13A Payments by employees via purchasing cards

If a local government has credit, debit, or credit card/s, a list of payments made using the card/s is to be presented each month to Council.

Policy Implications

Shire of Meekatharra Policy Manual 2023

04.02 Purchasing and Procurement

Shire officers will undertake purchasing activities which align with strategic and operational objectives, meet value for money objectives, and meet defined thresholds, quotation requirements, and practices.

Financial Implications

Payments included in the Schedule have been undertaken in accordance with appropriate processes and the Annual Budget.

Risk Implications

Risk is managed using financial controls and the regular internal review of the information contained within each payment.

Strategic Implications

Strategic Community Plan 2020 – 2030

Governance – Manage resources effectively

Ensure governance and legislative requirements are met.

Voting Requirements

Simple Majority

Recommendation

That Council, pursuant to Regulation 13 and Regulation 13A of the *Local Government (Financial Management) Regulations 1996*, confirms the Schedule of Payments, as attached, for February 2025.

Resolution 25/017

Moved D Hodder

Seconded B Day

That Council, pursuant to Regulation 13 and Regulation 13A of the *Local Government (Financial Management) Regulations 1996*, confirms the Schedule of Payments, as attached, for February 2025.

Vote Outcome Carried 7/0

For H Nichols, M Smith, M Hall, W Ward, B Day, J Holden, D Hodder

Against Nil

Variation Reason Nil

List of Accounts Due & Submitted to Committee

Chq/EFT	Date	Name	Description	Municipal
EFT23037	07/02/2025	A Class Electrical and Air Conditioning	103 Hill St - Located Fault to Pump, Found Aerator was Faulty & Requires Replacement	\$154.00
EFT23038	07/02/2025	Alcolizer Technology	12 Month Calibration LE5 Services S/N 24010641 & S/N 41005705 Depot	\$319.00
EFT23039	07/02/2025	Australia Post	Australia Post Charges for January 2025	\$549.92
EFT23040	07/02/2025	BOC Gases	Container Holdings Oxygen, Acetylene & Argoshield Size G - 29/12/24 - 28/1/25	\$53.36
EFT23041	07/02/2025	Big Bell Gold Operations Pty Ltd	Rates refund for assessment A7253 M51/788 Nannine Goldfield Meekatharra WA 6642	\$543.64
EFT23042	07/02/2025	Breeze Connect Pty Ltd	Subscription Charges for Trunk ID 62205 1/1/25 - 1/2/25	\$103.97
EFT23043	07/02/2025	Brendan Hall Carpentry Pty Ltd	Youth Centre Maintenance & Renew Facility and Kitchen	\$55,088.00
EFT23044	07/02/2025	Bunnings Group Limited	Various Taps and Associated Fittings	\$403.56
EFT23045	07/02/2025	Contract Aquatic Services	Monthly Contract Fee for Swimming Pool Instalment #4	\$27,500.00
EFT23046	07/02/2025	Corsign WA Pty Ltd	Various Traffic Signs and Markers	\$4,646.40
EFT23047	07/02/2025	Crest Investments Group 2 Limited	Rates refund for assessment A8714 E52/4091 Mining Tenement Meekatharra WA 6642	\$1,336.17
EFT23048	07/02/2025	Dalwallinu Wheatland Motel	Accommodation and Meal A Humphries 25/1/25 - 26/1/25	\$229.00
EFT23049	07/02/2025	Day Pastoral Co	Ashburton Downs / Meekatharra Road - Grading to Be Done North of KPRM Campsite up to Concrete Crossing	\$3,256.00
EFT23050	07/02/2025	Department of Planning, Lands and Heritage	1 x Lease Rent Redsand Box - 1/10/24 - 31/10/24	\$55.00
EFT23051	07/02/2025	Eleonora Zibetti	Photography for 2025 Meeka Community Awards	\$550.00
EFT23052	07/02/2025	Elite Electrical Contracting	Electrical Inspection of Light Ceiling Damage Due to Vandalism Youth Focus	\$154.00
EFT23053	07/02/2025	Executive Media Pty Ltd	Advertising in Caravanning Australia Autumn 2025 Edition	\$2,650.00
EFT23054	07/02/2025	Fujifilm Business Innovation Australia Pty Ltd	Copying and Printing Charges for Admin Office & Depot 1/1/25 - 31/1/25	\$374.34
EFT23055	07/02/2025	Harvey Norman Electrical Geraldton	iPad Air 13 M2 Wi-Fi 256GB Product Code 6225464 & Lenovo IdeaPad Slim 3 15IRH8 Product Code 83EM006DAU For S.E.S	\$2,878.00
EFT23056	07/02/2025	Landgate	Valuation and Title Search	\$72.40
EFT23057	07/02/2025	Leeshelle Cuthbertson	Reimbursement for 65.08 Ltrs Diesel P526 Returning Vehicle to Meekatharra	\$120.01
EFT23058	07/02/2025	Market Creations Agency Pty Ltd	Enhanced Identity Package - Work In Progress - Brand Modernisation	\$5,830.00
EFT23059	07/02/2025	Ocean Centre Hotel	Accommodation & Meals 21/1/25 - 22/1/25 A Finlayson Travel to Drop off Vehicle for Insurance Work P493 Mazda	\$712.00
EFT23060	07/02/2025	Perfect Computer Solutions Pty Ltd (PCS)	Monthly Fee for Daily Monitoring, Management & Resolution of Disaster Recovery Options at Site January 25	\$85.00
EFT23061	07/02/2025	RMH Mechanical Pty Ltd	Service & Repairs to P646 Ford Ranger, P401 Able 17KVA Generator, P519 Cat Roller, P509 John Deere Tractor, P638 Mini Excavator, P640 Cat Skid Loader, P608 Bore Boss	\$2,658.16
EFT23062	07/02/2025	ReadyTech User Group WA Inc	Attendance Fee for One Delegate Innovate 24 - F Anderson	\$275.00
EFT23064	07/02/2025	Royal Flying Doctor Service Western Operations (RFDS)	Refund Landing Fees for December 24	\$6,103.00
EFT23065	07/02/2025	STIHL Shop Osborne Park	Billygoat 19AE401 Aerator BRV883037 + Freight"	\$8,349.00
EFT23066	07/02/2025	The Luscombe Syndicate	Supplies for Community Awards Morning Tea & Australia Day BBQ at Swimming Pool	\$1,096.61
EFT23067	07/02/2025	Toll Transport Pty Ltd (Team Global Express)	Freight Charges for Bulk Water Delivered to Depot	\$2,166.45
EFT23068	07/02/2025	WINC Australia Pty Ltd (Staples)	Motorola LS2208 Barcode Sanner - USB for Library	\$171.08
EFT23069	14/02/2025	Airport Lighting Specialist	Calibration of Papi Clinometer - Airport Manager Confirmed work Completed	\$385.00
EFT23070	14/02/2025	Canine Control	Ranger Services for 7 & 8 February 25	\$4,215.75
EFT23071	14/02/2025	Dampier Plutonic	Rates refund for assessment A4572 M52/572 Peak Hill Goldfield Peak Hill	\$32,816.86
EFT23072	14/02/2025	Darren Friend	Return Flight for A/DCEO MKA/Perth/MKA 19/2/25 - 3/3/25	\$403.97
EFT23073	14/02/2025	Department of Human Services - Services Australia (Centrepay)	Centrepay Deductions 1/11/24 - 30/11/24 & 1/12/24 - 31/12/24	\$79.20
EFT23074	14/02/2025	Elite Electrical Contracting	Airport Generator Load Test for January 25 - Cummins 6BTA5.9-G5 - S/N 84565443	\$550.00
EFT23075	14/02/2025	Fleet Network Pty Ltd	Novated Lease Charge 1IBM733 D Christie	\$505.51
EFT23076	14/02/2025	Great Western Exploration	Rates refund for assessment A7991 E51/1819 Peak Hill Goldfield Meekatharra WA 6642	\$1,104.48
EFT23077	14/02/2025	Helen Smith	Ranger Services 10 & 11 2025 February Re-Call to investigate alleged dog attack - Approved by A/CEO	\$4,215.75
EFT23078	14/02/2025	IGA Meekatharra	January 2025 Purchases - Admin, Depot, Pool and Youth Centre	\$1,966.56
EFT23079	14/02/2025	KRPM Pty Ltd	Progress claim no 4 - little and Big Pingandy	\$941,511.50
EFT23080	14/02/2025	Landgate	Mining Tenement Schedule # M2025/02	\$135.75
EFT23081	14/02/2025	Meeka Metals (Andy Well Mining)	Rates refund for assessment A7494 E51/1596 Nannine Goldfield Meekatharra WA 6642	\$1,165.95

EFT23082	14/02/2025	Shire of Meekatharra	Payroll deductions	\$110.00
EFT23083	14/02/2025	Talis Consultants	Provision of Consultancy Services Period Ending 31/1/25 - Mingah Springs Bypass	\$4,863.38
EFT23084	14/02/2025	Telstra Limited	Telstra Service and Equipment Charges to 1 March 25 - Mobiles and Landlines	\$1,270.36
EFT23085	14/02/2025	Uniforms At Work	Supplies of Men's Uniforms for Stock + Freight	\$2,996.18
EFT23086	14/02/2025	Western Tyre Force	Tyres for P611 Fuso Canter, P538 & P539 Prime Movers and P541 Low Loader	\$8,657.00
EFT23087	14/02/2025	Wynne Mandy (Sole Trader)	General Accounting Support, Compile, Reconcile and Lodge December BAS	\$475.86
EFT23088	14/02/2025	Yandan Gold Mines Pty Ltd	Rates refund for assessment A7860 E51/1730 Nannine Goldfield Meekatharra WA 6642	\$1,487.83
EFT23089	17/02/2025	Australian Taxation Office	Payment to ATO for January BAS	\$50,181.00
EFT23090	20/02/2025	A Class Electrical and Air Conditioning	101 Hill St Installation of Power Point to ATU	\$1,127.84
EFT23091	20/02/2025	Barkley Day	Member Fees & Expenses OCM, HBTP + Travel 15/2/25	\$1,313.36
EFT23092	20/02/2025	Cannington Avit Pty Ltd (Harvey Norman Cannington)	1 x WH9060J3 F&P 9Kg Energy 4.5 Wells Front Loader Washing Machine 69 McCleary St	\$1,472.00
EFT23093	20/02/2025	Commercial Hotel	Councillor Meals and Refreshments OCM 15/2/25	\$830.00
EFT23094	20/02/2025	Contract Property Services	Town Maintenance Contract 1/2/25 - 28/2/25	\$14,839.07
EFT23095	20/02/2025	Harvey James Nichols	Member Fees & Expenses OCM 15/2/25	\$735.00
EFT23096	20/02/2025	Judith Christine Holden	Member Fees & Expenses OCM 15/2/25	\$650.00
EFT23097	20/02/2025	Local Government Professionals Australia	Finance Professionals Conference 2025 - A Ritchie Event Date 19/3/25	\$1,410.00
EFT23098	20/02/2025	Lock, Stock & Farrell	8 x Padlocks Coded to D1 Including Postage - Depot	\$773.80
EFT23099	20/02/2025	Mark Smith	Member Fees & Expenses OCM 15/2/25	\$650.00
EFT23100	20/02/2025	Matthew Hall	Member Fees & Expenses OCM + Travel 15/2/25	\$1,075.74
EFT23101	20/02/2025	Murchison Rubbish Services	Rubbish Collection Services for Period 29/1/25 - 28/2/25	\$22,635.45
EFT23102	20/02/2025	Neuk Port Ad-Hair	Monthly Management & Operating Fee Meekatharra Aerodrome for February 2025	\$24,468.60
EFT23103	20/02/2025	Perfect Computer Solutions Pty Ltd (PCS)	Annual Provision for IT Support in The Month of February 25	\$212.50
EFT23104	20/02/2025	Pivotel Satellite Pty Ltd (Global Star)	Pivotel Satellite Phone Charges 15/2/25 - 14/3/25	\$312.00
EFT23105	20/02/2025	Shona Kelly	Rates refund for assessment A4308 52 McCleary Street, Meekatharra WA 6642	\$726.82
EFT23106	20/02/2025	Southern Cross Broadband	Southern Cross Broadband Internet Charges for March 2025	\$2,185.00
EFT23107	20/02/2025	Wesley John Vincent Ward	Member Fees & Expenses OCM 15/2/25	\$650.00
EFT23108	20/02/2025	Western Independent Foods	Freight Charges for Mower Blades from Geraldton Mowers	\$44.35
EFT23109	24/02/2025	Water Corporation	Water Charges 11/12/24 - 12/2/25 - Shire Properties/Parks & Gardens	\$23,564.28
DD15425.1	12/02/2025	Aware Super (Accumulation)	Payroll deductions	\$6,465.36
DD15425.2	12/02/2025	Slate Super	Superannuation contributions	\$185.24
DD15425.3	12/02/2025	Australian Ethical Super	Superannuation contributions	\$29.24
DD15425.4	12/02/2025	HUB24 Super Fund	Superannuation contributions	\$528.60
DD15425.5	12/02/2025	Netwealth Superannuation	Superannuation contributions	\$1,436.38
DD15425.6	12/02/2025	Australian Super	Superannuation contributions	\$3,404.84
DD15425.7	12/02/2025	Retail Employees Superannuation Trust	Superannuation contributions	\$592.27
DD15425.8	12/02/2025	Hostplus	Superannuation contributions	\$1,487.90
DD15425.9	12/02/2025	Australian Retirement Trust	Superannuation contributions	\$542.80
DD15435.1	18/02/2025	Horizon Power	Electricity Charges for 273 Streetlights 1/1/25 - 31/1/25	\$6,629.15
DD15438.1	20/02/2025	Horizon Power	99991 Aerodrome Rd 3/1/25 - 3/2/25 - 640 units @ 29.9939 & 14,494 units @ 28.2653	\$4,781.54
DD15443.1	26/02/2025	AMP Superleader Super Directions Fund	Superannuation contributions	\$405.46
DD15443.2	26/02/2025	Slate Super	Superannuation contributions	\$314.17
DD15443.3	26/02/2025	Australian Ethical Super	Superannuation contributions	\$75.53
DD15443.4	26/02/2025	Aware Super (Accumulation)	Superannuation contributions	\$6,652.87
DD15443.5	26/02/2025	HUB24 Super Fund	Superannuation contributions	\$611.69
DD15443.6	26/02/2025	Netwealth Superannuation	Superannuation contributions	\$1,111.37
DD15443.7	26/02/2025	Australian Super	Superannuation contributions	\$3,410.74
DD15443.8	26/02/2025	Retail Employees Superannuation Trust	Superannuation contributions	\$818.86
DD15443.9	26/02/2025	Hostplus	Superannuation contributions	\$1,559.70
DD15425.10	12/02/2025	AMP Superleader Super Directions Fund	Superannuation contributions	\$397.41
DD15425.11	12/02/2025	Mercer Super Trust	Superannuation contributions	\$847.39
DD15443.10	26/02/2025	Australian Retirement Trust	Superannuation contributions	\$397.06
DD15443.11	26/02/2025	Mercer Super Trust	Superannuation contributions	\$682.33
			Total Municipal Including Air BP	\$1,330,624.67

Credit Card	Date	Virtual Credit Card - Supplier	Description	Amount
Direct Debit	02/02/2025	Starlink Internet Services	Road Crew 1/2/25 - 1/3/25	\$195.00
Direct Debit	04/02/2025	We Do Print	Printing of January Dust x 80 Copies	\$658.00
Direct Debit	09/02/2025	Starlink Internet Services	S Hoare & WSM 9/2/25 - 9/3/25 - \$195.00 ea.	\$390.00
Direct Debit	11/02/2025	Quality Inn Kalgoorlie	S Hoare Accommodation 11/2/25 - 12/2/25 - Collect New Vehicle	\$518.00
Direct Debit	13/02/2025	Quality Inn Kalgoorlie	S Hoare Meals 11/2/25 - 12/2/2/25 - Collect New Vehicle	\$111.00

Direct Debit	14/02/2025	Starlink Internet Services	Grandad 14/2/25 - 14/3/25	\$195.00
Direct Debit	17/02/2025	Starlink Internet Services	Depot 17/2/25 - 17/3/25	\$176.00
Direct Debit	17/02/2025	Starlink Internet Services	Airport 17/2/25 - 17/3/25	\$176.00
Direct Debit	17/02/2025	Starlink Internet Services	Admin 17/2/25 - 17/3/25	\$176.00
Direct Debit	18/02/2025	Amazon Marketplace	2 x Prong AU Plug Power Cord Cable for Xbox One Series S	\$26.98
Direct Debit	19/02/2025	Skippers Aviation	A Ahipene Return Flight 28/2/25 - 10/3/25	\$403.97
			Total Credit Card	<u>\$3,025.95</u>

P627	WSM	7071 3400 5489 9785	Description	
P493	21/02/2025	Ampol Swagman	1.02 Ltrs Diesel Andy Driving P493 Insurance Works	\$2.07
P493	21/02/2025	Ampol Swagman	22.75 Ltrs Diesel Andy Driving P493 Insurance Works	\$46.14
P627	22/01/2025	EG Ampol Geraldton	67.61 Ltrs Premium Diesel	\$124.33
P627	30/01/2025	Ampol Swagman	34.44 Ltrs Diesel	\$70.53
P627	31/01/2025	F01236804	Annual Card Fee	\$36.30
				<u>\$279.37</u>

P658	A/CEO	7071 3400 6134 0542		
	30/01/2025	Independent Meekatharra	69.49 Ltrs Diesel	\$141.69
				<u>\$141.69</u>

P525	CHEF	7071 3400 6386 6205		
	14/01/2025	Ampol Rivervale	124.30 Ltrs Premium Diesel	\$241.02
	31/01/2025	F01236802	Annual Card Fee	\$36.30
				<u>\$277.32</u>

P645	CSM	7071 3400 8840 7456		
	08/01/2025	EG Ampol Geraldton	41.88 Ltrs ULP	\$74.50
	08/01/2025	Ampol Swagman	26.64 Ltrs ULP	\$51.10
	20/01/2025	Independent Meekatharra	36.94 Ltrs ULP	\$84.56
				<u>\$210.16</u>

Payments from Muni	\$1,330,624.67
Credit Card Purchases totalling	\$3,025.95
Fuel Card Purchases totalling	\$908.54
And was submitted to each member of Council on Saturday 15 March 2025	

10.2 Monthly Financial Report – February 2025

File Reference	FM.RP.001
Author	A Ritchie, Senior Finance Officer
Author's Interest	Nil
Authoriser	D Friend, Acting Deputy Chief Executive Officer
Authoriser's Interest	Nil
Applicant / Respondent	Nil
Report Date	6 March 2025

Summary

Council is required to consider a Statement of Financial Activity which is to be produced each month and is to contain relevant information regarding the financial position and activity of the Shire.

The purpose of this Report is to present the relevant monthly information.

Council is requested to confirm the Monthly Financial Report, containing the Statement of Financial Activity, as presented.

Attachments

10.2.1 Monthly Financial Report – February 2025

Background

Legislation requires Shire officers to prepare financial reports covering prescribed information and present these to Council, where practicable, monthly.

Comment

Shire officers, in conjunction with local government finance and accounting consultants, have prepared the Statement of Financial activity, along with other prescribed information, in accordance with Australian Accounting Standards and legislative requirements.

Consultation

Acting Chief Executive Officer

Senior Management

Shire Officers

Local Government Finance and Accounting Consultants

Statutory Implications

Local Government Act 1995

Section 6.4 (Financial report)

Local governments are required to prepare and present financial reports, on an annual basis and at any other time, and in any other format, as prescribed.

Local Government (Financial Management) Regulations 1996

Regulation 34 (Financial activity statement required each month (Act s. 6.4))

Shire officers are to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget.

Each statement of financial activity is to be accompanied by information explaining the composition of net assets less committed and restricted assets, any material variances and any other supporting information considered relevant.

Policy Implications

Nil

Financial Implications

Commentary on the financial position is outlined within the body of the attached Monthly Financial Report.

Risk Implications

The risk of presenting inaccurate information is considered low due to the use of specialised financial systems and the review and assistance provided by experienced finance and accounting consultants.

The Monthly Financial Report leads to the generation of the Annual Financial Report which is audited for accuracy by the Office of the Auditor General.

Strategic Implications

Strategic Community Plan 2020 – 2030

Governance – Manage resources effectively

Ensure governance and legislative requirements are met.

Voting Requirements

Simple Majority

Recommendation

That Council, pursuant to Regulation 34 the *Local Government (Financial Management) Regulations 1996*, accepts the Monthly Financial Report, as attached, for February 2025.

Resolution **25/018**

Moved **D Hodder**

Seconded **W Ward**

That Council, pursuant to Regulation 34 the *Local Government (Financial Management) Regulations 1996*, accepts the Monthly Financial Report, as attached, for February 2025.

Vote Outcome **Carried 7/0**

For **H Nichols, M Smith, M Hall, W Ward, B Day, J Holden, D Hodder**

Against **Nil**

Variation Reason **Nil**

SHIRE OF MEEKATHARRA

MONTHLY FINANCIAL REPORT

**(Containing the required statement of financial activity and
statement of financial position)**

FOR THE PERIOD ENDED 28 FEBRUARY 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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These statements are prepared with data available at the time of preparation.

SHIRE OF MEEKATHARRA
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 28 FEBRUARY 2025

	28 February 2025	Audited 30 June 2024
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	34,820,222	13,051,161
Trade and other receivables	1,643,649	1,508,971
Other financial assets	0	22,585,508
Inventories	371,041	229,633
TOTAL CURRENT ASSETS	36,834,912	37,375,273
NON-CURRENT ASSETS		
Other financial assets	62,378	62,378
Property, plant and equipment	27,576,972	27,496,684
Infrastructure	103,736,782	103,868,189
TOTAL NON-CURRENT ASSETS	131,376,132	131,427,251
TOTAL ASSETS	168,211,044	168,802,524
CURRENT LIABILITIES		
Trade and other payables	458,572	1,315,595
Other liabilities	659,874	659,874
Employee related provisions	209,099	209,099
TOTAL CURRENT LIABILITIES	1,327,545	2,184,568
NON-CURRENT LIABILITIES		
Employee related provisions	72,780	72,780
TOTAL NON-CURRENT LIABILITIES	72,780	72,780
TOTAL LIABILITIES	1,400,325	2,257,348
NET ASSETS	166,810,719	166,545,176
EQUITY		
Retained surplus	73,396,912	73,131,369
Reserve accounts	22,807,701	22,807,701
Revaluation surplus	70,606,106	70,606,106
TOTAL EQUITY	166,810,719	166,545,176

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 28 FEBRUARY 2025

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

The financial report of the Shire of Meekatharra which is a Class 3 local government comprises general purpose financial statements which have 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 financial report 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 except for disclosure requirements of:

- AASB 7 Financial Instruments Disclosures
- AASB 16 Leases paragraph 58
- AASB 101 Presentation of Financial Statements paragraph 61
- AASB 107 Cash Flows paragraphs 43 and 45
- AASB 116 Property, Plant and Equipment paragraph 79
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
- AASB 140 Investment Property paragraph 75(f)
- AASB 1052 Disaggregated Disclosures paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 16

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 which would have required the Shire to measure any vested improvements at zero cost.

The Local Government (Financial Management) Regulations 1996 provide that:

- land and buildings are to be classified as property, plant and equipment; or
- infrastructure; or
- vested minor improvements that the local government controls; and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 Property, Plant and Equipment, which would have required the Shire to assess at each reporting date whether the carrying amounts of the above mentioned non-financial assets materially differs from the fair value, and if so, revalue the class of non-financial assets.

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

Critical accounting estimates and judgements

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

The estimates and associated assumptions are based on historical experience and various other factors 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 - Note 7
 - Infrastructure - Note 8
 - Expected credit losses on financial assets - Note 5
 - Impairment losses of non-financial assets - Notes 7 and 8
 - Measurement of employee benefits - Note 12
 - Measurement of provisions - Note 12

Fair value hierarchy information can be found in Note 19

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 financial report.

Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- AASB 2021-2 Amendments to Australian Accounting Standards - *Disclosure of Accounting Policies or Definition of Accounting Estimates*

This standard resulted in terminology changes relating to material accounting policies (formerly referred to as significant accounting policies).

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 2020-1 Amendments to Australian Accounting Standards - *Classification of Liabilities as Current or Non-current*
- AASB 2021-7c Amendments to Australian Accounting Standards - *Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
- 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*

These amendments are not expected to have any material impact on the financial report on initial application.

- AASB 2022-10 Amendments to Australian Accounting Standards - *Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*
- These amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.*
- AASB 2023-1 Amendments to Australian Accounting Standards - *Supplier Finance Arrangements*
- These amendments may result in additional disclosures in the case of applicable finance arrangements.*

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SHIRE OF MEEKATHARRA STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 28 FEBRUARY 2025

	Supplementary Information	Adopted Budget Estimates (a) \$	Current Budget Estimates	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.	Explanation of Material Variance
OPERATING ACTIVITIES									
Revenue from operating activities									
General rates		7,228,200	7,228,200	7,228,200	7,090,220	(137,980)	(1.91%)		Within variance
Grants, subsidies and contributions	11	1,596,000	1,596,000	1,293,656	1,319,273	25,617	1.98%		Within variance
Fees and charges		1,487,000	1,487,000	1,022,848	1,047,212	24,364	2.38%		Within variance
Interest revenue		985,000	985,000	656,656	529,833	(126,823)	(19.31%)	▼ Timing	Reserve Interest is lower than YTD budget, due to funds being invested in Term deposits and maturing in future months.
Other revenue		223,500	223,500	148,920	220,365	71,445	47.98%	▲ Timing	Income relating to legal fees recoveries \$68K, fuel sales \$27k and workers compensation reimbursements \$38K are higher than the YTD budget. This higher income is partly offset by other lower than YTD budget reimbursements including the fuel rebate of \$23K.
		11,519,700	11,519,700	10,350,280	10,206,903	(143,377)	(1.39%)		
Expenditure from operating activities									
Employee costs		(4,606,500)	(4,606,500)	(3,070,616)	(2,599,489)	471,127	15.34%	▲ Timing	Employee costs are lower than YTD budget due to unfilled positions. This variance will be addressed with the budget review.
Materials and contracts		(3,385,740)	(3,383,740)	(2,286,376)	(2,082,591)	203,785	8.91%		Within variance
Utility charges		(472,000)	(472,000)	(314,528)	(226,112)	88,416	28.11%	▲ Timing	Utility charges are lower than YTD budget, at this stage of the year this is expected to be a timing variance with the allocation of invoices.
Depreciation		(6,862,500)	(6,862,500)	(4,574,960)	(4,921,804)	(346,844)	(7.58%)		Within variance
Insurance		(316,500)	(318,500)	(318,500)	(288,221)	30,279	9.51%		Within variance
Other expenditure		(272,900)	(272,900)	(136,988)	(123,939)	13,049	9.53%		Within variance
Loss on asset disposals	6	0	0	0	(22,447)	(22,447)	0.00%		
		(15,916,140)	(15,916,140)	(10,701,968)	(10,264,603)	437,365	4.09%		
Non-cash amounts excluded from operating activities	Note 2(b)	6,862,500	6,862,500	4,574,960	4,944,251	369,291	8.07%		Within variance
Amount attributable to operating activities		2,466,060	2,466,060	4,223,272	4,886,551	663,279	15.71%		

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SHIRE OF MEEKATHARRA STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 28 FEBRUARY 2025

CONTINUED

INVESTING ACTIVITIES

	Supplementary Information	Adopted Budget Estimates (a) \$	Current Budget Estimates	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.	Explanation of Material Variance
Inflows from investing activities									
Proceeds from capital grants, subsidies and contributions	12	8,037,000	8,037,000	5,212,184	323,243	(4,888,941)	(93.80%)	▼ Timing	Grants budgeted for YTD but not yet received. The budget review will address grants that will not be received this year.
Proceeds from disposal of assets	6	362,000	362,000	70,000	98,000	28,000	40.00%	▲ Timing	Refer Note 6 Disposal of Assets for details
		8,399,000	8,399,000	5,282,184	421,243	(4,860,941)	(92.03%)		
Outflows from investing activities									
Payments for property, plant and equipment	5	(5,781,000)	(5,781,000)	(3,880,560)	(1,083,861)	2,796,699	72.07%	▲ Timing	Refer to Note 5 for Capital Works Detail - timing of anticipated expenditure to be corrected
Payments for construction of infrastructure	5	(20,258,500)	(20,258,500)	(12,281,024)	(3,907,271)	8,373,753	68.18%	▲ Timing	Refer to Note 5 for Capital Works detail - timing of roadworks budgets to be corrected and deferral of works is addressed with the budget review.
		(26,039,500)	(26,039,500)	(16,161,584)	(4,991,132)	11,170,452	69.12%		
Amount attributable to investing activities		(17,640,500)	(17,640,500)	(10,879,400)	(4,569,889)	6,309,511	58.00%		
FINANCING ACTIVITIES									
Inflows from financing activities									
Transfer from reserves	4	18,877,156	18,877,156	0	0	0	0.00%		Within variance
		18,877,156	18,877,156	0	0	0	0.00%		
Outflows from financing activities									
Transfer to reserves	4	(18,027,156)	(18,027,156)	0	0	0	0.00%		Within variance
		(18,027,156)	(18,027,156)	0	0	0	0.00%		
Amount attributable to financing activities		850,000	850,000	0	0	0	0.00%		
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year		14,324,440	14,324,440	14,324,440	12,592,103	(1,732,337)	(12.09%)	▼ Permanent	The adopted budget brought forward surplus is lower than the YTD actual, will be addressed with the budget review.
Amount attributable to operating activities		2,466,060	2,466,060	4,223,272	4,886,551	663,279	15.71%		
Amount attributable to investing activities		(17,640,500)	(17,640,500)	(10,879,400)	(4,569,889)	6,309,511	58.00%		
Amount attributable to financing activities		850,000	850,000	0	0	0	0.00%		
Surplus or deficit after imposition of general rates		0	0	7,668,312	12,908,765	5,240,453	68.34%		

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
 ▲ ▼ Better than budget (Income is higher, Expenditure is lower)/Worse than budget (Income is lower, expenditure is higher)
 This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF MEEKATHARRA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2025

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

		Adopted Budget Opening 30 June 2024	Last Year Audited Closing 30 June 2024	Year to Date 28 February 2025
(a) Net current assets used in the Statement of Financial Activity	Supplementary Information			
Current assets		\$	\$	\$
Cash and cash equivalents	3	37,091,252	13,051,161	34,820,222
Trade and other receivables		1,500,000	1,508,971	1,643,649
Other financial assets		0	22,585,508	0
Inventories	8	220,000	229,633	371,041
		38,811,252	37,375,273	36,834,912
Less: current liabilities				
Trade and other payables	9	(1,320,000)	(1,315,595)	(458,572)
Other liabilities	10	0	(659,874)	(659,874)
Employee related provisions	10	(350,000)	(209,099)	(209,099)
		(1,670,000)	(2,184,568)	(1,327,545)
Net current assets		37,141,252	35,190,705	35,507,367
Less: Total adjustments to net current assets	Note 2(c)	(22,816,812)	(22,598,602)	(22,598,602)
Closing funding surplus / (deficit)		14,324,440	12,592,103	12,908,765

(b) Non-cash amounts excluded from operating activities

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

		Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash amounts excluded from operating activities		\$	\$	\$
Adjustments to operating activities				
Add: Loss on asset disposals	6	0	0	22,447
Add: Depreciation		6,862,500	4,574,960	4,921,804
Total non-cash amounts excluded from operating activities		6,862,500	4,574,960	4,944,251

(c) 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.

		Adopted Budget Opening 30 June 2024	Last Year Audited Closing 30 June 2024	Year to Date 28 February 2025
Adjustments to net current assets		\$	\$	\$
Less: Reserve accounts	4	(23,192,012)	(22,807,701)	(22,807,701)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of employee benefit provisions	4	375,200	209,099	209,099
Total adjustments to net current assets	Note 2(a)	(22,816,812)	(22,598,602)	(22,598,602)

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

SHIRE OF MEEKATHARRA

SUPPLEMENTARY INFORMATION

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SHIRE OF MEEKATHARRA
STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM
FOR THE PERIOD ENDED 28 FEBRUARY 2025

	Ref Note	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$
OPERATING ACTIVITIES				
Income excluding grants, subsidies and contributions				
General purpose funding - other		8,233,200	7,898,168	7,706,393
Law, order and public safety	11	2,500	1,648	1,378
Health		1,000	656	3,997
Education and welfare		10,000	6,648	197
Housing		20,000	13,328	245
Community amenities		117,500	109,976	114,103
Recreation and culture	6	54,500	36,256	29,004
Transport		1,372,000	914,648	959,822
Economic services		12,000	7,984	4,433
Other property and services		101,000	67,312	68,058
		9,923,700	9,056,624	8,887,630
Grants, subsidies and contributions				
General purpose funding - other		824,000	618,000	666,353
Law, order and public safety		47,500	10,328	13,096
Education and welfare		122,500	85,000	87,546
Transport		8,613,500	5,767,184	857,521
Economic services		25,000	25,000	18,000
Other property and services		500	328	0
		9,633,000	6,505,840	1,642,516
Expenditure from operating activities (including depreciation)				
Governance		(974,400)	(641,316)	(484,514)
General purpose funding		(342,500)	(208,312)	(199,334)
Law, order and public safety		(231,500)	(158,460)	(138,819)
Health		(168,500)	(114,312)	(78,040)
Education and welfare		(1,119,000)	(752,008)	(659,969)
Housing		0	(15,136)	(8,524)
Community amenities		(934,740)	(627,180)	(529,177)
Recreation and culture		(2,068,500)	(1,406,724)	(1,226,275)
Transport		(9,160,000)	(6,112,340)	(6,339,627)
Economic services	6	(797,000)	(549,748)	(454,926)
Other property and services		(120,000)	(116,432)	(145,398)
		(15,916,140)	(10,701,968)	(10,264,603)
Net Operating Result		3,640,560	4,860,496	265,543

**SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Trust	Cash	Institution	Interest Rate	Maturity Date
		\$	\$		\$			
Cash on hand								
Municipal Bank Account	Cash and cash equivalents	4,724,940	0	0	4,724,940	Westpac	0.00%	At Call
Maxi Account	Cash and cash equivalents	4,596,065	0	0	4,596,065	Westpac	1.15%	At Call
Trust Account	Trust	0	0	500,000	500,000	Westpac	0.00%	At Call
Term Deposits								
63-2163	Financial assets at amortised cost	0	10,000,000	0	10,000,000	Westpac	5.05%	24/04/2025
63-2171	Financial assets at amortised cost	0	12,858,743	0	12,858,743	Westpac	5.07%	24/03/2025
63-2198	Cash and cash equivalents	0	2,641,257	0	2,641,257	Westpac	5.07%	13/03/2025
Total		9,321,005	25,500,000	500,000	35,321,005			

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 with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2025

4 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Original Budget Transfers In (+)	Original Budget Transfers Out (-)	Original Budget Closing Balance	Current Budget Closing Balance	Actual Opening Balance	* Actual Interest Earned	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$		\$	\$	\$	\$	\$
Restricted by Council			0							
Leave reserve	429,228	0	(429,228)	0	0	429,228	0	0	0	429,228
Plant and Machinery reserve	1,254,200	500,000	(770,000)	984,200	984,200	1,254,200	0	0	0	1,254,200
Building Reserve	2,048,974	779,228	(200,000)	2,628,202	2,628,202	2,048,974	0	0	0	2,048,974
Shire Water Reserve	347,826	0	(347,826)	0	0	347,826	0	0	0	347,826
Airport Runway Reserve	3,011,456	0	(3,011,456)	0	0	2,627,145	0	0	0	2,627,145
Airport Reserve	1,412,107	3,111,456	(530,000)	3,993,563	3,993,563	1,412,107	0	0	0	1,412,107
Transport Reserve	65,984	0	(65,984)	0	0	65,984	0	0	0	65,984
Infrastructure & Development Reserve	1,096,770	0	(1,096,770)	0	0	1,096,770	0	0	0	1,096,770
Covid-19 Emergency Response/Cashflow Supplement	230,699	0	(230,699)	0	0	230,699	0	0	0	230,699
Reseals & Rejuvenation Reserve	6,525,470	0	(6,525,470)	0	0	6,525,470	0	0	0	6,525,470
Interpretive Centre Reserve	2,038,817	0	(2,038,817)	0	0	2,038,817	0	0	0	2,038,817
Roads -Second / Final Seals Reserve	2,030,906	0	(2,030,906)	0	0	2,030,906	0	0	0	2,030,906
Lloyd'S Revitalisation Reserve	1,694,352	2,088,817	(1,600,000)	2,183,169	2,183,169	1,694,352	0	0	0	1,694,352
Industrial Park Reserve	916,163	250,000	0	1,166,163	1,166,163	916,163	0	0	0	916,163
Swimming Pool Reserve	89,060	150,000	0	239,060	239,060	89,060	0	0	0	89,060
Footpaths	0	165,984	0	165,984	165,984	0	0	0	0	0
Future Projects	0	1,677,469	0	1,677,469	1,677,469	0	0	0	0	0
Furniture and Equipment	0	100,000	0	100,000	100,000	0	0	0	0	0
Roads	0	8,706,376	0	8,706,376	8,706,376	0	0	0	0	0
Other Infrastructure	0	497,826	0	497,826	497,826	0	0	0	0	0
23,192,012	18,027,156	(18,877,156)	22,342,012	22,342,012		22,807,701	0	0	0	22,807,701

**SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS

	Adopted Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance
Capital acquisitions	\$		\$	\$	\$
Buildings - non-specialised	3,845,000	3,845,000	2,563,280	422,494	(2,140,786)
Furniture and equipment	81,000	81,000	53,984	1,566	(52,418)
Plant and equipment	1,855,000	1,855,000	1,263,296	659,801	(603,495)
Acquisition of property, plant and equipment	5,781,000	5,781,000	3,880,560	1,083,861	(2,796,699)
Infrastructure - roads	18,252,500	18,252,500	12,167,696	3,589,789	(8,577,907)
Infrastructure - footpaths	400,000	400,000	0	0	0
Infrastructure - Airport	530,000	530,000	0	212,456	212,456
Infrastructure - Other	1,076,000	1,076,000	113,328	105,026	105,026
Acquisition of infrastructure	20,258,500	20,258,500	12,281,024	3,907,271	(13,853,823)
Total capital acquisitions	26,039,500	26,039,500	16,161,584	4,991,132	(16,650,522)

MATERIAL ACCOUNTING POLICIES

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

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.

Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

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SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2025

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS - DETAILED

GL Account	Job Number	Job/Account Description	Original Budget	YTD Budget	YTD Actual	YTD Actual Variance	Comments
Buildings - non-specialised							
2026	X1001	Ses Facilities - Renew Shed	31,000	20,664	-	20,664	
4191	X1002	Lloyd'S Plaza - New Extension	1,600,000	1,066,664	13,791	1,052,873	
5044	X1003	Depot - New Machinery Dome Shed	300,000	200,000	-	200,000	
2704	X1004	Lot 294 (131) Hill Street - Renew General	60,000	40,000	-	40,000	
2704	X1005	Lot 408 (91) Hill Street - Renew Verandah	55,000	36,664	23,400	13,264	
2704	X1006	Lot 303 (137) Darlot Street - Renew Verandah	25,000	16,664	26,155	(9,491)	
2704	X1007	Lot 207 (107) Hill Street - Renew Blinds	5,000	3,328	7,327	(3,999)	
2704	X1008	Lot 877 (69) Mccleary Street - New Garage	25,000	16,664	1,447	15,217	
2447	X1009	Youth Centre - Renew Kitchen	25,000	16,664	21,590	(4,926)	
2704	X1010	Lot 304 (135) Darlot Street - New Residence	211,000	140,664	145,980	(5,316)	
3997	X1011	Picture Gardens - Renew Plumbing	97,000	64,664	-	64,664	
3997	X1012	Picture Gardens - Renew Electrical	10,000	6,664	-	6,664	
4036	X1013	Indoor Cricket - Renew Facility	107,000	71,328	560	70,768	
4171	X1014	Masonic Lodge - Renew Facility	12,000	8,000	-	8,000	
9681	X1015	Old Power Station - Renew Facility	50,000	33,328	-	33,328	
2704	X1016	Lot 207 (107) Hill Street - Renew Facility	12,000	8,000	-	8,000	
2447	X1017	Youth Centre - Renew Facility	50,000	33,328	50,140	(16,812)	
3884	X1018	Gym - Renew Roof	30,000	20,000	-	20,000	
2704	X1019	Airport Residence - Upgrade Security Screens	25,000	16,664	-	16,664	
1328	X1020	Administration Office - New Carport	19,500	13,000	30,150	(17,150)	
2704	X1021	Lot 113 (81) Darlot Street - New Carport	19,500	13,000	11,649	1,351	
2704	X1022	Staff Accommodation - New	1,000,000	666,664	70,813	595,852	
3884	X1023	Gym - Renew External Lighting	10,000	6,664	-	6,664	
3666	X1024	Swimming Pool Building - Renew Paint	66,000	44,000	-	44,000	
2704	X1025	Lot 261 (117) Hill Street - New	-	-	4,839	(4,839)	
2704	X1026	91 Hill St - Renew Blinds/Awnings	-	-	7,327	(7,327)	
2704	X1027	Consultants Quarters - Renew Blinds/Awnings	-	-	7,327	(7,327)	
TOTAL Buildings			3,845,000	2,563,280	422,494	2,140,786	
Furniture and equipment							
1326	X2005	Administration Office - Renew Front Counter	15,000	10,000	-	10,000	
2438	X2001	Kids Zone - Renew Outdoor Furniture	5,000	3,328	-	3,328	
2445	X2002	Youth Centre - Renew Office Furniture	11,000	7,328	-	7,328	
3534	X2003	Town Hall - Renew Audio Visual Equipment	35,000	23,328	-	23,328	
3974	X2004	Gym - Renew Gym Equipment	15,000	10,000	1,566	8,434	
TOTAL Furniture and Equipment			81,000	53,984	1,566	52,418	
Plant and equipment							
5475	X3001	Small Equipment < \$5,000 - Renew	10,000	6,664	3,817	2,847	
5475	X3002	Large Equipment > \$5,000 - Renew	50,000	33,328	32,587	741	
5475	X3003	Street Sweeper P660 - New	450,000	300,000	108,800	191,200	
5475	X3004	Excavator P638 - Upgrade	110,000	73,328	116,254	(42,926)	
5475	X3005	Diesel Forklift P639 - New	60,000	40,000	-	40,000	
5475	X3006	Skid Steer P640 - Renew	130,000	130,000	106,318	23,682	
5475	X3007	Single Cab 4X2 Utility P647 - Renew	45,000	-	-	-	
5475	X3008	Single Cab 4X2 Utility P648 - Renew	45,000	-	-	-	
5475	X3009	Single Cab 4X2 Utility P649 - Renew	45,000	-	-	-	
5475	X3010	Extra Cab Utility P650 - Renew	80,000	53,328	68,471	(15,143)	
5475	X3011	Community Officer Vehicle P651 - Renew	45,000	30,000	-	30,000	
5475	X3012	Youth Officer Vehicle P652 - Renew	45,000	30,000	-	30,000	
5475	X3013	Single Cab 4X4 Utility P653 - Renew	90,000	60,000	-	60,000	
5475	X3014	Dual Cab 4X4 Utility P654 - Renew	110,000	73,328	-	73,328	
5475	X3015	Youth Services Van P655 - Renew	80,000	53,328	-	53,328	
5475	X3016	Bore Boss P656 - New	140,000	93,328	-	93,328	
5475	X3017	Off-Road Caravan P657 - New	120,000	120,000	88,818	31,182	
5475	X3018	Wagon 4X4 P658 - Renew	100,000	100,000	134,737	(34,737)	
5475	X3019	Wagon 4X4 P659 - Renew	100,000	66,664	-	66,664	
TOTAL Plant and Equipment			1,855,000	1,263,296	659,801	603,495	

5 CAPITAL ACQUISITIONS - DETAILED

Infrastructure - roads						
4200		Road Construction Various	16,010,000	10,673,264	3,199,993	7,473,271
4250		Flood Damage Renewals - 24/25	2,242,500	1,494,432	389,796	1,104,636
TOTAL Road Construction			18,252,500	12,167,696	3,589,789	8,577,907
Infrastructure - footpaths						
5046		Footpaths - New And Renewal	400,000	-	-	-
TOTAL Footpath Construction			400,000	-	-	-
Infrastructure - Airport						
5218	X7001	Airport - Renew Electrical Generator	180,000	-	194,245	(194,245)
5218	X7002	Airport - Renew Leach Drains	100,000	-	-	-
5218	X7003	Airport - Renew Fuel Facility	200,000	-	-	-
5218	X7004	Airport - Upgrade Casa Audit Outcomes	50,000	-	18,210	(18,210)
TOTAL Airport Construction			530,000	-	212,456	(212,456)
Infrastructure - Other						
2436	X6001	Kids Zone - Renew Courtyard Paving	27,000	-	-	-
2436	X6002	Kids Zone - Renew Reticulation And Lawn	20,000	-	-	-
2436	X6003	Kids Zone - Renew Playground Shade	40,000	-	-	-
2824	X6004	Refuse Site - Upgrade Facility	56,000	-	-	-
3274	X6005	Town Cemetery - Renew Facility	54,000	-	-	-
3274	X6012	Heritage Cemeteries - Renew Headstones	60,000	40,000	2,213	37,787
3638	X6010	Oval - Renew Electrical System	40,000	26,664	38,584	(11,920)
3638	X6011	Oval - Renew Surface	70,000	46,664	59,789	(13,125)
3954		Grants Pit Water Scheme	-	-	210	(210)
4015	X6006	Lions Park - New Development	288,000	-	4,230	(4,230)
4015	X6007	Lions Park - New Furniture	5,000	-	-	-
5045	X6016	Truck Ramps - New	100,000	-	-	-
5380	X6008	Peace Gorge - Renew General	140,000	-	-	-
5399	X6009	Welcome Park - Renew Facility	66,000	-	-	-
5424	X6013	Entry Statement (East) - New	40,000	-	-	-
5424	X6014	Entry Statement (West) - New	40,000	-	-	-
5424	X6015	Murchison Geo Region - Renew Signage	30,000	-	-	-
TOTAL Other Infrastructure			1,076,000	113,328	105,026	8,302
TOTALS			26,039,500	16,161,584	4,991,132	11,170,452

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SHIRE OF MEEKATHARRA SUPPLEMENTARY INFORMATION FOR THE PERIOD ENDED 28 FEBRUARY 2025

INVESTING ACTIVITIES

5 CAPITAL ROADWORKS - DETAILED

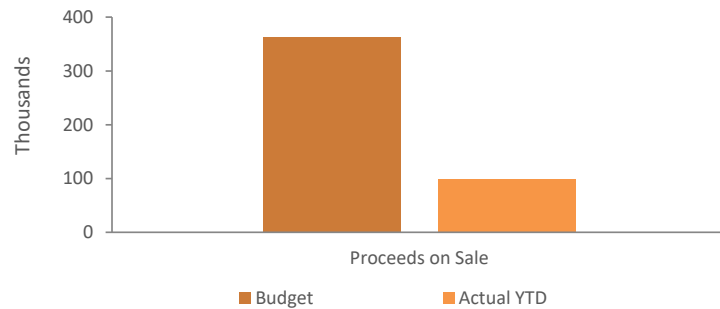
Account	Job - Account	Job/Account Description	Original Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance	Comments
Staff to review and correct budget timing								
Infrastructure - roads								
X4001		Grids - Renew Various Locations - 24/25	120,000	120,000	80,000	-	80,000	
X4002		Gorge Creek - Renew Floodway - 24/25	800,000	800,000	533,328	1,603,342	(1,070,014)	
X4003		Pingandy River (Little) - Renew Floodways - 24/25	800,000	800,000	533,328	394,221	139,107	
X4004		Pingandy River (Big) - Renew Floodways - 24/25	800,000	800,000	533,328	923,397	(390,069)	
X4005		Deverell Creek - Renew Floodway - 24/25	800,000	800,000	533,328	-	533,328	
X4006		Town Streets - Renew Street Seal Various - 24/25	1,000,000	1,000,000	666,664	-	666,664	
X4007		Landor-Meekatharra Road - Upgrade Surface - 24/25	10,500,000	10,500,000	6,999,984	730	6,999,254	
X4008		Mingah Springs Road - New Bypass - 24/25	440,000	440,000	293,320	19,037	274,283	
X4009		Sandstone Road - Renew 97 - 100.72 Slk - 24/25	375,000	375,000	249,992	2,222	247,770	
X4010		Sandstone Road - Renew 77 - 87 Slk - 24/25	375,000	375,000	249,992	257,045	(7,053)	
X4011		Sandstone Road- Renew 87 - 97 Slk - 24/25	375,000	375,000	249,992	-	249,992	
X4012		Ashburton Downs-Mkt Road - Renew Damage	233,000	233,000	155,328	-	155,328	
X4013		Beringarra-Mt Gould Road - Renew Damage	37,500	37,500	24,992	-	24,992	
X4014		Landor-Meekatharra Road - Renew Damage	20,500	20,500	13,656	-	13,656	
X4015		Meekatharra-Mt Clere Road - Renew Damage	203,500	203,500	135,656	-	135,656	
X4016		Mingah Springs Road - Renew Damage	47,500	47,500	31,664	-	31,664	
X4017		Moorarie-Trillbar Road - Renew Damage	38,000	38,000	25,320	-	25,320	
X4018		Murchison Downs Road - Renew Damage	20,500	20,500	13,656	-	13,656	
X4019		Pingandy Road - Renew Damage	70,500	70,500	46,992	-	46,992	
X4020		Tangadee Road - Renew Damage	27,500	27,500	18,328	-	18,328	
X4021		Woodlands-Mt Augustus Road - Renew Damage	103,000	103,000	68,664	-	68,664	
X4022		Youno Downs Road - Renew Damage	24,000	24,000	15,992	-	15,992	
X4023		Annean Road - Renew Damage	18,000	18,000	11,992	5,381	6,611	
X4024		Ashburton Downs-Mkt Road - Renew Damage	31,000	31,000	20,648	960	19,688	
X4025		Beringarra-Mt Gould Road - Renew Damage	61,500	61,500	40,992	960	40,032	
X4026		Bulloo Downs Road - Renew Damage	23,500	23,500	15,648	960	14,688	
X4027		Buttah Road - Renew Damage	7,500	7,500	4,984	960	4,024	
X4028		Gabarintha-Nannine Road - Renew Damage	10,000	10,000	6,656	960	5,696	
X4029		Hillview-Murchison Downs Road - Renew Damage	8,000	8,000	5,320	960	4,360	
X4030		Horseshoe Lights Access Road - Renew Damage	16,000	16,000	10,648	960	9,688	
X4031		Jigalong Mission Road - Renew Damage	17,000	17,000	11,328	960	10,368	
X4032		Killara Road - Renew Damage	9,500	9,500	6,320	960	5,360	
X4033		Landor-Meekatharra Road - Renew Damage	130,500	130,500	86,984	960	86,024	
X4034		Marymia Road - Renew Damage	34,000	34,000	22,656	960	21,696	
X4035		Meekatharra-Mt Clere Road - Renew Damage	79,500	79,500	52,992	960	52,032	
X4036		Meekatharra-Sandstone Road - Renew Damage	136,500	136,500	90,984	960	90,024	
X4037		Milgun-Yarlarweelor Road - Renew Damage	76,000	76,000	50,656	960	49,696	
X4038		Mingah Springs Road - Renew Damage	14,500	14,500	9,656	4,196	5,460	
X4039		Moorarie-Trillbar Road - Renew Damage	43,500	43,500	28,984	960	28,024	
X4040		Murchison Downs Road - Renew Damage	78,500	78,500	52,320	960	51,360	
X4041		Peakhill-Horseshoe Lights Road - Renew Damage	16,000	16,000	10,656	1,831	8,825	
X4042		Peakhill-Three Rivers Road - Renew Damage	20,500	20,500	13,648	348,789	(335,141)	
X4043		Pingandy Road - Renew Damage	6,500	6,500	4,312	960	3,352	
X4044		Speedway Access Road - Renew Damage	7,000	7,000	4,648	960	3,688	
X4045		Sylvania Road - Renew Damage	34,000	34,000	22,648	960	21,688	
X4046		Tangadee Road - Renew Damage	6,500	6,500	4,312	960	3,352	
X4047		Trillbar Road - Renew Damage	16,000	16,000	10,656	960	9,696	
X4048		Turee Creek Road - Renew Damage	54,500	54,500	36,320	960	35,360	
X4049		Weelarrana West Road - Renew Damage	12,500	12,500	8,320	960	7,360	
X4050		Wiluna North Road - Renew Damage	19,500	19,500	12,984	960	12,024	
X4051		Woodlands-Mt Augustus Road - Renew Damage	23,000	23,000	15,320	960	14,360	
X4052		Yarlarweelor Access Road - Renew Damage	6,500	6,500	4,312	960	3,352	
X4053		Yarrabubba Access Road - Renew Damage	6,500	6,500	4,312	960	3,352	
X4054		Yoothapina Station Road - Renew Damage	7,500	7,500	4,984	960	4,024	
X4055		Youno Downs Road - Renew Damage	10,500	10,500	6,992	2,726	4,266	
			-	-	-	-	-	
TOTAL Road Construction			18,252,500	18,252,500	12,167,696	3,589,789	8,577,907	

**SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

OPERATING ACTIVITIES

6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Year Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
P406	Mini Excavator	25,000	25,000	0	0	24,000	22,500	0	(1,500)
P464	Skid Steer	30,000	30,000	0	0	43,774	40,500	0	(3,274)
P426	4x2 Single Cab Utility	5,000	5,000	0	0	0	0	0	0
P493	4x2 Single Cab Utility	5,000	5,000	0	0	0	0	0	0
P530	4x2 Single Cab Utility	5,000	5,000	0	0	0	0	0	0
P646	Extra Cab Utility	40,000	40,000	0	0	52,673	35,000	0	(17,673)
P507	Community Officer Vehicle	10,000	10,000	0	0	0	0	0	0
P507	Youth Officer Vehicle	20,000	20,000	0	0	0	0	0	0
P518	Construction Crew vehicle	35,000	35,000	0	0	0	0	0	0
P520	Leading Hand Vehicle	55,000	55,000	0	0	0	0	0	0
P427	Youth Services Van	12,000	12,000	0	0	0	0	0	0
P526	CEO Vehicle	60,000	60,000	0	0	0	0	0	0
P605	DCEO Vehicle	60,000	60,000	0	0	0	0	0	0
		362,000	362,000	0	0	120,447	98,000	0	(22,447)



Note

The disposal of these assets has yet to be processed in the financial system.

**SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
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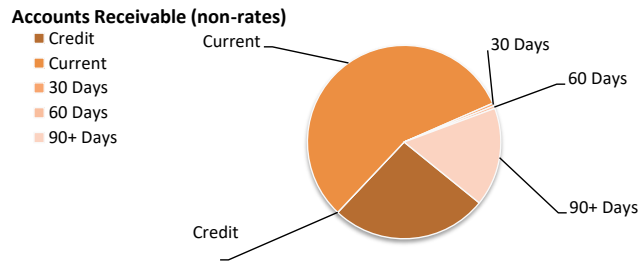
OPERATING ACTIVITIES

7 RECEIVABLES

Rates receivable	30 June 2024	28 Feb 2025
	\$	\$
Opening arrears previous years	1,526,601	1,184,270
Levied this year	5,697,848	7,090,220
Less - collections	(6,040,179)	(6,715,282)
Gross rates collectable	1,184,270	1,559,208
Allowance for impairment of rates receivable		(120,309)
Net rates collectable	1,184,270	1,438,899
% Collected	83.6%	81.2%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(45,581)	98,064	801	772	28,681	82,736
Percentage	(55.1%)	118.5%	1.0%	0.9%	34.7%	
Balance per trial balance						
Trade receivables						82,736
GST receivable						122,014
Allowance for credit losses of trade receivables						0
Total receivables general outstanding						204,750

Amounts shown above include GST (where applicable)



KEY INFORMATION

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

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

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other 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.

**SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 28 February 2025
Other current assets	\$	\$	\$	\$
Inventory				
Fuel and Oils	229,633	141,408	0	371,041
Total other current assets	229,633	141,408	0	371,041

Amounts shown above include GST (where applicable)

KEY INFORMATION

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.

**SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
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OPERATING ACTIVITIES

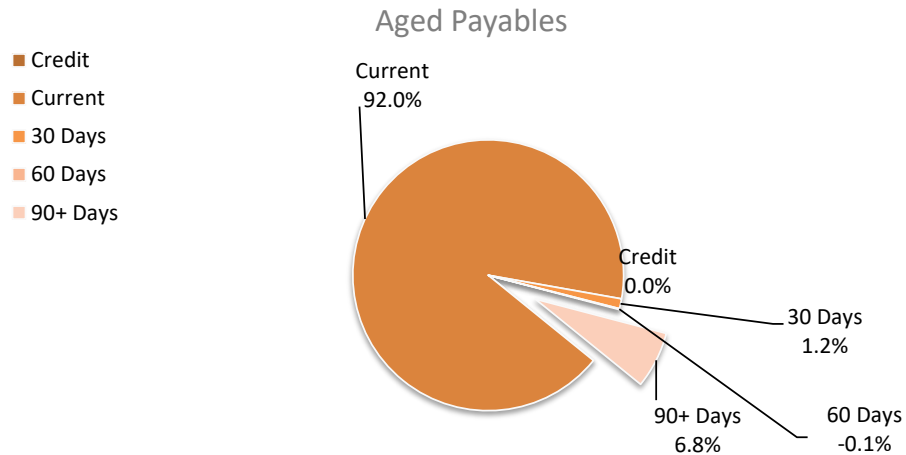
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	166,406	2,137	(200)	12,223	180,565
Percentage	0.0%	92.2%	1.2%	-0.1%	6.8%	
Balance per trial balance						
Sundry creditors	0	230,508	0	0	0	230,508
ATO liabilities	0	55,101	0	0	0	55,101
Bond Held	0	18,313	0	0	0	18,313
Excess rates	0	140,706	0	0	0	140,706
Other payables [describe]	0	13,944	0	0	0	13,944
Total payables general outstanding						458,572

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period 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.



**SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

OPERATING ACTIVITIES

10 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2024	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 28 February 2025
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		659,874	0	0	0	659,874
Total other liabilities		659,874	0	0	0	659,874
Employee Related Provisions						
Provision for annual leave		152,839	0	0	0	152,839
Provision for long service leave		56,260	0	0	0	56,260
Total Provisions		209,099	0	0	0	209,099
Total other current liabilities		868,973	0	0	0	868,973

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 11

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 employee related 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 obligations are presented as current provisions.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

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 MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

OPERATING ACTIVITIES

11 GRANTS, SUBSIDIES AND CONTRIBUTIONS

				Grants, subsidies and contributions revenue		
		Provider	Program	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
				\$	\$	\$
COA	IE					
0181	52	Financial Assistance Grant	General Purpose Funding	523,500	392,625	537,637
211	52	Local Road Grant	General Purpose Funding	300,500	225,375	128,716
1563	52	D.F.E.S. Operating Grant	Law, Order, Public Safety	8,000	4,000	5,788
2003	52	S.E.S. Operating Grant	Law, Order, Public Safety	8,000	6,000	7,308
2024	55	Reimbursments - Law Other	Law, Order, Public Safety	500	328	0
2419	52	Youth Grant - O.S.H.C. Program	Education And Welfare	27,500	13,750	12,251
2421	52	Youth Services Grant - D.C.P. - W.A.	Education And Welfare	95,000	71,250	75,295
4591	52	Mrwa - Direct Grant	Transport	500,000	500,000	534,279
4823	55	Reimbursements - Transport	Transport	100,000	50,000	0
4843	52	Street - Lighting - Operating Grant	Transport	7,500	5,000	0
8153	55	Reimbursement - Gst Free	Other Property And Services	500	328	0
5393	52	Festival Income Tourism	Other Property And Services	25,000	25,000	0
5393	55	Festival Income Tourism	Other Property And Services	0	0	18,000
				1,596,000	1,293,656	1,319,273

**SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

INVESTING ACTIVITIES

12 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

				Capital grants, subsidies and contributions revenue				Comment
COA	IE	Provider	Program	Adopted	Current Budget	YTD	YTD Revenue	
				Budget Revenue	Revenue	Budget	Actual	
				\$		\$	\$	
4621	50	R2R Grant	Transport	5,750,000	5,750,000	3,833,328	82,243	
4681	48	Mrwa - Flood Damage Grant Income	Transport	1,506,000	1,506,000	1,003,856	0	
4691	48	Mrwa Road Project Grant (Rrg)	Transport	750,000	750,000	375,000	241,000	
2008	48	Ses Capital Grant	Law,Order and Public Safety	31,000	31,000	0	0	
				8,037,000	8,037,000	5,212,184	323,243	

10.3 Mining Tenement Applications – February 2025

File Reference	EM.NO.001
Author	N Cain, Chief Executive Officer
Author's Interest	Nil
Authoriser	N Cain, Chief Executive Officer
Authoriser's Interest	Nil
Applicant / Respondent	Nil
Report Date	10 March 2025

Summary

Council is required to consider mining tenement applications for the district from authorised agents and / or relevant government agencies.

The purpose of this Report is to present the relevant monthly mining tenement applications for the district.

Council is requested to consider if it is opposed to any of the mining tenement applications.

Attachments

- 10.3.1 Application for M 51/924 from D Clark
- 10.3.2 Request for Comment for L 52/254, L 52/255, L 52/256 and L 52/257 from Department of Energy, Mines, Industry Regulation and Safety
- 10.3.3 Request for Comment for L 52/269 from Department of Energy, Mines, Industry Regulation and Safety
- 10.3.4 Application for E 52/4440 from Murchison Copper Mines Pty Ltd

Background

The following applications and / or requests for comment have been received for mining tenements located in the district –

1. Application for M 51/924 from D Clark
D Clark has written requesting comments or queries regarding Mining Lease M 51/924. The lease falls within the Murchison Mineral Field. The location for this lease is in the southwestern corner of the Shire near the border with the Shire of Cue and Shire of Murchison.

2. Request for Comment for L 52/254, L 52/255, L 52/256 and L 52/257 from Department of Energy, Mines, Industry Regulation and Safety
The Department of Energy, Mines, Industry Regulation and Safety are seeking comments and recommendations regarding an application by Element 25 Ltd for Miscellaneous Licences L 52/254, L 52/255, L 52/256 and L 52/257. The proposed licences intersect with the De Grey Peak Hill Stock Route, the Great Northern Highway, and Easement F924685. The licences will allow for the construction and installation of mine site accommodation and associated support infrastructure near the Butcherbird Manganese Project.
3. Request for Comment for L 52/269 from Department of Energy, Mines, Industry Regulation and Safety
The Department of Energy, Mines, Industry Regulation and Safety are seeking comments and recommendations regarding an application by Element 25 Ltd for Miscellaneous Licence L 52/269. The proposed licence transverses a portion of unmanaged Reserve 9700 which is set aside for the De Grey Peak Hill Stock Route. The licence will allow for the construction and installation of mine site accommodation and associated support infrastructure near the Butcherbird Manganese Project.
4. Application for E 52/4440 from Murchison Copper Mines Pty Ltd
Murchison Copper Mines Pty Ltd has written requesting comments or queries regarding Exploration Licence E 52/4440. The lease falls within the Peak Hill Mineral Field. The location for this lease is approximately 100 kms north of the Meekatharra townsite.

Comment

Shire officers have considered each of the applications, with recommendations and comments below –

1. Application for M 51/924 from D Clark
Shire officers do not oppose the application and offer no additional comment.
2. Request for Comment for L 52/254, L 52/255, L 52/256 and L 52/257 from Department of Energy, Mines, Industry Regulation and Safety
Shire officers do not oppose the application and offer no additional comment.
3. Request for Comment for L 52/269 from Department of Energy, Mines, Industry Regulation and Safety

Shire officers do not oppose the application and offer no additional comment.

4. Application for E 52/4440 from Murchison Copper Mines Pty Ltd

Murchison Copper Mines Pty Ltd

Shire officers do not oppose the application and offer no additional comment.

Consultation

Applicants via attached correspondence

Statutory Implications

Mining Act 1978

Section 23 Mining on public reserves etc. and Commonwealth land

The holder of a mining tenement on public reserves etc. and Commonwealth land may not carry out mining on or under the land otherwise in accordance with a relevant consent having been obtained.

Mining Act 1978

Section 24 Classification of reserves

For Section 23 (above) public reserves include, although are not limited to, national parks, nature reserves, public utility land, townsites, roads, water and catchment reserves, and other defined land.

Mining Act 1978

Section 25 Mining on foreshore, seabed, navigable waters or townsite

Before approving a tenement application over a townsite, the Minister charged with the administration of the Mining Act 1978 is to consult with the local government before giving consent.

Mining Act 1978

Section 26 Terms and conditions

Requires any person carrying out mining operations to observe terms and conditions placed on the tenement application, which may include –

- The need to make good the surface of the land,
- Make payment to the person having control and management for the making good of the surface of the land, and / or
- Make compensation payment to the person having control and management of the land affected for any loss or damage caused by the mining operations.

Policy Implications

Nil

Financial Implications

New mining tenements will increase rate revenue, although the precise impact will not be known until the valuation of the tenement is provided by the Valuer General.

Risk Implications

Council's risk exposure is low by not opposing the applications.

Strategic Implications

Nil

Voting Requirements

Simple Majority

Recommendation

That Council, pursuant to the *Mining Act 1978*, –

1. Does not oppose the application for Mining Lease M 51/924 from D Clark.
2. Does not oppose the application for Miscellaneous Licences L 52/254, L 52/255, L 52/256 and L 52/257 from the Department of Energy, Mines, Industry Regulation and Safety.
3. Does not oppose the application for Miscellaneous Licence L 52/269 from the Department of Energy, Mines, Industry Regulation and Safety.
4. Does not oppose the application for Exploration Lease E 52/4440 from Murchison Copper Mines Pty Ltd.

Resolution **25/019**
Moved **W Ward**
Seconded **D Hodder**

That Council, pursuant to the *Mining Act 1978*, –

1. Does not oppose the application for Mining Lease M 51/924 from D Clark.
2. Does not oppose the application for Miscellaneous Licences L 52/254, L 52/255, L 52/256 and L 52/257 from the Department of Energy, Mines, Industry Regulation and Safety.
3. Does not oppose the application for Miscellaneous Licence L 52/269 from the Department of Energy, Mines, Industry Regulation and Safety.
4. Does not oppose the application for Exploration Lease E 52/4440 from Murchison Copper Mines Pty Ltd.

Vote Outcome **Carried 7/0**
For **H Nichols, M Smith, M Hall, W Ward, B Day, J Holden, D Hodder**
Against **Nil**
Variation Reason **Nil**

File No: EM-NO-001

05 MAR 2025

Officer:

Action Req'd:

Delegated To:

No. 51/924

FORM 21

WESTERN AUSTRALIA
Mining Act 1978
(Secs. 41, 58, 70C, 74, 86, 91, Reg. 64)

APPLICATION FOR MINING TENEMENT

- (a) Type of tenement
(b) Time & Date marked out (where applicable)
(c) Mineral Field

(a) Mining Lease for Gold

(b) 9:03 a.m 13/ 02 /2025

(c) Murchison

APPLICANT:

For each applicant:

(d) Full name and ACN/ABN No.

(e) Address

(f) No. of shares

(g) Total No. of shares

(d) & (e)

(f) shares

DAVID CHARLES CLARK

100

7 GARDNER STREET

SPALDING WA 6530

PH 0428977351
dclark068@gmail.com

(g) total

100

DESCRIPTION OF GROUND APPLIED FOR:

(For Exploration

Licences see Note 1.

For other Licences see

Note 2.

For all Licences see

Note 3.)

(h) Locality

(i) Datum Peg

(j) Boundaries

(h) MUNARRA GULLY

(i) Situated at GDA Zone 94 615145E - 7016427N

(j) Thence Proceed to 615216E - 7016200N

Thence Proceed to 614777E - 7016193N

Thence Proceed to 614770E - 7016364N

Back to Datum

(k) Area (ha or km²)

(k) 9HA

(l) Signature of applicant or agent (if agent, state full name and address)

(l)

Date 17-2-2025

OFFICIAL USE

A NOTICE OF OBJECTION may be lodged at any mining registrar's office on or before the 24 day of MARCH 20 25. (See Note 4).

Where an objection to this application is lodged the hearing will take place on a date to be set.

Received

M 51/924

Applicatio
Rent
TOTAL

Lodge Office: MT. MAGNET
Lodge Date: 17/02/2025 12:30:00
Fees: \$669.00(A) \$257.40(R)
PN: 7511 2096 24
em-t-M 5100924



MOUNT MAGNET

12-30pm

17 FEB 2025

MINING REGISTRAR

NOTES

Note 1: EXPLORATION LICENCE

(i) Attachments 1 and 2 form part of every application for an exploration licence and must be lodged with this form in lieu of (h), (i), (j) and (k) above.

(ii) An application for an Exploration Licence shall be accompanied by a statement specifying method of exploration, details of the proposed work programme, estimated cost of exploration and technical and financial ability of the applicant(s).

Note 2: PROSPECTING/MISCELLANEOUS LICENCE AND MINING/GENERAL PURPOSE LEASE

(i) This application form shall be accompanied by a map on which are clearly delineated the boundaries of the area applied for.

Note 3: GROUND AVAILABILITY

(i) The onus is on the applicant to ensure that ground is available to be marked out and/or applied for.

(ii) The following action should be taken to ascertain ground availability:

(a) public plan search; (b) register search; (c) ground inspection.

Note 4: ALL APPLICATIONS OVER PRIVATE LAND

The period for lodgement of an objection is within 21 days of service of this notice, or the date noted above for lodging objections, whichever is the longer period.



Department of Energy, Mines,
Industry Regulation and Safety

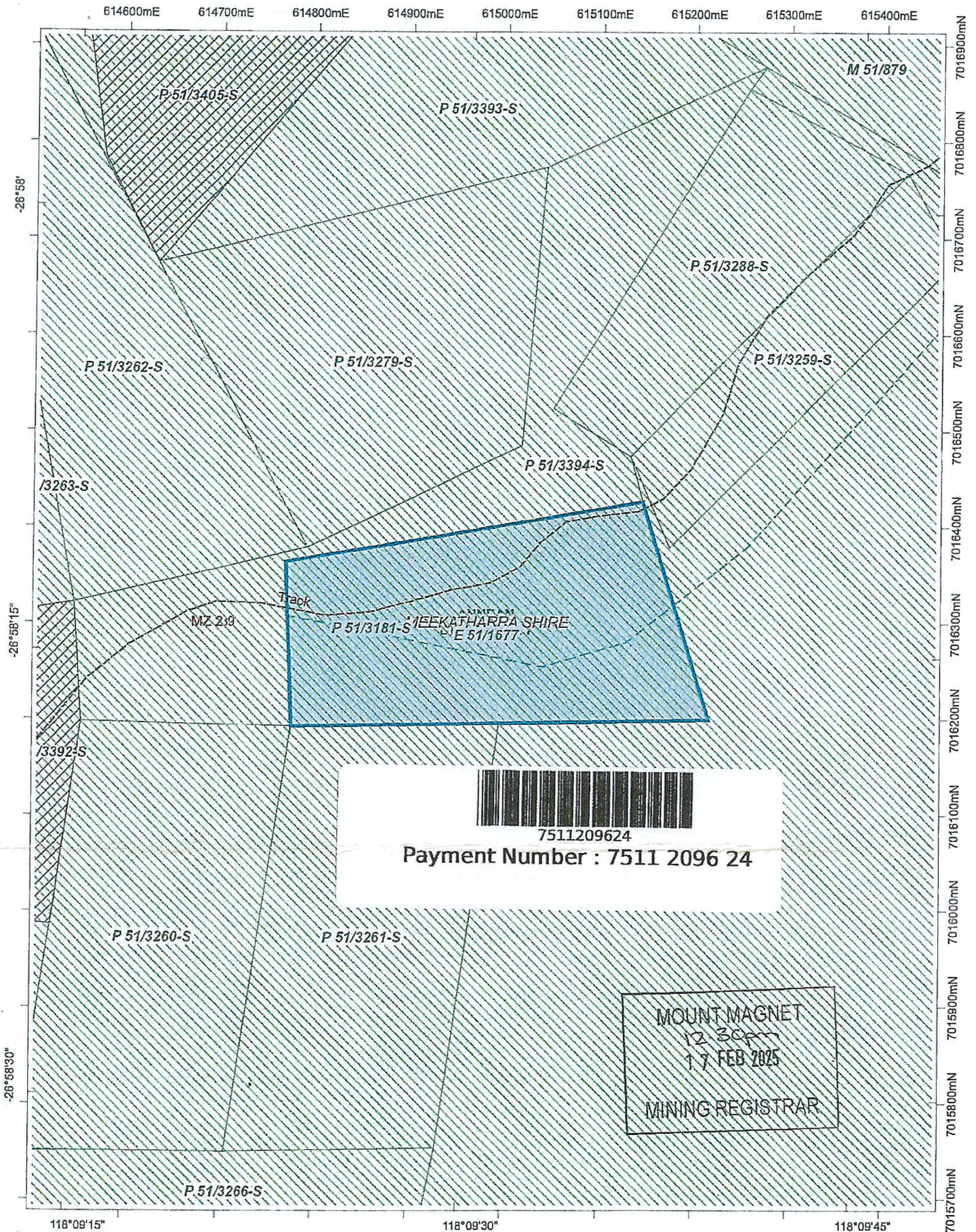
GDA 1994 MGA Zone 50

- Pending Application
- Live Tenement
- Application over Live Tenement

TENGRAPH (c) 2014

12:08 PM, 17/02/2025

MIMTSFM
(Tenement Status)



7511209624

Payment Number : 7511 2096 24

MOUNT MAGNET
12 30pm
17 FEB 2025
MINING REGISTRAR

This plan has been compiled from various data sources received from a number of agencies and with information supplied by applicants for mining tenements. No responsibility is accepted for any error or omission. The Commonwealth of Australia (c) 2022. Through Geoscience Australia and the Department of Defence, maintains copyright over these parts of the topographic data it has provided for display in TENGRAPH. Users wishing to use the data in its unaltered form should contact Geoscience Australia at geoscience@ga.gov.au. Confirmation of the extent and composition of any Native Title Claims, Determinations or ILUAs should be sought from the National Native Title Tribunal (NNTT) (specifically - Register of Native Title Claims (RNTJ); National Native Title Register (NNTT) or Register of Indigenous Land Use Agreements (ILUAs). Enclosed Pastoral Lease land and Pre 1994 mining tenements are shown in blue. The boundary between the Northern Territory and Western Australia is shown in red.

Scale: 1:5,000



Felicity Anderson

From: Camille Gardiner <Camille.Gardiner@dplh.wa.gov.au>
Sent: Tuesday, 18 February 2025 8:25 AM
To: Generic Meeka
Subject: Request for Comment for Miscellaneous Licences L52-254, L52-255, L52-256 and L52-257 - Shire of Meekatharra
Attachments: Tenure Map - Miscellaneous Licences L52-254 L52-255 L52-256 and L52-257.pdf; Miscellaneous Licences L52-254 L52-255 L52-256 and L52-257.pdf

OFFICIAL

Case: 2403249
File: 11764-1904

Good morning Kelvin,

The Department of Energy, Mines, Industry Regulation and Safety (DEMIRS) contacted DPLH seeking comment on an application for **Miscellaneous Licences L52/254, L52/255, L52/256 and L52/257** in the Shire of Meekatharra.

The Miscellaneous Licence(s) will allow for the construction and installation of mine site accommodation and associated support infrastructure. The applicant, Element 25 Ltd, owns and operates the Butcherbird manganese project approximately 4km south of the proposed mining camp.

The proposed licences intersect with Reserve 9700 (De Grey Peak Hill Stock Route), the Great Northern Highway (Lot 55 on DP 217097) and Easement F924685 (Lot 25 on DP 218795).

Would you please advise if you have any comments or objections to the granting of the Miscellaneous Licences.

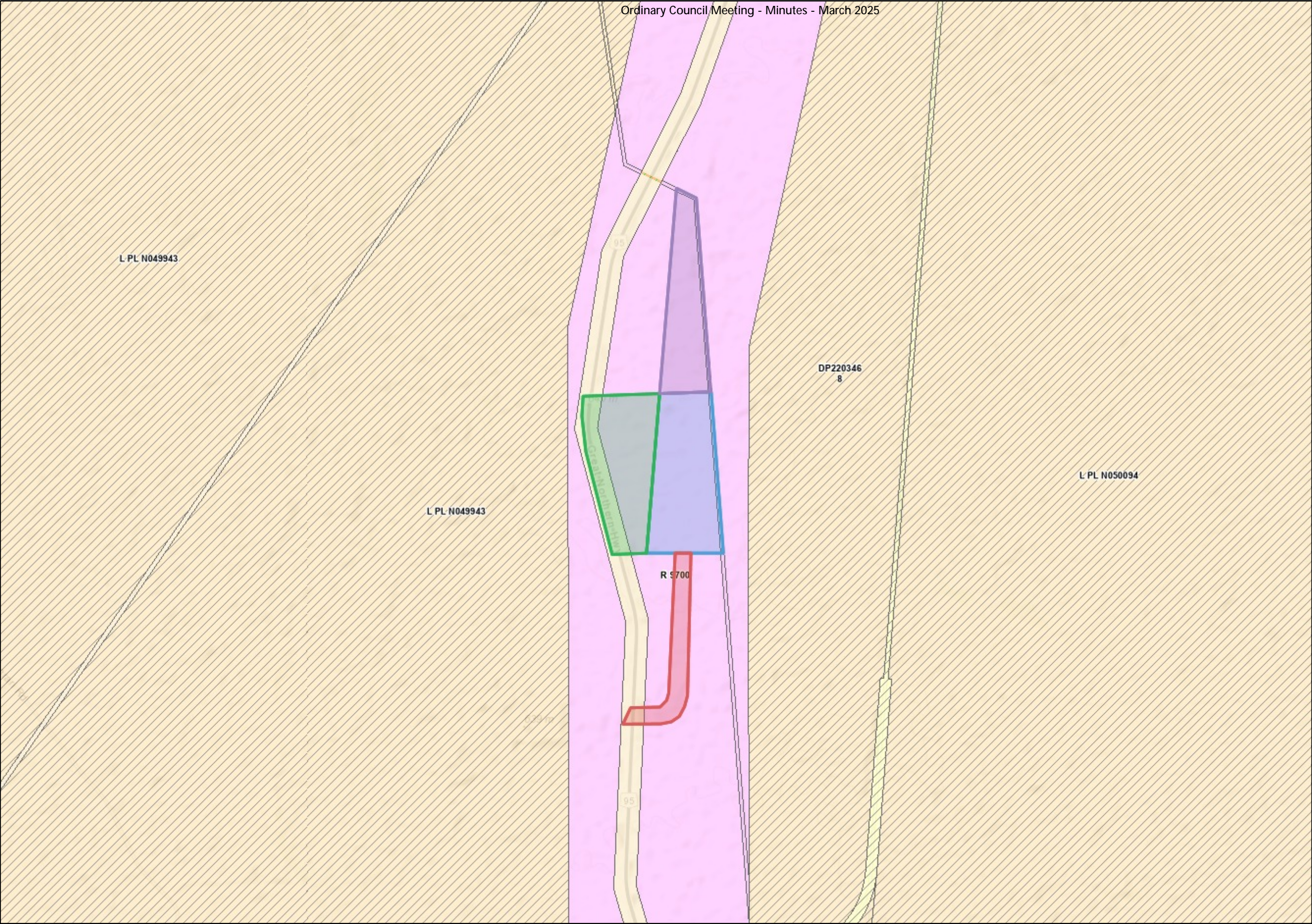
Please do not hesitate to contact me if you require more information.


Regards

Camille Gardiner
State Land Support Officer | Land Management Central
Department of Planning, Lands and Heritage
140 William Street, Perth WA 6000
W: wa.gov.au/dplh | P: 6552 4539




The Department of Planning, Lands and Heritage acknowledges Aboriginal people as the traditional custodians of Western Australia. We pay our respects to the Ancestors and Elders, both past and present, and the ongoing connection between people, land, and water.







Department of Planning,
Lands and Heritage


Legend


 Cadastre (View 2)


Land Tenure Large Scale ALL


 Easements


 Other Interests


 Crown Lease


 Crown Reserve


 State Forest; Timber Reserve


 Marine Park


 Water Isolation


 Public Road

 Unallocated Crown Land; Closed Road


 Miscellaneous (Type 3)


 Crown Allotment (Type 2)


 Building, Survey Strata Lots


 Lot on Survey (Type 1)


Land Tenure Large Scale 256K


 Easements


 Other Interests


 Crown Lease


 Crown Reserve


 State Forest; Timber Reserve


 Marine Park


 Water Isolation


 Public Road

 Unallocated Crown Land; Closed Road


 Miscellaneous (Type 3)


 Crown Allotment (Type 2)


 Building, Survey Strata Lots


 Lot on Survey (Type 1)


Land Tenure Large Scale 64k


 Easements


 Other Interests


 Crown Lease


 Crown Reserve


 State Forest; Timber Reserve

 Marine Park

 Water Isolation

 Public Road

 Unallocated Crown Land; Closed Road

 Miscellaneous (Type 3)

Notes:

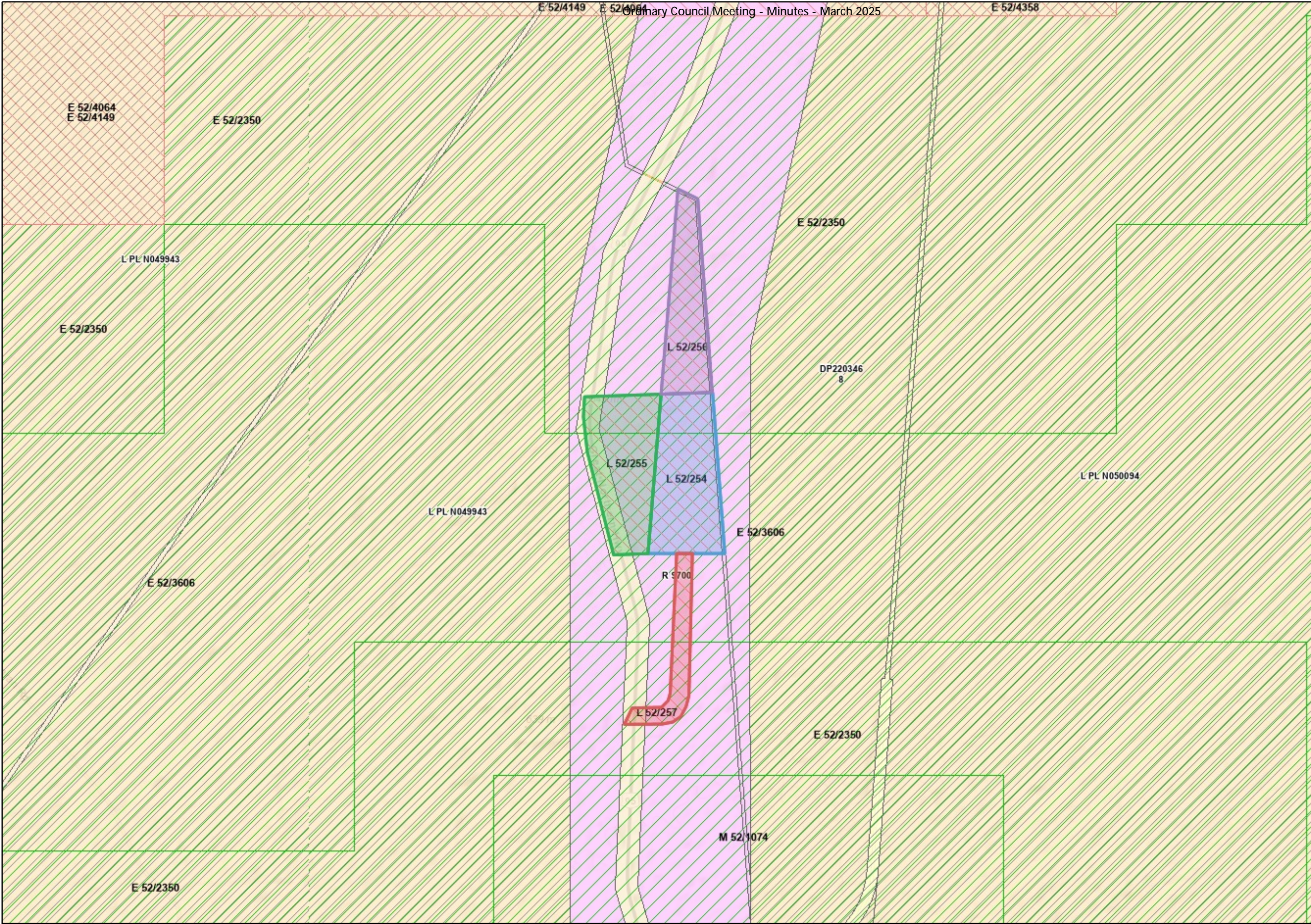
* The data that appears on the map may be out of date, not intended to be used at the scale displayed, or subject to license agreements. The map should only be used in matters related to Department of Planning, Lands and Heritage business.

* This map is not intended to be used for measurement purposes.

Map was produced using DPLH's InQuiry.

Date produced:

13-Feb-2025



Legend

- ☐ Cadastre (View 2)
- Mining Tenements - Status**
- ☒ Live
 - ☐ Pending
- Land Tenure Large Scale ALL**
- ☒ Easements
 - ☒ Other Interests
 - ☒ Crown Lease
 - ☒ Crown Reserve
 - ☒ State Forest; Timber Reserve
 - ☒ Marine Park
 - ☒ Water Isolation
 - ☒ Public Road
 - ☒ Unallocated Crown Land; Closed Road
 - ☒ Miscellaneous (Type 3)
 - ☒ Crown Allotment (Type 2)
 - ☒ Building, Survey Strata Lots
 - ☒ Lot on Survey (Type 1)
- Land Tenure Large Scale 256K**
- ☒ Easements
 - ☒ Other Interests
 - ☒ Crown Lease
 - ☒ Crown Reserve
 - ☒ State Forest; Timber Reserve
 - ☒ Marine Park
 - ☒ Water Isolation
 - ☒ Public Road
 - ☒ Unallocated Crown Land; Closed Road
 - ☒ Miscellaneous (Type 3)
 - ☒ Crown Allotment (Type 2)
 - ☒ Building, Survey Strata Lots
 - ☒ Lot on Survey (Type 1)
- Land Tenure Large Scale 64k**
- ☒ Easements
 - ☒ Other Interests
 - ☒ Crown Lease
 - ☒ Crown Reserve
 - ☒ State Forest; Timber Reserve
 - ☒ Marine Park
 - ☒ Water Isolation
 - ☒ Public Road

Notes:

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Map was produced using DPLH's InQuiry.

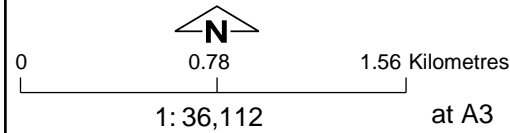
Date produced: 13-Feb-2025

InQuiry Map

DPLH BUSINESS USE ONLY

Internal Spatial Viewer

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Projection: WGS 1984 Web Mercator Auxiliary Sphere
Graticules (if visible): GDA 1994 Latitude/Longitude

Legend

Mining Tenements - Status

Live

Pending

Land Tenure Large Scale ALL

Easements

Other Interests

Crown Lease

Crown Reserve

State Forest; Timber Reserve

Marine Park

Water Isolation

Public Road

Unallocated Crown Land; Closed Road

Miscellaneous (Type 3)

Crown Allotment (Type 2)

Building, Survey Strata Lots

Lot on Survey (Type 1)

Land Tenure Large Scale 256K

Easements

Other Interests

Crown Lease

Crown Reserve

State Forest; Timber Reserve

Marine Park

Water Isolation

Public Road

Unallocated Crown Land; Closed Road

Miscellaneous (Type 3)

Crown Allotment (Type 2)

Building, Survey Strata Lots

Lot on Survey (Type 1)

Land Tenure Large Scale 64k

Easements

Other Interests

Crown Lease

Crown Reserve

State Forest; Timber Reserve

Marine Park

Water Isolation

Public Road

Unallocated Crown Land; Closed Road

Notes:

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* This map is not intended to be used for measurement purposes.

Map was produced using DPLH's InQuiry.

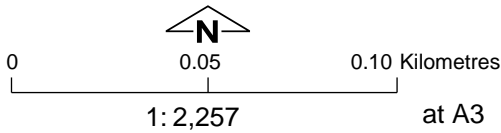
Date produced: 07-Feb-2025

InQuiry Map

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Projection: WGS 1984 Web Mercator Auxiliary Sphere
Graticules (if visible): GDA 1994 Latitude/Longitude



Legend

- Retired Cadastre
- Cadastre (View 2)
- Lodged Layer

Mining Tenements - Status

- Live
- Pending

Land Tenure Large Scale ALL

- Easements
- Other Interests
- Crown Lease
- Crown Reserve
- State Forest; Timber Reserve
- Marine Park
- Water Isolation
- Public Road
- Unallocated Crown Land; Closed Road
- Miscellaneous (Type 3)
- Crown Allotment (Type 2)
- Building, Survey Strata Lots
- Lot on Survey (Type 1)

Land Tenure Large Scale 256K

- Easements
- Other Interests
- Crown Lease

Notes:

* The data that appears on the map may be out of date, not intended to be used at the scale displayed, or subject to license agreements. The map should only be used in matters related to Department of Planning, Lands and Heritage business.

* This map is not intended for measurement purposes.

Map was produced using DPLH's InQuery.

Date produced:

21-Feb-2025

InQuery Map

DPLH BUSINESS USE ONLY

Internal Spatial Viewer

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0 0.78 1.56 Kilometres

1: 36,112 at A4

Projection: WGS 1984 Web Mercator Auxiliary Sphere
Graticules (if visible): GDA 1994 Latitude/Longitude

11 MAR 2025

Officer:

Action Req'd:

Delegated To:

Murchison Copper Mines Pty Ltd.

A wholly-owned subsidiary of Horseshoe Metals Limited

2/50 Kings Park Road, West Perth WA 6005

6 March 2024

Shire of Meekatharra

PO Box 129

MEEKATHARRA WA 6642

By Registered Post

Attention: The CEO

Application of Exploration Licence 52/4440

Murchison Copper Mines Pty Ltd (**Murchison**) is the registered holder of Exploration Licence 52/4440 which affects the Shire area managed by you.

Exploration Licence 52/4440 was applied for by Murchison on 25 February 2025. Please refer to attached Form 21 and map for details.

If you have any queries in relation to this notification, please contact the Murchison team on 08 6241 1884.

Yours sincerely



Kate Stoney

Director & Company Secretary

WESTERN AUSTRALIA Mining Act 1978 Sec. 58; Reg. 64			FORM 21 - ATTACHMENT 1		
EXPLORATION LICENCE NO. 52/4440					
THIS SECTION MUST BE COMPLETED IN FULL FOR ALL EXPLORATION LICENCE APPLICATIONS					
LOCALITY: Milgun					
BLOCK IDENTIFIER (All three sections must be completed)					
1:1,000,000 PLAN NAME		PRIMARY NUMBER		GRATICULAR SECTION	
MEEKATHARRA		1208		s	
TOTAL BLOCKS:				1	



Department of Energy, Mines,
Industry Regulation and Safety

Mining Act 1978
Sec. 58; Reg. 64

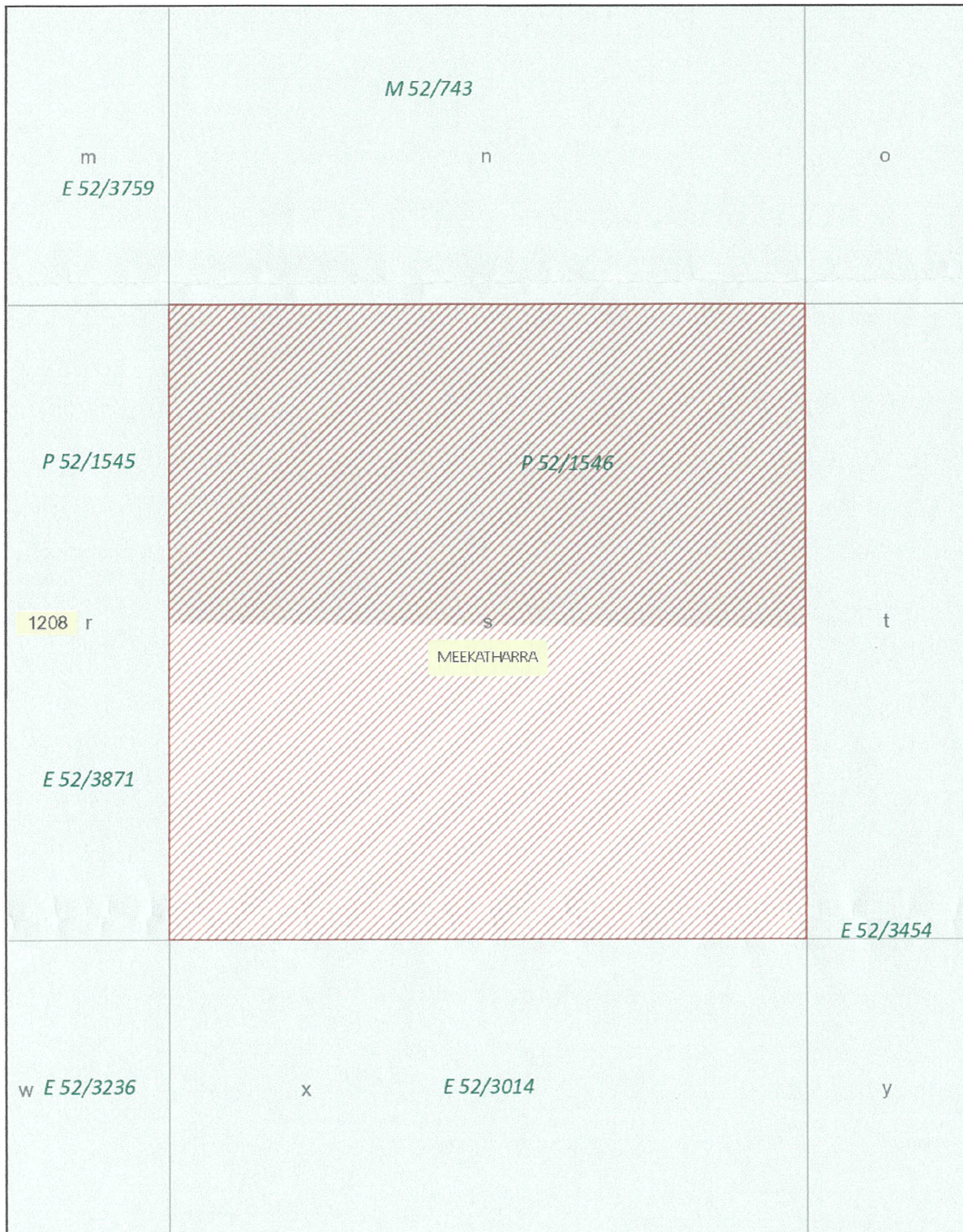
FORM 21 - ATTACHMENT 2

Plan Name(s) - MEEKATHARRA



Time Officially Received : 25/02/2025 09:52:41

User Id : ex137675



MAP SHOWING BLOCKS APPLIED FOR IN
EXPLORATION LICENCE NO. 52/4440

☐ Graticular Section Applied For

10.4 2024-2025 Budget Review

File Reference	FM.BU.001
Author	D Friend, Acting Deputy Chief Executive Officer
Author's Interest	Financial
Authoriser	N Cain, Chief Executive Officer
Applicant / Respondent	Nil
Report Date	6 March 2025

Summary

This report presents to Council a list of recommended 2024/2025 budget amendments identified during the review process.

Attachments

10.4.1 2024/2025 Budget Review

Background

The Local Government (Financial Management) Regulations 1996 regulation 33A requires that local governments conduct at least one budget review between 1 January and 31 March in each financial year. This review is based upon Council's financial position as at 28 February 2025.

The Reviewed Budget Report is presented to Council for its consideration.

This budget review addresses the mandatory requirement and some recommendations due to the completion of the final 2023/2024 annual financial report.

A detailing listing of proposed budget amendments is shown at note 4 of the review document.

Consultation

Chief Executive Officer
Works and Services Manager
Community Services Manager
Project Officer
Financial Consultant

Statutory Implications

Local Government (Financial Management) Regulations 1996, Reg 33A requires:

- (1) Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.
- (2A) The review of an annual budget for a financial year must —
 - (a) consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and
 - (b) consider the local government's financial position as at the date of the review; and
 - (c) review the outcomes for the end of that financial year that are forecast in the budget.
- (2) Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.
- (3) A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.
**Absolute majority required.*
- (4) Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department."

Policy Implications

Nil

Financial Implications

Budget amendments form part of the Officer's Recommendation.

Risk Implications

Nil

Strategic Implications

Nil

Voting Requirements

Absolute Majority

Recommendation

That Council confirms the budget review for 2024/2025 and adopts the amendments detailed in the attached review document as detailed in the Officer's comments, above.

Resolution **25/020**

Moved **W Ward**

Seconded **B Day**

That Council confirms the budget review for 2024/2025 and adopts the amendments detailed in the attached review document as detailed in the Officer's comments, above.

Vote Outcome **Carried 7/0**

For **H Nichols, M Smith, M Hall, W Ward, B Day, J Holden, D Hodder**

Against **Nil**

Variation Reason **Nil**

SHIRE OF MEEKATHARRA

BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 28 FEBRUARY 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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		Budget v Actual		Estimated	Predicted	
	Note	Adopted Budget	Year to Date Actual	Year at End Amount (b)	Variance (b) - (a)	
		\$	\$	\$	\$	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	4.1	7,228,200	7,090,220	7,085,200	(143,000)	▼
Grants, subsidies and contributions	4.2	1,596,000	1,319,273	1,660,472	64,472	▲
Fees and charges	4.3	1,487,000	1,047,212	1,372,000	(115,000)	▼
Interest revenue	4.4	985,000	529,833	1,140,000	155,000	▲
Other revenue	4.5	223,500	220,365	339,171	115,671	▲
		11,519,700	10,206,903	11,596,843	77,143	
Expenditure from operating activities						
Employee costs	4.6	(4,606,500)	(2,599,489)	(3,752,500)	854,000	▲
Materials and contracts	4.7	(3,383,740)	(2,082,591)	(3,116,103)	267,637	▲
Utility charges		(472,000)	(226,112)	(472,000)	0	
Depreciation		(6,862,500)	(4,921,804)	(6,862,500)	0	
Insurance	4.8	(318,500)	(288,221)	(314,797)	3,703	▲
Other expenditure		(272,900)	(123,939)	(272,900)	0	
Loss on asset disposals		0	(22,447)	0	0	
		(15,916,140)	(10,264,603)	(14,790,800)	1,125,340	
Non-cash amounts excluded from operating activities		6,862,500	4,944,251	6,862,500	0	
Amount attributable to operating activities		2,466,060	4,886,551	3,668,543	1,202,483	
INVESTING ACTIVITIES						
Inflows from investing activities						
Capital grants, subsidies and contributions	4.9	8,037,000	323,243	781,000	(7,256,000)	▼
Proceeds from disposal of assets	4.10	362,000	98,000	479,500	117,500	▲
		8,399,000	421,243	1,260,500	(7,138,500)	
Outflows from investing activities						
Purchase of land and buildings	4.11	(3,845,000)	(422,494)	(3,637,740)	207,260	▲
Purchase of plant and equipment	4.12	(1,855,000)	(659,801)	(1,864,435)	(9,435)	▼
Purchase of furniture and equipment	4.13	(81,000)	(1,566)	(121,000)	(40,000)	▼
Purchase and construction of infrastructure-roads	4.14	(18,252,500)	(3,589,789)	(6,529,943)	11,722,557	▲
Purchase and construction of infrastructure-other	4.15	(2,006,000)	(317,482)	(2,828,000)	(822,000)	▼
		(26,039,500)	(4,991,132)	(14,981,118)	11,058,382	
Amount attributable to investing activities		(17,640,500)	(4,569,889)	(13,720,618)	3,919,882	
FINANCING ACTIVITIES						
Cash inflows from financing activities						
Transfers from reserve accounts		18,877,156	0	18,877,156	0	
		18,877,156	0	18,877,156	0	
Cash outflows from financing activities						
Transfers to reserve accounts	4.16	(18,027,156)	0	(21,417,184)	(3,390,028)	▼
		(18,027,156)	0	(21,417,184)	(3,390,028)	
Amount attributable to financing activities		850,000	0	(2,540,028)	(3,390,028)	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	4.17	14,324,440	12,592,103	12,592,103	(1,732,337)	▼
Amount attributable to operating activities		2,466,060	4,886,551	3,668,543	1,202,483	
Amount attributable to investing activities		(17,640,500)	(4,569,889)	(13,720,618)	3,919,882	
Amount attributable to financing activities		850,000	0	(2,540,028)	(3,390,028)	
Surplus or deficit after imposition of general rates		0	12,908,765	0	0	

1. BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

Judgements and 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 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.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

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

SIGNIFICANT ACCOUNTING POLICES

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

2. SUMMARY GRAPHS - BUDGET REVIEW



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

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

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Trade and other receivables
Inventories

Less: current liabilities

Trade and other payables
Contract liabilities
Employee related provisions

Net current assets

Less: Total adjustments to net current assets

Closing funding surplus / (deficit)

	Audited Actual 30 June 2024	Adopted Budget Predicted Opening Surplus	Adopted Budget 30 June 2025	Year to Date Actual 28 February 2025	Estimated Year at End Amount 30 June 2025
	\$		\$	\$	\$
Cash and cash equivalents	35,636,669	37,091,252	22,442,012	34,820,222	25,432,040
Trade and other receivables	1,446,971	1,500,000	1,400,000	1,643,649	1,400,000
Inventories	229,633	220,000	200,000	371,041	200,000
	37,313,273	38,811,252	24,042,012	36,834,912	27,032,040
Less: current liabilities					
Trade and other payables	(1,253,595)	(1,320,000)	(1,300,000)	(458,572)	(1,300,000)
Contract liabilities	(659,874)	0	(400,000)	(659,874)	0
Employee related provisions	(209,099)	(350,000)	0	(209,099)	(150,000)
	(2,122,568)	(1,670,000)	(1,700,000)	(1,327,545)	(1,450,000)
Net current assets	35,190,705	37,141,252	22,342,012	35,507,367	25,582,040
Less: Total adjustments to net current assets	(22,598,602)	(22,816,812)	(22,342,012)	(22,598,602)	(25,582,040)
Closing funding surplus / (deficit)	12,592,103	14,324,440	0	12,908,765	0

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Reserve accounts
Add: Current liabilities not expected to be cleared at end of year
- Employee benefit provisions

Total adjustments to net current assets

	Audited Actual 30 June 2024	Adopted Budget Predicted Opening Surplus	Adopted Budget 30 June 2025	Year to Date Actual 28 February 2025	Estimated Year at End Amount 30 June 2025
	\$		\$	\$	\$
Less: Reserve accounts	(22,807,701)	(23,192,012)	(22,342,012)	(22,807,701)	(25,732,040)
Add: Current liabilities not expected to be cleared at end of year					
- Employee benefit provisions	209,099	375,200	0	209,099	150,000
Total adjustments to net current assets	(22,598,602)	(22,816,812)	(22,342,012)	(22,598,602)	(25,582,040)

(c) Non-cash amounts excluded from operating activities

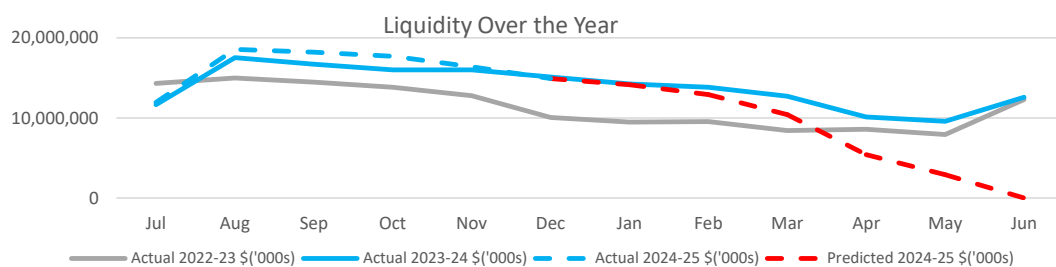
The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Adjustments to operating activities

Add: Loss on disposal of assets
Add: Depreciation on assets

Non-cash amounts excluded from operating activities

	Adopted Budget 30 June 2025	Year to Date Actual 28 February 2025	Estimated Year at End Amount 30 June 2025
	\$	\$	\$
Add: Loss on disposal of assets	0	22,447	0
Add: Depreciation on assets	6,862,500	4,921,804	6,862,500
Non-cash amounts excluded from operating activities	6,862,500	4,944,251	6,862,500



3 COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

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.

FINANCIAL ASSETS AT AMORTISED COST

The Shire of Meekatharra 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.

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

INVENTORIES

General

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

CONTRACT ASSETS

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

CONTRACT LIABILITIES

Contract liabilities represent the Shire of Meekatharra's obligation to transfer goods or services to a customer for which the Shire of Meekatharra 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.

PROVISIONS

Provisions are recognised when the Shire of Meekatharra 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.

CURRENT AND NON-CURRENT CLASSIFICATION

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Meekatharra's operational cycle. In the case of liabilities where the Shire of Meekatharra 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 of Meekatharra's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire of Meekatharra prior to the end of the financial year that are unpaid and arise when the Shire of Meekatharra 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 of Meekatharra recognises revenue for the prepaid rates that have not been refunded.

EMPLOYEE BENEFITS

Short-Term Employee Benefits

Provision is made for the Shire of Meekatharra'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 of Meekatharra'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 net current funding position. Shire of Meekatharra's current obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the net current funding 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 of Meekatharra's obligations for long-term employee benefits where the Shire of Meekatharra does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, are presented as current provisions in the net current funding position.

4 PREDICTED VARIANCES

	Variance	
	\$	
Revenue from operating activities		
4.1 General rates	(143,000)	▼
<i>Reduced revenue due to backdated DMP issued exploration tenements being surrendered</i>	(143,000)	
4.2 Grants, subsidies and contributions	64,472	▲
<i>Adjustment to actual grants allocated</i>		
WALGGC - General Grant	193,350	
WALGGC - Roads Grant	(128,878)	
4.3 Fees and charges	(115,000)	▼
Rates Instalment Surcharge	5,000	
Landing Fees - higher fees to be received than budgeted based on current trends	50,000	
Airport Diesel Sales - lower sales than budgeted based on current trends	(200,000)	
Airport Av-Gas Sales - higher sales than budgeted based on current trends	30,000	
4.4 Interest revenue	155,000	▲
<i>Higher interest revenue anticipated based on current invested funds and interest rates.</i>		
Interest on Rates Instalments	5,000	
Interest on Bank Term Deposits	125,000	
Interest on Overdue Rates	25,000	
4.5 Other revenue	115,671	▲
<i>Higher revenue than original budget based on current trends</i>		
Rates Legal Fees Recoverable	65,671	
Workers Compensation - Salaries & Wages Reimbursed	50,000	
Expenditure from operating activities		
4.6 Employee costs	854,000	▲
<i>Savings anticipated from vacant positions and budget included for Workers compensation (offset by revenue)</i>		
Staff Rental Subsidy	(12,000)	
Gross Salaries & Wages - Unfilled Vacancies	(800,000)	
Superannuation	(92,000)	
Workers Compensation - Salaries & Wages	50,000	
4.7 Materials and contracts	267,637	▲
Rates Legal Expenses	55,543	
Community Development Projects - Touring Performers	5,000	
Community Development Projects - Christmas Function	(5,000)	
CDO - Contracted Employment	19,320	
Staff House Maintenance - 109 Hill Street	15,000	
Consultants Quarters Upgrade	30,000	
Airport Diesel Purchases	(200,000)	
Av-Gas Purchases	30,000	
Meeka Festival	(87,500)	
Legal Expenses	20,000	
Computer Software Upgrade	(150,000)	
4.8 Insurance	3,703	▲
Staff Housing Insurance Premiums	(15,000)	
Plant Insurance	11,297	

4 PREDICTED VARIANCES

	Variance	
	\$	
Inflows from investing activities		
4.9 Capital grants, subsidies and contributions	(7,256,000)	▼
<i>Lower capital grants income than budgeted - partly offset with less expenditure</i>		
Grants - Flood Damage	(1,506,000)	
Grants - Roads To Recovery (Town Streets Reseal)	(500,000)	
Grants - Roads To Recovery (Landor-Meekatharra Road)	(5,250,000)	
4.10 Proceeds from disposal of assets	117,500	▲
<i>Higher sale price for the following items of plant than budgeted</i>		
Sale/Trade of Skid Steer	10,500	
Sale/Trade of Grader	70,000	
Sale/Trade on MWS Vehicle on Prado purchase	44,500	
<i>Lower sale price for the following items of plant than budgeted</i>		
Sale/Trade of Mini Excavator	(7,500)	
Outflows from investing activities		
4.11 Purchase of land and buildings	207,260	▲
<i>Proposed increase in expenditure on the following items:</i>		
Old Power Station Upgrade Works	(50,000)	
91 Hill St - Renew Verandah	(31,600)	
135 Darlot St - New Residence (Additional siteworks, driveways, landscaping, fencing, etc)	300,000	
81 Darlot St - Carport	(7,851)	
Staff Accommodation - New (reduce provision to allow for works at 135 Darlot St)	(300,000)	
Depot Machinery Shed (rebudget in 2025/26)	(300,000)	
<i>Proposed decrease in expenditure on the following items:</i>		
Airport Residence - Upgrade Security Screens	10,000	
69 McCleary St - Garage (install power)	10,000	
SES Shed/Driveway/Pad/Crossover	10,000	
Swimming Pool Fence	10,000	
Depot Gates (Additional)	42,296	
Airport Generator	14,245	
Admin Carport	10,650	
CRC Kitchen Extension	10,000	
131 Hill St - Carpentry, Electrical, Painting & Plumbing	65,000	
4.12 Purchase of plant and equipment	(9,435)	▼
<i>Proposed increase in expenditure on the following items:</i>		
P660 - Street Sweeper	(300,000)	
Skid Steer	(23,682)	
P655 - Youth Services Van (Surplus to requirements)	(80,000)	
P657 RRS Caravan	(31,181)	
P658 - Landcruiser	(34,737)	
<i>Proposed decrease in expenditure on the following items:</i>		
Additional Vehicle - Landcruiser (WSM)	85,000	
Road Counters	19,035	
Purchase new Rubbish Truck	375,000	
4.13 Purchase of furniture and equipment	(40,000)	▼
<i>Proposed increase in expenditure on the following items:</i>		
Youth Centre Furniture	5,000	
Town Hall Audio/Visual Equipment	15,000	
Admin Office Front Counter (Electrics)	5,000	
Replace Admin Printer/Copier	15,000	

4 PREDICTED VARIANCES

	Variance	
	\$	
4.14 Purchase and construction of infrastructure-roads	11,722,557	▲
<i>The budget review proposes higher expenditure on the following roads:</i>		
Floodways - Gorge Creek	803,342	
Floodways - Big Pingandy Creek	155,398	
Floodways - Little Pingandy Creek	20,441	
Landor-Meekatharra Road Upgrade (Campbells)	800,000	
Floodways - Mulacana Creek	992,262	
Grids - Upgrade/Maintenance	148,500	
Sandstone Road (RRG)	750,000	
<i>The budget review proposes lower expenditure on the following roads that will be deferred for consideration with the FY26 budget process:</i>		
Floodways - Deverell Creek	(800,000)	
Flood Damage Works	(2,242,500)	
Town Streets Reseal	(1,000,000)	
Landor-Meekatharra Road Upgrade	(10,500,000)	
Ashburton Downs Road (RRG)	(500,000)	
Wiluna North Road (RRG)	(250,000)	
Mingah Springs Bypass	(100,000)	
4.15 Purchase and construction of infrastructure-other	(822,000)	▼
<i>The budget review proposes higher expenditure on the following projects:</i>		
Lions Park	1,212,000	
Truck Ramps	150,000	
<i>The budget review proposes lower expenditure on the following Infrastructure items that will be deferred for consideration with the FY26 budget process:</i>		
Peace Gorge - Design/Plan only	(90,000)	
Welcome Park - Design/Plan Only	(50,000)	
Town Streets - Footpaths	(400,000)	
Cash outflows from financing activities		
4.16 Transfers to reserve accounts	(3,390,028)	▼
<i>Additional transfer to reserves are proposed due to a reduction I Capital Works expenditure and savings.</i>		
Footpaths/Infrastructure Reserve	400,000	
Plant Reserve Transfer (net savings)	29,100	
Furniture & Equipment Reserve Transfer (Computer savings)	150,000	
Road Infrastructure Reserve Transfer	2,810,928	
4.17 Surplus or deficit at the start of the financial year	(1,732,337)	▼
<i>The brought forward surplus was lower that budgeted due to a \$1.735M additional transfer to reserves as at 30th June 2024.</i>		
	(1,732,337)	
3(a) Surplus or deficit after imposition of general rates	0	
<i>The budget review presents a balance budget at the end of the Financial year.</i>		

10.5 Superannuation Payments for Council Members

File Reference	PE.SU.001
Author	N Cain, Chief Executive Officer
Author's Interest	Nil
Authoriser	N Cain, Chief Executive Officer
Authoriser's Interest	Nil
Applicant / Respondent	Nil
Report Date	9 March 2025

Summary

Recent changes to legislation permit local governments to make superannuation contributions for Council members.

The purpose of this Report is to present those changes for consideration by Council.

Council is requested to not make superannuation contributions to Council members.

Attachments

Nil

Background

Following passage of the *Local Government Amendment Act 2024*, new sections 5.99B to 5.99E of the *Local Government Act 1995* will allow local governments to resolve by absolute majority to make superannuation contributions for Council members from 1 February 2025.

Prior to this, if a local government wanted to offer superannuation to Council members, it would need to become an "Eligible Local Governing Body" under Division 446 of the *Taxation Administration Act 1953 (Cth)*, which requires a unanimous Council resolution.

Making superannuation contribution payments for Council members acknowledges the significant dedication and investment of time a Council member commits to their role and helps bring Council members in line with the wider workforce.

The resolution process is streamlined by only requiring an absolute majority decision rather than a unanimous one.

Similarly, the system set out in the *Local Government Act 1995* means superannuation can be paid without needing to also address the other taxation requirements.

This reform aims to attract and retain council members and encourage greater diversity across local governments.

Superannuation contribution payments for Council members will be made in addition to any other fees and allowances.

These will sit outside the threshold for fees and allowances set by the Salaries and Allowances Tribunal.

Council members may receive various types of fees and allowances, in accordance with the *Local Government Act 1995* and the relevant determination of the Salaries and Allowance Tribunal.

The requirement to make superannuation contribution payments in respect of these fees and allowances is to be determined in accordance with *Commonwealth Superannuation Guarantee (Administration) Act 1992* and the further guidance provided in Superannuation Guarantee Ruling SGR 2009/2.

While Council members are not considered employees, they are to be treated in the same manner as employees of the local government for the purposes of calculating superannuation contribution payments.

By 1 July 2025, the superannuation guarantee rate will be 12 per cent.

The superannuation contribution payment is to be paid at the same time as the remuneration of the Council member is paid.

To allow a superannuation contribution payment to be made, a Council member must nominate a superannuation account from a scheme or fund.

Local governments must not make a superannuation contribution payment for a Council member if they fail to nominate an eligible superannuation account before the end of the month to which the payment relates.

Local governments must not make superannuation contribution payments for Council members during any period in which they are suspended.

Council members are also not entitled to a superannuation contribution payment during any period in which they are not entitled to receive their fees and allowances.

Individual Council members may opt out of receiving superannuation contribution payments by providing a notice in writing to the Chief Executive Officer.

Comment

Shire officers raised this matter with Council members at the 15 February 2025 Council Member Directions Session.

Whilst it was generally agreed by Council members to not pay Council members superannuation payments, the decision to do so or not to do so requires a Council resolution.

The advice provided to date is reimbursement-style Council member fees and allowances are not included in the calculation of superannuation (e.g. Information Technology Allowance, Travel reimbursement etc.).

The current rate for superannuation payments is 11.5%.

Superannuation payments for an Ordinary Council Meeting (prior to 30 June 2025) roughly equate to –

- Shire President - \$60.38
- Other Elected Members - \$50.60

The Shire President would also receive approximately \$3,162.50, and the Deputy Shire President approximately \$790.63, in additional superannuation payments.

Shire officers recommend the position of Council be revisited after each Ordinary Council Election to ensure the Council of the day can determine its position on this matter.

Consultation

WA Local Government Association
Moore Australia

Statutory Implications

Local Government Act 1995

Section 5.99B Superannuation for council members: main provision

A local government may decide, by an absolute majority, to pay superannuation contribution payments for its Council members.

Local Government Act 1995

Section 5.99C Superannuation for council members: opt outs

Where the local government has resolved to make superannuation contribution payments for its Council members, a Council member may opt in or opt out by providing a written notice to the Chief Executive Officer.

Local Government Act 1995

Section 5.99D Superannuation for council members: other exceptions

Council members must nominate an approved superannuation scheme for any superannuation contribution payments to be made into.

Local Government Act 1995

Section 5.99E Superannuation for council members: supplementary provisions

A local government may recover any returnable amounts from the Council member where incorrect information is provided.

Policy Implications

Nil

Financial Implications

If Council was to resolve to make superannuation contribution payments to its Council members, and all Council members opted in, the total payment would be approximately \$10,300.

Risk Implications

Nil

Strategic Implications

Strategic Community Plan 2020 – 2030

Governance – Manage resources effectively

Ensure governance and legislative requirements are met.

Voting Requirements

Absolute Majority

Recommendation

That Council, regarding Superannuation Payments for Council Members, and pursuant to Section 5.99B of the *Local Government Act 1995*, –

1. Agrees to not make superannuation contribution payments to its Council Members, and
2. Requests the Chief Executive Officer to present a Report to Council, following an Ordinary Council Election, for Council to reconsider the matter of superannuation contribution payments to its Council Members

Resolution 25/021

Moved J Holden

Seconded M Hall

That Council, regarding Superannuation Payments for Council Members, and pursuant to Section 5.99B of the *Local Government Act 1995*, –

1. Agrees to not make superannuation contribution payments to its Council Members, and
2. Requests the Chief Executive Officer to present a Report to Council, following an Ordinary Council Election, for Council to reconsider the matter of superannuation contribution payments to its Council Members

Vote Outcome Carried 7/0

For H Nichols, M Smith, M Hall, W Ward, B Day, J Holden, D Hodder

Against Nil

Variation Reason Nil

10.6 Proposal for Partial Road Closure, Excision of Partial Reserve, and Amalgamation into Freehold Land

File Reference	PR.R.15815
Author	N Cain, Chief Executive Officer
Author's Interest	Nil
Authoriser	N Cain, Chief Executive Officer
Authoriser's Interest	Nil
Applicant / Respondent	Nil
Report Date	10 March 2025

Summary

The Department of Planning, Lands and Heritage have requested Council consider an application for a partial road closure of Livingstone Street, excision of part of Reserve 15815, and amalgamation into freehold Lot 870.

The purpose of this Report is to present the application details and to advise of the required process if Council support is given.

Council is requested to commence the process for a partial road closure of Livingstone Street, excision of part of Reserve 15815, and amalgamation into freehold Lot 870.

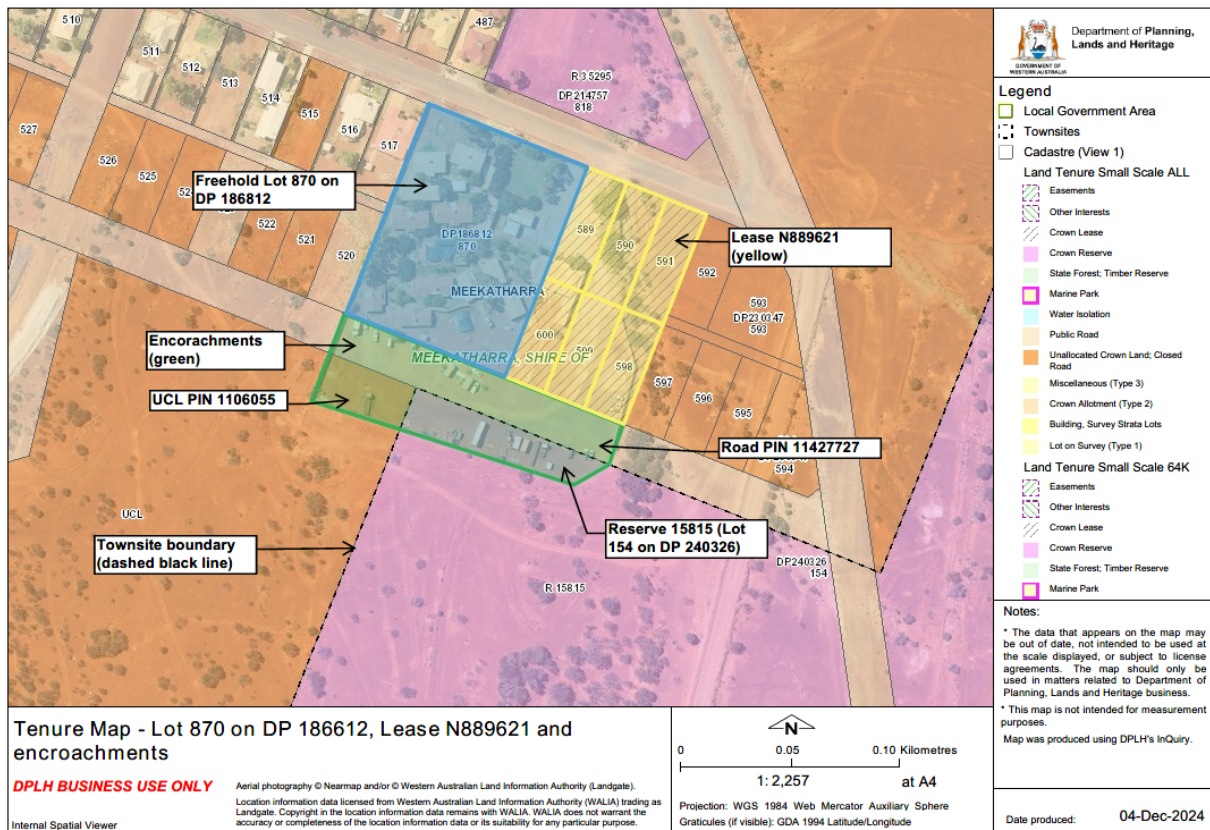
Attachments

Nil

Background

The Department of Planning, Lands and Heritage ('the Department') recently contacted Shire officers regarding an application from the Veteran's League of Meekatharra ('the League').

The League owns Lot 870 on Deposited Plan 186812 in freehold and is the lessee of Lease N889621, as shown on the following map supplied by the Department –



The League initially contacted the Department to investigate the renewal of Lease N889621, which is for the purpose of 'Cenotaph and Parking' (which expired in 2019 and is still in holding over).

Upon investigating the request for renewal, the Department identified several encroachments resultant of the League expanding its infrastructure and use beyond its existing Freehold Land and the existing Lease.

The Department provided the League with options to rectify the encroachments.

The League's preferred approach is by way of re-surveyance, so the Department can offer the amalgamation of the Lease and the encroachments into the Freehold Land (shown in the green section above).

Council members discussed the proposal at the 15 February 2025 Council Member Briefing Session and provided in-principle support of the proposal, subject to formal ratification.

Comment

The land holdings include a Road Reserve and a Public Use Reserve.

The Road Reserve is not currently utilised by Council as a road, nor is it expected to be in the future, and the extent of land to be excised from the Public Use Reserve is minimal and does not impede on the effluent ponds located on the Reserve.

Council can choose to support or not support the proposal.

If Council is in support of the proposal the Shire will need to comply with the *Land Administration Act 1997*, specifically providing –

- A Council resolution which resolves to advertise the proposed road closure/s,
- A sketch plan of the proposed road closure/s,
- A copy of an advertisement which was published in a newspaper circulating in the district of notice for a period not less than 35 days,
- A Council resolution to formally close the road,
- A schedule / summary of all submissions made as part of the advertisement and the Shire's public consultation process (preferably the public consultation process should include referrals to service providers (Water Corporation, Horizon Power, Telstra etc.)), and
- A Council resolution which resolves to formally request for the Minister for Lands to close the road/s (if there are no submissions as result of advertising and public consultation this should be noted in the Council resolution).

If the above process is suitably followed, and no objections occur, Council will have a final resolution in May 2025.

Shire officers recommend support of the proposal.

Consultation

Department of Local Government, Sport, and Cultural Industries
Department of Planning, Lands and Heritage

Statutory Implications

Land Administration Act 1997

Section 51 Minister's powers to cancel, change purpose of or otherwise affect reserve

The Minister for Lands may cancel, change the purpose of, reduce the area of, excise an area from or amend the boundaries of, or the locations of lots comprising, a reserve if it is in the public interest or necessary for the purposes of public work and only after consulting with the management body of the reserve.

Land Administration Act 1997

Section 58 Closure of road at request of local government

If a local government considers a road in its district should be closed permanently, the local government may request the Minister of Lands to close the road.

Land Administration Regulations 1998

Regulation Section 58 Closure of road at request of local government

Before passing a resolution to make a request to the Minister for Lands to close a road permanently, a local government must follow a predetermined process of public notice and agency advisement seeking comment on the proposal.

Policy Implications

Nil

Financial Implications

Minor costs associated with the public notice provisions will be incurred.

Risk Implications

Risk is managed through the Department providing guidance throughout the process, which is essentially initiated by them.

Strategic Implications

Strategic Community Plan 2020 – 2030

Governance – Manage resources effectively

Ensure governance and legislative requirements are met.

Voting Requirements

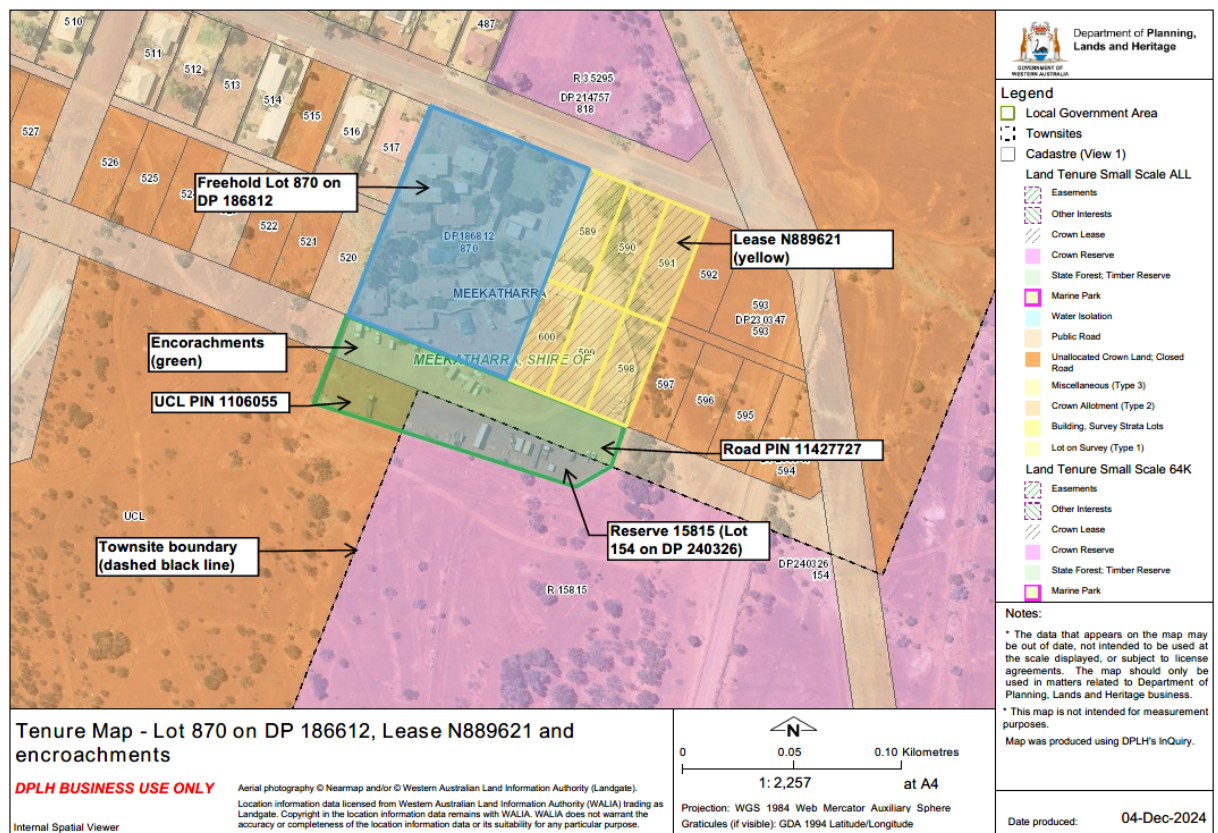
Simple Majority

Recommendation

That Council, regarding the Proposal for Partial Road Closure, Excision of Partial Reserve, and Amalgamation into Freehold Land, and pursuant to Section 51 and Section 58 of the Land Administration Act 1997, –

1. Supports the application from the Department of Planning, Lands and Heritage, on behalf of Veteran's League of Meekatharra, for the partial road closure of Livingstone Street, excision of part of Reserve 15815, and amalgamation into freehold Lot 870, and

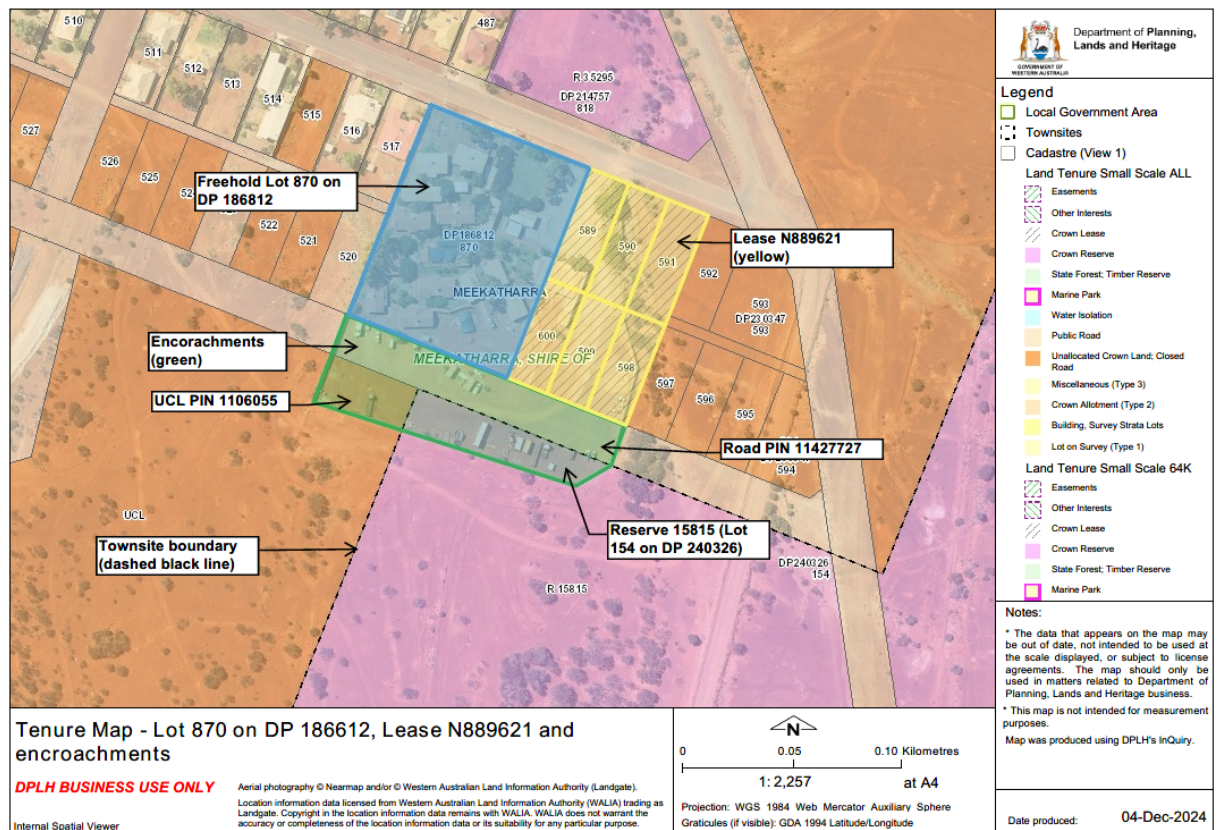
2. Requests the Chief Executive Officer to advertise the proposed road closure as per the following sketch plan –



Resolution 25/022
Moved M Hall
Seconded M Smith

That Council, regarding the Proposal for Partial Road Closure, Excision of Partial Reserve, and Amalgamation into Freehold Land, and pursuant to Section 51 and Section 58 of the Land Administration Act 1997, –

1. Supports the application from the Department of Planning, Lands and Heritage, on behalf of Veteran's League of Meekatharra, for the partial road closure of Livingstone Street, excision of part of Reserve 15815, and amalgamation into freehold Lot 870, and
2. Requests the Chief Executive Officer to advertise the proposed road closure as per the following sketch plan –



Vote Outcome Carried 7/0
For H Nichols, M Smith, M Hall, W Ward, B Day, J Holden, D Hodder
Against Nil
Variation Reason Nil

11 New Business of an Urgent Nature

Nil

12 Confidential Matters

Resolution 25/023

Moved M Smith

Seconded M Hall

That Council, pursuant to section 5.23 of the *Local Government Act 1995*, considers the following items to be of a confidential nature –

1. Item 12.1 RFT 2025-01 1 x 2003 Caterpillar 12H Motor Grader as it deals with a contract which may be entered (s. 5.23(2)(c)), and
2. Item 12.2 Tender 25-004 Purchase 1 x New Side-Loading Waste Collection and Compaction Truck as it deals with a contract which may be entered (s. 5.23(2)(c)), and

closes the meeting to members of the public.

Vote Outcome Carried 7/0

For H Nichols, M Smith, M Hall, W Ward, B Day, J Holden, D Hodder

Against Nil

Variation Reason Nil

12.1 25-001 Tender to sell 1 x 2003 Caterpillar 12H Motor Grader

File Reference	CM.TE.020
Author	N Cain, Chief Executive Officer
Author's Interest	Financial
Authoriser	N Cain, Chief Executive Officer
Authoriser's Interest	Financial
Applicant / Respondent	Nil
Report Date	10 March 2025

Summary

Shire officers recently called for tender submissions for the sale of 1 x 2003 Caterpillar 12H Motor Grader.

The purpose of this Report is to present the tender submissions for consideration by Council.

Council is requested to accept the recommended tender submission.

Resolution	25/024
Moved	D Hodder
Seconded	M Smith

That Council, regarding 25-001 Tender to Sell 1 x 2003 Caterpillar 12H Motor Grader, and pursuant to Section 3.58 of the *Local Government Act 1995*, accept the tender submission from Killara Station Co. for \$50,600 (GST inclusive).

Vote Outcome	Carried 7/0
For	H Nichols, M Smith, M Hall, W Ward, B Day, J Holden, D Hodder
Against	Nil
Variation Reason	Nil

12.2 25-004 Tender to Purchase 1 x New Side-Loading Waste Collection and Compaction Truck

File Reference	CM.TE.021
Author	N Cain, Chief Executive Officer
Author's Interest	Nil
Authoriser	N Cain, Chief Executive Officer
Authoriser's Interest	Nil
Applicant / Respondent	Nil
Report Date	8 March 2025

Summary

Shire officers recently called for tender submissions for the supply of 1 x New Side-Loading Waste Collection and Compaction Truck.

The purpose of this Report is to present the tender submissions for consideration by Council.

Council is requested to accept the recommended tender submission.

Resolution	25/025
Moved	M Smith
Seconded	W Ward

That Council, regarding 25-004 Tender to Purchase 1 x New Side-Loading Waste Collection and Compaction Truck, –

1. Pursuant to Local Government (Functions and General) Regulations 1996 – Regulation 18 accepts the tender submission from AV Trucks Pty Ltd for 1 x Iveco Acco Dual Control Side-Loading Waste Collection and Compaction Truck with a Superior Pak Compaction Unit for \$502,512.24 (ex GST), and
2. Requests the Chief Executive Officer to acquire a suitable second-hand Side-Loading Waste Collection and Compaction Truck for immediate use noting the timing of the delivery of a new Truck will exceed current timing constraints.

Vote Outcome	Carried 7/0
For	H Nichols, M Smith, M Hall, W Ward, B Day, J Holden, D Hodder
Against	Nil
Variation Reason	Nil

Resolution **25/026**
Moved **M Smith**
Seconded **M Hall**

That Council open the meeting to members of the public.

Vote Outcome **Carried 7/0**
For **H Nichols, M Smith, M Hall, W Ward, B Day, J Holden, D Hodder**
Against **Nil**
Variation Reason **Nil**

13 Council Member Motions

13.1 Response to Previous Council Member Motions

Nil

13.2 Proposed Council Member Motions

Nil

14 Next Meeting

The next Ordinary Council Meeting will be held at 11:30am Saturday 12 April 2025 at the Shire of Meekatharra Council Chambers, 75 Main Street, Meekatharra.

15 Closure of Meeting

The meeting was closed at 11.42 am.