

# Ordinary Council Meeting Agenda

Venue Council Chambers  
75 Main Street, Meekatharra

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Date Saturday 21 March 2026

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Time 11.30am

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## 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 21 March 2026 in the Shire of Meekatharra Council Chambers, 75 Main Street, Meekatharra.



N Cain  
Chief Executive Officer  
17 March 2026



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## **1 Declaration of opening**

## **2 Attendance**

### **2.1 Present**

Council Members

Employees

Guests

Members of the Public

Members of the Media

### **2.2 Apologies**

### **2.3 Approved Leave of Absence**

M Hall

Councillor

## **3 Applications for Leave of Absence**

## **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*.

## **5 Question time**

### **5.1 Response to Previous Questions Taken on Notice**

Nil

### **5.2 Public Question Time**

## **6 Presiding Member Announcements**

## **7 Petitions / Deputations / Presentations**

### **7.1 Petitions**

### **7.2 Deputations**

### **7.3 Presentations**

## **8 Confirmation of Minutes**

### **8.1 Ordinary Council Meeting – Saturday 21 February 2026**

#### **Recommendation**

That the minutes from the Ordinary Council Meeting held on Saturday 21 February 2026 be confirmed.

## **9 Committee Minutes and Recommendations**

Nil

## **10 Reports**

As follows -

## 10.1 Schedule of Payments – February 2026

<b>File Reference</b>	<b>FM.RP.001</b>
<b>Author</b>	<b>S Chaudhary, Coordinator Finance</b>
<b>Author's Interest</b>	<b>Nil</b>
<b>Authoriser</b>	<b>A Giometti, Deputy Chief Executive Officer</b>
<b>Authoriser's Interest</b>	<b>Nil</b>
<b>Applicant / Respondent</b>	<b>Nil</b>
<b>Report Date</b>	<b>16 March 2026</b>

### 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 2026

### Background

The *Local Government (Financial Management) Regulations 1996* requires Shire officers, monthly and within a prescribed period, 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 | \$2,275,658.55 |
| • Trust Account     | \$0.00         |

<u>Total Payments from Accounts</u>	<u>\$2,275,658.55</u>
-------------------------------------	-----------------------

### Payments Using Purchasing Cards

- |                |            |
|----------------|------------|
| • Credit Cards | \$2,586.04 |
| • Fuel Cards   | \$907.90   |

<u>Total Payments Using Purchasing Cards</u>	<u>\$3,493.94</u>
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The Monthly Schedule of Payments is attached.

## Consultation

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 2026.

**Attachment**

**10.1.1 Schedule of Payments – February 2026**

**List of Accounts Due and Submitted to Committee**

<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
EFT24323	06/02/2026	Alcolizer Technology	Breathalyser Maintenance	\$72.16
EFT24324	06/02/2026	Ampac Debt Recovery WA Pty Ltd	Debt Recovery Fees	\$269.50
EFT24325	06/02/2026	Anna Shaw (Sonja)	Staff Reimbursement	\$135.50
EFT24326	06/02/2026	Australia Post	Postage Services	\$168.00
EFT24327	06/02/2026	BOC Gases	Gas and Bottle Charges	\$54.79
EFT24328	06/02/2026	Breathalyser Sales & Service Pty Ltd	Breathalyser Maintenance	\$15,383.50
EFT24329	06/02/2026	Breeze Connect Pty Ltd	Information & Communication Technology Services and Supply	\$102.58
EFT24330	06/02/2026	Brooks Hire Service Pty Ltd	Water Cart Hire	\$6,397.31
EFT24331	06/02/2026	Canine Control	Ranger Services	\$4,637.33
EFT24332	06/02/2026	Civil Sciences and Engineering	Engineering Services	\$4,716.80
EFT24333	06/02/2026	Cloud Payment Group (Cloud Debt Collection)	Debt Recovery Fees	\$3,283.50
EFT24334	06/02/2026	Commercial Hotel	Meals and Refreshments	\$150.00
EFT24335	06/02/2026	Danjoo Business Solutions Pty Ltd	Computer Supplies	\$973.19
EFT24336	06/02/2026	Elite Electrical Contracting	Electrical Services	\$2,751.25
EFT24337	06/02/2026	Geraldton Mower & Repair Specialists	Plant and Equipment	\$1,010.60
EFT24338	06/02/2026	Hart Sport Australia Pty Ltd	Sports Equipment for Youth Centre	\$1,167.30
EFT24339	06/02/2026	KRPM Pty Ltd	Floodway's Construction	\$1,586,591.44
EFT24340	06/02/2026	Lo-Go Appointments	Employee Recruitment and Hire	\$13,406.32
EFT24341	06/02/2026	Market Creations Agency Pty Ltd	Website Management and Marketing	\$2,586.65
EFT24342	06/02/2026	Marketforce Pty Ltd (Omnicom Media Group Australia)	Public Notice Advertising	\$2,412.03
EFT24343	06/02/2026	Midwest Logistics	Oils and Grease	\$5,472.64
EFT24344	06/02/2026	Nathan Cain	Staff Reimbursement	\$3,265.66
EFT24345	06/02/2026	Norris & Hyde Pty Ltd	Information & Communication Technology Services and Supply	\$79.95
EFT24346	06/02/2026	Northampton Grader Hire	Maintenance Grading	\$20,248.25
EFT24347	06/02/2026	Paywise Pty Ltd	Employment Expenses	\$545.12
EFT24348	06/02/2026	Perfect Computer Solutions Pty Ltd (PCS)	Computer System Management	\$255.00
EFT24349	06/02/2026	RMH Mechanical Pty Ltd	Plant and Equipment Servicing Parts and Repairs	\$1,690.47
EFT24350	06/02/2026	Shire of East Pilbara	Regulatory Services	\$4,583.33
EFT24351	06/02/2026	Skippers Aviation Pty Ltd	Staff Flight	\$1,815.00
EFT24352	06/02/2026	Toll Transport Pty Ltd (Team Global Express)	Freight Services	\$299.38
EFT24353	06/02/2026	Tudor House	Flags	\$847.00
EFT24354	09/02/2026	Melville Toyota	After Market Fit out	\$48,752.93
EFT24355	12/02/2026	Local Government Professionals Australia	Registration Fees Training	\$3,950.00
EFT24356	16/02/2026	Brooks Hire Service Pty Ltd	Water Cart Hire	\$3,630.00
EFT24357	16/02/2026	Bunnings Group Limited	Depot Items	\$2,065.87
EFT24358	16/02/2026	Corsign WA Pty Ltd	Road Safety Signs	\$1,012.00
EFT24359	16/02/2026	Department of Human Services - Services Australia (Centrepay)	Centrepay Deductions	\$80.19
EFT24360	16/02/2026	Elite Electrical Contracting	Electrical Services	\$3,847.10

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EFT24361	16/02/2026	Grants Empire	Waste Site	\$1,980.00
EFT24362	16/02/2026	Helen Smith	Ranger Services	\$1,650.00
EFT24363	16/02/2026	Heritage Intelligence (WA)	Heritage Review and Mundiwindi Project	\$9,341.75
EFT24364	16/02/2026	IGA Meekatharra	December and January Supplies	\$3,495.63
EFT24365	16/02/2026	Isolated Children's Parents Association WA (ICPA)	Sponsorship and Donations	\$5,500.00
EFT24366	16/02/2026	Lo-Go Appointments	Employee Recruitment and Hire	\$3,166.24
EFT24367	16/02/2026	Paywise Pty Ltd	Staff Expenses	\$545.12
EFT24368	16/02/2026	Perfect Computer Solutions Pty Ltd (PCS)	Computer System Management	\$212.50
EFT24370	16/02/2026	Shire of Meekatharra	Payroll deductions	\$75.00
EFT24371	16/02/2026	Skippers Aviation Pty Ltd	Staff Flight	\$363.00
EFT24372	16/02/2026	Somya Chaudhary	Staff Reimbursement	\$2,382.12
EFT24373	16/02/2026	Stone Cold Air Conditioning & Home Maintenance	Airconditioning Services	\$12,315.00
EFT24374	16/02/2026	Telstra Limited	Telephone Mobile and Landlines	\$1,055.99
EFT24375	16/02/2026	Western Independent Foods	Road Crew Meals	\$781.40
EFT24376	16/02/2026	Wynne Mandy (Sole Trader)	Accounting Services	\$8,416.87
EFT24377	18/02/2026	Water Corporation	Water Supply	\$42,844.25
EFT24378	20/02/2026	Contract Property Services	Townsite Maintenance	\$15,102.97
EFT24379	20/02/2026	Conway Highbury Pty Ltd	Consultancy Services	\$704.00
EFT24380	20/02/2026	Corsign WA Pty Ltd	Road Safety	\$123.20
EFT24381	20/02/2026	Dalwallinu Wheatland Motel	Staff Travelling	\$205.00
EFT24382	20/02/2026	Department of Premier & Cabinet	Gazette Publishing	\$111.93
EFT24383	20/02/2026	Fitz Gerald Strategies	Workplace Advisory Services	\$79.95
EFT24384	20/02/2026	Helen Smith	Ranger Services	\$5,974.66
EFT24385	20/02/2026	Hoare Stephen	Road Crew Meals	\$36.15
EFT24386	20/02/2026	Hopkins Aus Pty Ltd T/A J&K Hopkins	Depot Office Furniture	\$10,978.97
EFT24387	20/02/2026	LGISWA	Counselling Services	\$1,354.10
EFT24388	20/02/2026	ML & GJ Trenfield Contracting	Contracting Services Airport	\$9,450.00
EFT24389	20/02/2026	Meekatharra Truck Tyre Service	Plant and Equipment	\$880.00
EFT24390	20/02/2026	Monarch 360 Pty Ltd	Computer System Management	\$1,925.00
EFT24391	20/02/2026	Nathan Cain	Staff Reimbursement	\$2,114.74
EFT24392	20/02/2026	Neuk Port Ad-Hair	Aerodrome Management	\$25,692.00
EFT24393	20/02/2026	RMH Mechanical Pty Ltd	Plant and Equipment Servicing, Parts and Repairs	\$9,030.44
EFT24394	20/02/2026	Southern Cross Broadband	Internet Charges	\$2,185.00
EFT24395	20/02/2026	Stone Cold Air Conditioning & Home Maintenance	Electrical Services	\$3,190.00
EFT24396	20/02/2026	Talis Consultants	Engineering Services	\$10,298.75
EFT24397	20/02/2026	Toll Transport Pty Ltd (Team Global Express)	Freight Services	\$1,055.19
EFT24398	20/02/2026	Uniforms At Work	Staff Uniforms	\$193.60
EFT24399	26/02/2026	A Class Electrical and Air Conditioning	Electrical Services	\$535.15
EFT24400	26/02/2026	Barkley Day	Council Member Payments	\$1,128.36
EFT24401	26/02/2026	Battery Mart	Battery Supplies	\$4,368.10
EFT24402	26/02/2026	Breathalyser Sales & Service Pty Ltd	Breathalyser Maintenance	\$467.50
EFT24403	26/02/2026	Commercial Hotel	Meals and Refreshments	\$1,108.00
EFT24404	26/02/2026	Dalwallinu Wheatland Motel	Staff Travelling	\$237.00

EFT24405	26/02/2026	Department of Fire & Emergency Services (DFES)	ESL Contribution	\$27,512.90
EFT24406	26/02/2026	Desert To Coast Training & Assessing	Training Services	\$19,473.60
EFT24407	26/02/2026	Elite Electrical Contracting	Electrical Services	\$2,750.70
EFT24408	26/02/2026	Great Southern Fuel Supplies	Bulk Fuel	\$145,767.46
EFT24409	26/02/2026	Harvey James Nichols	Council Member Payments	\$550.00
EFT24410	26/02/2026	Herseys Safety Pty Ltd	Depot Items	\$64.35
EFT24411	26/02/2026	Judith Christine Holden	Council Member Payments	\$465.00
EFT24412	26/02/2026	Lo-Go Appointments	Employee Recruitment and Hire	\$12,348.19
EFT24413	26/02/2026	Lock, Stock & Farrell	Parts and Supplies	\$175.00
EFT24414	26/02/2026	Mark Smith	Council Member Payments	\$465.00
EFT24415	26/02/2026	Matthew Hall	Council Member Payments	\$890.74
EFT24416	26/02/2026	Maurice Anderson	Council Member Payments	\$465.00
EFT24417	26/02/2026	McDonalds Wholesalers	Bottled Water	\$436.00
EFT24418	26/02/2026	Northampton Grader Hire	Maintenance Grading	\$19,230.75
EFT24419	26/02/2026	Paywise Pty Ltd	Employment Expenses	\$545.12
EFT24420	26/02/2026	Perfect Computer Solutions Pty Ltd (PCS)	Computer System Management	\$10,227.50
EFT24421	26/02/2026	RMH Mechanical Pty Ltd	Plant and Equipment Servicing, Parts and Repairs	\$5,469.35
EFT24422	26/02/2026	Refuel Australia (Geraldton Fuel)	Bulk Fuels	\$17,777.55
EFT24423	26/02/2026	Shire of Meekatharra	Employment Expenses	\$75.00
EFT24424	26/02/2026	Stone Cold Air Conditioning & Home Maintenance	Airconditioning Services	\$7,623.00
EFT24425	26/02/2026	Toll Transport Pty Ltd (Team Global Express)	Freight Services	\$114.19
EFT24426	26/02/2026	WINC Australia Pty Ltd (Staples)	Stationery Supplies	\$476.72
EFT24427	26/02/2026	Western Communications	Information, Communication Technology Services and Supply	\$5,184.34
EFT24428	26/02/2026	Western Independent Foods	Road Crew Meals	\$525.00
DD15886.1	11/02/2026	Aware Super Future Saver	Employee Expenses	\$7,399.15
DD15886.2	11/02/2026	HUB24 Super Fund	Employee Expenses	\$499.97
DD15886.3	11/02/2026	AMP Superleader Super Directions Fund	Employee Expenses	\$805.90
DD15886.4	11/02/2026	AustralianSuper	Employee Expenses	\$3,423.09
DD15886.5	11/02/2026	Rest Super	Employee Expenses	\$880.23
DD15886.6	11/02/2026	Hostplus	Employee Expenses	\$1,024.79
DD15886.7	11/02/2026	Australian Retirement Trust Super Savings	Employee Expenses	\$357.10
DD15886.8	11/02/2026	Mercer Business Super	Employee Expenses	\$323.64
DD15888.1	11/02/2026	Hostplus	Employee Expenses	\$551.97
DD15890.1	11/02/2026	Hostplus	Employee Expenses	\$202.09
DD15890.2	25/02/2026	Hostplus	Employee Expenses	\$50.00
DD15898.1	17/02/2026	Horizon Power	Electricity Supply	\$462.09
DD15898.2	19/02/2026	Horizon Power	Electricity Supply	\$11,496.85
DD15903.1	25/02/2026	Netstar Australia Pty Ltd	Satellite Tracking Fees	\$137.28
DD15905.1	25/02/2026	Aware Super Future Saver	Employee Expenses	\$8,784.65
DD15905.2	25/02/2026	HUB24 Super Fund	Employee Expenses	\$598.75
DD15905.3	25/02/2026	AMP Superleader Super Directions Fund	Employee Expenses	\$805.90
DD15905.4	25/02/2026	AustralianSuper	Employee Expenses	\$3,569.28

DD15905.5	25/02/2026	Rest Super	Employee Expenses	\$879.81
DD15905.6	25/02/2026	Hostplus	Employee Expenses	\$724.21
DD15905.7	25/02/2026	Australian Retirement Trust Super Savings	Employee Expenses	\$357.22
DD15905.8	25/02/2026	Mercer Business Super	Employee Expenses	\$347.85
DD15909.1	23/02/2026	Department of Commerce	Staff Housing Bond	\$2,000.00
			<b>Total Municipal</b>	<b>\$2,275,658.55</b>

Direct Debit	Date	Virtual Credit Card	Description	Amount
Direct Debit	01/02/2026	Starlink	Information and Communication Technology Services and Supply	\$195.00
Direct Debit	05/02/2026	Containers for Change	Recycling Bags	\$610.00
Direct Debit	09/02/2026	Starlink	Information and Communication Technology Services and Supply	\$79.01
Direct Debit	09/02/2026	Starlink	Information and Communication Technology Services and Supply	\$355.00
Direct Debit	10/02/2026	Starlink	Information and Communication Technology Services and Supply	\$77.16
Direct Debit	14/02/2026	Starlink	Information and Communication Technology Services and Supply	\$390.00
Direct Debit	17/02/2026	Starlink	Information and Communication Technology Services and Supply	\$108.00
Direct Debit	18/02/2026	Starlink	Information and Communication Technology Services and Supply	\$108.00
Direct Debit	19/02/2026	Starlink	Information and Communication Technology Services and Supply	\$108.00
Direct Debit	19/02/2026	Skippers Aviation	Staff Travel	\$403.97
Direct Debit	20/02/2026	Big W	Devanti Bins x 2	\$151.90
			<b>Total Credit Card</b>	<b>\$2,586.04</b>

P658	CEO	7071 3400 6134 0542	Description	
	07/01/2026	Muchea Unmanned	Fuel	\$144.88
	07/01/2026	Ampol Cue	Fuel	\$157.43
	31/01/2026	Ampol	Annual Card Fees	\$72.60
				<b>\$374.91</b>

P659	DCEO	7071 3400 9239 7651	Description	
	02/01/2026	Independent Meekatharra	Fuel	\$53.40
	10/01/2026	Ampol Swagman	Fuel	\$110.67
	12/01/2026	Ampol Wonthella	Fuel	\$90.89
				<b>\$254.96</b>

P526	Travel Training	7071 3400 9950 5875	Description	
	08/01/2026	Ampol Geraldton	Fuel	\$160.00
	14/01/2026	Ampol Geraldton	Fuel	\$118.00
				<b>\$278.00</b>

**Payments from Muni** **\$2,275,658.55**  
**Credit Card Purchases totalling** **\$2,586.04**  
**Fuel Card Purchases totalling** **\$907.90**  
**And was submitted to each member of Council on Saturday 21 March 2026**

## **10.2 Monthly Financial Report – February 2026**

<b>File Reference</b>	<b>FM.RP.001</b>
<b>Author</b>	<b>S Chaudhary, Coordinator Finance</b>
<b>Author's Interest</b>	<b>Nil</b>
<b>Authoriser</b>	<b>A Giometti, Deputy Chief Executive Officer</b>
<b>Authoriser's Interest</b>	<b>Nil</b>
<b>Applicant / Respondent</b>	<b>Nil</b>
<b>Report Date</b>	<b>16 March 2026</b>

### **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 2026

### **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**

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 2026.

**Attachment**

**10.2.1 Financial Report – February 2026**

## **SHIRE OF MEEKATHARRA**

### **MONTHLY FINANCIAL REPORT**

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

**FOR THE PERIOD ENDED 28 FEBRUARY 2026**

**LOCAL GOVERNMENT ACT 1995**

**LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

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***Statements required by regulation***

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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 2026**

	<b>28 February 2026</b>	<b>30 June 2025</b>
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	34,415,495	35,067,004
Trade and other receivables	3,339,092	1,005,859
Inventories	473,265	280,336
<b>TOTAL CURRENT ASSETS</b>	<b>38,227,852</b>	<b>36,353,199</b>
<b>NON-CURRENT ASSETS</b>		
Other financial assets	59,715	59,715
Property, plant and equipment	28,753,187	28,046,466
Infrastructure	110,229,519	104,727,133
<b>TOTAL NON-CURRENT ASSETS</b>	<b>139,042,421</b>	<b>132,833,314</b>
<b>TOTAL ASSETS</b>	<b>177,270,273</b>	<b>169,186,513</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	2,048,179	1,004,312
Other liabilities	0	0
Employee related provisions	273,619	273,619
<b>TOTAL CURRENT LIABILITIES</b>	<b>2,321,798</b>	<b>1,277,931</b>
<b>NON-CURRENT LIABILITIES</b>		
Employee related provisions	69,019	69,019
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>69,019</b>	<b>69,019</b>
<b>TOTAL LIABILITIES</b>	<b>2,390,817</b>	<b>1,346,950</b>
<b>NET ASSETS</b>	<b>174,879,456</b>	<b>167,839,563</b>
<b>EQUITY</b>		
Retained surplus	76,420,743	69,380,850
Reserve accounts	27,852,607	27,852,607
Revaluation surplus	70,606,106	70,606,106
<b>TOTAL EQUITY</b>	<b>174,879,456</b>	<b>167,839,563</b>

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 2026**

**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.*

Ordinary Council Meeting - Agenda - 21 March 2026

**SHIRE OF MEEKATHARRA**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2026**

Supplementary Information	Adopted Budget Estimates	Current Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.	Explanation of Material Variance
	(a) \$	(b)	(b) \$	(c) \$	(c) - (b) \$	((c) - (b))/(b) %		
<b>OPERATING ACTIVITIES</b>								
<b>Revenue from operating activities</b>								
General rates	8,450,000	8,551,000	5,700,672	<b>8,569,605</b>	2,868,933	50.33%	▲ Timing	
Grants, subsidies and contributions	3,329,000	4,036,000	2,690,632	<b>3,819,597</b>	1,128,965	41.96%	▲ Timing	
Fees and charges	1,605,000	1,810,500	1,206,872	<b>1,452,747</b>	245,875	20.37%	▲	Fees and charges collected is greater than anticipated due to Refuse drs
Interest revenue	1,022,000	1,015,000	676,656	<b>207,701</b>	(468,955)	(69.30%)	▼ Timing	Term deposit interest is accruing and will be recognised when the term deposits mature.
Other revenue	246,500	235,000	156,568	<b>118,398</b>	(38,170)	(24.38%)	▼ Timing	
	<b>14,652,500</b>	<b>15,647,500</b>	<b>10,431,400</b>	<b>14,168,048</b>	3,736,648	35.82%		
<b>Expenditure from operating activities</b>								
Employee costs	(4,321,000)	(3,149,500)	(2,099,128)	<b>(1,842,931)</b>	256,197	12.20%	▲ Timing	
Materials and contracts	(5,830,500)	(4,631,000)	(3,087,900)	<b>(2,744,184)</b>	343,716	11.13%	▲ Timing	
Utility charges	(437,500)	(444,000)	(295,832)	<b>(321,848)</b>	(26,016)	(8.79%)	Timing	
Depreciation	(7,354,000)	(7,354,000)	(4,902,592)	<b>(2,590,721)</b>	2,311,871	47.16%	▲ Timing	
Insurance	(334,000)	(312,000)	(207,776)	<b>(286,963)</b>	(79,187)	(38.11%)	▼ Permanent	YTD insurance premium anticipated was less than actual
Other expenditure	(283,000)	(328,500)	(218,960)	<b>(158,483)</b>	60,477	27.62%	▲ Timing	
	<b>(18,560,000)</b>	<b>(16,219,000)</b>	<b>(10,812,188)</b>	<b>(7,945,130)</b>	2,867,058	26.52%		
Non-cash amounts excluded from operating activities	Note 2(b)	7,354,000	4,902,592	<b>2,590,721</b>	(2,311,871)	(47.16%)	▼ Timing	
<b>Amount attributable to operating activities</b>	<b>3,446,500</b>	<b>6,782,500</b>	<b>4,521,804</b>	<b>8,813,639</b>	4,291,835	94.91%		

**SHIRE OF MEEKATHARRA**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2026**

Supplementary Information	Adopted Budget Estimates	Current Budget Estimates	YTD Budget Estimates	YTD Actual	Variance*	Variance*	Var.	Explanation of Material Variance	
	(a)	(b)	(b)	(c)	\$	%			
	\$	\$	\$	\$	\$	%			
<b>CONTINUED</b>									
<b>INVESTING ACTIVITIES</b>									
<b>Inflows from investing activities</b>									
Proceeds from capital grants, subsidies and contributions	12	5,270,000	4,510,000	3,006,680	<b>803,200</b>	(2,203,480)	(73.29%)	▼ Timing	Recognition of Grants depends on the conditions and therefore the expenditure in some cases
Proceeds from disposal of assets	6	392,500	392,500	228,935	<b>13,777</b>	(215,158)	(93.98%)	▼ Timing	
		<b>5,662,500</b>	<b>4,902,500</b>	<b>3,235,615</b>	<b>816,977</b>	(2,418,638)	(74.75%)		
<b>Outflows from investing activities</b>									
Payments for property, plant and equipment	5	(5,021,000)	(5,661,500)	(3,865,808)	<b>(1,195,212)</b>	2,670,596	69.08%	▲ Timing	Refer to Note 5 for Capital Works Detail -
Payments for construction of infrastructure	5	(14,375,000)	(15,195,000)	(10,129,864)	<b>(7,604,616)</b>	2,525,248	24.93%	▲ Timing	Refer to Note 5 for Capital Works Detail
		<b>(19,396,000)</b>	<b>(20,856,500)</b>	<b>(13,995,672)</b>	<b>(8,799,828)</b>	5,195,844	37.12%		
<b>Amount attributable to investing activities</b>		<b>(13,733,500)</b>	<b>(15,954,000)</b>	<b>(10,760,057)</b>	<b>(7,982,851)</b>	2,777,206	25.81%		
<b>FINANCING ACTIVITIES</b>									
<b>Inflows from financing activities</b>									
Transfer from reserves	4	14,676,000	13,220,000	13,220,000	<b>0</b>	(13,220,000)	(100.00%)	▼ Timing	
		<b>14,676,000</b>	<b>13,220,000</b>	<b>13,220,000</b>	<b>0</b>	(13,220,000)	(100.00%)		
<b>Outflows from financing activities</b>									
Transfer to reserves	4	(11,545,000)	(11,545,000)	(11,545,000)	<b>0</b>	11,545,000	100.00%	▲ Timing	
		<b>(11,545,000)</b>	<b>(11,545,000)</b>	<b>(11,545,000)</b>	<b>0</b>	11,545,000	100.00%		
<b>Amount attributable to financing activities</b>		<b>3,131,000</b>	<b>1,675,000</b>	<b>1,675,000</b>	<b>0</b>	(1,675,000)	(100.00%)		
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>									
<b>Surplus or deficit at the start of the financial year</b>		7,156,000	7,496,500	7,496,500	<b>7,496,280</b>	(220)	(0.00%)		
Amount attributable to operating activities		3,446,500	6,782,500	4,521,804	<b>8,813,639</b>	4,291,835	94.91%		
Amount attributable to investing activities		(13,733,500)	(15,954,000)	(10,760,057)	<b>(7,982,851)</b>	2,777,206	25.81%		
Amount attributable to financing activities		3,131,000	1,675,000	1,675,000	<b>0</b>	(1,675,000)	(100.00%)		
<b>Surplus or deficit after imposition of general rates</b>		<b>0</b>	<b>0</b>	<b>2,933,247</b>	<b>8,327,068</b>	5,393,821	183.89%		

**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 2026**

**2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

(a) Net current assets used in the Statement of Financial Activity	Supplementary Information	Adopted Budget	Last Year Audited	Year to Date
		Opening	Closing	Date
		30 June 2025	30 June 2025	28 February 2026
<b>Current assets</b>		\$	\$	\$
Cash and cash equivalents	3	35,067,003	35,067,004	34,415,495
Trade and other receivables	7	967,520	1,005,859	3,339,092
Inventories	8	280,336	280,336	473,267
		36,314,859	36,353,199	38,227,854
<b>Less: current liabilities</b>				
Trade and other payables	9	(1,109,760)	(1,004,312)	(2,048,179)
Employee related provisions	10	(209,099)	(273,619)	(273,619)
		(1,318,859)	(1,277,931)	(2,321,798)
<b>Net current assets</b>		<b>34,996,000</b>	<b>35,075,268</b>	<b>35,906,056</b>
<b>Less: Total adjustments to net current assets</b>	Note 2(c)	(27,840,000)	(27,578,988)	(27,578,988)
<b>Closing funding surplus / (deficit)</b>		<b>7,156,000</b>	<b>7,496,280</b>	<b>8,327,068</b>

**(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*.

Non-cash amounts excluded from operating activities	Adopted Budget	YTD Budget	YTD Actual
		(a)	(b)
	\$	\$	\$
<b>Adjustments to operating activities</b>			
Add: Depreciation	7,354,000	4,902,592	2,590,721
<b>Total non-cash amounts excluded from operating activities</b>	<b>7,354,000</b>	<b>4,902,592</b>	<b>2,590,721</b>

**(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.

Adjustments to net current assets		Adopted Budget	Last Year Audited	Year to Date
		Opening	Closing	Date
		30 June 2025	30 June 2025	28 February 2026
		\$	\$	\$
Less: Reserve accounts	4	(27,840,000)	(27,852,607)	(27,852,607)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of employee benefit provisions	4	0	273,619	273,619
<b>Total adjustments to net current assets</b>	Note 2(a)	<b>(27,840,000)</b>	<b>(27,578,988)</b>	<b>(27,578,988)</b>

**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 2026**

	Ref Note	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$
<b>OPERATING ACTIVITIES</b>				
<b>Income excluding grants, subsidies and contributions</b>				
General purpose funding - other		9,517,500	6,397,992	8,789,602
Law, order and public safety	11	2,000	2,984	2,575
Health		4,500	2,328	1,773
Education and welfare		3,500	4,640	3,614
Housing		1,000	664	570
Community amenities		117,500	84,304	118,183
Recreation and culture	6	78,500	48,936	18,649
Transport		1,516,500	1,164,009	1,305,660
Economic services		13,500	8,984	36,787
Other property and services		69,000	25,927	71,035
		<b>11,323,500</b>	<b>7,740,768</b>	<b>10,348,448</b>
<b>Grants, subsidies and contributions</b>				
General purpose funding - other		2,550,500	2,143,992	3,177,300
Law, order and public safety		809,000	39,320	13,822
Education and welfare		127,500	93,328	38,359
Community amenities		375,000	250,000	0
Recreation and culture		50,000	33,328	0
Transport		4,586,500	3,053,688	1,332,114
Economic services		100,000	83,328	59,091
Other property and services		500	328	2,112
		<b>8,599,000</b>	<b>5,697,312</b>	<b>4,622,798</b>
<b>Expenditure from operating activities (including depreciation)</b>				
Governance		(931,000)	(619,116)	(437,545)
General purpose funding		(270,500)	(144,640)	(78,989)
Law, order and public safety		(239,000)	(173,920)	(130,561)
Health		(156,500)	(87,664)	(81,286)
Education and welfare		(1,554,500)	(773,848)	(537,760)
Housing		(10,000)	496	(193,354)
Community amenities		(891,000)	(548,488)	(384,465)
Recreation and culture		(2,035,500)	(1,247,624)	(876,208)
Transport		(10,850,500)	(6,103,840)	(4,142,199)
Economic services	6	(946,500)	(678,240)	(610,557)
Other property and services		(675,000)	(435,304)	(472,204)
		<b>(18,560,000)</b>	<b>(10,812,188)</b>	<b>(7,945,128)</b>
<b>Net Operating Result</b>		<b>1,362,500</b>	<b>2,625,892</b>	<b>7,026,118</b>

**SHIRE OF MEEKATHARRA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 28 FEBRUARY 2026**

**3 CASH AND FINANCIAL ASSETS**

Description	Classification	Unrestricted	Restricted	Trust	Cash	Institution	Interest Rate	Maturity Date
		\$	\$		\$			
<b>Cash on hand</b>								
Municipal Bank Account	Cash and cash equivalents	3,837,110	0	0	3,837,110	Westpac	0.00%	At Call
Cash on Hand	Cash and cash equivalents	1,719	0	0	1,719			
Maxi Account - including Term Deposits listed below:	Cash and cash equivalents	2,724,063	1,852,607	0	4,576,670	Westpac	1.15%	At Call
<b>Term Deposits</b>								
817355	Cash and cash equivalents	0	6,000,000	0	6,000,000	Westpac	4.47%	30/04/2026
817339	Cash and cash equivalents	0	10,000,000	0	10,000,000	Westpac	4.57%	30/06/2026
817347	Cash and cash equivalents	0	10,000,000	0	10,000,000	Westpac	4.53%	30/06/2026
Trust Account	Trust	0	0	(5,270)	(5,270)	Westpac	0.00%	At Call
<b>Total</b>		<b>6,562,893</b>	<b>27,852,607</b>	<b>(5,270)</b>	<b>34,410,229</b>			
<b>Comprising</b>								
Cash and cash equivalents		6,562,893	27,852,607		34,415,500			
Trust Account				(5,270)	(5,270)			
Financial assets at amortised cost		0	0		0			
		<b>6,562,893</b>	<b>27,852,607</b>		<b>34,410,229</b>			

**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.

**Bank reconciliations have not been completed for the month of February and material variances in the ending balances may vary.**

**SHIRE OF MEEKATHARRA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 28 FEBRUARY 2026**

**4 RESERVE ACCOUNTS**

Reserve name	Budget Opening Balance	Original Budget Transfers In (+)	Current Budget Transfers In (+)	Original Budget Transfers Out (-)	Current Budget Transfers Out (-)	Original Budget Closing Balance	Current Budget Closing Balance	Actual Opening Balance	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	\$	\$		\$		\$		\$	\$	\$	\$
<b>Restricted by Council</b>				0							
Plant and Machinery reserve	1,013,300	1,500,000	1,500,000	(1,700,000)	(1,323,000)	813,300	1,190,300	1,013,300			1,013,300
Building Reserve	2,828,202	1,500,000	1,500,000	(2,800,000)	(2,500,000)	1,528,202	1,828,202	2,828,202			2,828,202
Airport Reserve	4,301,523	1,100,000	1,100,000	(510,000)	(620,000)	4,891,523	4,781,523	4,314,130			4,314,130
Lloyd'S Revitalisation Reserve	3,783,169	0	0	(250,000)	0	3,533,169	3,783,169	3,783,169			3,783,169
Industrial Park Reserve	1,166,163	250,000	250,000	0	0	1,416,163	1,416,163	1,166,163			1,166,163
Swimming Pool Reserve	239,060	250,000	250,000	0	0	489,060	489,060	239,060			239,060
Footpaths	565,984	250,000	250,000	0	0	815,984	815,984	565,984			565,984
Future Projects	1,677,469	0	0	0	0	1,677,469	1,677,469	1,677,469			1,677,469
Furniture and Equipment	250,000	150,000	150,000	(230,000)	(227,000)	170,000	173,000	250,000			250,000
Roads	11,517,304	1,295,000	1,295,000	(4,702,000)	(5,550,000)	8,110,304	7,262,304	11,517,304			11,517,304
Road Agreement - Westgold Mt Clere Rd	0	250,000	250,000	0	0	250,000	250,000	0			0
Other Infrastructure	497,826	5,000,000	5,000,000	(4,484,000)	(3,000,000)	1,013,826	2,497,826	497,826			497,826
	<b>27,840,000</b>	<b>11,545,000</b>	<b>11,545,000</b>	<b>(14,676,000)</b>	<b>(13,220,000)</b>	<b>24,709,000</b>	<b>26,165,000</b>	<b>27,852,607</b>	<b>0</b>	<b>0</b>	<b>27,852,607</b>

**SHIRE OF MEEKATHARRA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 28 FEBRUARY 2026**

**INVESTING ACTIVITIES**

**5 CAPITAL ACQUISITIONS**

	<b>Adopted Budget</b>	<b>Current Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>YTD Actual Variance</b>
<b>Capital acquisitions</b>	\$		\$	\$	\$
Buildings - non-specialised	3,112,000	4,134,000	2,847,544	261,621	(2,585,923)
Furniture and equipment	209,000	224,000	149,304	52,149	(97,155)
Plant and equipment	1,700,000	1,303,500	868,960	881,442	12,482
<b>Acquisition of property, plant and equipment</b>	<b>5,021,000</b>	<b>5,661,500</b>	<b>3,865,808</b>	<b>1,195,212</b>	<b>(2,670,596)</b>
Infrastructure - roads	8,506,000	10,056,000	6,703,912	7,363,484	659,572
Infrastructure - footpaths	0	0	0	0	0
Infrastructure - Airport	510,000	530,000	353,328	229,660	(123,668)
Infrastructure - Other	5,359,000	4,609,000	3,072,624	11,472	(3,061,152)
<b>Acquisition of infrastructure</b>	<b>14,375,000</b>	<b>15,195,000</b>	<b>10,129,864</b>	<b>7,604,616</b>	<b>(2,525,248)</b>
<b>Total capital acquisitions</b>	<b>19,396,000</b>	<b>20,856,500</b>	<b>13,995,672</b>	<b>8,799,828</b>	<b>(5,195,844)</b>

**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.

5 CAPITAL ACQUISITIONS - DETAILED

GL Account	Job Number	Job/Account Description	Original Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance	Comments
<b>Buildings - non-specialised</b>								
2026	X1001	Ses Facilities - Renew Shed	41,000	41,000	27,328	-	27,328	
2704	X1004	Lot 294 (131) Hill Street - Renew General	-	60,000	40,000	52,140	(12,140)	
2704	X1008	Lot 877 (69) Mcclenary Street - New Garage	30,000	30,000	20,000	-	20,000	
2704	X1010	Lot 304 (135) Darlot Street - New Residence	280,000	280,000	186,664	3,058	183,606	
2704	X1019	Airport Residence - Upgrade Security Screens	35,000	40,000	26,664	38,600	(11,936)	
2704	X1022	Staff Accommodation - New	1,400,000	1,030,000	686,664	13,431	673,233	
2704	X1029	Lot 877 (69) Mcclenary Street - Renew General	100,000	125,000	83,328	122,148	(38,820)	
2704	X1032	Lot 2 (28) Connaughton Street - Renew External F	15,000	15,000	10,000	-	10,000	
2704	X1033	Lot 2 (28) Connaughton Street - Renew Awnings	6,000	6,000	4,000	-	4,000	
2704	X1034	Lot 2 (28) Connaughton Street - Renew Cabinetry	6,000	6,000	4,000	-	4,000	
2704	X1035	Sports Complex Residence - Renew External Pain	15,000	15,000	10,000	-	10,000	
2704	X1036	Sports Complex Residence - Renew Internal Paint	8,000	8,000	5,328	-	5,328	
2704	X1037	Sports Complex Residence - Renew Security Scre	20,000	20,000	13,328	-	13,328	
2704	X1038	Sports Complex Residence - Renew Verandah	30,000	30,000	20,000	-	20,000	
2704	X1039	Lot 113 (81) Darlot Street - Renew Internal Paint	8,000	8,000	5,328	-	5,328	
2704	X1040	Lot 113 (81) Darlot Street - Renew Carpentry	6,000	6,000	4,000	-	4,000	
2704	X1041	Lot 113 (81) Darlot Street - Renew Flooring	10,000	10,000	6,664	-	6,664	
2704	X1042	Lot 303 (137) Darlot Street - Renew Internal Paint	8,000	8,000	5,328	-	5,328	
2704	X1043	Lot 220 (101) Darlot Street - Renew Internal Paint	8,000	80,000	53,328	-	53,328	
2704	X1044	Lot 408 (91) Hill Street - Renew External Paint	15,000	15,000	10,000	-	10,000	
2704	X1047	Lot 208 (2/109) Hill Street - Renew Internal Paint	8,000	8,000	5,328	-	5,328	
2704	X1048	Lot 294 (131) Hill Street - Renew Awnings	10,000	10,000	6,664	-	6,664	
2704	X1049	Airport Residence - Renew Internal Paint	8,000	8,000	5,328	-	5,328	
2704	X1050	Consultant Quarters - Renew Exterior	50,000	50,000	33,328	-	33,328	
2704	X1051	Lot 8 (3/16) Regan Street - Renew Internal Paint	8,000	7,000	4,664	6,589	(1,925)	
2704	X1052	Lot 8 (3/16) Regan Street - Renew Flooring	10,000	12,500	8,328	12,309	(3,981)	
2704	X1053	Lot 408 (91) Hill Street - Renew Internal Paint	8,000	8,000	5,328	-	5,328	
1328	X1054	Shire Office - New Carport	60,000	60,000	40,000	-	40,000	Was in Furniture
2704	X1055	Lot 208 (1/109) Hill Street - Renew Internal Paint	8,000	8,000	5,328	-	5,328	
2704	X1056	Lot 79 (23) Main Street - New	-	275,000	275,000	-	275,000	
2704	X1057	Lot 79 (23) Main Street - Renew	-	175,000	116,664	-	116,664	
5777	X277	Meekatharra Post Office - New	-	448,500	299,000	-	299,000	
5778	X278	Commercial Land - New	-	328,000	218,664	-	218,664	
2704	X2011	Lot 8 (3/16) Regan Street - New Furniture	15,000	15,000	10,000	-	10,000	
3680	X2010	Sports Complex - Renew Dishwasher	6,000	8,000	5,328	7,746	(2,418)	
4191	X1002	Lloyd'S Plaza - New Extension	250,000	250,000	166,664	-	166,664	
5044	X1003	Depot - New Machinery Shed	400,000	400,000	266,664	-	266,664	
5044	X1045	Shire Depot - New Carport	40,000	40,000	26,664	-	26,664	
9681	X1015	Old Power Station - Renew Facility	50,000	50,000	33,328	-	33,328	
3666	X1024	Swimming Pool Building - Renew Paint	65,000	65,000	43,328	-	43,328	
3666	X1030	Swimming Pool - Renew Fence	10,000	10,000	6,664	-	6,664	
4191	X1031	Community Resource Centre - Upgrade Kitchen	15,000	15,000	10,000	-	10,000	
2094	X1046	Youth Focus - Renew Internal	50,000	50,000	33,328	-	33,328	
		Expenditure posted directly to fixed assets	-	-	-	5,600	(5,600)	
		Building control account	-	-	-	-	-	
		<b>TOTAL Buildings</b>	<b>3,112,000</b>	<b>4,134,000</b>	<b>2,847,544</b>	<b>261,621</b>	<b>2,585,923</b>	
<b>Furniture and equipment</b>								
0254	None	COUNCIL CHAMBERS - FURNITURE AND EQUI	-	20,000	13,328	6,116	7,212	No job number
1326	X2005	Administration Office - Renew Front Counter	70,000	70,000	46,664	24,497	22,167	
1326	None	Posted to GL without Job number	-	-	-	2,352	(2,352)	No Job number
1326	X2012	Council Chambers - Renew Furniture	15,000	15,000	10,000	3,673	6,327	
2438	X2001	Kids Zone - Renew Outdoor Furniture	10,000	10,000	6,664	-	6,664	
2445	X2002	Youth Centre - Renew Office Furniture	20,000	20,000	13,328	-	13,328	
2445	X2007	Youth Centre Dishwasher	6,000	5,000	3,328	4,671	(1,343)	
3534	X2003	Town Hall - Renew Audio Visual Equipment	50,000	50,000	33,328	-	33,328	
3534	X2008	Town Hall Dishwasher & Freezer	6,000	9,000	6,000	8,751	(2,751)	
3534	X2009	Sports Complex Dishwasher	6,000	-	-	-	-	
3974	X2004	Gym - Renew Gym Equipment	26,000	25,000	16,664	2,089	14,575	
		<b>TOTAL Furniture and Equipment</b>	<b>209,000</b>	<b>224,000</b>	<b>149,304</b>	<b>52,149</b>	<b>97,155</b>	
<b>Plant and equipment</b>								
5475	X3001	Small Equipment Allocation - Renew	50,000	50,000	33,328	-	33,328	
5475	X3009	Single Cab 4x2 Utility P649	-	36,000	23,992	36,243	(12,251)	
5475	X3012	Youth Officer Vehicle P652	-	40,500	26,992	40,333	(13,341)	
5475	X3021	Waste Truck P??? - New	-	-	-	0	(0)	
5475	X3022	Prime Mover (P???) - Renew	500,000	-	-	-	-	
5475	X3023	Tipper Truck <10 Tonne (P???) - Renew	150,000	150,000	100,000	-	100,000	
5475	X3024	Tipper Truck <10 Tonne (P???) - Renew	150,000	150,000	100,000	-	100,000	
5475	X3025	Cleaner Van (P???) - New	50,000	75,000	50,000	-	50,000	
5475	X3026	Dual Cab 4X4 Utility (P???) - Renew	75,000	80,000	53,328	82,242	(28,914)	
5475	X3027	Single Cab 4X2 Utility (P???) - Renew	50,000	52,500	34,992	52,169	(17,177)	
5475	X3028	4X4 Sedan (P???) - Renew	85,000	85,500	57,000	84,986	(27,986)	
5475	X3033	Waste Compaction Truck (P???) - New	510,000	504,000	336,000	503,897	(167,897)	
5475	X3034	Dual Cab 4X4 Utility (P???) - Renew	80,000	80,000	53,328	81,572	(28,244)	
5475	X3011	Community Officer Vehicle P651 - Renew	-	-	-	-	-	
5475	X3007	Single Cab 4X2 Utility P647 - Renew	-	-	-	-	-	
5475	X3008	Single Cab 4X2 Utility P648 - Renew	-	-	-	-	-	
		<b>TOTAL Plant and Equipment</b>	<b>1,700,000</b>	<b>1,303,500</b>	<b>868,960</b>	<b>881,442</b>	<b>(12,482)</b>	

5 CAPITAL ACQUISITIONS - DETAILED

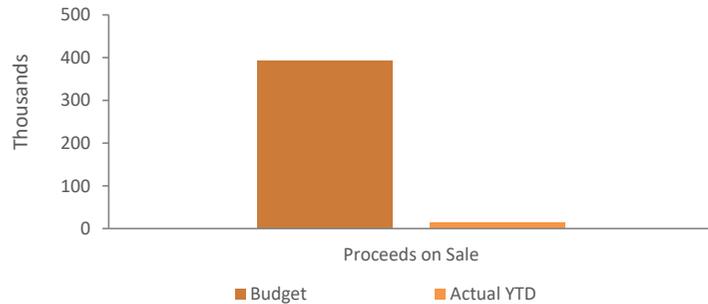
GL Account	Job Number	Job/Account Description	Original Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance	Comments
<b>Infrastructure - roads</b>								
4200		Road Construction Various	8,506,000	10,056,000	6,703,912	7,246,612	(542,700)	\$340 with no job number
4250		Flood Damage Renewals - 24/25	-	-	-	116,872	(116,872)	
<b>TOTAL Road Construction</b>			<b>8,506,000</b>	<b>10,056,000</b>	<b>6,703,912</b>	<b>7,363,484</b>	<b>(659,572)</b>	
<b>Infrastructure - footpaths</b>								
5046	X5001	Footpaths - New And Renewal	-	-	-	-	-	
<b>TOTAL Footpath Construction</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Infrastructure - Airport</b>								
5104	X7007	Airport - Renew Gravel Runway	50,000	90,000	60,000	9,608	50,392	
5234	1211	Airport Diesel Storage	-	-	-	132,516	(132,516)	No budget
5219	X7002	Airport - Renew Leach Drains	100,000	75,000	50,000	62,196	(12,196)	Buildings
5219	X7003	Airport - Renew Fuel Facility	300,000	300,000	200,000	-	200,000	Buildings
5219	X7006	Airport - New Security Fencing	50,000	40,000	26,664	-	26,664	Buildings
5219	X7008	Airport - Renew Weather Equipment	10,000	10,000	6,664	9,399	(2,735)	Buildings
5219	X7009	Airport - Renew Terminal Airconditioners	-	15,000	10,000	14,091	(4,091)	Buildings
5218	X7004	Airport - Upgrade Audit Outcomes	-	-	-	1,850	(1,850)	Buildings
<b>TOTAL Airport Construction</b>			<b>510,000</b>	<b>530,000</b>	<b>353,328</b>	<b>229,660</b>	<b>123,668</b>	
<b>Infrastructure - Other</b>								
3954	1131	Lukes Creek Landscaping - Capital	-	-	-	52	(52)	
2824	X6004	Refuse Site - Upgrade Facility	56,000	56,000	37,328	-	37,328	
2027	X6022	Townsite - New Cctv System	1,500,000	750,000	500,000	-	500,000	
2436	X6001	Kids Zone - Renew Courtyard Paving	27,000	27,000	18,000	-	18,000	
2436	X6002	Kids Zone - Renew Reticulation And Lawn	20,000	20,000	13,328	-	13,328	
2436	X6003	Kids Zone - Renew Playground Shade	40,000	40,000	26,664	-	26,664	
2984	X6018	Sewage Ponds - Upgrade Facility	750,000	750,000	500,000	11,420	488,580	
3274	X6005	Town Cemetery - Renew Facility	54,000	54,000	36,000	-	36,000	
3274	X6012	Heritage Cemeteries - Renew Headstones	60,000	60,000	40,000	-	40,000	
3638	X6019	Oval And Associated Infrastructure	200,000	200,000	133,328	-	133,328	
3638	X6021	Sportsground - Upgrade Oval Lighting	200,000	200,000	133,328	-	133,328	
4015	X6006	Lions Park - New Development	2,000,000	2,000,000	1,333,328	-	1,333,328	
5045	X6016	Truck Ramps - New	250,000	250,000	166,664	-	166,664	
5045	X6017	Works Depot - Renew Gates	42,000	42,000	28,000	-	28,000	
5280	X6008	Peace Gorge - Renew General	50,000	50,000	33,328	-	33,328	
5424	X6013	Entry Statement (East) - New	40,000	40,000	26,664	-	26,664	
5424	X6014	Entry Statement (West) - New	40,000	40,000	26,664	-	26,664	
5424	X6015	Murchison Geo Region - Renew Signage	30,000	30,000	20,000	-	20,000	
<b>TOTAL Other Infrastructure</b>			<b>5,359,000</b>	<b>4,609,000</b>	<b>3,072,624</b>	<b>11,472</b>	<b>3,061,152</b>	
<b>TOTALS</b>			<b>19,396,000</b>	<b>20,856,500</b>	<b>13,995,672</b>	<b>8,799,828</b>	<b>5,195,844</b>	

**SHIRE OF MEEKATHARRA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 28 FEBRUARY 2026**

**OPERATING ACTIVITIES**

**6 DISPOSAL OF ASSETS**

Asset Ref.	Asset description	Original Budget				Current Budget				YTD Actual			
		Net Book		Profit	(Loss)	Net Book		Profit	(Loss)	Net Book		Profit	(Loss)
		Value	Proceeds			Value	Proceeds			Value	Proceeds		
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
<b>Plant and equipment</b>													
P480	Prime Mover	50,000	50,000	0	0	50,000	50,000	0	0	0	0	0	0
P512	Small Truck	10,000	10,000	0	0	10,000	10,000	0	0	0	0	0	0
P488	Small Truck	10,000	10,000	0	0	10,000	10,000	0	0	0	0	0	0
P531	Dual Cab 4x4	30,000	30,000	0	0	30,000	30,000	0	0	0	0	0	0
P650	Extra Cab 4x4	50,000	50,000	0	0	50,000	50,000	0	0	0	0	0	0
P527	Dual Cab 4x4	40,000	40,000	0	0	40,000	40,000	0	0	0	0	0	0
P645	SUV	30,000	30,000	0	0	30,000	30,000	0	0	0	0	0	0
P452	Prime Mover	30,000	30,000	0	0	30,000	30,000	0	0	0	0	0	0
P525	Dual Cab 4x4	40,000	40,000	0	0	40,000	40,000	0	0	0	0	0	0
P605	Sedan 4x4	35,000	35,000	0	0	35,000	35,000	0	0	0	0	0	0
P427	Small Bus	7,500	7,500	0	0	7,500	7,500	0	0	0	0	0	0
P426	2010 Mazda - handyman	0	0	0	0	0	0	0	0	5,470	5,470	0	0
P493	2016 Mazda - operations	0	0	0	0	0	0	0	0	8,307	8,307	0	0
P529	Dual Cab 4x4	15,000	15,000	0	0	15,000	15,000	0	0	0	0	0	0
P634	Dual Cab 4x4	45,000	45,000	0	0	45,000	45,000	0	0	0	0	0	0
		<b>392,500</b>	<b>392,500</b>	<b>0</b>	<b>0</b>	<b>392,500</b>	<b>392,500</b>	<b>0</b>	<b>0</b>	<b>13,777</b>	<b>13,777</b>	<b>0</b>	<b>0</b>



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

**SHIRE OF MEEKATHARRA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 28 FEBRUARY 2026**

**INVESTING ACTIVITIES**

**5 CAPITAL ROADWORKS - DETAILED**

Job - Account	Job/Account Description	Original Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance	Comments
							Unfinished works to be budgeted in FY26
<b>Infrastructure - roads</b>							
1263	Footpath Construction	-	-	-	6,563	(6,563)	
C1	Mt Clere Rd - Construction	-	-	-	34,070	(34,070)	
C24	Trillbar Rd - Construction	-	-	-	14,196	(14,196)	
C26	Milgun-Yarlarweelor Rd - Construction	-	-	-	13,490	(13,490)	
D28	Woodlands - Mount Augustus Road - Agrn 661 (Feb/March 201	-	-	-	36,910	(36,910)	
H120	Fortnum Gold Access - Heidi Damage Claim 2	-	-	-	312	(312)	
L120	Fortnum Gold Access Road - Agrn 606	-	-	-	260	(260)	
X4008	Mingah Springs Road - New Bypass - 24/25	-	-	-	979	(979)	
X4009	Sandstone Road - Renew 97 - 100.72 Slk - 24/25	-	-	-	(1)	1	
X4061	Wiluna North Road - Renew 45.00 Slk To 50.00 Slk	450,000	450,000	299,984	277,371	22,613	
X4062	Wiluna North Road - Renew 50 Slk To 55 Slk	-	-	-	298,137	(298,137)	
X4063	Ashburton Downs-Meekatharra Road - Renew Floodway 1	-	1,500,000	1,000,000	2,001,996	(1,001,996)	
X4064	Ashburton Downs-Meekatharra Road - Renew Floodway 2	-	1,500,000	1,000,000	1,248,125	(248,125)	
X4065	Ashburton Downs-Meekatharra Road - Renew Floodway 3	-	1,500,000	1,000,000	1,260,439	(260,439)	
X4066	Ashburton Downs-Meekatharra Road - Renew Floodway 4	-	1,500,000	1,000,000	1,554,501	(554,501)	
X4068	Floodway No5	-	1,500,000	1,000,000	6,764	993,236	
X4069	Wiluna North Road - Renew 50.00 Slk To 55.00 Slk	450,000	450,000	299,984	491,948	(191,964)	
X4070	Wiluna North Road - Renew 56.00 Slk To 61.00 Slk	450,000	450,000	299,984	-	299,984	
X4071	Gascoyne River - Renew Floodway	1,250,000	-	-	-	-	
X4072	Deverell Creek - Renew Floodway	1,250,000	-	-	-	-	
X4073	Turner Creek - Renew Floodway	1,250,000	-	-	-	-	
X4074	Cunjuna Creek - Renew Floodway	1,250,000	-	-	-	-	
X4075	Grid Program 2025-26 - Renew Grids	300,000	300,000	200,000	-	200,000	
X4076	Ethel River - Renew Floodway	1,250,000	-	-	-	-	
X4077	Wiluna North Road - Renew 66.00 Slk To 71.00 Slk	450,000	450,000	299,984	-	299,984	
X4078	Wiluna North Road - Renew 75.00 Slk To 77.00 Slk	156,000	156,000	103,976	-	103,976	
X4079	Ashburton Downs-Meekatharra Road - New Truck Bays	-	75,000	50,000	-	50,000	
X4080	Wiluna North Road - New Truck Bays	-	75,000	50,000	-	50,000	
X4081	Landor-Meekatharra Road - New Truck Bays	-	75,000	50,000	-	50,000	
X4082	Meekatharra-Sandstone Road - New Truck Bays	-	75,000	50,000	-	50,000	
X4023	Annean Road - Renew Damage	-	-	-	27,500	(27,500)	
X4038	Mingah Springs Road - Renew Damage	-	-	-	89,372	(89,372)	
X4039	Moorarie-Trillbar Road - Renew Damage	-	-	-	-	-	
X4040	Murchison Downs Road - Renew Damage	-	-	-	-	-	
X4041	Peakhill-Horseshoe Lights Road - Renew Damage	-	-	-	-	-	
X4042	Peakhill-Three Rivers Road - Renew Damage	-	-	-	-	-	
X4043	Pingandy Road - Renew Damage	-	-	-	-	-	
X4044	Speedway Access Road - Renew Damage	-	-	-	-	-	
X4045	Sylvania Road - Renew Damage	-	-	-	-	-	
X4046	Tangadee Road - Renew Damage	-	-	-	-	-	
X4047	Trillbar Road - Renew Damage	-	-	-	-	-	
X4048	Turee Creek Road - Renew Damage	-	-	-	-	-	
X4049	Weelarrana West Road - Renew Damage	-	-	-	-	-	
X4050	Wiluna North Road - Renew Damage	-	-	-	-	-	
X4051	Woodlands-Mt Augustus Road - Renew Damage	-	-	-	-	-	
X4052	Yarlarweelor Access Road - Renew Damage	-	-	-	-	-	
X4053	Yarrabubba Access Road - Renew Damage	-	-	-	-	-	
X4054	Yoothapina Station Road - Renew Damage	-	-	-	-	-	
X4055	Youno Downs Road - Renew Damage	-	-	-	-	-	
X4056	Muculana Creek - Renew Floodway 24/25	-	-	-	-	-	
X4057	Landor-Meekatharra Road Upgrade (Campbells)	-	-	-	-	-	
Z120	Agrn: 743 (Jan/Feb 2017) Fortnum Gold Access Road	-	-	-	213	(213)	
4200	Posted to Road Construction	-	-	-	340	(340)	No job number
<b>TOTAL Road Construction</b>		<b>8,506,000</b>	<b>10,056,000</b>	<b>6,703,912</b>	<b>7,363,484</b>	<b>(659,572)</b>	

**SHIRE OF MEEKATHARRA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 28 FEBRUARY 2026**

**OPERATING ACTIVITIES**

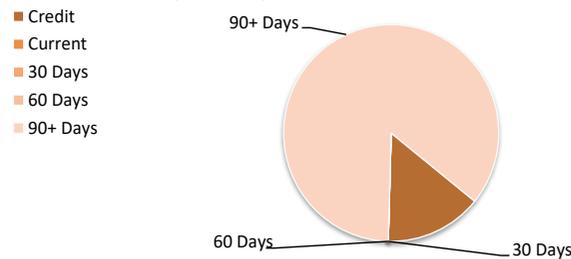
**7 RECEIVABLES**

Rates receivable	30 June 2025	28 Feb 2026
	\$	\$
Opening arrears previous years	1,184,269	891,824
Levied this year	5,697,848	8,569,605
Less - collections	(5,990,293)	(7,061,168)
Gross rates collectable	<b>891,824</b>	<b>2,400,261</b>
Allowance for impairment of rates receivable		(120,309)
<b>Net rates collectable</b>	<b>891,824</b>	<b>2,279,952</b>
% Collected	87.0%	74.6%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(56,242)	0	0	0	328,862	272,620
Percentage	(20.6%)	0.0%	0.0%	0.0%	120.6%	
<b>Balance per trial balance</b>						
Trade receivables						272,620
GST receivable						786,520
<b>Total receivables general outstanding</b>						<b>1,059,140</b>

Amounts shown above include GST (where applicable)

**Accounts Receivable (non-rates)**



**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 2026**

**OPERATING ACTIVITIES**

**8 OTHER CURRENT ASSETS**

	<b>Opening Balance 1 July 2025</b>	<b>Asset Increase</b>	<b>Asset Reduction</b>	<b>Closing Balance 28 February 2026</b>
	\$	\$	\$	\$
<b>Other current assets</b>				
<b>Inventory</b>				
Fuel and Oils	280,336	192,929	0	473,265
<b>Total other current assets</b>	<b>280,336</b>	<b>192,929</b>	<b>0</b>	<b>473,265</b>

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  
FOR THE PERIOD ENDED 28 FEBRUARY 2026**

**OPERATING ACTIVITIES**

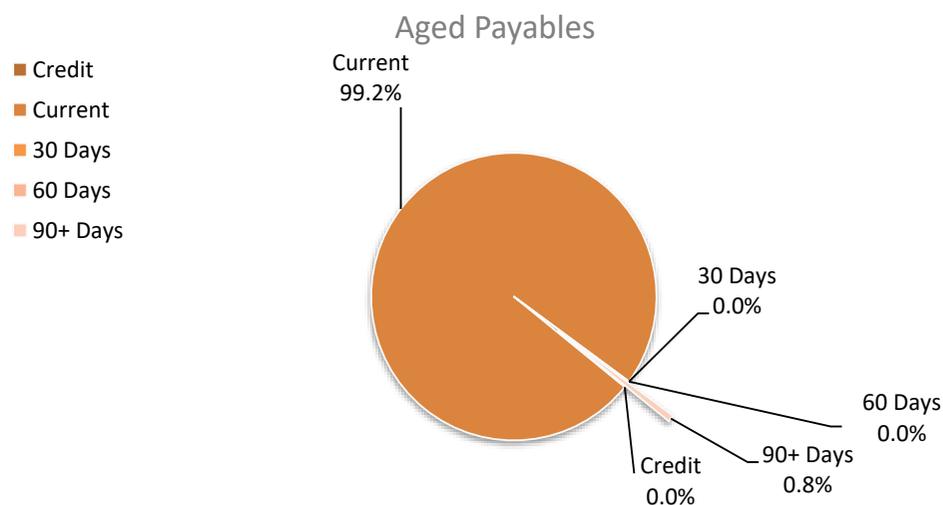
**9 PAYABLES**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	1,569,084	0	0	12,221	1,581,305
Percentage	0.0%	99.2%	0.0%	0.0%	0.8%	
<b>Balance per trial balance</b>						
Sundry creditors	0	1,581,305	0	0	0	1,581,305
ATO liabilities	0	247,415	0	0	0	247,415
Bond Held	0	21,510	0	0	0	21,510
Excess rates	0	103,778	0	0	0	103,778
Other payables	0	94,171	0	0	0	94,171
<b>Total payables general outstanding</b>						<b>2,048,179</b>

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 2026**

**OPERATING ACTIVITIES**

**10 OTHER CURRENT LIABILITIES**

<b>Other current liabilities</b>	<b>Note</b>	<b>Opening Balance 1 July 2025</b>	<b>Liability transferred from/(to) non current</b>	<b>Liability Increase</b>	<b>Liability Reduction</b>	<b>Closing Balance 28 February 2026</b>
		\$	\$	\$	\$	\$
<b>Employee Related Provisions</b>						
Provision for annual leave		204,471	0	0	0	204,471
Provision for long service leave		69,148	0	0	0	69,148
<b>Total Provisions</b>		<u>273,619</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>273,619</u>
<b>Total other current liabilities</b>		<u>273,619</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>273,619</u>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

**Provisions**

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

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

**Employee Related Provisions**

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as 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 2026**

**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	1,736,500	1,502,664	2,413,506
211	52	Local Road Grant	General Purpose Funding	814,000	641,328	763,794
1563	52	D.F.E.S. Operating Grant	Law, Order, Public Safety	8,000	5,328	0
2003	52	S.E.S. Operating Grant	Law, Order, Public Safety	10,000	6,664	13,822
2024	55	Reimbursments - Law Other	Law, Order, Public Safety	0	0	0
2419	52	Youth Grant - O.S.H.C. Program	Education And Welfare	27,500	26,664	38,359
2421	52	Youth Services Grant - D.C.P. - W.A.	Education And Welfare	100,000	66,664	0
4591	52	Mrwa - Direct Grant	Transport	525,000	352,664	528,914
4823	55	Reimbursements - Transport	Transport	0	0	0
4843	52	Street - Lighting - Operating Grant	Transport	7,500	5,000	0
8153	55	Reimbursement - Gst Free	Other Property And Services	500	328	2,112
5393	52	Festival Income Tourism	Other Property And Services	50,000	33,328	0
5393	55	Festival Income Tourism	Other Property And Services	50,000	50,000	59,091
				<b>3,329,000</b>	<b>2,690,632</b>	<b>3,819,597</b>

**SHIRE OF MEEKATHARRA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 28 FEBRUARY 2026**

**INVESTING ACTIVITIES**

**12 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

				Capital grants, subsidies and contributions revenue				
		Provider	Program	Adopted	Current Budget	YTD	YTD Revenue	Comment
COA	IE			Budget	Revenue	Budget	Actual	
				\$		\$	\$	
4691	48	Mrwa Road Project Grant (Rrg)	Transport	1,304,000	1,304,000	869,328	803,200	
2008	48	Ses Capital Grant	Law,Order and Public Safety	41,000	41,000	27,328	0	
2013	48	Community Safety & Crime Prevention Grants	Law,Order and Public Safety	750,000	0	0	0	
2993	48	Contribution - Sewage Ponds Upgrade	Community Amenities	375,000	375,000	250,000	0	
3713	48	Recreation Grants	Recreation & Culture	50,000	50,000	33,328	0	
4622	48	Grant - Heavy Vehicles Rest Area Initiative (Hvrai)	Transport	0	240,000	160,032	0	
4672	49	Road Agreement - Westgold Mt Clere Road	Transport	250,000	250,000	166,664	0	
4671	49	Floodway Contributions	Transport	2,500,000	2,250,000	1,500,000	0	
				<b>5,270,000</b>	<b>4,510,000</b>	<b>3,006,680</b>	<b>803,200</b>	

**SHIRE OF MEEKATHARRA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 28 FEBRUARY 2026**

**13 BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Council Resolution	Account	Original Budget	Classification	Current Budget	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
						\$	\$	\$	\$
<b>Budget adoption closing Surplus/(Deficit)</b>				Surplus/(Deficit)	<b>0</b>		<b>340,500</b>	<b>0</b>	340,500
Purchase of two extra vehicles	25/068	5475	1,700,000	Capital expenses	1,790,000			(90,000)	250,500
Transfer from Plant and Machinery Reserve	25/068	FR15	(1,700,000)	Capital revenue	-1,790,000		90,000		340,500
Airport - Renew Terminal Air Conditioning	25/094	X7009		Capital expenses				(20,000)	
Airport - Transfer from Reserve	25/094	Q0501		Capital revenue			20,000		360,500
Housing - Staff Accomodation	TBA	X1022	1,400,000	Capital expenses			450,000		450,000
Lot 79 (23) Main Street	TBA	X1056		Capital expenses				(275,000)	85,500
Lot 79 (23) Main Street	TBA	X1057		Capital expenses				(175,000)	275,000
<b>Changes as per Annual Budget Review (Abbreviated)</b>									
General Rates				Operating revenue			101,000		
Grants, subsidies and contributions				Operating revenue			707,000		
Fees and charges				Operating revenue			205,500		
Interest revenue				Operating revenue				(7,000)	
Other revenue				Operating revenue				(11,500)	
Employee costs				Operating expenses			1,171,500		
Materials and contracts				Operating expenses			1,199,500		
Utility charges				Operating expenses				(6,500)	
Insurance				Operating expenses			22,000		
Other expenditure				Operating expenses				(45,500)	
Capital grants, subsidies and contributions				Capital revenue				(760,000)	
Purchase of land and buildings				Capital expenses				(1,020,000)	
Purchase of plant and equipment				Capital expenses			486,500		
Purchase of furniture and equipment				Capital expenses				(17,000)	
Purchase and construction of infrastructure - roads				Capital expenses				(1,550,000)	
Purchase and construction of infrastructure - other				Capital expenses			750,000		
Transfers from reserve accounts				Capital revenue				(1,566,000)	
							<b>5,543,500</b>	<b>(5,543,500)</b>	<b>0</b>

### **10.3 Request for Position on Electoral Reform**

<b>File Reference</b>	<b>GV.EL.001</b>
<b>Author</b>	<b>N Cain, Chief Executive Officer</b>
<b>Author's Interest</b>	<b>Nil</b>
<b>Authoriser</b>	<b>N Cain, Chief Executive Officer</b>
<b>Authoriser's Interest</b>	<b>Nil</b>
<b>Applicant / Respondent</b>	<b>Western Australian Local Government Association</b>
<b>Report Date</b>	<b>16 March 2026</b>

#### **Summary**

The Western Australian Local Government Association has requested Council-endorsed feedback regarding potential electoral reforms anticipated to be proposed by the State Government.

The reforms under discussion include –

- Introduction of full spill Local Government elections every four years, replacing the current system where half of Council positions are elected every two years, and
- Introduction of compulsory voting for Local Government elections.

It is recommended Council support retention of the current electoral system (half spill elections every two years) and continuation of voluntary voting for Local Government elections.

#### **Attachments**

10.3.1 Draft Discussion Paper Electoral Reform

10.3.2 Sector Consultation Electoral Reform Discussion Paper

#### **Background**

The Western Australian Local Government Association (WALGA) is undertaking sector consultation regarding potential Local Government electoral reforms expected to be proposed by the State Government.

The consultation follows comments from the Minister for Local Government indicating potential reforms including –

- A move to full spill elections every four years, and
- The introduction of compulsory voting for Local Government elections.

Western Australia currently conducts Local Government elections every two years, with half of Council positions contested at each election for four-year terms.

Voting in Local Government elections in Western Australia is currently voluntary, unlike State and Federal elections which are compulsory.

The Local Government sector has historically supported both voluntary participation and staggered Council elections as reflected in WALGA's advocacy positions.

Council is requested to provide a formal response to the discussion paper questions to assist WALGA in developing its advocacy position.

### **Comment**

Shire officers have requested feedback on this matter from Council members, with the feedback being to retain the status quo.

In providing this proposed response to WALGA, the following areas have been considered –

#### Election Frequency

Western Australia currently conducts biennial Local Government elections, with half of Council positions contested every two years.

The State Government has indicated interest in introducing full spill elections every four years, like other Australian jurisdictions.

#### Governance Considerations

Key governance considerations include –

- Continuity of governance and decision-making,
- Retention of institutional knowledge within Council,
- Opportunities for experienced councillors to mentor newly elected members, and
- Avoiding the risk of a complete Council turnover.

Analysis of jurisdictions with full spill elections indicates between 47% and 57% of councillors are typically re-elected, meaning councils may experience significant membership changes following elections.

For smaller regional Local Governments, such as the Shire of Meekatharra, maintaining continuity and governance stability is particularly important due to smaller candidate pools and the complexity of Local Government decision-making.

#### Regional Governance Considerations

Regional and remote Local Governments frequently highlight the importance of staggered elections in maintaining governance capacity.

Staggered elections –

- Ensure experienced elected members remain on Council following each election cycle,
- Allow knowledge transfer and mentoring of newly elected councillors,
- Reduce the risk of significant governance disruption, and
- Provide ongoing accountability to the community through regular elections.

For smaller councils, where candidate numbers may be limited, staggered elections help ensure the continuity of strategic decision-making and long-term project oversight.

Compulsory versus Voluntary Voting

Local Government elections in Western Australia are currently voluntary.

Participation rates at WA Local Government elections have historically been significantly lower than State and Federal elections, as outlined below –

<b>Election Type</b>	<b>Participation Rate</b>
Shire of Meekatharra (2025)	22.1%
Shire of Meekatharra (2023)	19.0%
WA Local Government Elections (2023)	31.2%
WA Local Government Elections (2021)	30.2%
WA Local Government Elections (2019)	29.1%
WA State Election (2025)	85.5%
Australian Federal Election (estimated)	90.0%

Local Government election participation data is sourced from electoral statistics provided in the WALGA discussion paper.

State election turnout figures indicate participation exceeding 85% due to compulsory voting.

This comparison demonstrates the significant difference in participation levels between voluntary and compulsory voting systems.

While compulsory voting increases participation, it may also introduce additional administrative burdens and increased costs for Local Governments, including increased ballot processing and enforcement mechanisms.

Shire of Meekatharra Voter Participation

The Shire of Meekatharra typically records participation rates below the State average, largely due to the small and geographically dispersed population and the use of in-person elections rather than postal voting.

At the 2025 Ordinary Local Government Election, voter turnout in the Shire of Meekatharra was 22.1% of enrolled electors.

This aligns closely with the average turnout for Local Governments conducting in-person elections (approximately 19.14%), compared with approximately 31.6% turnout for postal elections statewide.

Cost Considerations

The discussion paper notes Local Government election costs have increased over recent election cycles, for example –

Year	WA Local Government Election Cost
2019	\$3.70 per elector
2021	\$4.06 per elector
2023	\$5.17 per elector

These costs relate to postal elections conducted by the Western Australian Electoral Commission.

The discussion paper notes compulsory voting may further increase election costs due to higher participation rates and increased ballot processing requirements.

As the Shire of Meekatharra has traditionally undertaken in-person voting, the costs are not as readily determinable.

Proposed Responses

The following are the proposed responses to WALGA’s Discussion Paper (in italics) –

Question 1

Does your Local Government support half spill elections every two years or full spill elections every four years?

*The Council of the Shire of Meekatharra supports retaining the current system of half spill elections every two years.*

Question 2

What are the key considerations informing this view?

*Key considerations include –*

- *Maintaining continuity and governance stability,*
- *Retaining institutional knowledge within Council,*
- *Providing opportunities for mentoring of newly elected members,*
- *Avoiding the risk of complete Council turnover, and*
- *Supporting candidate recruitment in regional communities.*

Question 3

If full spill elections every four years were introduced, what transitional arrangements may be required?

*If full spill elections were introduced, transitional arrangements may include –*

- *Adjustment of existing councillor terms to align election cycles.*
- *Legislative amendments to ensure governance continuity during transition.*
- *Clear provisions regarding extraordinary vacancies.*

*However, Council does not support transitioning to full spill elections.*

Question 4

Any other comments?

*Maintaining staggered elections supports governance continuity and reduces operational disruption to Council.*

Question 5

Does your Local Government support compulsory voting or voluntary voting?

*The Council of the Shire of Meekatharra supports retaining voluntary voting for Local Government elections.*

Question 6

If elections were held every four years, would your Local Government support compulsory or voluntary voting?

*The Council of the Shire of Meekatharra would continue to support voluntary voting regardless of election frequency.*

Question 7

What are the key considerations informing this view?

*Key considerations include –*

- *Maintaining a proportionate electoral system appropriate to local government,*
- *Avoiding increased administrative and enforcement requirements,*
- *Respecting voluntary civic participation in local democracy, and*
- *Minimising increased election costs.*

Question 8

Any other comments?

*While increasing participation in Local Government elections is desirable, improving community engagement and awareness may be more effective approaches than introducing compulsory voting, especially in regional communities.*

Council could choose to –

- Provide alternate responses to those provided,
- Not provide any response, or
- Agree to the responses provided in the Report.

It is recommended Council agree to the responses in the Report.

**Consultation**

Council members

Western Australian Local Government Association

**Statutory Implications**

*Local Government Act 1995*

*Part 4 – Elections and other polls*

Council is required to undertake elections in accordance with this Part of the Act, and the associated Regulations which determine the method and way local government elections can be held.

*Local Government (Elections) Regulations 1997*

*Regulation 33A Review of budget*

Council is required to undertake elections in accordance with these Regulations

**Policy Implications**

Nil

**Financial Implications**

There are no direct financial implications arising from this report.

However, election cost increases and potential cost impacts of electoral reforms remain under investigation.

**Risk Implications**

No significant risks have been identified.

### **Strategic Implications**

Maintaining governance continuity and effective democratic representation supports the Shire's strategic governance objectives.

### **Voting Requirements**

Simple Majority

### **Recommendation**

That Council, pursuant to the Western Australian Local Government Association's request for Council-endorsed feedback regarding potential electoral reforms anticipated to be proposed by the State Government, -

1. Supports the retention of the current Local Government electoral system comprising elections every two years with half of Council positions contested at each election,
2. Supports the continuation of voluntary voting for Local Government elections,
3. Endorses the responses contained in this Report as the Shire of Meekatharra's submission to the Western Australian Local Government Association's regarding the Electoral Reform Discussion Paper, and
4. Authorises the Chief Executive Officer to submit Council's response to the Western Australian Local Government Association.

**Attachment**

**10.3.1 Draft Discussion Paper Electoral Reform**

# Electoral Reform Discussion Paper

## 1. Background

### 1.1. Purpose

The purpose of this discussion paper is to request Council-endorsed Local Government feedback to inform WALGA's advocacy on Local Government electoral reforms expected to be proposed by the State Government, specifically:

- full spill elections every 4 years; and
- compulsory voting at Local Government elections

These options have been raised in statements by the Minister for Local Government, Hon Hannah Beazley MLA, but no formal proposals have yet been provided for consultation. While WALGA has relevant advocacy positions (discussed further below), the purpose of this discussion paper is to undertake early sector engagement to ensure WALGA's positions reflect the sector's current views and enable timely, well-informed and effective engagement with the anticipated State Government reform proposals.

### 1.2. WALGA existing advocacy positions

#### 1.2.1. Elections

WALGA has established advocacy positions reflecting the sector's support of voluntary voting and elections of half the offices on Council every two years. These advocacy positions are provided in Appendix 1.

In late 2024 WALGA conducted a review of its Elections Advocacy Positions to ensure they reflected the sector's contemporary view.

Local Government responses at that time indicated strong (98%) support for half spills every two years, which was reflected in the adopted Advocacy Position [2.5.16 Elections](#).

While voluntary voting was supported by an overall majority of responses (74%), compulsory voting was supported by a majority (64%) of metropolitan respondents and a majority (61%) of Class 1 and 2 respondents.

State Council requested that the WALGA secretariat undertake further investigation of the implications of compulsory and voluntary participation in Local Government elections before reporting back to State Council.

In the interim, Advocacy Position [2.5.15 Participation in Local Government Elections](#) was retained, expressing support for voluntary voting with a note that further work was being undertaken.

This investigation was ongoing when the Minister for Local Government raised the prospect of further Local Government election reform.

A State by State comparison of electoral statistics is provided in Appendix 2.

## 1.2.2. Election costs

In 2024, WALGA conducted a review of five Local Government biennial election cycles up to and including the 2023 Local Government elections. The review demonstrated significant cost increases and concerns about the lack of transparency in costings provided by the Western Australian Electoral Commission (WAEC).

In September 2024, State Council adopted Advocacy Position [2.5.18 Local Government Elections Analysis 2015-2023](#), calling for an independent audit of the WAEC's cost allocation methods and the introduction of Service Level Agreements to ensure transparency of costing methodology.

Cost implications are a relevant consideration in assessing the appropriateness of any proposed electoral reform. However, the current lack of transparency in costing methodology makes it impossible to confidently forecast cost impacts.

This discussion paper seeks to identify the factors associated with each reform proposal that may affect election costs. This is further complicated by the interaction of possible reform options and external economic factors.

WALGA has requested that the Department of Local Government, Regulation and Industry Safety (LGIRS) and the Western Australian Electoral Commission, undertake modelling to identify the cost implications of any proposed reforms.

A comparison of available electoral costs data, State by State, is included as Table 4 in Appendix 2.

WALGA has contacted other Local Government associations to ask if they have experienced changes in costs associated with [compulsory four-year, all-in all-out](#), local government elections. As this has been the approach in most jurisdictions for some time, responses were largely unable to address changes in cost.

## 2. Election Frequency

### Current situation

Western Australia holds biennial elections, with half of the offices on Council elected every two years for four-year terms. All other Australian jurisdictions hold full spill elections every four years (four-year terms).

### Considerations

Considerations include:

- Voter participation and fatigue
- Continuity, knowledge retention and mentorship for new Council Members
- Stable whole-of-Council mandate and collective accountability
- Capacity for candidate recruitment
- Administrative requirements
- Extraordinary vacancies and backfilling
- Timing and transitional arrangements

### Re-election rates

WALGA has analysed the composition of Councils following the last two Local Government elections in other Australian jurisdictions, all of which have full spill elections. A comparison of available data on re-election rates is included as Table 2 in Appendix 2.

This data suggests that on average, re-elected Council Members make up between 47% and 57% of Council following full spill elections.

By comparing over 700 consecutive ordinary election results, the review identified nine occasions when the membership of Council following an ordinary election was 100% different from the Council following the previous ordinary election. However, four of these local governments held mid-term extraordinary elections, meaning the changes in membership occurred over two or more elections within a four-year period.

### Costs

In one respect, a change to a four-year cycle would reduce costs by reducing the number of elections. However, the cost of each election may increase. The WAEC uses the number of vacancies to inform quotations for the conduct of elections. Full spill elections would double the number of vacancies, with possible increased costs associated with printing and postage and increased staffing for the count.

WALGA cannot definitively determine an overall cost impact to Local Government without the requisite cost-modelling from the WAEC. WALGA has requested that the WAEC provide this modelling to LGIRS. The cost impact of a change in election frequency may also vary between Local Governments.

### Questions

1. Does your Local Government support half spill elections every two years or full spill elections every four years?
2. What are the key considerations informing this view?
3. If full spill elections every four years were introduced, what transitional arrangements and consequential amendments may be required?
4. Any other comments?

## 3. Compulsory or Voluntary Voting

### Current situation

Voting in Local Government elections is voluntary in Western Australia and South Australia. All other Australian jurisdictions have compulsory voting.

### Considerations

Considerations include:

- Voter participation and democratic legitimacy
- Voter engagement, awareness and/or fatigue
- Administrative and enforcement requirements
- Application to owner and occupier rolls

### Participation rates

A comparison of available participation data is included as Table 3 in Appendix 1.

### Costs

The WAEC uses expected participation rates to inform quotations for the conduct of elections. It is likely that an increased participation rate would increase election costs through higher reply-paid charges and increased staffing for the count. However, in-person elections become more cost effective than postal elections at higher participation rates.

WALGA cannot definitively determine an overall cost impact to Local Government without the requisite cost-modelling from the WAEC. WALGA has requested that the WAEC provide this modelling to LGIRS. The cost impact of compulsory voting may also be different for each Local Government depending on their current participation rates and methods for holding elections, and whether these would change significantly.

Tasmania implemented compulsory voting in Local Government elections in 2022. Local Government Association Tasmania (LGAT) advised that this resulted in reasonably significant cost increases. The Tasmanian Electoral Commission reported a \$9.32 per elector cost for the first compulsory Local Government elections in 2022, a 35% increase from \$6.92 in 2018. An analysis of the factors contributing to this increase is not available and it may be challenging to draw direct comparisons between Tasmania and WA.

It is likely that the cost impact of compulsory voting would be moderated if elections also transition to a 4 yearly cycle.

DRAFT

### Questions

5. Does your Local Government support compulsory voting or voluntary voting in Local Government elections?
6. If the frequency of Local Government elections were changed to every 4 years, would your Local Government support compulsory or voluntary voting?
7. What are the key considerations informing this view?
8. Any other comments?

DRAFT

# Appendix 1- WALGA Elections Advocacy Positions

## 2.5.15 Participation in Local Government Elections

Position Statement	<p>The Local Government sector supports voluntary participation in Local Government elections.</p> <p><i>Noting that State Council at its 6 December 2024 State Council meeting resolved that the WALGA Secretariat further investigate implications of compulsory and voluntary participation in Local Government elections and report back to State Council.</i></p>
Background	<p>Voluntary participation in Local Government elections is a long-established position of the Local Government sector, and was confirmed as a result of sector feedback received during the Local Government reform process.</p>
State Council Resolution	<p>December 2024 - 090.5/2024</p> <p>February 2022 – 312.1/2022</p> <p>December 2020 – 142.6/2020</p> <p>March 2019 – 06.3/2019</p> <p>December 2017 – 121.6/2017</p> <p>October 2008 – 427.5/2008</p>
Supporting Documents	<p>Advocacy Positions for a New Local Government Act</p> <p>WALGA submission: Local Government Reform Proposal (February 2022)</p>

## 2.5.16 Elections

Position Statement	<p>The Local Government sector supports:</p> <ol style="list-style-type: none"> <li>1. Councillors serve four-year terms with elections every two years and half of the Council positions spilled at each election.</li> <li>2. First-Past-The-Post (FPTP) voting system for Local Government elections. If Optional Preferential Voting (OPV) remains as the primary method of voting, the sector supports the removal of the 'proportional' part of the voting method for general elections.</li> <li>3. First-Past-The-Post (FPTP) voting system for internal Council elections.</li> </ol>
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4. Councils holding elections by means of in-person, postal and/or electronic voting.
5. Current legislative provisions of Mayor/President of Class 1 and Class 2 Local Governments being directly elected by the community and Class 3 and Class 4 Local Governments determining whether its Mayor or President is elected by the Council or by the community.

Background

The sector positions on Local Government elections have been long-established. This was confirmed as a result of sector feedback received during the Local Government reform process.

Following the 2023 Local Government Elections where legislative reforms to Local Government elections processes were first implemented, sector wide consultation was conducted on key elements of the elections advocacy positions to determine if they accurately reflected the sector's contemporary view.

State Council Resolution

- December 2024 - 091.5/2024
- February 2022 – 312.1/2022
- December 2020 – 142.6/2020
- March 2019 – 06.3/2019
- December 2017 – 121.6/2017
- October 2008 – 427.5/2008

## 2.5.18 Local Government Elections Analysis 2015-2023

Position Statement

That WALGA advocate to the State Government:

1. For an independent Local Government election audit, focusing on the Western Australia Electoral Commission’s (WAEC) service delivery and cost allocation methods and costing applications used, to confirm that marginal cost recovery principles are applied and that the costing program is being effectively managed.
2. For the requirement for the WAEC to develop and implement Service Level Agreements with Local Governments, similar to those agreements currently used in New South Wales and Victorian Local Government elections and that includes:
  - a. transparency of costing methodology,
  - b. direct engagement with Local Governments pre and post elections, and
  - c. the roles and responsibilities of the WAEC and Local Governments in the conduct of elections.

3. For a review of the legislative framework that would allow for more than one election services provider to conduct Local Government elections.
4. For a mandated WAEC Report to Parliament specific to Local Government elections post each election cycle, outlining costs, results, voter turnout and matters for improvement both in the conduct of elections and the legislation, if relevant.

#### Background

A comprehensive review and analysis of five election cycles up to and including the 2023 Local Government election against the backdrop of legislative reforms to the Local Government electoral process in Western Australia was carried out by WALGA.

With a focus on postal elections conducted exclusively by the Western Australian Electoral Commission (WAEC), the analysis has found evidence of the rising cost and reduced service level of conducting Local Government elections in Western Australia.

Elected Member feedback, costs vs service comparisons and engagement by the sector with WALGA's governance services over the 2023 Local Government election period, are the basis for the position outlined above.

#### State Council Resolution

September 2024 - 065.4/2024

# Appendix 2 - Election Statistics

*The data in the following tables is derived from publicly available reports issued by the respective State Electoral Commissions for the elections they conducted. The different content and format of reporting in each jurisdiction can make direct comparisons challenging.*

**Table 1: Comparative overview**

Jurisdiction	Compulsory/optional voting	Frequency	Postal/In Person
Western Australia	Optional	Half spill every 2 years	Postal or in person
South Australia	Optional	Full spill every 4 years.	Postal.
Northern Territory	Compulsory	Full spill every 4 years	Postal or in person.
Queensland	Compulsory	Full spill every 4 years.	Postal or in person.
New South Wales	Compulsory	Full spill every 4 years.	In person.
Victoria	Compulsory	Full spill every 4 years.	Postal
Tasmania	Compulsory	Full spill every 4 years.	Postal

**Table 2: Average percentage of returning Council Members (at individual Council level)**

*States with full spills only. Calculated using publicly reported ordinary election results including elections conducted by private providers.*

State	Most recent election year Average % of Council Members who were Council Members the previous term	Previous election year Average % of Council Members who were Council Members the previous term
Queensland	2024 47%	2021 49%
New South Wales	2024 54%	2021 49%
Victoria	2024 46%	2020 47%
South Australia	2022 57%	2018 48%
Tasmania	2022 53%	2018 54%

**Table 3: Percentage of all elected candidates who were returning Council Members (at State level)**

*States with full spills only. Official state level percentage reported by electoral commissions for elections they conducted.*

State	Most recent election year % of returning Council Members	Previous election year % of returning Council Members
Queensland	<b>2024</b> 43.2%	<b>2021</b> 46.0%
New South Wales	<b>2021</b> 56.8%	<b>2016/17 (amalgamations)</b> 60.6%
Victoria	<b>2024</b> 43.0%	<b>2020</b> 51.9%
South Australia	<b>2022</b> 50.0%	<b>2018</b> 55.3%
Tasmania	<b>2022</b> 46.0%	<b>2018</b> 48.0%

**Table 4: Election participation rates**

State	Election Year	Election Year	Election Year
WA	<b>2023</b> 31.2%	<b>2021</b> 30.2%	<b>2019</b> 29.1%
NSW	<b>2024</b> 84.54%	<b>2021 (2020 postponed)</b> 83.56%	<b>2016/2017 (amalgamations)</b> <b>2017:</b> 79.58% <b>2016:</b> 79.27%
NT	<b>2025</b> <i>Official report not yet available.</i>	<b>2021</b> 61.3%	<b>2017</b> 58.5%
QLD	<b>2024</b> 82.31%	<b>2020 (COVID impacted)</b> 77.71%	<b>2016</b> 83.04%
SA	<b>2022</b> 32.9%	<b>2018</b> 31.6%	<b>2014</b> 31.99%
TAS	<b>2022 (First election with compulsory voting)</b> 84.79%	<b>2018</b> 58.72%	<b>2014</b> 54.58%
VIC	<b>2024</b> 81.46%	<b>2020</b> 81.47%	<b>2016</b> 72.15%

Table 5: Election costs

*Election costs invoiced to Local Governments.*

State	Election Year	Election Year	Election Year
WA	<b>2023</b> <i>postal elections only</i> \$5.17 per elector 1,763,392 electors (115 districts)	<b>2021</b> <i>postal elections only</i> \$4.06 per elector 1,727,712 electors (92 districts)	<b>2019</b> <i>postal elections only</i> \$3.70 per elector 1,619,431 electors (86 districts)
NSW	<b>2024</b> \$55.67million 5,242,086 electors (125 councils)	<b>2021</b> \$46million ( <i>budgeted</i> ) 4,838,137 electors (122 councils)	<b>2016/2017</b> <b>2017</b> \$19.17 million 2.73 million electors (45 councils) <b>2016</b> \$14.11 million 1.97million electors (76 councils)
NT	<b>2025</b> NA	<b>2021</b> \$1,864,193 142,546 electors	<b>2017</b> \$1,593,775 133,927 electors
SA	<b>2022</b> \$8.93million (ex GST) \$6.93 per elector (ex GST)	<b>2018</b> \$6.57million (ex GST) \$5.41 per elector (ex GST)	<b>2014</b> \$4.36million (ex GST) \$3.77 per elector (ex GST)
TAS	<b>2022</b> <i>voting became compulsory</i> \$9.32 per elector 410,975 electors	<b>2018</b> \$6.92 per elector 356,810 electors	<b>2014</b> <i>first all-in all-out</i> \$5.59 per elector 375,355 electors

*Note: Data in this table is taken from reports published by the relevant Electoral Commissions. Due to differences in the ways electoral costs are apportioned, a per elector cost is only provided if it was reported. Data for QLD and VIC is not clearly discernible in Election Reports, and therefore not presented in this table.*

**Attachment**

**10.3.2 Sector Consultation Electoral Reform Discussion Paper**

# INFOPAGE

**To:** All Local Governments                      **From:** Kirsty Martin,  
Executive Manager Member Services

**Date:** 13 February 2026

**Subject:** Sector Consultation – Electoral Reform Discussion Paper

<b>Operational Area:</b>	Governance
<b>Key Issues:</b>	Local Governments are requested to provide Council-endorsed feedback to inform WALGA’s advocacy on Local Government electoral reforms expected to be proposed by the State Government, specifically: <ul style="list-style-type: none"> <li>• full spill elections every 4 years; and</li> <li>• compulsory voting at Local Government elections</li> </ul>
<b>Action Required:</b>	Response to WALGA <b>by 4:00pm Friday 27 March 2026</b>

WALGA is undertaking sector engagement regarding Local Government electoral reforms expected to be proposed by the State Government.

In June 2025, Hon Hannah Beazley MLA, Minister for Local Government, expressed support for a four-year election cycle, citing concerns about voter fatigue and the rising costs of conducting biennial elections. These messages were repeated in Minister Beazley’s address at WALGA’s 2025 Local Government Convention, which also raised the possibility of compulsory voting. These comments have prompted renewed interest and discussion across the sector.

WALGA has contacted both the Department of Local Government, Industry Regulations and Safety (LGIRS) and the Minister’s office seeking details of any consultation on these matters, but no further information has been provided.

By proactively progressing this consultation, WALGA is seeking to obtain sector feedback that will ensure WALGA’s positions reflect the sector’s current views and enable timely, well-informed and effective engagement with the anticipated State Government reform proposals.

Attached to this Infopage is a brief Discussion Paper. The Discussion Paper outlines some example considerations that Local Governments may choose to address when preparing their feedback. It is not intended to present an exhaustive or prescriptive list.

Local Governments are requested to provide Council endorsed responses to the Discussion Paper by 27 March 2026. This feedback will inform an item to be presented to State Council.

**For more information, please contact Kirsty Martin on 9213 2051 or Felicity Morris on 9213 2093. Please send responses to [governance@walga.asn.au](mailto:governance@walga.asn.au)**

## **11 New Business of an Urgent Nature**

Nil

## **12 Confidential Matters**

Nil

## **13 Council Member Motions**

### **13.1 Response to Previous Council Member Motions**

Nil

### **13.2 Proposed Council Member Motions**

## **14 Next Meeting**

The next Ordinary Council Meeting will be held at 11.30am Saturday 18 April 2026 at the Shire of Meekatharra Council Chambers, 75 Main Street, Meekatharra.

## **15 Closure of Meeting**