

Ordinary Council Meeting Agenda

Venue Council Chambers
75 Main Street, Meekatharra

Date Saturday 18 April 2026

Time 11.30am

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 18 April 2026 in the Shire of Meekatharra Council Chambers, 75 Main Street, Meekatharra.



N Cain
Chief Executive Officer
13 April 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

J Holden

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 March 2026

Recommendation

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

9 Committee Minutes and Recommendations

Nil

10 Reports

As follows -

10.1 Schedule of Payments – March 2026

File Reference	FM.RP.001
Author	S Chaudhary, Coordinator Finance
Author's Interest	Nil
Authoriser	A Giometti, Deputy Chief Executive Officer
Authoriser's Interest	Nil
Applicant / Respondent	Nil
Report Date	9 April 2026

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 – March 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 | \$2,031,858.92 |
| • Trust Account | \$0.00 |

<u>Total Payments from Accounts</u>	<u>\$2,031,858.92</u>
-------------------------------------	-----------------------

Payments Using Purchasing Cards

- | | |
|----------------|------------|
| • Credit Cards | \$3,721.00 |
| • Fuel Cards | \$0.00 |

<u>Total Payments Using Purchasing Cards</u>	<u>\$3,721.00</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 March 2026.

Attachment

10.1.1 Schedule of Payments – March 2026

List of Accounts Due and Submitted to Committee

Chq/EFT	Date	Name	Description	Amount
EFT24429	10/03/2026	Ampac Debt Recovery WA Pty Ltd	Debt Recovery Fees	\$465.90
EFT24430	10/03/2026	Australia Post	Postage Services	\$259.55
EFT24431	10/03/2026	BOC Gases	Gas and Bottle Changes	\$49.50
EFT24432	10/03/2026	Breeze Connect Pty Ltd	Information & Communication	\$101.19
EFT24433	10/03/2026	Broadcast Australia (BAI	Information & Communication	\$471.75
EFT24434	10/03/2026	Canine Control	Ranger Services	\$4,637.33
EFT24435	10/03/2026	Civil Sciences and Engineering	Engineering Services	\$7,145.60
EFT24436	10/03/2026	Commercial Hotel	Staff Training	\$924.00
EFT24437	10/03/2026	Corsign WA Pty Ltd	Road Safety	\$40,392.00
EFT24438	10/03/2026	Department of Local Government,	Legal Services	\$1,224.31
EFT24439	10/03/2026	KRPM Pty Ltd	Floodway's Construction	\$1,362,598.55
EFT24440	10/03/2026	Lo-Go Appointments	Employee Recruitment and Hire	\$11,162.47
EFT24441	10/03/2026	Market Creations Agency Pty Ltd	Website Management and	\$475.20
EFT24442	10/03/2026	Mid Western Arts	Art Classes	\$2,640.00
EFT24443	10/03/2026	Northampton Grader Hire	Maintenance Grading	\$10,073.25
EFT24444	10/03/2026	Perfect Computer Solutions Pty Ltd (PCS)	Computer System Management	\$765.00
EFT24445	10/03/2026	Shire of East Pilbara	Regulatory Services	\$4,583.33
EFT24446	10/03/2026	Steve Smith	Staff Reimbursement	\$33.00
EFT24447	10/03/2026	Telstra Limited	Mobiles	\$284.85
EFT24448	10/03/2026	Toll Transport Pty Ltd (Team Global	Freight Services	\$132.69
EFT24449	10/03/2026	Western Independent Foods	Road Crew Meals	\$211.10
EFT24450	10/03/2026	Wynne Mandy (Sole Trader)	Accounting Services	\$7,605.29
EFT24451	11/03/2026	Shona Kelly	Rate Refund	\$1,018.00
EFT24452	16/03/2026	Australian Communications and Media	Information & Communication	\$144.00
EFT24453	16/03/2026	Brooks Hire Service Pty Ltd	Water Cart Hire	\$9,139.02
EFT24454	16/03/2026	Cemeteries & Crematoria Association	Conference Fees	\$500.00
EFT24455	16/03/2026	Civic Legal Pty Ltd	Legal Services	\$4,650.31
EFT24456	16/03/2026	Commercial Hotel	Meals and Refreshments	\$1,410.00
EFT24457	16/03/2026	Fujifilm Business Innovation Australia Pty	Printing and Copying	\$50.53
EFT24458	16/03/2026	Hersey's Safety Pty Ltd	Items for Depot Stock	\$2,464.91
EFT24459	16/03/2026	Hopkins Aus Pty Ltd T/A J&K Hopkins	Depot Furniture	\$3,467.02
EFT24460	16/03/2026	Lite Industries	Cemetery Maintenance	\$19,661.75
EFT24461	16/03/2026	Lo-Go Appointments	Employee Recruitment and Hire	\$7,506.87
EFT24462	16/03/2026	Local Government Professionals	Conference Fees	\$1,350.00
EFT24463	16/03/2026	Mark Smith Pty Ltd	Plumbing Services	\$6,010.33
EFT24464	16/03/2026	Market Creations Agency Pty Ltd	Printing of Annual Reports x 20	\$765.60
EFT24465	16/03/2026	Meekatharra Truck Tyre Service	Plant and Equipment	\$1,980.00
EFT24466	16/03/2026	Melville Toyota	New Plant	\$67,297.10
EFT24467	16/03/2026	Monarch 360 Pty Ltd	Computer System Management	\$25,410.00
EFT24468	16/03/2026	Norris & Hyde Pty Ltd	Information & Communication	\$844.45
EFT24469	16/03/2026	Paywise Pty Ltd	Employee Expenses	\$545.12
EFT24470	16/03/2026	Pema Chhuzom	Cooking Utensils	\$64.00
EFT24471	16/03/2026	Perfect Computer Solutions Pty Ltd (PCS)	Computer System Management	\$510.00
EFT24472	16/03/2026	RMH Mechanical Pty Ltd	Plant and Equipment	\$1,611.50
EFT24473	16/03/2026	Refuel Australia (Geraldton Fuel)	Bulk Fuels	\$29,533.30
EFT24474	16/03/2026	Shire of Meekatharra	Payroll Deductions	\$75.00
EFT24475	16/03/2026	Skippers Aviation Pty Ltd	Staff Flight	\$363.00

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EFT24476	16/03/2026	Talis Consultants	Engineering Services	\$25,300.00
EFT24477	16/03/2026	Telstra Limited	Information & Communication	\$773.52
EFT24478	16/03/2026	The Luscombe Syndicate	Road Crew Meals	\$114.61
EFT24479	16/03/2026	Toll Transport Pty Ltd (Team Global	Freight Services	\$531.32
EFT24480	27/03/2026	A Class Electrical and Air Conditioning	Electrical Services	\$3,208.92
EFT24481	27/03/2026	Adrian Moses	Council Member Payments	\$465.00
EFT24482	27/03/2026	Ausrecord	Records	\$207.90
EFT24483	27/03/2026	Barkley Day	Council Member Payments	\$1,128.36
EFT24484	27/03/2026	Brendan Hall Carpentry Pty Ltd	Carpentry Services	\$12,808.40
EFT24485	27/03/2026	Brooks Hire Service Pty Ltd	Water Cart Hire	\$7,423.55
EFT24486	27/03/2026	Canine Control	Ranger Services	\$9,274.66
EFT24487	27/03/2026	Corsign WA Pty Ltd	Road Safety	\$2,186.80
EFT24488	27/03/2026	Desert To Coast Training & Assessing	Staff Training	\$1,750.00
EFT24489	27/03/2026	Elite Electrical Contracting	Electrical Services	\$9,988.99
EFT24490	27/03/2026	Flag Motor Lodge	Staff Travelling	\$203.00
EFT24491	27/03/2026	Harvey James Nichols	Council Member Payments	\$550.00
EFT24492	27/03/2026	Hoare Stephen	Staff Reimbursement	\$88.00
EFT24493	27/03/2026	Judith Christine Holden	Council Member Payments	\$465.00
EFT24494	27/03/2026	LicenSys Pty Ltd	Council Vehicles	\$346.52
EFT24495	27/03/2026	Lo-Go Appointments	Employee Recruitment and Hire	\$11,281.97
EFT24496	27/03/2026	MTF Services	Airport Maintenance	\$107,508.50
EFT24497	27/03/2026	Mark Smith	Council Member Payments	\$465.00
EFT24498	27/03/2026	Maurice Anderson	Council Member Payments	\$465.00
EFT24499	27/03/2026	McDonalds Wholesalers	Water	\$218.00
EFT24500	27/03/2026	Midwest Logistics	Depot Stock	\$4,136.42
EFT24501	27/03/2026	Moore Australia WA Pty Ltd	Strategic Planning Services	\$2,200.00
EFT24502	27/03/2026	Neuk Port Ad-Hair	Aerodrome Management Services	\$25,692.00
EFT24503	27/03/2026	Northampton Grader Hire	Maintenance Grading	\$23,504.25
EFT24504	27/03/2026	Paywise Pty Ltd	Employee Expenses	\$545.12
EFT24505	27/03/2026	Perfect Computer Solutions Pty Ltd (PCS)	Information & Communication	\$1,500.00
EFT24506	27/03/2026	RMH Mechanical Pty Ltd	Plant and Equipment	\$3,955.71
EFT24507	27/03/2026	Shire of Meekatharra	Payroll Deductions	\$75.00
EFT24508	27/03/2026	Southern Cross Broadband	Internet Charges	\$2,185.00
EFT24509	27/03/2026	Swan River Hotel	Staff Travelling	\$1,250.00
EFT24510	27/03/2026	Uniforms At Work	Staff Uniforms	\$258.50
EFT24511	27/03/2026	Venus Metals Corporation Limited	Rate Refund	\$678.01
EFT24512	27/03/2026	WINC Australia Pty Ltd (Staples)	Stationery Supplies	\$1,862.05
EFT24513	27/03/2026	Water Corporation	Water Supply	\$1,292.15
EFT24514	27/03/2026	Western Communications	Information & Communication	\$1,404.70
EFT24515	27/03/2026	XAV Group Pty Ltd T/A Contract Aquatics	Pool Management Services	\$31,574.95
DD15913.1	05/03/2026	Horizon Power	Electricity Supply	\$40,497.06
DD15917.1	11/03/2026	Aware Super Future Saver	Employee Expenses	\$8,858.34
DD15917.2	11/03/2026	HUB24 Super Fund	Employee Expenses	\$464.82
DD15917.3	11/03/2026	AMP Superleader Super Directions Fund	Employee Expenses	\$805.90
DD15917.4	11/03/2026	AustralianSuper	Employee Expenses	\$4,147.13
DD15917.5	11/03/2026	Rest Super	Employee Expenses	\$882.90
DD15917.6	11/03/2026	Hostplus	Employee Expenses	\$766.87
DD15917.7	11/03/2026	Australian Retirement Trust Super	Employee Expenses	\$400.25
DD15917.8	11/03/2026	Mercer Business Super	Employee Expenses	\$366.33

DD15924.1	19/03/2026	Horizon Power	Electricity Supply	\$6,107.28
DD15924.2	20/03/2026	Horizon Power	Electricity Supply	\$4,010.98
DD15924.3	25/03/2026	Horizon Power	Electricity Supply	\$5,596.81
DD15925.1	21/03/2026	BP Oil (Air BP)	Avgas Sales	\$1,749.65
DD15930.1	25/03/2026	Aware Super Future Saver	Employee Expenses	\$7,833.11
DD15930.2	25/03/2026	HUB24 Super Fund	Employee Expenses	\$598.75
DD15930.3	25/03/2026	AMP Superleader Super Directions Fund	Employee Expenses	\$805.90
DD15930.4	25/03/2026	AustralianSuper	Employee Expenses	\$3,979.21
DD15930.5	25/03/2026	Rest Super	Employee Expenses	\$949.80
DD15930.6	25/03/2026	Hostplus	Employee Expenses	\$746.53
DD15930.7	25/03/2026	Australian Retirement Trust Super	Employee Expenses	\$357.22
DD15930.8	25/03/2026	Mercer Business Super	Employee Expenses	\$322.25
DD15935.1	28/03/2026	Netstar Australia Pty Ltd	Satellite Tracking Fees	\$137.28
			Total Municipal	\$2,031,858.92
Virtual Credit Card			Description	
Direct Debit	2/03/2026	Starlink	Information & Communication Technr	\$195.00
Direct Debit	10/03/2026	Starlink	Information & Communication	\$515.00
Direct Debit	10/03/2026	Kmart	Various Linen Items	\$877.50
Direct Debit	14/03/2026	Starlink	Information & Communication	\$390.00
Direct Debit	14/03/2026	Kmart	Refund	-\$40.00
Direct Debit	17/03/2026	Starlink	Information & Communication	\$108.00
Direct Debit	18/03/2026	Starlink	Information & Communication	\$108.00
Direct Debit	18/03/2026	Starlink	Information & Communication	\$108.00
Direct Debit	23/03/2026	Department of Local Government,	Dangerous Goods Licence	\$903.00
Direct Debit	25/03/2026	Kmart	Various Linen Items	\$556.50
			Total Credit Card	\$3,721.00

Payments from Muni	\$2,031,858.92
Credit Card Purchases totalling	\$3,721.00
Fuel Card Purchases totalling	\$0.00
And was submitted to each member of Council on Saturday 18 April 2026	

10.2 Monthly Financial Report – March 2026

File Reference	FM.RP.001
Author	S Chaudhary, Coordinator Finance
Author's Interest	Nil
Authoriser	A Giometti, Deputy Chief Executive Officer
Authoriser's Interest	Nil
Applicant / Respondent	Nil
Report Date	10 April 2026

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 – March 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 March 2026.

Attachment

10.2.1 Financial Report – March 2026

SHIRE OF MEEKATHARRA

MONTHLY FINANCIAL REPORT

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

FOR THE PERIOD ENDED 31 MARCH 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.

**The financial statements remain subject to adjustment pending reconciliation of depreciation,
fixed asset control accounts and disposal transactions.**

**SHIRE OF MEEKATHARRA
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 MARCH 2026**

	31 March 2026	30 June 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	33,422,608	35,067,004
Trade and other receivables	2,434,109	1,005,859
Inventories	490,808	280,336
TOTAL CURRENT ASSETS	36,347,525	36,353,199
NON-CURRENT ASSETS		
Other financial assets	59,715	59,715
Property, plant and equipment	28,815,270	28,046,466
Infrastructure	111,453,263	104,727,133
TOTAL NON-CURRENT ASSETS	140,328,248	132,833,314
TOTAL ASSETS	176,675,773	169,186,513
CURRENT LIABILITIES		
Trade and other payables	1,443,494	1,004,312
Other liabilities	0	0
Employee related provisions	273,619	273,619
TOTAL CURRENT LIABILITIES	1,717,113	1,277,931
NON-CURRENT LIABILITIES		
Employee related provisions	69,019	69,019
TOTAL NON-CURRENT LIABILITIES	69,019	69,019
TOTAL LIABILITIES	1,786,132	1,346,950
NET ASSETS	174,889,641	167,839,563
EQUITY		
Retained surplus	76,430,928	69,380,850
Reserve accounts	27,852,607	27,852,607
Revaluation surplus	70,606,106	70,606,106
TOTAL EQUITY	174,889,641	167,839,563

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 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 - 18 April 2026

SHIRE OF MEEKATHARRA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026

Supplementary Information	Adopted Budget Estimates	Amended Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.	Explanation of Material Variance
	(a) \$	(b)	(b) \$	(c) \$	(c) - (b) \$	((c) - (b))/(b) %		
OPERATING ACTIVITIES								
Revenue from operating activities								
General rates	8,450,000	8,551,000	6,413,256	8,569,605	2,156,349	33.62%	▲ Timing	
Grants, subsidies and contributions	3,329,000	4,036,000	3,026,961	3,832,323	805,362	26.61%	▲ Timing	
Fees and charges	1,605,000	1,810,500	1,357,731	1,710,383	352,652	25.97%	▲	Fees and charges collected is greater than anticipated due to Refuse drs
Interest revenue	1,022,000	1,015,000	761,238	215,877	(545,361)	(71.64%)	▼ Timing	Term deposit interest is accruing and will be recognised when the term deposits mature.
Other revenue	246,500	235,000	176,139	123,076	(53,063)	(30.13%)	▼ Timing	
	14,652,500	15,647,500	11,735,325	14,451,264	2,715,939	23.14%		
Expenditure from operating activities								
Employee costs	(4,321,000)	(3,149,500)	(2,361,519)	(2,056,097)	305,422	12.93%	▲ Timing	
Materials and contracts	(5,830,500)	(4,631,000)	(3,473,325)	(2,926,602)	546,723	15.74%	▲ Timing	
Utility charges	(437,500)	(444,000)	(332,811)	(337,427)	(4,616)	(1.39%)	Timing	
Depreciation	(7,354,000)	(7,354,000)	(5,515,416)	(2,590,721)	2,924,695	53.03%	▲ Timing	
Insurance	(334,000)	(312,000)	(233,748)	(286,963)	(53,215)	(22.77%)	▼ Permanent	YTD insurance premium anticipated was less than actual
Other expenditure	(283,000)	(328,500)	(246,330)	(164,729)	81,601	33.13%	▲ Timing	
	(18,560,000)	(16,219,000)	(12,163,149)	(8,362,539)	3,800,610	31.25%		
Non-cash amounts excluded from operating activities	Note 2(b)	7,354,000	7,354,000	5,515,416	(2,924,695)	(53.03%)	▼ Timing	
Amount attributable to operating activities	3,446,500	6,782,500	5,087,592	8,679,446	3,591,854	70.60%		

SHIRE OF MEEKATHARRA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026

Supplementary Information	Adopted Budget Estimates	Amended Budget Estimates	YTD Budget Estimates	YTD Actual	Variance*	Variance*	Var.	Explanation of Material Variance	
	(a)	(b)	(b)	(c)	\$	%			
	\$	\$	\$	\$	\$	%			
CONTINUED									
INVESTING ACTIVITIES									
Inflows from investing activities									
Proceeds from capital grants, subsidies and contributions	12	5,270,000	4,510,000	3,382,515	803,200	(2,579,315)	(76.25%)	▼ 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	158,156	(70,779)	(30.92%)	▼ Timing	
		5,662,500	4,902,500	3,611,450	961,356	(2,650,094)	(73.38%)		
Outflows from investing activities									
Payments for property, plant and equipment	5	(5,021,000)	(5,661,500)	(4,314,659)	(1,257,296)	3,057,363	70.86%	▲ Timing	Refer to Note 5 for Capital Works Detail -
Payments for construction of infrastructure	5	(14,375,000)	(15,195,000)	(11,396,097)	(8,828,360)	2,567,737	22.53%	▲ Timing	Refer to Note 5 for Capital Works Detail
		(19,396,000)	(20,856,500)	(15,710,756)	(10,085,656)	5,625,100	35.80%		
Amount attributable to investing activities		(13,733,500)	(15,954,000)	(12,099,306)	(9,124,300)	2,975,006	24.59%		
FINANCING ACTIVITIES									
Inflows from financing activities									
Transfer from reserves	4	14,676,000	13,220,000	13,220,000	0	(13,220,000)	(100.00%)	▼ Timing	
		14,676,000	13,220,000	13,220,000	0	(13,220,000)	(100.00%)		
Outflows from financing activities									
Transfer to reserves	4	(11,545,000)	(11,545,000)	(11,545,000)	0	11,545,000	100.00%	▲ Timing	
		(11,545,000)	(11,545,000)	(11,545,000)	0	11,545,000	100.00%		
Amount attributable to financing activities		3,131,000	1,675,000	1,675,000	0	(1,675,000)	(100.00%)		
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year		7,156,000	7,496,500	7,496,500	7,496,280	(220)	(0.00%)		
Amount attributable to operating activities		3,446,500	6,782,500	5,087,592	8,679,446	3,591,854	70.60%		
Amount attributable to investing activities		(13,733,500)	(15,954,000)	(12,099,306)	(9,124,300)	2,975,006	24.59%		
Amount attributable to financing activities		3,131,000	1,675,000	1,675,000	0	(1,675,000)	(100.00%)		
Surplus or deficit after imposition of general rates		0	0	2,159,786	7,051,426	4,891,640	226.49%		

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 31 MARCH 2026**

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity	Supplementary Information	Adopted Budget Opening 30 June 2025	Last Year Audited Closing 30 June 2025	Year to Date 31 March 2026
Current assets		\$	\$	\$
Cash and cash equivalents	3	35,067,003	35,067,004	33,422,608
Trade and other receivables	7	967,520	1,005,859	2,434,109
Inventories	8	280,336	280,336	490,810
		<u>36,314,859</u>	<u>36,353,199</u>	<u>36,347,527</u>
Less: current liabilities				
Trade and other payables	9	(1,109,760)	(1,004,312)	(1,443,494)
Employee related provisions	10	(209,099)	(273,619)	(273,619)
		<u>(1,318,859)</u>	<u>(1,277,931)</u>	<u>(1,717,113)</u>
Net current assets		34,996,000	35,075,268	34,630,414
Less: Total adjustments to net current assets	Note 2(c)	(27,840,000)	(27,578,988)	(27,578,988)
Closing funding surplus / (deficit)		7,156,000	7,496,280	7,051,426

(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 (a)	YTD Actual (b)
	\$	\$	\$
Adjustments to operating activities			
Add: Depreciation	7,354,000	5,515,416	2,590,721
Total non-cash amounts excluded from operating activities	7,354,000	5,515,416	2,590,721

(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	Supplementary Information	Adopted Budget Opening 30 June 2025	Last Year Audited Closing 30 June 2025	Year to Date 31 March 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
Total adjustments to net current assets	Note 2(a)	(27,840,000)	(27,578,988)	(27,578,988)

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 31 MARCH 2026

	Ref Note	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$
OPERATING ACTIVITIES				
Income excluding grants, subsidies and contributions				
General purpose funding - other		9,517,500	7,197,741	8,797,878
Law, order and public safety	11	2,000	3,357	2,700
Health		4,500	2,619	1,773
Education and welfare		3,500	5,220	3,614
Housing		1,000	747	1,320
Community amenities		117,500	94,842	117,883
Recreation and culture	6	78,500	55,053	20,636
Transport		1,516,500	1,305,422	1,563,578
Economic services		13,500	10,107	36,822
Other property and services		69,000	33,256	72,734
		11,323,500	8,708,364	10,618,938
Grants, subsidies and contributions				
General purpose funding - other		2,550,500	2,411,991	3,177,300
Law, order and public safety		809,000	44,235	13,822
Education and welfare		127,500	104,994	51,085
Community amenities		375,000	281,250	0
Recreation and culture		50,000	37,494	0
Transport		4,586,500	3,435,399	1,332,114
Economic services		100,000	93,744	59,091
Other property and services		500	369	2,112
		8,599,000	6,409,476	4,635,524
Expenditure from operating activities (including depreciation)				
Governance		(931,000)	(696,068)	(443,501)
General purpose funding		(270,500)	(162,720)	(79,649)
Law, order and public safety		(239,000)	(195,660)	(139,922)
Health		(156,500)	(98,622)	(81,286)
Education and welfare		(1,554,500)	(870,454)	(572,483)
Housing		(10,000)	558	(212,009)
Community amenities		(891,000)	(617,049)	(413,419)
Recreation and culture		(2,035,500)	(1,403,577)	(929,651)
Transport		(10,850,500)	(6,866,820)	(4,307,314)
Economic services	6	(946,500)	(763,020)	(611,849)
Other property and services		(675,000)	(489,717)	(571,454)
		(18,560,000)	(12,163,149)	(8,362,537)
Net Operating Result		1,362,500	2,954,691	6,891,925

**SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2026**

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Trust	Cash	Institution	Interest Rate	Maturity Date
		\$	\$		\$			
Cash on hand								
Municipal Bank Account	Cash and cash equivalents	2,844,224	0	0	2,844,224	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
Term Deposits								
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
Total		5,570,006	27,852,607	(5,270)	33,417,343			
Comprising								
Cash and cash equivalents		5,570,006	27,852,607		33,422,613			
Trust Account				(5,270)	(5,270)			
Financial assets at amortised cost		0	0		0			
		5,570,006	27,852,607		33,417,343			

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 31 MARCH 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
	\$	\$		\$		\$		\$	\$	\$	\$
Restricted by Council				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
	27,840,000	11,545,000	11,545,000	(14,676,000)	(13,220,000)	24,709,000	26,165,000	27,852,607	0	0	27,852,607

**SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2026**

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS

	Adopted Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Capital acquisitions					
Buildings - non-specialised	3,112,000	4,134,000	3,169,112	261,621	(2,907,491)
Furniture and equipment	209,000	224,000	167,967	52,998	(114,969)
Plant and equipment	1,700,000	1,303,500	977,580	942,677	(34,903)
Acquisition of property, plant and equipment	5,021,000	5,661,500	4,314,659	1,257,296	(3,057,363)
Infrastructure - roads	8,506,000	10,056,000	7,541,901	8,437,159	895,258
Infrastructure - footpaths	0	0	0	0	0
Infrastructure - Airport	510,000	530,000	397,494	327,395	(70,099)
Infrastructure - Other	5,359,000	4,609,000	3,456,702	63,806	(3,392,896)
Acquisition of infrastructure	14,375,000	15,195,000	11,396,097	8,828,360	(2,567,737)
Total capital acquisitions	19,396,000	20,856,500	15,710,756	10,085,656	(5,625,100)

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
Buildings - non-specialised								
2026	X1001	Ses Facilities - Renew Shed	41,000	41,000	30,744	-	30,744	
2704	X1004	Lot 294 (131) Hill Street - Renew General	-	60,000	45,000	52,140	(7,140)	
2704	X1008	Lot 877 (69) Mccleary Street - New Garage	30,000	30,000	22,500	-	22,500	
2704	X1010	Lot 304 (135) Darlot Street - New Residence	280,000	280,000	209,997	3,058	206,939	
2704	X1019	Airport Residence - Upgrade Security Screens	35,000	40,000	29,997	38,600	(8,603)	
2704	X1022	Staff Accommodation - New	1,400,000	1,030,000	772,497	13,431	759,066	
2704	X1029	Lot 877 (69) Mccleary Street - Renew General	100,000	125,000	93,744	122,148	(28,404)	
2704	X1032	Lot 2 (28) Connaughton Street - Renew External	15,000	15,000	11,250	-	11,250	
2704	X1033	Lot 2 (28) Connaughton Street - Renew Awnings	6,000	6,000	4,500	-	4,500	
2704	X1034	Lot 2 (28) Connaughton Street - Renew Cabinetry	6,000	6,000	4,500	-	4,500	
2704	X1035	Sports Complex Residence - Renew External Pai	15,000	15,000	11,250	-	11,250	
2704	X1036	Sports Complex Residence - Renew Internal Pair	8,000	8,000	5,994	-	5,994	
2704	X1037	Sports Complex Residence - Renew Security Scr	20,000	20,000	14,994	-	14,994	
2704	X1038	Sports Complex Residence - Renew Verandah	30,000	30,000	22,500	-	22,500	
2704	X1039	Lot 113 (81) Darlot Street - Renew Internal Paint	8,000	8,000	5,994	-	5,994	
2704	X1040	Lot 113 (81) Darlot Street - Renew Carpentry	6,000	6,000	4,500	-	4,500	
2704	X1041	Lot 113 (81) Darlot Street - Renew Flooring	10,000	10,000	7,497	-	7,497	
2704	X1042	Lot 303 (137) Darlot Street - Renew Internal Paint	8,000	8,000	5,994	-	5,994	
2704	X1043	Lot 220 (101) Darlot Street - Renew Internal Paint	8,000	80,000	59,994	-	59,994	
2704	X1044	Lot 408 (91) Hill Street - Renew External Paint	15,000	15,000	11,250	-	11,250	
2704	X1047	Lot 208 (2/109) Hill Street - Renew Internal Paint	8,000	8,000	5,994	-	5,994	
2704	X1048	Lot 294 (131) Hill Street - Renew Awnings	10,000	10,000	7,497	-	7,497	
2704	X1049	Airport Residence - Renew Internal Paint	8,000	8,000	5,994	-	5,994	
2704	X1050	Consultant Quarters - Renew Exterior	50,000	50,000	37,494	-	37,494	
2704	X1051	Lot 8 (3/16) Regan Street - Renew Internal Paint	8,000	7,000	5,247	6,589	(1,342)	
2704	X1052	Lot 8 (3/16) Regan Street - Renew Flooring	10,000	12,500	9,369	12,309	(2,940)	
2704	X1053	Lot 408 (91) Hill Street - Renew Internal Paint	8,000	8,000	5,994	-	5,994	
1328	X1054	Shire Office - New Carport	60,000	60,000	45,000	-	45,000	Was in Furniture
2704	X1055	Lot 208 (1/109) Hill Street - Renew Internal Paint	8,000	8,000	5,994	-	5,994	
2704	X1056	Lot 79 (23) Main Street - New	-	275,000	275,000	-	275,000	
2704	X1057	Lot 79 (23) Main Street - Renew	-	175,000	131,247	-	131,247	
5777	X277	Meekatharra Post Office - New	-	448,500	336,375	-	336,375	
5778	X278	Commercial Land - New	-	328,000	245,997	-	245,997	
2704	X2011	Lot 8 (3/16) Regan Street - New Furniture	15,000	15,000	11,250	-	11,250	
3680	X2010	Sports Complex - Renew Dishwasher	6,000	8,000	5,994	7,746	(1,752)	
4191	X1002	Lloyd'S Plaza - New Extension	250,000	250,000	187,497	-	187,497	
5044	X1003	Depot - New Machinery Shed	400,000	400,000	299,997	-	299,997	
5044	X1045	Shire Depot - New Carport	40,000	40,000	29,997	-	29,997	
9681	X1015	Old Power Station - Renew Facility	50,000	50,000	37,494	-	37,494	
3666	X1024	Swimming Pool Building - Renew Paint	65,000	65,000	48,744	-	48,744	
3666	X1030	Swimming Pool - Renew Fence	10,000	10,000	7,497	-	7,497	
4191	X1031	Community Resource Centre - Upgrade Kitchen	15,000	15,000	11,250	-	11,250	
2094	X1046	Youth Focus - Renew Internal	50,000	50,000	37,494	-	37,494	
		Expenditure posted directly to fixed assets	-	-	-	-	-	
		Building control account	-	-	-	5,600	(5,600)	
		TOTAL Buildings	3,112,000	4,134,000	3,169,112	261,621	2,907,491	
Furniture and equipment								
0254	None	COUNCIL CHAMBERS - FURNITURE AND EQU	-	20,000	14,994	6,501	8,493	No job number
1326	X2005	Administration Office - Renew Front Counter	70,000	70,000	52,497	24,497	28,000	
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	11,250	3,673	7,577	
2438	X2001	Kids Zone - Renew Outdoor Furniture	10,000	10,000	7,497	-	7,497	
2445	X2002	Youth Centre - Renew Office Furniture	20,000	20,000	14,994	-	14,994	
2445	X2007	Youth Centre Dishwasher	6,000	5,000	3,744	4,671	(927)	
3534	X2003	Town Hall - Renew Audio Visual Equipment	50,000	50,000	37,494	-	37,494	
3534	X2008	Town Hall Dishwasher & Freezer	6,000	9,000	6,750	8,751	(2,001)	
3534	X2009	Sports Complex Dishwasher	6,000	-	-	-	-	
3974	X2004	Gym - Renew Gym Equipment	26,000	25,000	18,747	2,089	16,658	
4974	None	DEPOT - FURNITURE AND EQUIPMENT	-	-	-	348	(348)	No Job number
		Expenses posted to control account	-	-	-	116	(116)	
		TOTAL Furniture and Equipment	209,000	224,000	167,967	52,998	114,969	
Plant and equipment								
5475	X3001	Small Equipment Allocation - Renew	50,000	50,000	37,494	-	37,494	
5475	X3009	Single Cab 4x2 Utility P649	-	36,000	26,991	36,243	(9,252)	
5475	X3012	Youth Officer Vehicle P652	-	40,500	30,366	40,333	(9,967)	
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	112,500	-	112,500	
5475	X3024	Tipper Truck <10 Tonne (P???) - Renew	150,000	150,000	112,500	-	112,500	
5475	X3025	Cleaner Van (P???) - New	50,000	75,000	56,250	61,235	(4,985)	
5475	X3026	Dual Cab 4X4 Utility (P???) - Renew	75,000	80,000	59,994	82,242	(22,248)	
5475	X3027	Single Cab 4X2 Utility (P???) - Renew	50,000	52,500	39,366	52,169	(12,803)	
5475	X3028	4X4 Sedan (P???) - Renew	85,000	85,500	64,125	84,986	(20,861)	
5475	X3033	Waste Compaction Truck (P???) - New	510,000	504,000	378,000	503,897	(125,897)	

5 CAPITAL ACQUISITIONS - DETAILED

GL Account	Job Number	Job/Account Description	Original Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance	Comments
5475	X3034	Dual Cab 4X4 Utility (P???) - Renew	80,000	80,000	59,994	81,572	(21,578)	
5475	X3011	Community Officer Vehicle P651 - Renew	-	-	-	-	-	
5475	X3007	Single Cab 4X2 Utility P647 - Renew	-	-	-	-	-	
5475	X3008	Single Cab 4X2 Utility P648 - Renew	-	-	-	-	-	
TOTAL Plant and Equipment			1,700,000	1,303,500	977,580	942,677	34,903	

5 CAPITAL ACQUISITIONS - DETAILED

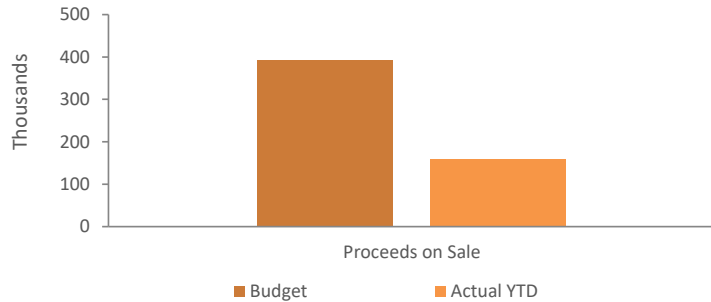
GL Account	Job Number	Job/Account Description	Original Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance	Comments
Infrastructure - roads								
4200		Road Construction Various	8,506,000	10,056,000	7,541,901	8,320,286	(778,385)	\$340 with no job number
4250		Flood Damage Renewals - 24/25	-	-	-	116,872	(116,872)	
		TOTAL Road Construction	8,506,000	10,056,000	7,541,901	8,437,159	(895,258)	
Infrastructure - footpaths								
5046	X5001	Footpaths - New And Renewal	-	-	-	-	-	
		TOTAL Footpath Construction	-	-	-	-	-	
Infrastructure - Airport								
5104	X7007	Airport - Renew Gravel Runway	50,000	90,000	67,500	107,343	(39,843)	
5234	1211	Airport Diesel Storage	-	-	-	132,516	(132,516)	No budget
5219	X7002	Airport - Renew Leach Drains	100,000	75,000	56,250	62,196	(5,946)	Buildings
5219	X7003	Airport - Renew Fuel Facility	300,000	300,000	225,000	-	225,000	Buildings
5219	X7006	Airport - New Security Fencing	50,000	40,000	29,997	-	29,997	Buildings
5219	X7008	Airport - Renew Weather Equipment	10,000	10,000	7,497	9,399	(1,902)	Buildings
5219	X7009	Airport - Renew Terminal Airconditioners	-	15,000	11,250	14,091	(2,841)	Buildings
5218	X7004	Airport - Upgrade Audit Outcomes	-	-	-	1,850	(1,850)	Buildings
		TOTAL Airport Construction	510,000	530,000	397,494	327,395	70,099	
Infrastructure - Other								
3954	1131	Lukes Creek Landscaping - Capital	-	-	-	52	(52)	
2824	X6004	Refuse Site - Upgrade Facility	56,000	56,000	41,994	-	41,994	
2027	X6022	Townsite - New Cctv System	1,500,000	750,000	562,500	-	562,500	
2436	X6001	Kids Zone - Renew Courtyard Paving	27,000	27,000	20,250	-	20,250	
2436	X6002	Kids Zone - Renew Reticulation And Lawn	20,000	20,000	14,994	-	14,994	
2436	X6003	Kids Zone - Renew Playground Shade	40,000	40,000	29,997	-	29,997	
2984	X6018	Sewage Ponds - Upgrade Facility	750,000	750,000	562,500	34,420	528,080	
3274	X6005	Town Cemetery - Renew Facility	54,000	54,000	40,500	17,874	22,626	
3274	X6012	Heritage Cemeteries - Renew Headstones	60,000	60,000	45,000	-	45,000	
3638	X6019	Oval And Associated Infrastructure	200,000	200,000	149,994	-	149,994	
3638	X6021	Sportsground - Upgrade Oval Lighting	200,000	200,000	149,994	-	149,994	
4015	X6006	Lions Park - New Development	2,000,000	2,000,000	1,499,994	-	1,499,994	
5045	X6016	Truck Ramps - New	250,000	250,000	187,497	11,460	176,037	
5045	X6017	Works Depot - Renew Gates	42,000	42,000	31,500	-	31,500	
5280	X6008	Peace Gorge - Renew General	50,000	50,000	37,494	-	37,494	
5424	X6013	Entry Statement (East) - New	40,000	40,000	29,997	-	29,997	
5424	X6014	Entry Statement (West) - New	40,000	40,000	29,997	-	29,997	
5424	X6015	Murchison Geo Region - Renew Signage	30,000	30,000	22,500	-	22,500	
		TOTAL Other Infrastructure	5,359,000	4,609,000	3,456,702	63,806	3,392,896	
		TOTALS	19,396,000	20,856,500	15,710,756	10,085,656	5,625,100	

**SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 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		
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
Plant and equipment													
P480	Prime Mover	50,000	50,000	0	0	50,000	50,000	0	0	0	0	0	0
P508	Youth Officer Vehicle 1GIZ940	0	0	0	0	0	0	0	0	23,302	23,302	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	32,008	32,008	0	0
P645	SUV	30,000	30,000	0	0	30,000	30,000	0	0	37,092	37,092	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	41,733	41,733	0	0
P427	Small Bus	7,500	7,500	0	0	7,500	7,500	0	0	10,244	10,244	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
		392,500	392,500	0	0	392,500	392,500	0	0	158,156	158,156	0	0



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

**SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 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
Infrastructure - roads							
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 20	-	-	-	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	337,482	277,371	60,111	
X4062	Wiluna North Road - Renew 50 Slk To 55 Slk	-	-	-	418,658	(418,658)	
X4063	Ashburton Downs-Meekatharra Road - Renew Floodway 1	-	1,500,000	1,125,000	2,001,996	(876,996)	
X4064	Ashburton Downs-Meekatharra Road - Renew Floodway 2	-	1,500,000	1,125,000	1,456,378	(331,378)	
X4065	Ashburton Downs-Meekatharra Road - Renew Floodway 3	-	1,500,000	1,125,000	1,260,527	(135,527)	
X4066	Ashburton Downs-Meekatharra Road - Renew Floodway 4	-	1,500,000	1,125,000	1,554,501	(429,501)	
X4068	Floodway No5	-	1,500,000	1,125,000	751,576	373,424	
X4069	Wiluna North Road - Renew 50.00 Slk To 55.00 Slk	450,000	450,000	337,482	491,948	(154,466)	
X4070	Wiluna North Road - Renew 56.00 Slk To 61.00 Slk	450,000	450,000	337,482	-	337,482	
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	225,000	-	225,000	
X4076	Ethel River - Renew Floodway	1,250,000	-	-	-	-	
X4077	Wiluna North Road - Renew 66.00 Slk To 71.00 Slk	450,000	450,000	337,482	-	337,482	
X4078	Wiluna North Road - Renew 75.00 Slk To 77.00 Slk	156,000	156,000	116,973	-	116,973	
X4079	Ashburton Downs-Meekatharra Road - New Truck Bays	-	75,000	56,250	-	56,250	
X4080	Wiluna North Road - New Truck Bays	-	75,000	56,250	-	56,250	
X4081	Landor-Meekatharra Road - New Truck Bays	-	75,000	56,250	-	56,250	
X4082	Meekatharra-Sandstone Road - New Truck Bays	-	75,000	56,250	-	56,250	
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
TOTAL Road Construction		8,506,000	10,056,000	7,541,901	8,437,159	(895,258)	

**SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2026**

OPERATING ACTIVITIES

7 RECEIVABLES

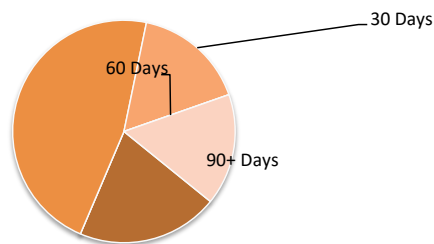
Rates receivable	30 June 2025	31 Mar 2026
	\$	\$
Opening arrears previous years	1,184,269	891,824
Levied this year	5,697,848	8,569,605
Less - collections	(5,990,293)	(7,212,646)
Gross rates collectable	891,824	2,248,783
Allowance for impairment of rates receivable		(120,309)
Net rates collectable	891,824	2,128,474
% Collected	87.0%	76.2%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(56,243)	128,082	44,787	0	44,298	160,924
Percentage	(35.0%)	79.6%	27.8%	0.0%	27.5%	
Balance per trial balance						
Trade receivables						160,924
GST receivable						144,711
Total receivables general outstanding						305,635

Amounts shown above include GST (where applicable)

Accounts Receivable (non-rates)

- Credit
- Current
- 30 Days
- 60 Days
- 90+ Days



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 31 MARCH 2026**

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 March 2026
	\$	\$	\$	\$
Inventory				
Fuel and Oils	280,336	210,472	0	490,808
Total other current assets	280,336	210,472	0	490,808

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 31 MARCH 2026**

OPERATING ACTIVITIES

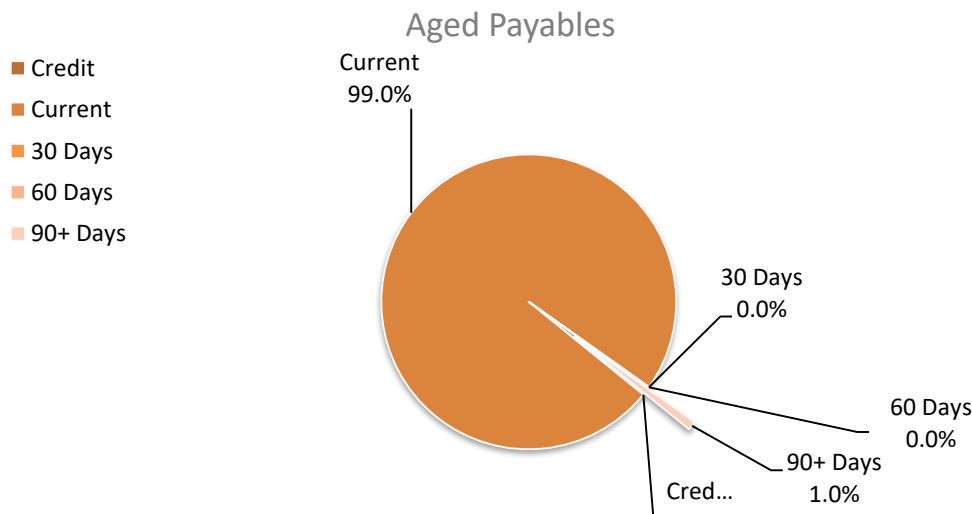
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	1,213,843	245	0	12,221	1,226,309
Percentage	0.0%	99.0%	0.0%	0.0%	1.0%	
Balance per trial balance						
Sundry creditors	0	1,226,309	0	0	0	1,226,309
ATO liabilities	0	48,790	0	0	0	48,790
Bond Held	0	21,700	0	0	0	21,700
Excess rates	0	104,964	0	0	0	104,964
Other payables	0	41,731	0	0	0	41,731
Total payables general outstanding						1,443,494

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 31 MARCH 2026**

OPERATING ACTIVITIES

10 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 March 2026
		\$	\$	\$	\$	\$
Employee Related Provisions						
Provision for annual leave		204,471	0	0	0	204,471
Provision for long service leave		69,148	0	0	0	69,148
Total Provisions		<u>273,619</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>273,619</u>
Total other current liabilities		273,619	0	0	0	273,619

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 31 MARCH 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	1,690,497	2,413,506
211	52	Local Road Grant	General Purpose Funding	814,000	721,494	763,794
1563	52	D.F.E.S. Operating Grant	Law, Order, Public Safety	8,000	5,994	0
2003	52	S.E.S. Operating Grant	Law, Order, Public Safety	10,000	7,497	13,822
2024	55	Reimbursements - Law Other	Law, Order, Public Safety	0	0	0
2419	52	Youth Grant - O.S.H.C. Program	Education And Welfare	27,500	29,997	51,085
2421	52	Youth Services Grant - D.C.P. - W.A.	Education And Welfare	100,000	74,997	0
4591	52	Mrwa - Direct Grant	Transport	525,000	396,747	528,914
4823	55	Reimbursements - Transport	Transport	0	0	0
4843	52	Street - Lighting - Operating Grant	Transport	7,500	5,625	0
8153	55	Reimbursement - Gst Free	Other Property And Services	500	369	2,112
5393	52	Festival Income Tourism	Other Property And Services	50,000	37,494	0
5393	55	Festival Income Tourism	Other Property And Services	50,000	56,250	59,091
				3,329,000	3,026,961	3,832,323

**SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2026**

INVESTING ACTIVITIES

12 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

				Capital grants, subsidies and contributions revenue				
COA	IE	Provider	Program	Adopted Budget Revenue	Current Budget Revenue	YTD Budget	YTD Revenue Actual	Comment
				\$		\$	\$	
4691	48	Mrwa Road Project Grant (Rrg)	Transport	1,304,000	1,304,000	977,994	803,200	
2008	48	Ses Capital Grant	Law,Order and Public Safety	41,000	41,000	30,744	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	281,250	0	
3713	48	Recreation Grants	Recreation & Culture	50,000	50,000	37,494	0	
4622	48	Grant - Heavy Vehicles Rest Area Initiative (Hvrai)	Transport	0	240,000	180,036	0	
4672	49	Road Agreement - Westgold Mt Clere Road	Transport	250,000	250,000	187,497	0	
4671	49	Floodway Contributions	Transport	2,500,000	2,250,000	1,687,500	0	
				5,270,000	4,510,000	3,382,515	803,200	

10.3 Council Code of Conduct

File Reference	GV.CC.012
Author	N Cain, Chief Executive Officer
Author's Interest	Nil
Authoriser	N Cain, Chief Executive Officer
Authoriser's Interest	Nil
Applicant / Respondent	Nil
Report Date	8 April 2026

Summary

The *Local Government (Model Code of Conduct) Regulations 2021* were recently updated, and Council is required to adopt the updated Model Code.

The updated Model Code introduces changes to standards of behaviour, complaint handling processes, and alignment with contemporary governance expectations.

Council is requested to adopt a new Code of Conduct in line with legislative changes.

Attachments

10.3.1 Code of Conduct (Council Members, Committee Members, and Candidates)

Background

The new Model Code of Conduct for Western Australian councils, mandated by the *Local Government (Model Code of Conduct) Regulations 2021*, standardises behaviour and integrity requirements for Council Members, Committee Members, and Candidates.

It features strict guidelines on personal integrity, professional relationships, accountability, and a formal complaint-handling process for alleged breaches.

The key features of the Model Code include –

1) Mandatory Requirements

All councils must adopt the Model Code, which sets out standards of conduct, and it applies to Council Members, Committee Members, and Candidates, promoting consistency across Western Australia.

2) Three Main Pillars of Conduct

a) Personal Integrity

Members must act with care, diligence, and honesty, avoid conflicts of interest, and not abuse their position for personal gain.

b) Relationships with Others

Members must treat others with respect, courtesy, and fairness, ensuring a harmonious and safe work environment.

c) Accountability

Members must base decisions on merit, act in the public interest, and attend to their duties, including reviewing all agenda papers.

3) Complaints Handling System

Complaints regarding minor breaches are lodged with the local government's complaints officer (the Chief Executive Officer).

4) Complaints involving serious breaches of the Code of Conduct are directed to the Local Government Inspector.

5) Strict Rules of Conduct

The Code prohibits specific behaviours, including –

a) Misusing local government resources,

b) Improperly influencing employees, and

c) Disclosing confidential information.

6) Mandatory Training Compliance

The new system introduces stricter penalties for failing to complete required training, including potential financial penalties and a requirement to repay advance payments of fees.

7) Transparency and Ethical Standards

A new register exists to manage misconduct, and the Code includes provisions for handling complaints about Council Members.

All local governments are required to adopt a Code of Conduct which is consistent with the prescribed Model Code.

Comment

The updated Model Code introduces several notable changes, including –

- Enhanced clarity around roles and responsibilities of Council Members,
- Strengthened provisions relating to meeting conduct and behaviour,
- Updated complaint handling processes, including clearer pathways for minor and serious breaches, and

- Alignment with broader governance reforms across the local government sector.

Council can choose to –

- Not adopt the updated Code of Conduct, or
- Adopt the updated Code of Conduct which is in line with legislative changes.

It is recommended Council adopts the updated Code of Conduct, without modification, as it reflects prescribed legislative requirements.

Consultation

Council members

Statutory Implications

Local Government (Model Code of Conduct) Regulations 2021

The Regulations outline the behaviour expectations, governance, and non-adherence penalties expected of Council Members, Committee Members, and Candidates.

Policy Implications

The adoption of the new Model Code will replace the Shire's existing Code of Conduct for Council Members.

Any related governance policies or procedures will be updated as required to ensure alignment.

Financial Implications

There are no direct financial implications associated with the adoption of the Model Code.

Any costs associated with training or implementation are expected to be minimal and can be accommodated within existing budgets.

Risk Implications

Failure to adopt the updated Model Code will result in legislative non-compliance with potential reputational damage and regulatory scrutiny.

Strategic Implications

Adoption of the Model Code supports the Shire's commitment to strong governance, ethical leadership, and accountability.

It aligns with strategic objectives relating to organisational integrity, transparency, and community confidence in local government decision-making.

Voting Requirements

Simple Majority

Recommendation

That Council, pursuant to *Local Government (Model Code of Conduct) Regulations 2021*, -

1. Adopts the updated Model Code of Conduct for Council Members, Committee Members, and Candidates, as prescribed and attached,
2. Revokes the Shire of Meekatharra existing Code of Conduct for Council Members, Committee Members, and Candidates, effective from the date of adoption of the new Model Code, and
3. Authorises the Chief Executive Officer to implement the Model Code of Conduct, including updating any associated policies, procedures, and governance documents as required.

Attachment

10.3.1 Council Code of Conduct

Code of Conduct

Council Members, Committee Members, and Candidates

Saturday 18 April 2026

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Division 1 – Preliminary provisions

1. Citation

- 1) This is the Shire of Meekatharra Code of Conduct for Council Members, Committee Members and Candidates.

2. Terms used

- 1) In this code –
Act means the *Local Government Act 1995*;
candidate means a candidate for election as a council member;
complaint means a complaint made under clause 11(1);
publish includes to publish on a social media platform.
- 2) Other terms used in this code which are also used in the Act have the same meaning as they have in the Act, unless the contrary intention appears.

Division 2 – General principles

3. Overview of Division

- 1) This Division sets out general principles to guide the behaviour of council members, committee members and candidates.

4. Personal integrity

- 1) A council member, committee member or candidate should –
 - a) act with reasonable care and diligence; and
 - b) act with honesty and integrity; and
 - c) act lawfully; and
 - d) identify and appropriately manage any conflict of interest; and
 - e) avoid damage to the reputation of the local government.
- 2) A council member or committee member should –
 - a) act in accordance with the trust placed in council members and committee members; and
 - b) participate in decision making in an honest, fair, impartial and timely manner; and
 - c) actively seek out and engage in training and development opportunities to improve the performance of their role; and
 - d) attend and participate in briefings, workshops and training sessions provided or arranged by the local government in relation to the performance of their role.

5. Relationship with others

- 1) A council member, committee member or candidate should –
 - a) treat others with respect, courtesy and fairness; and
 - b) respect and value diversity in the community.

- 2) A council member or committee member should maintain and contribute to a harmonious, safe and productive work environment.

6. Accountability

- 1) A council member or committee member should –
 - a) base decisions on relevant and factually correct information; and
 - b) make decisions on merit, in the public interest and in accordance with statutory obligations and principles of good governance and procedural fairness; and
 - c) read all agenda papers given to them in relation to council or committee meetings; and
 - d) be open and accountable to, and represent, the community in the district.

Division 3 – Behaviour

7. Overview of Division

- 1) This Division sets out –
 - a) requirements relating to the behaviour of council members, committee members and candidates; and
 - b) the mechanism for dealing with alleged breaches of those requirements.

8. Personal integrity

- 1) A council member, committee member or candidate –
 - a) must ensure their use of social media and other forms of communication complies with this code; and
 - b) must only publish material which is factually correct.
- 2) A council member or committee member –
 - a) must not be impaired by alcohol or drugs in the performance of their official duties; and
 - b) must comply with all policies, procedures and resolutions of the local government.

9. Relationship with others

- 1) A council member, committee member or candidate –
 - a) must not bully or harass another person in any way; and
 - b) must deal with the media in a positive and appropriate manner and in accordance with any relevant policy of the local government; and
 - c) must not use offensive or derogatory language when referring to another person; and
 - d) must not disparage the character of another council member, committee member or candidate or a local government employee in connection with the performance of their official duties; and

- e) must not impute dishonest or unethical motives to another council member, committee member or candidate or a local government employee in connection with the performance of their official duties.

10. Council or committee meetings

- 1) When attending a council or committee meeting, a council member, committee member or candidate –
 - a) must not act in an abusive or threatening manner towards another person; and
 - b) must not make a statement which the member or candidate knows, or could reasonably be expected to know, is false or misleading; and
 - c) must not repeatedly disrupt the meeting; and
 - d) must comply with any requirements of a local law of the local government relating to the procedures and conduct of council or committee meetings; and
 - e) must comply with any direction given by the person presiding at the meeting; and
 - f) must immediately cease to engage in any conduct which has been ruled out of order by the person presiding at the meeting.

11. Complaint about alleged breach

- 1) A person may make a complaint, in accordance with subclause (2), alleging a breach of a requirement set out in this Division.
- 2) A complaint must be made –
 - a) in writing in the form approved by the local government; and
 - b) to a person authorised under subclause (3); and
 - c) within 1 month after the occurrence of the alleged breach.
- 3) The local government must, in writing, authorise 1 or more persons to receive complaints and withdrawals of complaints.
- 4) A complaint must be dealt with under clauses 12 to 15 unless –
 - a) the complaint is referred to the Inspector in accordance with subclause (5); and
 - b) the Inspector refers the complaint to be dealt with under Part 8A Division 5 of the Act.
- 5) If the *Local Government (Model Code of Conduct) Regulations 2021* regulation 3A applies to a complaint, a person authorised under subclause (3) must refer the complaint to the Inspector under section 5.105(3) of the Act.
- 6) A complaint must also be dealt with under clauses 12 to 15 if the Inspector refers the complaint to the local government under the *Local Government (Local Government Inspector) Regulations 2025* regulation 6.

12. Dealing with complaint

- 1) After considering a complaint, the local government must, unless it dismisses the complaint under clause 13 or the complaint is withdrawn under clause 14(1), make a finding as to whether the alleged breach the subject of the complaint has occurred.
- 2) Before making a finding in relation to the complaint, the local government must give the person to whom the complaint relates a reasonable opportunity to be heard.
- 3) A finding the alleged breach has occurred must be based on evidence from which it may be concluded it is more likely the breach occurred than it did not occur.
- 4) If the local government makes a finding the alleged breach has occurred, the local government may –
 - a) take no further action; or
 - b) prepare and implement a plan to address the behaviour of the person to whom the complaint relates.
- 5) When preparing a plan under subclause (4)(b), the local government must consult with the person to whom the complaint relates.
- 6) A plan under subclause (4)(b) may include a requirement for the person to whom the complaint relates to do 1 or more of the following –
 - a) engage in mediation;
 - b) undertake counselling;
 - c) undertake training;
 - d) take other action the local government considers appropriate.
- 7) If the local government makes a finding in relation to the complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of –
 - a) its finding and the reasons for its finding; and
 - b) if its finding is the alleged breach has occurred – its decision under subclause (4).

13. Dismissal of complaint

- 1) The local government must dismiss a complaint if it is satisfied –
 - a) the behaviour to which the complaint relates occurred at a council or committee meeting; and
 - b) either –
 - i) the behaviour was dealt with by the person presiding at the meeting; or
 - ii) the person responsible for the behaviour has taken remedial action in accordance with a local law of the local government which deals with meeting procedures.

- 2) If the local government dismisses a complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of its decision and the reasons for its decision.

14. Withdrawal of complaint

- 1) A complainant may withdraw their complaint at any time before the local government makes a finding in relation to the complaint.
- 2) The withdrawal of a complaint must be –
 - a) in writing; and
 - b) given to a person authorised under clause 11(3).

14A. Appointment of monitor

- 1) The Inspector may appoint a monitor for the local government to assist the local government to deal with matters raised by a complaint.
- 2) If the Inspector appoints a monitor –
 - a) the Inspector may direct the local government to defer further dealing with the complaint until the monitor reports to the Inspector on the outcome of the monitoring assignment; and
 - b) the local government must comply with the direction.

14B. Performance of local government's functions under cl. 12 and 13

- 1) The local government's functions under clauses 12 and 13 must be performed by the council.
- 2) Despite subclause (1), the council may, by resolution carried with an absolute majority of the council, authorise a committee of the council comprising council members only to perform a function for and on behalf of the local government.
- 3) Despite subclause (1), the council may, by resolution carried with an absolute majority of the council, authorise a person who is none of the following to perform a function for and on behalf of the local government –
 - a) a member of the council of any local government;
 - b) a member of the governing body of any regional subsidiary;
 - c) an employee of any local government or regional subsidiary;
 - d) an employee of WALGA or the Local Government Professionals Australia (WA);
 - e) a member of the governing body of, or an employee of, a body corporate the activities of which are, wholly or partly, advocating or otherwise acting for, or on behalf of, 1 or more of the following –
 - i) local governments;
 - ii) members of councils;
 - iii) employees of local governments.

- 4) A resolution made under subclause (3) must include the following –
 - a) a statement to the effect the council is satisfied the person being authorised is suitably qualified and experienced to perform the function;
 - b) an explanation as to why the council is satisfied as referred to in paragraph (a);
 - c) a statement to the effect the council is satisfied the person being authorised is impartial and has no close association with any member of the council or any employee of the local government.
- 5) Nothing in this clause prevents an employee of the local government from providing, in relation to the performance of a function, any advice or other assistance to the council, a committee authorised under subclause (2) or a person authorised under subclause (3).

15. Other provision about complaints

- 1) A complaint about an alleged breach by a candidate cannot be dealt with by the local government unless the candidate has been elected as a council member.
- 2) The procedure for dealing with complaints may be determined by the local government to the extent it is not provided for in this Division.
- 3) Clauses 14A and 14B do not apply in relation to a complaint made before 1 January 2026.

Division 4 – Rules of conduct

16. Overview of Division

- 1) This Division sets out rules of conduct for council members and candidates.
- 2) A reference in this Division to a council member includes a council member when acting as a committee member.

17. Misuse of local government resources

- 1) In this clause –
 - electoral purpose** means the purpose of persuading electors to vote in a particular way at an election, referendum or other poll held under the Act, the *Electoral Act 1907* or the *Commonwealth Electoral Act 1918*;
 - resources of a local government** includes –
 - a) local government property; and
 - b) services provided, or paid for, by a local government.
- 2) A council member must not, directly or indirectly, use the resources of a local government for an electoral purpose or other purpose unless authorised under the Act, or by the local government or the CEO, to use the resources for the purpose.

18. Securing personal advantage or disadvantaging others

- 1) A council member must not make improper use of their office –
 - a) to gain, directly or indirectly, an advantage for the council member or any other person; or
 - b) to cause detriment to the local government or any other person.
- 2) Subclause (1) does not apply to conduct which contravenes section 5.93 of the Act or *The Criminal Code* section 83.

19. Prohibition against involvement in administration

- 1) A council member must not undertake a task which contributes to the administration of the local government unless authorised by the local government or the CEO to undertake the task.
- 2) Subclause (1) does not apply to anything which a council member does as part of the deliberations at a council or committee meeting.

20. Relationship with local government employees

- 1) In this clause –
local government employee means a person –
 - a) employed by a local government under section 5.36(1) of the Act; or
 - b) engaged by a local government under a contract for services.
- 2) A council member or candidate must not –
 - a) direct or attempt to direct a local government employee to do or not to do anything in their capacity as a local government employee; or
 - b) attempt to influence, by means of a threat or the promise of a reward, the conduct of a local government employee in their capacity as a local government employee; or
 - c) act in an abusive or threatening manner towards a local government employee.
- 3) Subclause (2)(a) does not apply to anything a council member does as part of the deliberations at a council or committee meeting.
- 4) If a council member or candidate, in their capacity as a council member or candidate, is attending a council or committee meeting or other organised event (for example, a briefing or workshop), the council member or candidate must not orally, in writing or by any other means –
 - a) make a statement which a local government employee is incompetent or dishonest; or
 - b) use an offensive or objectionable expression when referring to a local government employee.

- 5) Subclause (4)(a) does not apply to conduct which is unlawful under *The Criminal Code Chapter XXXV*.

21. Disclosure of information

- 1) In this clause –
- closed meeting** –
- a) means a part of a council or committee meeting which is closed to members of the public under section 5.23(2), (3) or (4) of the Act; and
 - b) includes a council or committee meeting held before 1 January 2026, or a part of a council or committee meeting held before 1 January 2026, which was closed to members of the public under section 5.23(2) of the Act as in force before 1 January 2026;
- confidential document** means a document marked by the CEO, or by a person authorised by the CEO, to clearly show the information in the document is not to be disclosed;
- document** includes a part of a document;
- non-confidential** document means a document which is not a confidential document.
- 2) A council member must not disclose information which the council member –
- a) derived from a confidential document; or
 - b) acquired at a closed meeting other than information derived from a non-confidential document.
- 3) Subclause (2) does not prevent a council member from disclosing information –
- a) at a closed meeting; or
 - b) to the extent specified by the council and subject to such other conditions as the council determines; or
 - c) which is already in the public domain; or
 - d) to an officer of the Department; or
 - e) to the Minister; or
 - f) to a legal practitioner for the purpose of obtaining legal advice; or
 - g) if the disclosure is required or permitted by law.

22. Disclosure of interests

- 1) In this clause –
- interest** –
- a) means an interest which could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest; and
 - b) includes an interest arising from kinship, friendship, or membership of an association.

- 2) A council member who has an interest in any matter to be discussed at a council or committee meeting attended by the council member must disclose the nature of the interest –
 - a) in a written notice given to the CEO before the meeting; or
 - b) at the meeting immediately before the matter is discussed.
- 3) Subclause (2) does not apply to an interest referred to in section 5.60 of the Act.
- 4) Subclause (2) does not apply if a council member fails to disclose an interest because the council member did not know –
 - a) they had an interest in the matter; or
 - b) the matter in which they had an interest would be discussed at the meeting and the council member disclosed the interest as soon as possible after the discussion began.
- 5) If, under subclause (2)(a), a council member discloses an interest in a written notice given to the CEO before a meeting, then –
 - a) before the meeting the CEO must cause the notice to be given to the person who is to preside at the meeting; and
 - b) at the meeting the person presiding must bring the notice and its contents to the attention of the persons present immediately before any matter to which the disclosure relates is discussed.
- 6) Subclause (7) applies in relation to an interest if –
 - a) under subclause (2)(b) or (4)(b) the interest is disclosed at a meeting; or
 - b) under subclause (5)(b) notice of the interest is brought to the attention of the persons present at a meeting.
- 7) The nature of the interest must be recorded in the minutes of the meeting.

23. Compliance with plan requirement

If a plan under clause 12(4)(b) in relation to a council member includes a requirement referred to in clause 12(6), the council member must comply with the requirement.

10.4 Audit, Risk, and Improvement Committee Appointments

File Reference	GV.CM.005
Author	N Cain, Chief Executive Officer
Author's Interest	Nil
Authoriser	N Cain, Chief Executive Officer
Authoriser's Interest	Nil
Applicant / Respondent	Nil
Report Date	8 April 2026

Summary

Recent amendments to the *Local Government Act 1995* now require Council to establish an Audit, Risk, and Improvement Committee with independent representation.

Council is requested to appoint an Independent Presiding Member and an Independent Deputy Presiding Member to the Audit, Risk, and Improvement Committee to ensure compliance with legislative requirements and strengthen governance oversight.

Attachments

Nil

Background

Regulations to support the implementation of new requirements for audit committees have been developed.

Following the commencement of the *Local Government Regulations Amendment Regulations (No. 4) 2025* (the ARIC Regulations) from 1 January 2026, audit committees will become Audit, Risk, and Improvement Committees (ARICs) during a six-month transition period.

To strengthen governance and accountability, ARICs are required to have an independent presiding member and independent deputy to the presiding member.

These changes aim to strengthen transparency by enhancing local governments' financial, risk, and governance practices, forming a key part of the State Government's broader local government reforms.

Sections 86 to 90 of the *Local Government Amendment Act 2024* commence on 1 January 2026 to bring these changes into effect.

Transitional provisions have been included to enable existing audit committees which already meet the new requirements of independent members to automatically transition to ARICs.

Local governments will have until 30 June 2026 to implement these changes.

By way of reference, the Audit, Risk, and Improvement Committee Regulations –

- update references to an ‘audit committee’ to instead refer to an ‘audit, risk, and improvement committee’,
- prescribe the functions of an ARIC to include a focus on risk management and continuous improvement,
- amend the requirements for compliance audit returns, including by updating the table of prescribed statutory requirements,
- enable two or more local governments to have a shared ARIC by agreement,
- include modifying provisions that apply for the purposes of shared ARICs, and
- repeal previous references to the appointment of auditors, following the completion of the transition to all local government audits being conducted by the Auditor General.

The functions of ARIC include –

- receive and review reports related to local government compliance audits required under the *Local Government Act 1995* and regulations,
- make recommendations to the council on actions to be taken in relation to those reports,
- receive and review reports on the effectiveness of the local government’s systems and procedures in relation to financial management, legislative compliance, and risk management, and make recommendations to the council on improvements to those systems and procedures,
- receive and review reports on any actions the local government is required to take under the *Local Government Act 1995*, or has decided to take in relation to a compliance audit report or report into the effectiveness of the local government’s systems and procedures, and
- perform any function conferred on the ARIC prescribed in the regulations or another written law.

In addition, the existing requirement for the local government Chief Executive Officer to conduct a review of the local government’s financial management systems and procedures every 3 years is now incorporated into *the Local Government (Audit) Regulations 1996* as part of a broader review of a local government’s systems and procedures which must be reported to the ARIC.

As part of the ARIC’s role and function it is required to review the Chief Executive Officer’s report of the internal review and make recommendations to the council on actions which may be required to address any issues identified in the report.

The purpose of the Committee is to provide independent assurance and advice to Council in relation to financial management, risk management, internal controls, and governance frameworks and, as such, has the following key requirements –

- **Independent Membership**
Local governments must appoint at least one independent member to the Committee to enhance objectivity and accountability.
- **Role of the Presiding Member**
The Presiding Member is responsible for leading the Committee, ensuring effective conduct of meetings, and maintaining independence in oversight functions.
- **Governance and Oversight**
The Committee provides advice and recommendations to Council on audit findings, risk management practices, and organisational performance.
- **Best Practice Guidance**
Departmental guidance requires appointment of an independent presiding member to strengthen governance and transparency.

Following discussion, two community members were approached to fulfil the two required roles, being –

- Mr Tom Voogt, and
- Mr Jack Hunt.

Mr Voogt and Mr Hunt both have tertiary education in Commerce and Business and were considered by Council members as suitable to fulfil the roles.

Comment

The appointment of independent members to the Audit, Risk and Improvement Committee introduces several governance benefits, including –

- Increased independence and objectivity in Committee deliberations,
- Strengthened financial and risk oversight,
- Alignment with legislative requirements and sector best practice, and
- Improved transparency and accountability in decision-making processes.

Council can choose to –

- Not appoint independent members, or
- Appoint an Independent Presiding Member and Independent Deputy Presiding Member to the Committee.

It is recommended Council appoint the independent members to ensure compliance with legislative requirements.

Consultation

Council members

Statutory Implications

Local Government (Audit) Regulations 1996

The legislation requires establishment of an Audit, Risk, and Improvement Committee with independent representation.

Policy Implications

The appointments are consistent with Council's governance framework and committee structure.

Financial Implications

Independent members are entitled to remuneration in accordance with legislative provisions.

Any associated costs are expected to be minimal and accommodated within existing budget allocations.

Risk Implications

Failure to appoint independent members will result in non-compliance with legislative expectations.

The appointments mitigate governance, financial, and compliance risks.

Strategic Implications

The appointments support the Shire's commitment to strong governance, accountability, and financial sustainability.

They align with strategic objectives relating to leadership, transparency, and risk management.

Voting Requirements

Simple Majority

Recommendation

That Council, pursuant to the *Local Government (Audit) Regulations 1996*, -

1. Appoints Mr Tom Voogt as Independent Presiding Member of the Audit, Risk, and Improvement Committee,
2. Appoints Mr Jack Hunt as Independent Deputy Presiding Member of the Audit, Risk, and Improvement Committee, and
3. Authorises the Chief Executive Officer to execute any required agreements and implement the appointments.

10.5 Contribution Request – School of the Air

File Reference	CR.SP.001
Author	N Cain, Chief Executive Officer
Author's Interest	Nil
Authoriser	N Cain, Chief Executive Officer
Authoriser's Interest	Nil
Applicant / Respondent	Nil
Report Date	8 April 2026

Summary

Council has received a request from the Meekatharra School of the Air Parents and Citizens Association seeking financial support for its 2026 fundraising initiatives.

Council has provision to provide contributions and donations to groups and individuals as it deems suitable.

Council is requested to consider providing a financial contribution of \$5,000 to the Meekatharra School of the Air Parents and Citizens Association to support fundraising activities, which directly benefit students connected to the Shire of Meekatharra.

Attachments

Nil

Background

The Meekatharra School of the Air (the School) operates from Geraldton and currently has approximately fifty students enrolled.

Students are enrolled due to isolation, travelling family circumstances, or inability to attend mainstream schooling.

Students participate in daily online learning, home teacher visits, and periodic school camps in Geraldton, with additional camps historically conducted in Perth and Canberra.

The Meekatharra School of the Air Parents and Citizens Association (the Association) undertake fundraising activities throughout the year to support students.

Key objectives for 2026 include –

- Reducing costs associated with Perth and Canberra camps, and
- Purchasing sporting equipment for use during school camps

Due to the geographic dispersion of families, fundraising presents challenges, and the Association has sought financial assistance from Council, noting several students reside within the Shire of Meekatharra.

Comment

The request aligns with previous Council consideration of donations supporting educational outcomes and regional community wellbeing.

The School provides an essential education service for remote families, including those within the Shire.

Supporting the Association contributes to reducing financial barriers associated with participation in school camps and activities, which are critical to student engagement, social development, and educational outcomes.

While the request does not specify a monetary amount, a contribution of \$5,000 is considered appropriate having regard to –

- the scale and geographic reach of the service, including benefit to multiple families within the Shire,
- the direct impact of funding on reducing costs associated with major educational activities such as Perth and Canberra camps,
- consistency with recent Council contributions to education-related initiatives, including the Isolated Children's Parents' Association State Conference sponsorship at a similar funding level, and
- Council's capacity within the Annual Budget to accommodate donations of this nature.

A contribution at this level demonstrates meaningful support while remaining financially responsible and aligned with Council's strategic objective to advocate for improved access to education services in remote areas.

Council could choose to –

- Not provide a donation,
- Provide a donation of \$5,000, or
- Provide a lesser or greater amount.

Shire officers recommend Council provide a donation of \$5,000.

Consultation

Council members

Meekatharra School of the Air Parents and Citizens Association

Statutory Implications

Local Government Act 1995

Section 6.2 Local government to prepare annual budget

In preparing the annual budget, the local government is to have regard to estimated expenditure proposed to be incurred.

Policy Implications

Council Policy 02.08 – Donations

All donations are subject to Council consideration and approval, and all requests will be considered on their merits.

Financial Implications

Council has sufficient funds in the Annual Budget to accommodate a donation of \$5,000.

Risk Implications

Council's risk exposure is low by supporting this request.

Strategic Implications

Strategic Community Plan 2020-2030

Social – Contribute to a community which is connected, healthy and engaged in creating the future they want.

Relevant Council priorities include:

- Advocate for retention and improvement to health and education facilities.

Voting Requirements

Simple Majority

Recommendation

That Council, regarding a contribution to the Meekatharra School of the Air Parents and Citizens Association, and pursuant to Council Policy 02.08, agrees to provide a financial donation of \$5,000 to support 2026 student activities and fundraising initiatives.

10.6 Contribution Request – Wheatbelt Christian Fellowship

File Reference	CR.SP.001
Author	N Cain, Chief Executive Officer
Author’s Interest	Nil
Authoriser	N Cain, Chief Executive Officer
Authoriser’s Interest	Nil
Applicant / Respondent	Nil
Report Date	8 April 2026

Summary

Council has received a request from the Wheatbelt Christian Fellowship seeking continued financial support for delivery of its school visitation program across the Murchison region.

Council has provision to provide contributions and donations to groups and individuals as it deems suitable.

Council is requested to consider providing a financial contribution of \$5,000 to support continuation of this program in 2026.

Attachments

Nil

Background

The Wheatbelt Christian Fellowship delivers a pastoral care outreach program involving regular visits to schools across the Murchison region, including Meekatharra District High School.

The program commenced in 2015, initially servicing Cue and Yalgoo, and has since expanded to include multiple schools across the region.

The initiative involves in-person visits supported by air travel, delivering educational sessions, activities, and engagement opportunities for students in remote communities.

The program has now operated for over ten years, with feedback from schools indicating the visits are well received and beneficial to students.

Council has previously supported this initiative, providing a contribution of \$5,000 in 2025.

For 2026, the applicant has requested Council maintain its contribution at \$5,000 to assist with increasing operational costs, including aviation fuel and aircraft maintenance required to deliver the service.

Comment

The request represents continuation of an established partnership between Council and the Wheatbelt Christian Fellowship, supporting delivery of pastoral care services to remote schools within the Shire and broader Murchison region.

The program provides regular face-to-face engagement for students in isolated communities, which can contribute to social connection, wellbeing, and engagement with learning.

The longevity of the program, now exceeding ten years, demonstrates sustainability and ongoing demand.

The recent 10-year anniversary highlighted the program's growth from two schools to a broader regional footprint, including Meekatharra and surrounding communities.

A contribution of \$5,000 is considered appropriate having regard to –

- continuation of Council's previous level of support, ensuring consistency and predictability for the provider,
- demonstrated benefit to local students and positive feedback from participating schools,
- the operational costs associated with delivering services across remote locations, including aircraft use,
- Council's capacity within the Annual Budget to accommodate donations of this nature.

The request aligns with Council's historical support for initiatives which contribute to community wellbeing and service delivery in remote areas.

Council could choose to –

- Not provide a donation,
- Provide a donation of \$5,000, or
- Provide a lesser or greater amount.

Shire officers recommend Council provide a donation of \$5,000.

Consultation

Council members

Wheatbelt Christian Fellowship

Statutory Implications

Local Government Act 1995

Section 6.2 Local government to prepare annual budget

In preparing the annual budget, the local government is to have regard to estimated expenditure proposed to be incurred.

Policy Implications

Council Policy 02.08 – Donations

All donations are subject to Council consideration and approval, and all requests will be considered on their merits.

Financial Implications

Council has sufficient funds in the Annual Budget to accommodate a donation of \$5,000.

Risk Implications

Council's risk exposure is low by supporting this request.

Strategic Implications

Strategic Community Plan 2020-2030

Social – Contribute to a community which is connected, healthy and engaged in creating the future they want.

Relevant Council priorities include:

- Advocate for retention and improvement to health and education facilities.

Voting Requirements

Simple Majority

Recommendation

That Council, regarding a contribution to the Wheatbelt Christian Fellowship, and pursuant to Council Policy 02.08, agrees to provide a financial donation of \$5,000 to support delivery of the 2026 school visitation program across the Murchison region.

10.7 Intention to Levy Differential Rates and Minimum Payments

File Reference	RV.RC.001
Author	A Giometti, Deputy Chief Executive Officer
Author's Interest	Nil
Authoriser	N Cain, Chief Executive Officer
Authoriser's Interest	Nil
Applicant / Respondent	Nil
Report Date	9 April 2026

Summary

Council must each year, as part of the annual budget process, determine the method of levying rates on the community and Council has previously used differential rating by which to raise rates.

The purpose of this item is to propose the continued use of differential rating by which to rate the community.

Council is requested to elect to again use differential rating for the 2026-27 financial year, endorse the proposed Statement of Objects and Reasons, and seek submissions on the proposed differential rates.

Attachments

10.7.1 Statement of Objects and Reasons | Differential Rates for 2026-27

Background

Council must determine the differential rates, and have these advertised, prior to consideration of the budget.

Differential rating is one of a small number of methods available for Council to generate the funds required to meet the budget deficiency and must be undertaken using a series of legislatively set rules to ensure relative parity amongst all ratepayers is achieved.

Council has used differential rating to distribute the rating effort for more than 25 years.

Individual property valuations determine what proportion of the total rate requirements are met by each property owner.

This proportion will change when a valuation year occurs, or a property has significant alterations.

As part of the process for compiling the Draft 2026-27 Annual Budget it is proposed to continue to use differential ratings in accordance with Section 6.36 of the *Local Government Act 1995*.

To set the rates for the budget, Council should firstly determine the total rate revenue it requires and set justifiable rate levels to generate the required revenue.

In the past, Council has set the rating classification rate levels outside the legislative acceptable range and sought Ministerial approval to permit this.

This is valid and acceptable and Shire officers are proposing to again undertake this process.

Prior to application for Ministerial approval, Council must consider –

- The overall budgetary impact of the proposed differential rating structure,
- A draft budget and the budget deficiency identified,
- Budget efficiency measures,
- A Statement of Objects and Reasons for Differential Rates (and have this advertised for a minimum of twenty-one days seeking public submissions),
- Any public submissions received,
- Alignment with the Strategic Community Plan, Corporate Business Plan, and Long-Term Financial Plan; and
- Any other matters considered necessary for the Minister to approve or not approve an application from Council.

Comment

As referred to under the "Statutory Environment" section of this report, if the recommendation is adopted, the proposed differential rates will be advertised, and public submissions sought.

The public notice period will be in accordance with legislative requirements, a minimum of twenty-one days.

Rate Revenue

As per the Rating Strategy previously adopted by Council, and following discussion at Council Direction Sessions, several rate models have been produced to show comparative values and revenue raised.

In line with the most recent Strategic Rate Review undertaken, it is recommended Council continues to align itself closely to regional averages, which will provide the necessary funds to cover the draft budget deficit.

Differential Rating

Differential rating provides flexibility in the level of rates being raised from specifically identified property assessments, or groups of property assessments, within the district.

It is common for Councils to base differential rating for property assessments on Town Planning Scheme zonings, however other criteria such as land-use may also be used.

The aim when levying rates is to ensure rate revenue is imposed and collected on a perceived equitable basis from all property assessments.

For this reason, it is proposed to adopt differential rates for the coming 2026-27 financial year.

Under legislation, no rating category in a rating class is permitted to be more than double any other rating category in the same rating class without Ministerial approval first being provided.

The following table shows the proposed Differential General Rates and Minimum Payments for the Shire of Meekatharra for the 2026-27 financial year, to be effective from 1 July 2026.

Rate Category	Rate in the Dollar	Minimum Payment
Gross Rental Value	0.10	\$425
UV Pastoral	0.09	\$530
UV Non-Pastoral	0.26	\$665

The difference between the lowest Rate in the Dollar and the highest Rate in the Dollar is above the legislatively set upper threshold therefore Ministerial approval will be required should Council continue in this manner.

Statement of Objects and Reasons

Council, if applying differential rates, is required to adopt and advertise a Statement of Objects and Reasons outlining the objects and reasons associated with each of the rating categories, essentially defining what land parcels belong in which category.

The attached Statement of Objects and Reasons | Differential Rates for 2026-27 applies the Rates in the Dollar and Minimum Payments, as above, with the included values, continuing Council’s level of rating in line with regional averages.

It is important to note the recommendation of this report relates essentially only to undertaking the prescribed advertising seeking public submissions for the proposed differential rates and minimum payments.

The report does not consider the implementation of any concessions as this is undertaken as part of the adoption of the Annual Budget.

Council is required to consider any public submissions received prior to making its final determination for setting the rates and may adopt a separate set of differential rating values to those advertised.

Adopting the recommendation does not represent any commitment in relation to the adoption of the Annual Budget.

Shire officers have undertaken an in-depth analysis and comparison of rates in the broader region, imposed since 2018.

Shire of Meekatharra rates in the dollar and minimum payments tend to be lower on average than other Murchison Region councils.

Consultation

Council members

Other regional local governments

Statutory Implications

Local Government Act 1995

Section 6.32 Rates and service charges

When adopting the annual budget, a local government, to make up the budget deficiency, is to impose a general rate on land within the district, either uniformly or differentially, and may also impose a specified area rate, minimum payments, and service charges.

Local Government Act 1995

Section 6.33 Differential general rates

Council is to observe the provisions regarding imposing differential rates, including the ability to apply separate rates in the dollar for different rate categories and different rating classifications based on zoning, land use, and whether the assessments are based upon improved or unimproved valuations.

Local Government Act 1995

Section 6.36 Local government to give notice of certain rates

If differential rating is to be applied, Council is required to advertise the differentials it intends to apply with local public notice for a minimum of twenty-one days and invite submissions in relation to the proposed differentials.

A document is required to be made available for inspection by electors and ratepayers describing the objects of, and reasons for, each proposed rate and minimum payment.

Council is then required to consider any submissions received and may make a final resolution in relation to the setting of the rates in the dollar and the adoption of the Annual Budget.

Policy Implications

Council Policy 04.10 – Rating

Provides guidance on the collection and application rates in a consistent and economically sustainable manner.

Financial Implications

The application of differential rating is about apportioning the rate revenue required between different rate categories and rating classifications.

There are no financial implications by simply applying differential rating other than minor advertising costs.

Council could achieve the same total revenue by applying a general rate to all categories however, the rate burden would fall differently than it currently does and is proposed to do.

Risk Implications

Failure to rate appropriately will remove the ability to meet the budget deficit.

Strategic Implications

Strategic Community Plan 2020-2030

Governance - Ensure effective, efficient use of Shire resources and provide leadership for the community.

Relevant Council priorities include:

- Ensure governance and legislative requirements are met.

Voting Requirements

Simple Majority

Recommendation

That Council, regarding intention to levy differential rates and minimum payments, Council –

1. Elects to apply differential rates for the 2026-27 financial year,
2. Accepts the Statement of Objects and Reasons, as attached,
3. Requests the Chief Executive Officer, in accordance with section 6.36 of the *Local Government Act 1995*, to advertise seeking public submissions on the Statement of Objects and Reasons | Differential Rates for 2026-27, and
4. Requests the Chief Executive Officer present any public submissions received following the closure of the submission period.

Attachment

10.7.1 Statement of Objects and Reasons | Differential Rates for 2026-27

Statement of Objects and Reasons

Differential Rates for 2026-27

Saturday 18 April 2026

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Pursuant to Section 6.36 of the *Local Government Act 1995* and Council's "Notice of Intention to Levy Differential Rates and Minimum Payments", the following information details the objects and reasons for those proposals.

Introduction

For the purposes of determining rates each year, property valuations have been the standard basis for the calculation of rates, not only in Australia, for many overseas countries as well.

However, it is recognised valuations alone do not always produce perceived equitable results in all communities and therefore the *Local Government Act 1995* (the Act) provides several options, such as differential and specified area rates, to assist in achieving the desired rating outcome.

The purpose of levying rates is to meet the budget requirements of the local government each year in a manner deemed to be fair and equitable to the ratepayers of the community.

Methods of Rating

The Act specifies where land is used predominantly for rural purposes, the rate levied shall be based upon its Unimproved Value (UV); and where land is predominantly for non-rural purposes, the rate levied shall be on its Gross Rental Value (GRV).

Unimproved Value land may also contain mining activity where rights to conduct mining-related activity occur, hence one physical patch of land may be rated twice, or more (once for rural purposes and once, or more, for mining-related purposes).

A change in valuation methodology for a property (e.g. from UV to a GRV rating method) must be made by the Council to the State Government Department responsible for Local Government.

The Minister responsible for Local Government must then approve a change in the valuation methodology for a property, based on the recommendation by the Department.

In accordance with the Act, the Shire of Meekatharra uses both Gross Rental Valuations and Unimproved Valuations in the calculation of annual rates.

Typically, assessments with a Gross Rental Valuation are valued every three years and those with an Unimproved Valuation are valued every year.

Valuations are supplied by the Valuer General (Landgate) in accordance with legislation.

Interim valuations are issued to Council from Landgate for property assessments where changes have occurred because of, amongst other reasons, subdivisions, building construction / demolition, additions and / or property rezoning.

In such instances, the Shire is required to amend the rates for the property assessments concerned and issue an amended rate notice to the owner.

Differential Rating

Differential rating provides flexibility in the level of rates being raised from specifically identified property assessments, or groups of property assessments, within the district.

It is common for councils to base differential rating for property assessments on Town Planning Scheme zonings, however other criteria such as land-use may also be used.

The aim of the Council of the Shire of Meekatharra is to ensure rate revenue is collected on a perceived equitable basis from all property assessments.

For this reason, Council has proposed to adopt differential rates for the upcoming financial year.

Section 6.33 of the *Local Government Act 1995* makes provision for the Shire to be able to levy differential rates based on several criteria.

A local government may impose differential general rates according to any, or a combination, of the following characteristics –

- The purpose for which the land is zoned, or
- A purpose for which the land is held or used as determined by the local government, or
- Whether or not the land is vacant land, or
- Any other characteristic or combination of characteristics prescribed.

Section 6.33 of the Act also permits Council to levy differential rates if the highest differential is no more than twice the lowest differential.

A greater difference in differential rates may only be used if Ministerial approval is given.

Minimum Payments

Section 6.35 of the *Local Government Act 1995* makes provision for the Shire to set a minimum payment in relation to rateable land.

Subject to Section 6.35, a local government may impose on any rateable land in its district a minimum payment which is greater than the general rate would otherwise be payable.

A minimum payment is to be a general minimum however a lesser minimum may be imposed in respect of any portion of the district.

In applying a minimum payment, Council is to ensure the minimum payment is not imposed on more than fifty percent of the number of separately rated property assessments in the district, or the number of property assessments in each of the following categories –

- Land rated on Gross Rental Value,
- Land rated on Unimproved Land,
- Each differential rating category where a differential rate is imposed.

Council may also impose a differential general rate on any land on the basis the land is vacant and may impose a minimum payment in a manner which does not comply with the other requirements as stated for minimum payments.

Rating Categories to be Imposed

The following are the proposed Rating and Minimum Payment categories for the Shire of Meekatharra for the 2026-27 financial year, to be effective from 1 July 2026 –

- Townsite – GRV
- Minimum payment in respect to Townsite – GRV
- Pastoral – UV
- Minimum payment in respect to Pastoral – UV
- Non-Pastoral – UV
- Minimum payment in respect to Non-Pastoral – UV

Overall Objective

The rates in the dollar, and the respective minimum payments, are calculated to provide the shortfall in the estimated revenue required to enable the Shire to provide necessary works and services in the coming financial year after considering all non-rate sources of revenue.

Objects and Reasons

Townsite – GRV

Proposed rate in the dollar of 0.10

The reason for the level of GRV rate is to allow for a fair contribution to the maintenance and provision of town infrastructure and services to a sustainable level.

This differential rate is applicable to GRV property assessments having a predominant land use of residential, commercial, industrial, community benefit, or other use which are located within the townsite.

The Townsite – GRV rate in the dollar applied is to reflect the financial impact and costs to provide community services and activities as well as maintain the Shire's infrastructure and to further the Shire's strategic goals to encourage and support development in the town.

Minimum Payment in respect to Townsite – GRV

Proposed minimum payment of \$425

The object of the proposed minimum payment for this category is to ensure the amount reflects an alignment to other similar rating categories in the broader region.

It is also recognition every assessment in this category receives some level of benefit from provided works and services.

Pastoral – UV

Proposed rate in the dollar of 0.09

This differential rate is applicable to UV property assessments having a predominant pastoral land use. In general, this means any land –

- Which has been granted a pastoral lease under the repealed *Land Act 1993*, or
- A renewed pastoral lease (administered by the Department of Planning, Lands and Heritage), or
- Land predominately used for pastoral activities as defined in the *Land Administration Act 1997*.

The object of the Pastoral – UV rate in the dollar is to recognise generally –

- The impact economic and climatic fluctuations have on property landholders' financial capacity to pay,
- The lower overall level of impact pastoral activities generally has on infrastructure in the district, and
- The permanent nature of pastoral businesses relevant to mining and other non-pastoral businesses.

Minimum Payment in respect to Pastoral – UV10.

Proposed minimum payment of \$530

The object of the proposed minimum payment for this category is to ensure the amount reflects an alignment to other similar rating categories in the broader region.

It is also recognition every assessment in this category receives some level of benefit from provided works and services.

Non-Pastoral – UV

Proposed rate in the dollar of 0.26

This differential rate is applicable to UV property assessments, other than those identified in other differential categories.

In general, this means any non-pastoral land such as land used for mining related activities, roadhouses, communication transmission sites or other uses which are provided with a UV classification.

The object of this differential rate is to be the base rate by which all UV rated properties are assessed and is to reflect and raise revenue to manage the impact on the Shire by mining and resource sectors, and other landholders not meeting the Pastoral – UV differential rating category requirements.

Minimum Payment in respect to Non-Pastoral – UV

Proposed minimum payment of \$665

The object of the proposed minimum payment for this category is to ensure the amount reflects an alignment to other similar rating categories in the broader region.

It is also recognition every assessment in this category receives some level of benefit from provided works and services.

Forecasted Financial Impact

The estimated Forecasted Financial Impact to the Shire of Meekatharra utilising the Rating and Minimum Payment categories mentioned is a yield of \$8,903,000.

Important Note

As at the date of publication of this document the Valuer General's Office continue to supply interim valuations to the Shire, which are effective for the coming financial year.

This may impact the final applied rates in the dollar and minimum payments for each of the categories.

Invitation for Submissions

Submissions are invited from any elector or ratepayer with respect to the proposed differential rates, and any related matters.

Submissions should be sent to –

Shire of Meekatharra

PO Box 129

Meekatharra WA 6642

Or by email to –

shire@meekatharra.wa.gov.au

And clearly marked –

Shire of Meekatharra – Differential Rates Submission

All submissions are to be received by no later than 4:00 pm Thursday 28 May 2026.

Nathan Cain

Chief Executive Officer

10.8 Staff Establishment

File Reference	CM.ET.001
Author	N Cain, Chief Executive Officer
Author's Interest	Nil
Authoriser	N Cain, Chief Executive Officer
Authoriser's Interest	Nil
Applicant / Respondent	Nil
Report Date	9 April 2026

Summary

Council is required, from time to time, to review the staff establishment for administration of the local government.

The purpose of this Report is to present the proposed staff establishment and organisation structure for the 2026–27 financial year.

Council is requested to approve the proposed staff establishment.

Attachments

Nil

Background

Each year Council is to consider the organisation structure required to deliver works and services aligned with the Strategic Community Plan and Corporate Business Plan.

The 2025–26 structure comprised approximately 37.4 Full-Time Equivalent (FTE) positions, supported by casual Community Services staff.

The structure included a combination of directly employed roles and contracted service arrangements, with flexibility retained to transition functions between contracted and internal delivery where operationally beneficial.

The organisational framework remains structured across the following key functional areas –

- Chief Executive Officer Section,
- Community Section,
- Corporate Section, and
- Works Section.

Comment

The proposed 2026–27 staff establishment largely maintains the existing organisational framework, ensuring continuity in service delivery while supporting operational efficiency and asset utilisation.

The prior year adjustments resulted in a net increase of 2.3 FTE, including changes across youth services, cleaning, maintenance, and operational roles.

For 2026-27 -

- The structure is considered operationally stable, with staffing levels generally sufficient to deliver core services.
- Difficulties recruiting appropriately qualified staff require amendment (reduction) to current staffing levels.
- Continued emphasis is placed on –
 - Local workforce recruitment where possible,
 - Efficient utilisation of plant and equipment, and
 - Flexibility between internal and contracted service delivery

Provision for housing and workforce attraction remains an ongoing consideration, with budget allocations supporting potential recruitment requirements.

Given the difficulties in recruitment, it is proposed the Road Construction Crew be removed in favour of contracted services (-7.0 FTEs) and a two person Road Maintenance Crew be established (+2.0 FTEs).

Additionally, the need to convert a part-time Youth Services Officer with a new part-time Community Development Officer, driven by additional requirements of the Community Development area, mean a combined full-time and new position (Community Activation Officer (+0.5 FTE)) is proposed.

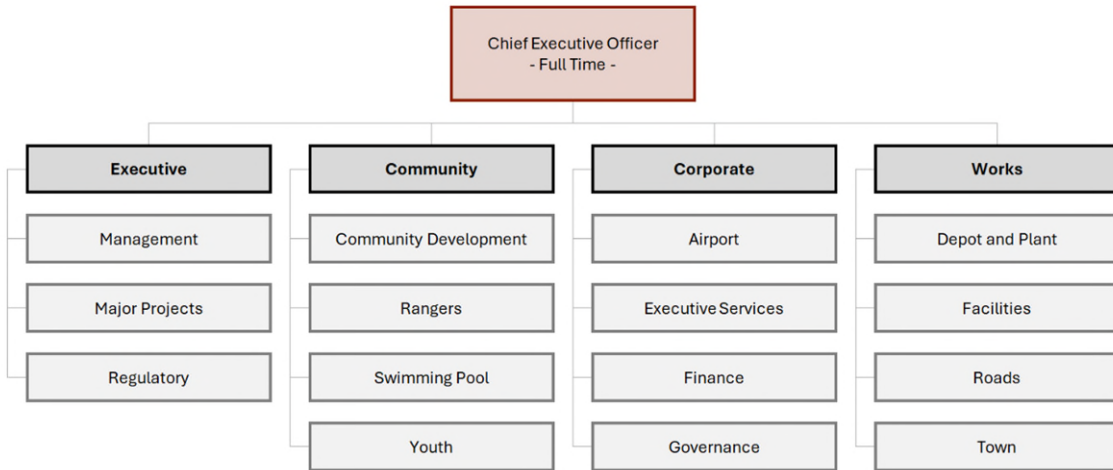
This new position will assist Youth Services as well as assist the Community Development Officer.

Minor other changes are proposed, with the proposed Staff Establishment for 2026-27 being 33.4 FTEs.

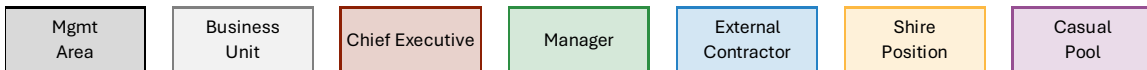
Overall, the proposed Staff Establishment supports a sustainable level of service delivery aligned with Council priorities.

The proposed Staff Establishment supports the following Organisation Structure –

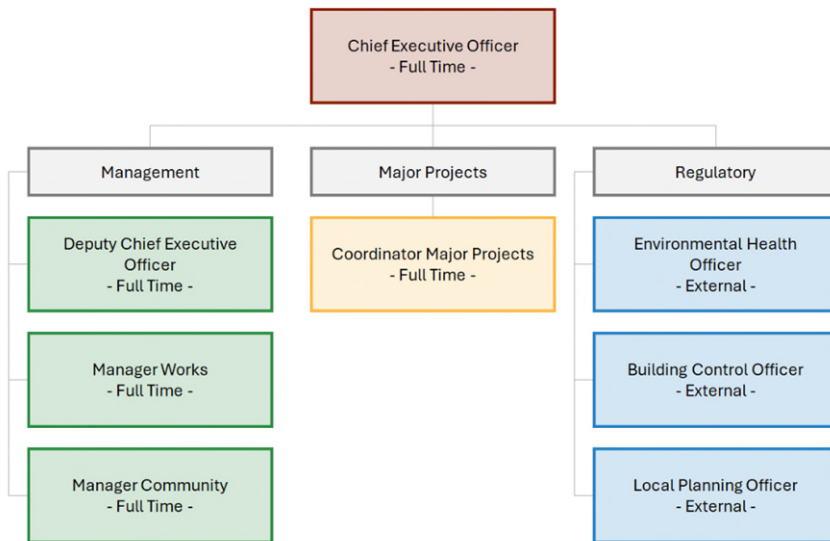
Overall Structure



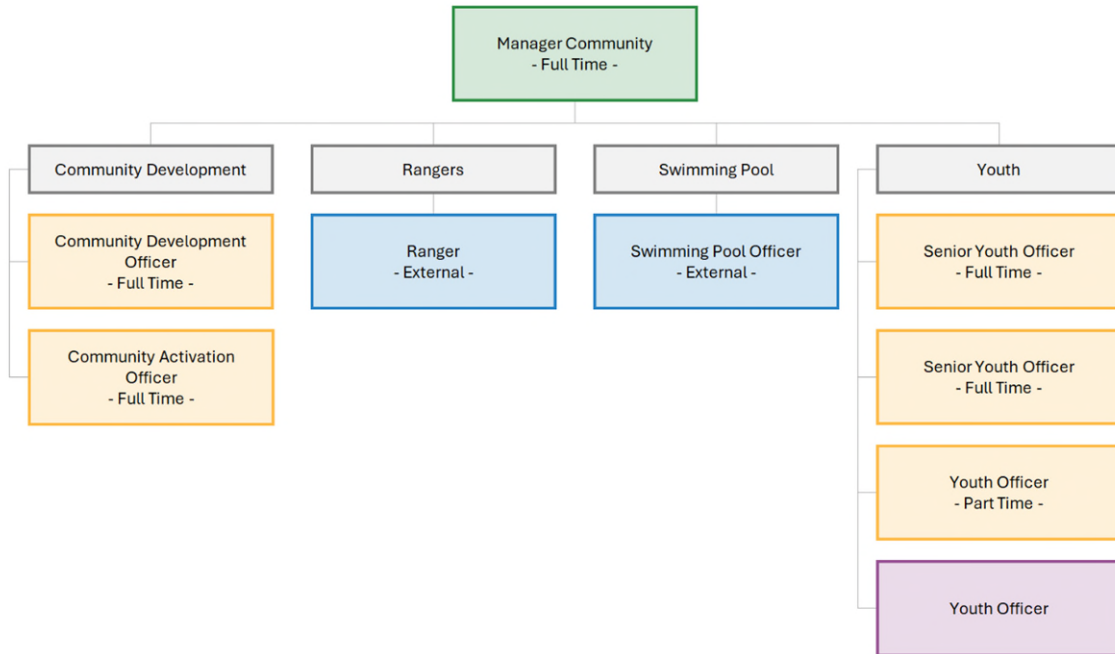
Legend



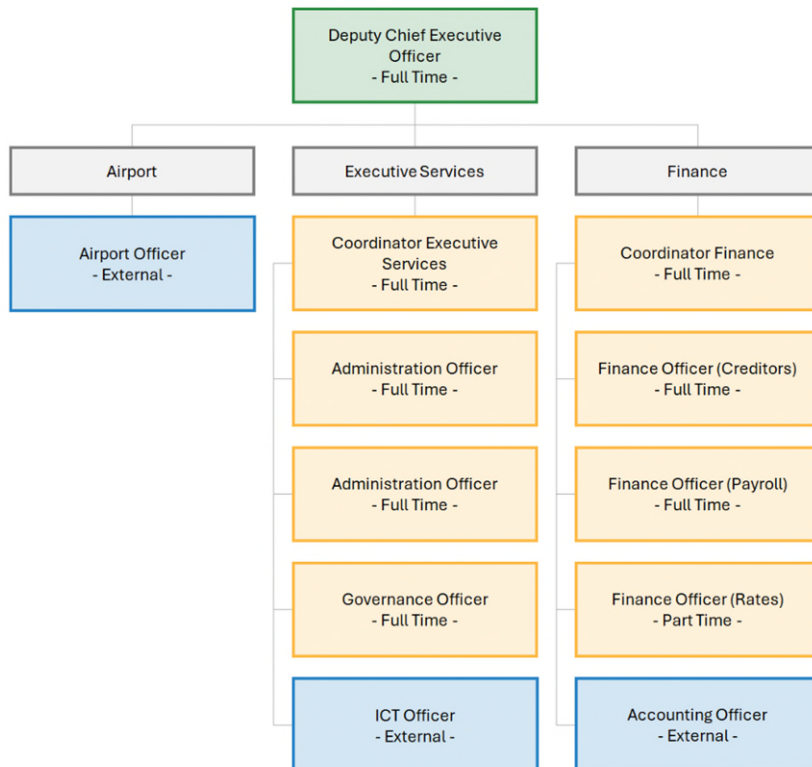
Chief Executive Officer Section



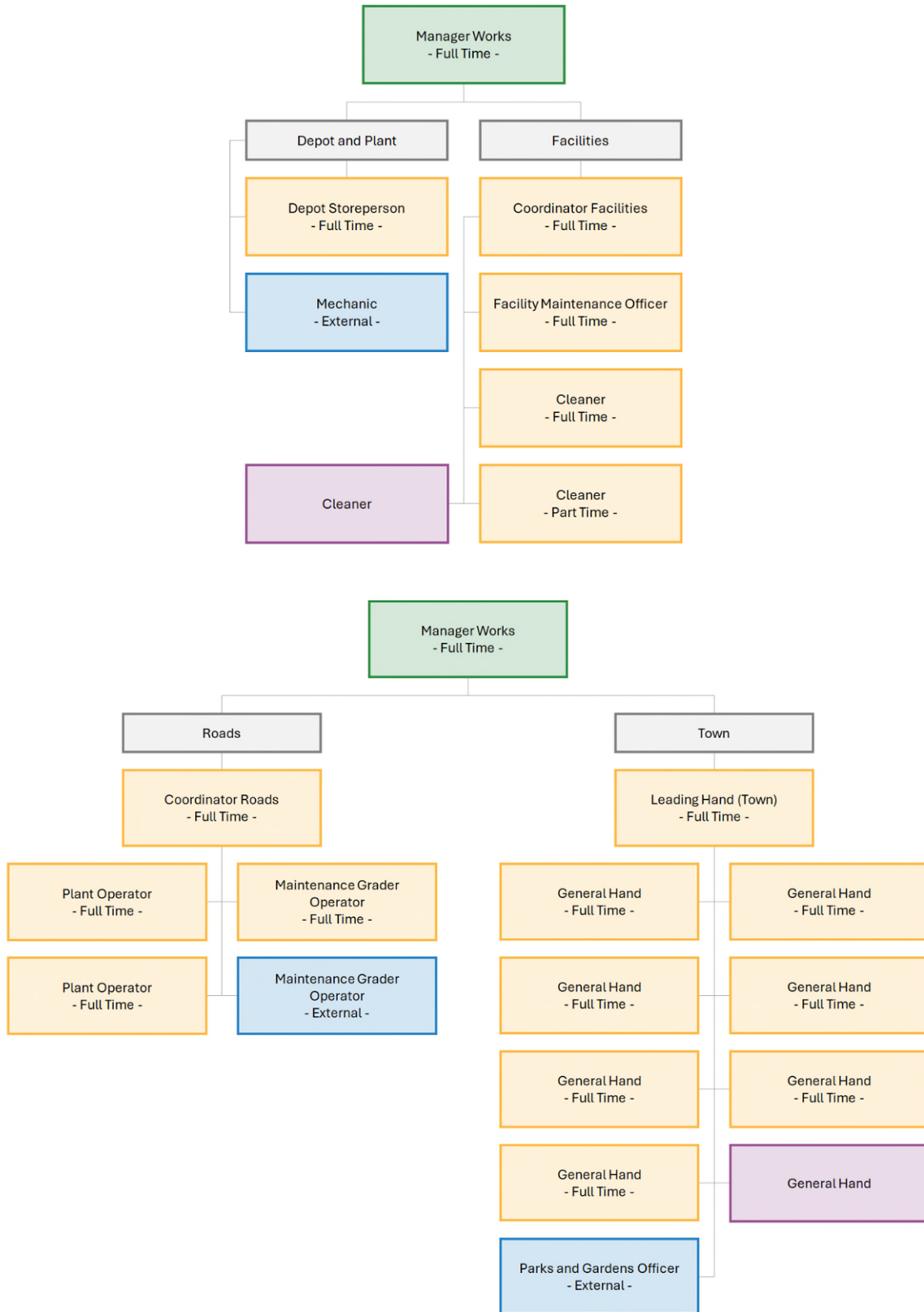
Community Section



Corporate Section



Works Section



Consultation

Council members

Statutory Implications

Local Government Act 1995

Section 5.2 Administration of local governments

Council must ensure an appropriate organisational structure is in place to administer the local government.

Policy Implications

Nil

Financial Implications

The staff establishment reflects a general continuation of the prior year structure, with employment costs incorporated within the adopted budget framework.

Any minor variations in staffing costs are expected to be managed within existing operational allocations and offset through efficiencies in service delivery.

Risk Implications

Risk is managed through formal Council approval of the organisation structure, enabling the Chief Executive Officer to –

- allocate resources effectively,
- maintain compliance with statutory obligations, and
- respond to operational requirements.

Strategic Implications

Strategic Community Plan 2020-2030

Governance - Ensure effective, efficient use of Shire resources and provide leadership for the community.

Relevant Council priorities include –

- Ensure governance and legislative requirements are met.

Voting Requirements

Simple Majority

Recommendation

That Council, pursuant to Section 5.2 of the Local Government Act 1995, approves the proposed organisation structure for the 2026–27 financial year, as included in the Report, noting –

- The structure reduces the previous staff establishment from 37.4 Full Time Equivalents to 33.4 Full Time Equivalents, and
- The structure supports delivery of Council services in accordance with the Strategic Community Plan and Corporate Business Plan.

10.9 Budget Amendment – Portable Address Speaker System Acquisition

File Reference	FM.Bu.001
Author	A Giometti, Deputy Chief Executive Officer
Author's Interest	Nil
Authoriser	N Cain, Chief Executive Officer
Authoriser's Interest	Nil
Applicant / Respondent	Nil
Report Date	9 April 2026

Summary

The Shire's current portable address speaker system has reached the end of its serviceable life and is no longer fit for purpose.

Quotations have been obtained for replacement with a modern system suitable for community events, emergency communications, and official functions.

Council is requested to approve an amendment to the Annual Budget to facilitate replacement of the portable address speaker system.

Attachments

Nil

Background

The Shire utilises a portable address speaker system for community events, civic functions, and operational activities requiring public address capability.

Recent use and inspection have identified declining performance, including reduced sound clarity, unreliable battery operation, and general wear consistent with age.

The current system no longer meets operational requirements, particularly for outdoor events and emergency communication scenarios.

There is no allocation within the current Annual Budget for replacement of this equipment.

Comment

A reliable portable address system is essential for effective communication during Shire events and operations.

Limitations of the existing system present operational inefficiencies and potential safety concerns, particularly where clear communication is required for crowd management or emergency response.

Replacement with a modern, fit-for-purpose system will improve sound quality, reliability, and usability across a range of applications.

Council could choose to –

- Not amend the budget and continue using the existing system, or
- Amend the budget and approve replacement of the portable address speaker system.

Shire officers recommend amending the budget and proceeding with replacement to ensure continued service delivery and operational effectiveness.

Consultation

Council members

Shire staff

Audio equipment suppliers

Statutory Implications

Local Government Act 1995

Section 6.8 Expenditure from municipal fund not included in annual budget

A local government is not to incur expenditure unless it is included in the annual budget (or will be) or authorised in advance by the Shire President in an emergency.

Policy Implications

Nil

Financial Implications

The estimated cost for purchase of a replacement portable address speaker system is approximately \$15,000 (ex GST).

It is proposed funds be sourced from the budget allocation associated with the general allocation for office furniture at the Youth Centre which is unlikely to be spent this year.

Risk Implications

Failure to replace the system may result in –

- Ineffective communication during events
- Increased risk during emergency situations

- Reputational impact due to reduced service quality

Risk exposure is considered low with replacement of the system.

Strategic Implications

The proposed acquisition supports delivery of community services and operational capability across Shire activities.

Voting Requirements

Absolute Majority

Recommendation

That Council, regarding the replacement of the Shire's portable address speaker system and pursuant to section 6.8 of the *Local Government Act 1995*, –

- 1) Approves the purchase of a replacement portable address speaker system, and
- 2) Amends the Annual Budget as follows –
 - a) Increase capital expenditure by \$15,000 (ex GST) for the purchase of a portable address speaker system, and
 - b) Provide funding from the budget allocation associated with the general allocation for office furniture at the Youth Centre.

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 16 May 2026 at the Shire of Meekatharra Council Chambers, 75 Main Street, Meekatharra.

15 Closure of Meeting