



# AGENDA

***ORDINARY COUNCIL MEETING***

***18 MAY 2024***

***NOTICE OF MEETING***

Dear Elected Member,

The next Ordinary Meeting of the Shire of Meekatharra will be held on Saturday 18 May 2024 in the Council Chambers, Main Street Meekatharra, commencing at 9:30am.

A handwritten signature in black ink, appearing to read 'Kelvin Matthews', with a long horizontal flourish extending to the right.

Kelvin Matthews  
Chief Executive Officer  
13 May 2024



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**1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS**

**1.1 DECLARATION OF OPENING**

**1.2 DISCLAIMER READING**

*No responsibility whatsoever is implied or accepted by the Shire of Meekatharra for any act, omission or statement or intimation occurring during this Meeting.*

*It is strongly advised that persons do not act on what is heard at this Meeting and should only rely on written confirmation of council's decision, which will be provided within fourteen (14) days of this Meeting.*

**2. RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OR ABSENCE**

**Members**

**Staff**

**Apologies**

Cr JC Holden

Kelvin Matthews            Chief Executive Officer

**Approved Leave of Absence**

**Observers**

**3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**

**4. PUBLIC QUESTION TIME**

**5. APPLICATION FOR LEAVE OF ABSENCE**

**Council Recommendation / Resolution:**

**Moved:**

**Seconded:**

**That Cr \_\_\_\_\_ be granted Leave of Absence for the 15 June 2024 Ordinary Council Meeting.**

**CARRIED / LOST**

**For:**

**Against:**



**6. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS**

**7. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**

**7.1 ORDINARY COUNCIL MEETING HELD 18 APRIL 2024**

**Council Recommendation / Resolution:**

**Moved:**

**Seconded:**

**That the minutes from the Ordinary Council Meeting held 18 April 2024 be confirmed.**

**CARRIED / LOST**

**For:**

**Against:**

**7.2 HEALTH BUILDING AND TOWN PLANNING MEETING HELD 18 APRIL 2024**

**Council Recommendation / Resolution:**

**Moved:**

**Seconded:**

**That the minutes from the Health Building and Town Planning Meeting held 18 April 2024 be received.**

**CARRIED / LOST**

**For:**

**Against:**

**8. ANNOUNCEMENTS BY THE PRESIDING PERSON WITHOUT DISCUSSION**

## **9. REPORTS OF COMMITTEES AND OFFICERS**

### **9.1 OFFICERS MONTHLY REPORTS**

#### **9.1.1 WORKS & SERVICES MANAGER'S REPORT – APRIL 2024**

##### **Shire Construction Crew**

- Sandstone Meekatharra Road maintenance grading to SLK 80.3 – On RDO's.

##### **Rural Roads Supervisor**

- Road counters downloaded for the month.
- Road inspections on various road network.
- Flood damage photos taken, Mt Clere, Milgun – Yarlalweelor, Wiluna North, Paroo, Gabanintha – Nannine and Sandstone Roads.
- Nannine Cemetery inspection and search for Robert Sloane's grave at Gum Creek.
- Regular meetings with ABRA Mine – Ashburton Downs Rd.

##### **Contract and Council operator Maintenance Grading**

- Northampton Grader Higher complete Turee Road complete and commenced 13 days' on Jigalong Road.
- Council 12H – RDO, Mount Clere/ Milgun – Yarlalweelor Road.

##### **Flood Damage**

- Nil

##### **Contractor Schedule for Flood Damage**

- Nil

##### **Progress on Works**

- Camp Accommodation: Water tanks arrived, waiting for parts for trailer and repaint, then install tanks to trailer. When completed the plumber will order and install water pumps and fittings, connect sewer and commission. Tv's installed on walls, satellite dishes connected and tv's operational. Generator connected and full power commissioned. All tape removed from draws and cupboards and basic cleaning of interior.

##### **Budget and Progress Update**

- New Bore Boss has been collected from Perth and in our depot.

##### **Town Crew Maintenance-for the Monthly Report**

- General rubbish removal and graffiti pickup.
- Depot workshop cleaning and parts/freight stored accordingly.
- Push up tip daily.
- Staff housing retic checks, mow, and trim lawn edges.
- 2 x staff members sent to Geraldton to collect and deliver furniture to 137 Darlot Street.
- Assist with setting up of Vet programme.

## **Plant, Vehicles and Machinery – Maintenance and Repairs**

- P48 fuel trailer
  - Fit solar controller, mount battery box and install battery. Wire solar panel, solar controller, battery, and diesel pump in and test operation.
  - Carry out drive line greasing
- P452 Nissan prime mover.
  - - Carry out inspection of clutch fault, found slave cylinder seals by passing causing loss of clutch fluid.
- P611
  - Carry out inspection after return from insurance repairs, tighten bulbar mounts, top up engine oil and check brake calliper and wheel nut tensions
- P626
  - Mount camp generator to trailer for correct load distribution and mark out bolt holes for installation
- P611
  - Carry out full service including drive line oils
- P48 Nissan Prime mover.
  - Drain pump fuel tank of old diesel and refill, fit fuel gun, weld mount for fuel gun. Fit fill point with ball valve, non-return valve and elbow when parts arrive.
- P452
  - Fit master and slave cylinder and adjust clutch (when parts arrive)
- P626
  - Fit camp generator to trailer then road test to 100kmh and report to Syd if changes needed
- P363
  - Water tank trailer
  - Report any parts required so we can order (lights, wiring, brakes, bearings, tyres, air lines etc) Carry out any repairs you can see
- P626
  - Mark and drill holes out to 19mm fabricate 2 x 1100mm x 200mm plates to be welded under body of trailer floor for more support. Drill holes in plates and mount under body. Carry out welding plates.
  - Prep/prime and paint plates black under trailer.
  - Prep/prime and paint top floorboard red
- P452 Nissan prime mover.
  - Remove and fit master and slave cylinder at back of yard.
- P626
  - Pick up and mount genset to trailer, spring washers and bolts holding down genset. Mounted top of genset for more stability holding down.
  - Test drove truck and trailer - no swaying of trailer at 100kms
- P48 fuel trailer.
  - Fabricate fuel gun mount and locking system.
  - Move fuel hose reel to a 45 angle
  - fit fuel point on top of tank with ball valve non return valve and elbow.
  - Install 3 Meekatharra Shire stickers to tank
- P525
  - jump start vehicle (been sitting for a couple weeks
  - do check over and refuel as someone will be using it

- Pump tyres to 40psi
- Check engine oil
- P493 Mazda B-52. Insurance.
  - Put vehicle over pit, remove guarding and take photos of damages to cross member and all sides of vehicle
- P626
  - Measure, cut and mount conveyor to front of trailer to stop rocks
  - Fabricate bracket on top of bar work for more rock deflection.
- P48
  - remove pump fuel tank and degrease due to water contamination
  - Finish front stone guarding, prime and paint. Final check over generator (Requires wheel chocks and mounts)
- P452 prime mover.
  - Bleed clutch and test operation
- P48
  - Fill tank with 3000L of diesel, test for leaks and operation of system, Re-pump back into main tank
  - Adjust trailer brakes and pressure clean
  - Complete unit park down back of depot
- P457
  - Pressure clean complete trailer, carry out inspection of repairs required to get trailer up to safety standard.
- P484 14H grader.
  - Diagnose and repair Transmission electrical fault, found various fault codes stored based around solenoid (low forward) wiring at plug corroded, repaired wiring, and tested.
- P535
  - Remove and replace a/c compressor on roller, vac down system and recharge system. Test operation and return to road crew.
- P545
  - Carry out 60,000km service and inspection on Ford Ranger. Replaced engine oil and all filters.
- P530
  - Carry out 20,000km service and inspection. Replaced engine oil and all filters to Ford Ranger.
- P531 Ford ranger.
  - Supply and fit DIN77 Battery.
- P457
  - Remove all hubs, bearings, bearing races, brake shoes and mudflaps. Wash hub spindles.

### **Staff Movement**

- 1 x Town Crew employee commenced
- 1 x Road Crew employee resigned
- 1 x Road Crew employee commenced
- 1 x Cleaner commenced

## **Project & Maintenance Officers Update**

### **Staff Housing / Shire Buildings / Projects**

- 91 Hill Street vacated, requires cleanup outside.
- 135 Darlot Street plans for leech drains re-submitted to EHO.
- Carports for office/81 Darlot Street/Lions Park shade structures awaiting approvals.
- Records room shelving complete. Front door seal and security screen PO issued.
- 137 Darlot Street front veranda awaiting quote.

### **Electrical.**

- Camp power commission.

### **Works Requests**

- Kids Zone retic quote x 2 contractors.
- Lions Park retic quote x 2 contractors.

### **Plumbing**

- Nil

### **Officers Recommendation / Council Resolution:**

**Moved:**

**Seconded:**

**That the Works and Services Manager's report for April 2024 be received.**

**CARRIED / LOST**

**For:**

**Against:**

**9.1.2 COMMUNITY DEVELOPMENT AND SERVICES MANAGER'S REPORT  
- APRIL 2024**

**Youth Officer Report**

Activity	Girls		Boys		Activity Total	No. of Sessions	Average Attendance
	5-9	10-17	5-9	10-17			
Kid Zone	57		68		125	11	11
Football/SMF sport		25		20	45	3	15
Evening Sports		7		9	16	1	16
Evening YC Activities		32		33	65	6	11
After School YC Activities		47		55	102	11	9
School Holiday Program	48	46	50	36	180	7	25

We began the April school holidays with Nick from Infinity Skate coming out to hold a skate workshop which gave the children a chance to develop their skating skills and interact with peers in physical activity.

We spent some time during the school holidays creating art pieces for the Art Exhibition held in Lloyds Plaza, where the children were able to attend and see their art on display during the Visitor Centre opening.

The second week of the school holidays happened to be Youth Week WA. We held various activities throughout the week based on the youth week theme this year which was, head, body, heart. We ended Youth Week with a Youth Week Party at the youth centre, we had approximately 60 kids attend this and many parents attended and assisted with the activities involved creating a great community atmosphere.

We also began our Term 2 planner in April which includes a variety of new activities and sports incorporated into our regular sessions.

Some of our older children made an ANZAC day wreath and attended the ANZAC Day dawn service to lay the wreath where they were given special recognition for their attendance.

Murchison Marlu Junior Football Club has begun their season of Football and we've been facilitating this where we can and look forward to working toward an awesome season with them this year.

Youth Services has had their first Term 2 visit from Carey Right Track who facilitate and engage in our regular after school sessions.

April was a very successful month for our Youth Services staff and children.

## **Community Development Officer Report**

### **Outback Festival 2024 Updates**

- Lotterywest and Horizon Power funding applications for the 2024 Outback Festival have been submitted and are waiting for approval. Seeking further funding opportunities from local mining companies.
- Several quotes have been received from suppliers.
- Contact and discussions with Curtin University regarding volunteers for the Festival has been successful with the University of WA also expressing an interest in providing volunteers.

### **Kidzone Upgrades**

- New supplies and items have arrived providing a greater range of toys and sporting supplies for this age group.

### **Gymnasium:**

- New supplies and items have arrived and installed with positive feedback received from members.

### **Events Held since last report:**

- ANZAC Day – April 25 at Paddy’s Flat – attendance by youth well received.
- Vet Clinic Program – April 15 to 19 at Town Hall was successful.
- Visitor Centre Opening & Youth Art Exhibition – April 18 at Lloyds was successful.
- Marlu Football – season commenced late April with the first scheduled game for Meekatharra held on 11/5/24.

### **Upcoming Events:**

- NAIDOC week in July – assistance to be provided to Yulella who advise they will coordinate activities and program.

### **Tourism Update**

- Murchsion Geo Region – continued involvement with Murchsion Geo Region (MGR) via Teams meetings in March and April. The MGR Project Working Group have now confirmed agreement by all participating MGR local governments of the Incorporated Associations model.

### **Officers Recommendation / Council Resolution:**

**Moved:**

**Seconded:**

**That the Community Development & Services Manager’s report for April 2024 be received.**

**CARRIED / LOST**

**For:**

**Against:**

### 9.1.3 AIRPORT MANAGER'S REPORT – APRIL 2024

#### *Aircraft Movements and Statistics*

The airport reopened for aviation traffic on Wednesday 03<sup>rd</sup> April 2024 following the 3 week closure for completion of the pavement reseal & RFDS Apron expansion. The project was completed successfully with an overrun time of 2 days. Airport statistics for the remainder of 2024 will be affected by the closure with no aviation traffic or fuel sales for the duration of the reseal project in March 2024.

General aviation, Charter & RPT services have returned to comparable levels for April. AVGAS sales have been slightly higher than 2023 with total JetA1 sales continuing to be lower overall when compared to 2023. Westgold Mining are expected to decrease their current National Jet Express charter flights from 4 flights per week to 3 flights per week with their Wednesday flight discontinued from May 2024.

Royal Fling Doctor aircraft movements continue to be lower than previous years and are continuing to decline with month on month comparison. The reasons for decline in RFDS movements through Meekatharra is not known?

The figures below reflect the differences between April 2023 and April 2024.

	<b>April 2023</b>	<b>April 2024</b>	<b>Variance</b>
<b>General Aircraft Landed</b>	95	110	<b>+15%</b>
<b>RFDS Landed</b>	54	38	<b>-27%</b>
<b>Avgas</b>	7,658	9,873	<b>+28%</b>
<b>Jet A1</b>	32,146	22,639	<b>-29%</b>
<b>Total Fuel Sold</b>	<b>39,804</b>	<b>31,562</b>	<b>-20%</b>

	<b>YTD 2023</b>	<b>YTD 2024</b>	<b>Variance</b>
<b>General Aircraft Landed</b>	352	308	<b>-12%</b>
<b>RFDS Landed</b>	223	155	<b>-30%</b>
<b>Avgas</b>	24,209	29,437	<b>+21%</b>
<b>Jet A1</b>	120,584	73,735	<b>-38%</b>
<b>Total Fuel Sold</b>	<b>144,793</b>	<b>103,172</b>	<b>-28%</b>

#### *Aerodrome Works:*

Aerodrome works for the month include:

- General maintenance and upkeep of facilities and equipment.
- Lawns / gardens and terminal plants upkeep.
- Ongoing weed spraying and chipping occurring airside along runway strips to keep weed growth to a minimum and restrict grass height.



Aerodrome Maintenance Requiring Completion:

- Gravel Runway re-sheeting surface.

***Aerodrome Security:***

Nil

***Safety Management System:***

Nil

***Budget items completed:***

Nil

***Airport Emergency:***

Nil emergencies to report.

***Bird/Animal Activity:***

Bird & Animal activity around the Meekatharra aerodrome has remained a low risk.

***General:***

CASA approval of the aerodrome manual review is currently pending notification.

The aerodrome Annual Technical Inspection (ATI) was completed on 04th April 2024 with final report to be received during May 2024.

The aerodrome Annual Electrical Technical Inspection (AETI) is scheduled for completion during May 2024.

Mike Cuthbertson

Airport Manager

01/05/2024

**Officers Recommendation / Council Resolution:**

**Moved:**

**Seconded:**

**That the Airport Manager's report for April 2024 be received.**

**CARRIED / LOST**

**For:**

**Against:**

#### **9.1.4 RANGERS REPORT – APRIL 2024**

Prepared by P Smith, Canine Control  
Date May 2024

#### **15 – 16 April 2024**

#### **Complaints Received:**

No complaints had been received since the last visit.

#### **Animals Trapped:**

Trapping cages were set at the shire consultant quarters. Three feral cats were trapped.

#### **Animals Destroyed:**

Three feral cats were destroyed.

#### **Further Patrols:**

Patrols were conducted of Peace Gorge, Town Oval, Rubbish Tip, Railway Dam, recreational facilities and surrounding areas. Patrols were also conducted at the Hot Rod track, airport, cemetery, and racetrack, around the school, school oval and around town. Patrols and security checks were conducted around town at various times. No issues were seen during patrols.

Attended and assisted at the Murdoch Vet program.

#### **Officers Recommendation / Council Resolution:**

**Moved:**

**Seconded:**

**That the Ranger's Report for April 2024 be received.**

**CARRIED / LOST**

**For:**

**Against:**

## 9.1.5 STATUS REPORTS

### Council Decisions – Status Report

Note: This report lists only those Council decisions which require a specific, non-repetitive action.

Meeting Date	Item No	Title and Resolution Summary	Responsibility	Action	Status
15.07.06	9.3.6	Meekatharra Heritage and Canyon Trails Project	CEO/ CONS	Not proceeding with Canyon Trail until approvals are presented to Council Advise Agencies that provided grants about halt and ask if funds can be transferred to other sections of project. Take steps to secure tenure over historic sites connected to Meeka Heritage Trails Project Determine status of all reserves, vesting orders and roads within the shire.	Complete  Complete  In Progress
16.07.16	9.4.5	Old Power Station	CDSM/CEO	Contamination report received. with further advice from Horizon Power dated 31-10-23. Horizon Power lodged report with DWER Nov23. DWER assessing report.	In Progress
21.11.20	9.3.1	Murchison Regional Vermin Council Ongoing Contributions	CEO	Letter to MRVC 25/11/20 Emailed Lawyer 30/11/20 New Deed to MRVC 10/12/20 MRVC Returned & signed deed 11/01/21 Awaiting advice from Dept of Local Govt	Complete Complete Complete Complete In Progress
18.09.21	9.4.1	Extension to Boundaries of Reserve 45111	CDSM	Met with Westgold 14/07/23 to discuss objection to extension and potential solutions. Awaiting Westgold test results.	In Progress

19/11/22	9.3.7	Local Planning Scheme No.4 and Local Planning Strategy	CDSM	Sent Scheme and Strategy to DPLH on 07/12/22. Workshop with planning consultant held 08/12/22. DPLH have assessed documents and submitted proposed modifications 17/07/23. CDSM met with Consultant, changes have been made. Final version presented to HBTP Jan24 and sent to DPLH 24/01/24.	In Progress
19/8/23	9.3.5	Health Local Law 2022 Undertaking	CEO	Readvertised May 2024	In Progress
16/9/23	9.4.1	Lot 1038 Red Sandbox Lease	CDSM	Lease signed and sent to DPLH	In Progress
18/11/23	13.2	Rates Recovery – sale of properties	DCEO	Forms 1, 2 & 4 signed and returned to Debt Collector early April 2024	In progress
16/03/24	13.1	Lloyds Plaza Café Termination of Lease – Mama Moon’s Bakery	CEO	Readvertised close 10/5/24	In progress
20/04/2024	9.3.1	Applications for Mining Tenement, Exploration, Prospecting and Miscellaneous Licences – Various	CEO	Letters sent	Completed
20/04/24	9.3.2	Health Amendment Local Law 2024	CEO	Advertised for 6 week period	In Progress
20/04/24	9.3.3	Australian Local Government Association 2024 Convention	CEO	CEO and Crs not to attend	Completed
20/04/24	9.3.4	Annual Review of Council 2024 Delegation Register	CEO	Updated and loaded on website etc	Completed
20/04/24	13.1	Meekatharra Community Resource Centre – Funding Request	CEO	Written advice sent to CRC	Completed

20/04/24	13.2	Meekatharra Airport Contract Variation Request	CEO	Written advice sent to Neuk Port Ad-Hair	Completed
20/04/24	13.3	Lot 17 Lease Renewal – Youth Focus	CEO	Written advice and lease sent to Youth Focus	Completed

**Officers Recommendation / Council Resolution:**

**Moved:**

**Seconded:**

**That the Status Report be received.**



**CARRIED / LOST**

**For:**

**Against:**

## 9.2 FINANCE

### 9.2.1 MONTHLY FINANCIAL REPORT PERIOD ENDED APRIL 2024

<b>File Ref:</b>		
<b>Date of Report:</b>	13 May 2024	
<b>Disclosure of Interest:</b>	Nil	
<b>Author:</b>	Nathan Cain Deputy Chief Executive Officer	 Signature of Author
<b>Senior Officer:</b>	Kelvin Matthews Chief Executive Officer	 Signature Senior Officer

#### **Summary:**

Monthly Financial Report

#### **Background:**

*Financial Activity Statement Report – s.6.4*

(1A) *In this regulation — **committed assets** means revenue unspent but set aside under the annual budget for a specific purpose.*

(1) *A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —*

(a) *annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and*

(b) *budget estimates to the end of the month to which the statement relates; and*

(c) *actual amounts of expenditure, revenue and income to the end of the month to which the statement relates; and*

(d) *material variances between the comparable amounts referred to in paragraphs (b) and (c); and*

(e) *the net current assets at the end of the month to which the statement relates.*

(2) *Each statement of financial activity is to be accompanied by documents containing —*

(a) *an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets; and*

(b) *an explanation of each of the material variances referred to in sub-regulation (1)(d); and*

(c) *such other supporting information as is considered relevant by the local government.*

(3) *The information in a statement of financial activity may be shown —*

(a) *according to nature and type classification; or*

(b) *by program; or*

(c) *by business unit.*

(4) *A statement of financial activity, and the accompanying documents referred to in sub-regulation (2), are to be —*

(a) *presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and*

(b) *recorded in the minutes of the meeting at which it is presented.*

(5) *Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.*

*[Regulation 34 inserted in Gazette 31 Mar 2005 p. 1049-50; amended in Gazette 20 Jun 2008 p. 2724.]*

*[35.Deleted in Gazette 31 Mar 2005 p. 1050.]*

**Comment:**

A monthly financial report is to be presented to Council at the next ordinary meeting following the end of the reporting period.

At the time the report was prepared, the bank reconciliation had not been completed. There is no material effect on the statements.

**Consultation:**

Megan Shirt – Local Government Consultant

**Statutory Environment:**

Local Government Act 1995 Section 6.4 Financial Report  
Financial Management Regulations 34

**Policy Implications:**

Nil

**Financial Implications:**

Nil

**Strategic Implications:**

Nil

**Voting Requirements:**

Simple Majority

**Officers Recommendation / Council Resolution:**

**Moved:**

**Seconded:**

**That the financial report for the period ending April 2024 be received.**

**CARRIED / LOST**

**For:**

**Against:**

# SHIRE OF MEEKATHARRA

## MONTHLY FINANCIAL REPORT

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

**FOR THE PERIOD ENDED 30 APRIL 2024**

*LOCAL GOVERNMENT ACT 1995*

*LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

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**SHIRE OF MEEKATHARRA  
STATEMENT OF FINANCIAL POSITION  
FOR THE PERIOD ENDED 30 APRIL 2024**

	<b>30 April 2024</b>	<b>30 June 2023</b>
	<b>\$</b>	<b>\$</b>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	30,922,505	32,201,567
Trade and other receivables	1,586,397	1,647,176
Inventories	346,093	299,525
<b>TOTAL CURRENT ASSETS</b>	<b>32,854,995</b>	<b>34,148,268</b>
<b>NON-CURRENT ASSETS</b>		
Other financial assets	61,117	61,117
Property, plant and equipment	27,686,265	26,983,793
Infrastructure	104,511,504	104,253,388
<b>TOTAL NON-CURRENT ASSETS</b>	<b>132,258,886</b>	<b>131,298,298</b>
<b>TOTAL ASSETS</b>	<b>165,113,881</b>	<b>165,446,566</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	967,514	628,743
Employee related provisions	375,206	375,206
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,342,720</b>	<b>1,003,949</b>
<b>NON-CURRENT LIABILITIES</b>		
Employee related provisions	30,921	30,921
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>30,921</b>	<b>30,921</b>
<b>TOTAL LIABILITIES</b>	<b>1,373,641</b>	<b>1,034,870</b>
<b>NET ASSETS</b>	<b>163,740,240</b>	<b>164,411,696</b>
<b>EQUITY</b>		
Retained surplus	71,364,166	72,587,877
Reserve accounts	21,769,968	21,217,713
Revaluation surplus	70,606,106	70,606,106
<b>TOTAL EQUITY</b>	<b>163,740,240</b>	<b>164,411,696</b>

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

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 30 APRIL 2024

### 1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

#### BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

##### **Local Government Act 1995 requirements**

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the 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 where no inconsistencies exist.

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

*Local Government (Financial Management) Regulations 1996*, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

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.

#### 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.

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

#### Judgements and estimates

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

The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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

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

#### SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

#### PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 12 May 2024

**SHIRE OF MEEKATHARRA**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 APRIL 2024**

Supplementary Information	Adopted Budget Estimates	Current Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.	Explanation of Material Variance
	(a) \$	(b)	(c)	(c) - (b) \$	((c) - (b))/(b) %			
<b>OPERATING ACTIVITIES</b>								
<b>Revenue from operating activities</b>								
General rates	6,019,927	5,899,927	5,905,267	<b>5,855,966</b>	(49,301)	(0.83%)		Within the reporting threshold.
Grants, subsidies and contributions	11 15,618,346	761,798	707,125	<b>814,434</b>	107,309	15.18%	▲	Higher Financial Assistance grants \$50K, Additional Road User Tonnage fees \$35K
Fees and charges	1,223,697	1,562,697	1,321,040	<b>1,337,713</b>	16,673	1.26%		Within the reporting threshold.
Interest revenue	272,000	912,000	697,500	<b>746,848</b>	49,348	7.07%		Within the reporting threshold.
Other revenue	315,632	487,572	423,787	<b>312,399</b>	(111,388)	(26.28%)	▼	School Oval contribution \$65K and Festival Income \$63K lower than YTD budget. These are considered timing variances with income to follow before the end of the year.
Profit on asset disposals	6 24,017	24,017	7,892	<b>93</b>	(7,799)	(98.82%)		Within the reporting threshold.
	<b>23,473,619</b>	<b>9,648,011</b>	<b>9,062,611</b>	<b>9,067,453</b>	4,842	0.05%		
<b>Expenditure from operating activities</b>								
Employee costs	(3,742,210)	(3,387,210)	(2,945,409)	<b>(2,220,325)</b>	725,084	24.62%	▲	Employee costs are lower than YTD budget due to staff turnover and lower number of casuals.
Materials and contracts	(20,847,592)	(6,130,178)	(5,294,828)	<b>(3,333,061)</b>	1,961,767	37.05%	▲	Lower material and contracts expenditure YTD in Economic Services \$109k, Education and Welfare \$127K, Governance \$129K Rec & Culture \$133K, Transport \$791K, and Other Property and services \$564K. These are considered timing variances that may even out before year end or be carried forward to FY25.
Utility charges	(321,750)	(321,750)	(267,970)	<b>(341,525)</b>	(73,555)	(27.45%)	▼	Overall higher water and electricity consumption on Summer accounts – some timing issues but are likely to be budget over-runs.
Depreciation	(6,593,116)	(6,593,116)	(5,494,150)	<b>(5,574,384)</b>	(80,234)	(1.46%)		Within the reporting threshold.
Insurance	(269,379)	(269,379)	(269,379)	<b>(261,170)</b>	8,209	3.05%		Within the reporting threshold.
Other expenditure	(293,343)	(293,343)	(235,302)	<b>(149,071)</b>	86,231	36.65%	▲	Rates and Sundry Debtor write offs \$58K, Donations \$8K, and Plant Operation costs \$15K lower than YTD budget. These are considered timing variance with expenditure to be accounted for before year end.
Loss on asset disposals	6 (19,875)	(19,875)	(9,875)	<b>(15,325)</b>	(5,450)	(55.19%)		Within the reporting threshold.
	<b>(32,087,265)</b>	<b>(17,014,850)</b>	<b>(14,516,913)</b>	<b>(11,894,861)</b>	2,622,052	18.06%		
Non-cash amounts excluded from operating activities	Note 2(b) 6,588,974	6,588,974	5,496,133	<b>5,589,619</b>	93,486	1.70%		Within the reporting threshold.
<b>Amount attributable to operating activities</b>	<b>(2,024,672)</b>	<b>(777,865)</b>	<b>41,831</b>	<b>2,762,211</b>	2,720,380	6503.26%		

**SHIRE OF MEEKATHARRA  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2024**

Supplementary Information	Adopted Budget Estimates	Current Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.	Explanation of Material Variance
	(a) \$	(b)	(c)	(c) - (b) \$	((c) - (b))/(b) %			
<b>CONTINUED</b>								
<b>INVESTING ACTIVITIES</b>								
<b>Inflows from investing activities</b>								
Proceeds from capital grants, subsidies and contributions	12	3,147,453	3,462,881	2,080,326	2,155,951	75,625	3.64%	Within the reporting threshold.
Proceeds from disposal of assets	6	376,125	376,125	90,000	79,272	(10,728)	(11.92)%	▼ Refer to Note 6 for detail
		<b>3,523,578</b>	<b>3,839,006</b>	<b>2,170,326</b>	<b>2,235,223</b>	64,897	2.99%	
<b>Outflows from investing activities</b>								
Payments for property, plant and equipment	5	(3,166,992)	(3,048,023)	(2,570,854)	(2,048,662)	522,192	20.31%	▲ Refer to Note 5 for detail
Payments for construction of infrastructure	5	(10,283,512)	(10,913,671)	(9,094,460)	(4,580,817)	4,513,643	49.63%	▲ Refer to Note 5 for detail
		<b>(13,450,504)</b>	<b>(13,961,694)</b>	<b>(11,665,314)</b>	<b>(6,629,478)</b>	5,035,836	43.17%	
<b>Amount attributable to investing activities</b>		<b>(9,926,926)</b>	<b>(10,122,688)</b>	<b>(9,494,988)</b>	<b>(4,394,255)</b>	5,100,733	53.72%	
<b>FINANCING ACTIVITIES</b>								
<b>Inflows from financing activities</b>								
Transfer from reserves	4	1,016,480	1,400,791	0	0	0	0.00%	Within the reporting threshold.
		<b>1,016,480</b>	<b>1,400,791</b>	<b>0</b>	<b>0</b>	0	0.00%	
<b>Outflows from financing activities</b>								
Transfer to reserves	4	(1,185,874)	(2,485,185)	(552,255)	(552,255)	0	0.00%	Within the reporting threshold.
		<b>(1,185,874)</b>	<b>(2,485,185)</b>	<b>(552,255)</b>	<b>(552,255)</b>	0	0.00%	
<b>Amount attributable to financing activities</b>		<b>(169,394)</b>	<b>(1,084,394)</b>	<b>(552,255)</b>	<b>(552,255)</b>	0	0.00%	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>								
<b>Surplus or deficit at the start of the financial year</b>		12,120,992	12,301,812	12,120,992	12,301,812	180,820	1.49%	
Amount attributable to operating activities		(2,024,672)	(777,865)	41,831	2,762,211	2,720,380	6503.26%	
Amount attributable to investing activities		(9,926,926)	(10,122,688)	(9,494,988)	(4,394,255)	5,100,733	53.72%	
Amount attributable to financing activities		(169,394)	(1,084,394)	(552,255)	(552,255)	0	0.00%	
<b>Surplus or deficit after imposition of general rates</b>		<b>0</b>	<b>316,865</b>	<b>2,115,580</b>	<b>10,117,513</b>	8,001,933	378.24%	

**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 30 APRIL 2024**

**2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

		Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 30 April 2024
<b>(a) Net current assets used in the Statement of Financial Activity</b>				
<b>Current assets</b>		\$	\$	\$
Cash and cash equivalents	3	32,194,272	32,201,567	30,922,505
Trade and other receivables		1,894,424	1,647,176	1,586,397
Inventories	8	299,525	299,525	346,093
		34,388,221	34,148,268	32,854,995
<b>Less: current liabilities</b>				
Trade and other payables	9	(1,049,516)	(628,743)	(967,514)
Employee related provisions	10	(338,524)	(375,206)	(375,206)
		(1,388,040)	(1,003,949)	(1,342,720)
<b>Net current assets</b>		<b>33,000,181</b>	<b>33,144,319</b>	<b>31,512,275</b>
<b>Less: Total adjustments to net current assets</b>	Note 2(c)	(20,879,189)	(20,842,507)	(21,394,762)
<b>Closing funding surplus / (deficit)</b>		<b>12,120,992</b>	<b>12,301,812</b>	<b>10,117,513</b>

**(b) Non-cash amounts excluded from operating activities**

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

		Adopted Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash amounts excluded from operating activities</b>		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	6	(24,017)	(7,892)	(93)
Add: Loss on asset disposals	6	19,875	9,875	15,325
Add: Depreciation		6,593,116	5,494,150	5,574,384
Add: Movement in other provisions		0	0	3
<b>Total non-cash amounts excluded from operating activities</b>		<b>6,588,974</b>	<b>5,496,133</b>	<b>5,589,619</b>

**(c) Current assets and liabilities excluded from budgeted deficiency**

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

		Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 30 April 2024
<b>Adjustments to net current assets</b>		\$	\$	\$
Less: Reserve accounts	4	(21,217,713)	(21,217,713)	(21,769,968)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of employee benefit provisions	4	338,524	375,206	375,206
<b>Total adjustments to net current assets</b>	Note 2(a)	<b>(20,879,189)</b>	<b>(20,842,507)</b>	<b>(21,394,762)</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

# SHIRE OF MEEKATHARRA

## SUPPLEMENTARY INFORMATION

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**SHIRE OF MEEKATHARRA**  
**STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM**  
**FOR THE PERIOD ENDED 30 APRIL 2024**

	Ref Note	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$
<b>OPERATING ACTIVITIES</b>				
<b>Income excluding grants, subsidies and contributions</b>				
Governance		80	60	0
General purpose funding - other		6,306,227	6,614,667	6,628,812
Law, order and public safety	11	2,950	2,440	3,793
Health		1,120	930	431
Education and welfare		30,473	9,225	8,144
Housing		20,000	16,660	22,585
Community amenities		155,259	136,872	116,346
Recreation and culture	6	141,727	221,113	165,968
Transport		1,095,037	1,208,187	1,203,075
Economic services		46,400	82,012	20,084
Other property and services		56,000	63,320	83,779
		<b>7,855,273</b>	<b>8,355,486</b>	<b>8,253,019</b>
<b>Grants, subsidies and contributions</b>				
Governance		0	0	0
General purpose funding - other		0	102,651	153,977
Law, order and public safety		15,000	13,660	28,353
Health		0	0	0
Education and welfare		130,946	122,113	128,065
Housing		0	0	0
Community amenities		0	0	0
Recreation and culture		215,500	171,000	113,050
Transport		18,404,353	2,378,027	2,546,940
Economic services		0	0	0
Other property and services		0	0	0
		<b>18,765,799</b>	<b>2,787,451</b>	<b>2,970,385</b>
<b>Expenditure from operating activities (including depreciation)</b>				
Governance		(929,217)	(772,932)	(618,873)
General purpose funding		(361,106)	(260,880)	(183,183)
Law, order and public safety		(210,382)	(177,310)	(177,457)
Health		(204,648)	(183,420)	(143,769)
Education and welfare		(1,093,496)	(858,443)	(714,210)
Housing		(78,918)	(157,762)	(136,734)
Community amenities		(871,889)	(745,722)	(606,721)
Recreation and culture		(1,977,869)	(1,762,966)	(1,694,507)
Transport		(25,000,330)	(8,713,491)	(7,435,994)
Economic services	6	(717,078)	(636,682)	(523,261)
Other property and services		(642,332)	(247,305)	339,848
		<b>(32,087,265)</b>	<b>(14,516,913)</b>	<b>(11,894,861)</b>
<b>Net Operating Result</b>		<b>(5,466,193)</b>	<b>(3,373,976)</b>	<b>(671,457)</b>

**SHIRE OF MEEKATHARRA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 APRIL 2024**

**3 CASH AND FINANCIAL ASSETS**

Description	Classification	Unrestricted	Restricted	Cash	Institution	Interest	Maturity
		\$	\$	\$		Rate	Date
<b>Cash on hand</b>							
Municipal Bank Account	Cash and cash equivalents	542,135	0	542,135	Westpac	0.00%	At Call
Air BP	Cash and cash equivalents	3,034	0	3,034	Westpac	0.00%	At Call
Maxi Account	Cash and cash equivalents	8,118,286	0	8,118,286	Westpac	1.10%	At Call
<b>Term Deposits</b>							
698577	Cash and cash equivalents	0	21,769,968	21,769,968	Westpac	3.50%	17/04/2024
636437	Cash and cash equivalents	506,440	0	506,440	Westpac	3.50%	14/05/2024
<b>Total</b>		<b>9,169,895</b>	<b>21,769,968</b>	<b>30,939,863</b>			

**KEY INFORMATION**

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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.



**SHIRE OF MEEKATHARRA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 APRIL 2024**

**4 RESERVE ACCOUNTS**

Reserve name	Budget Opening Balance	Original Budget Interest Earned	Current Budget Interest Earned	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 Interest Earned	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	\$	\$		\$		\$		\$		\$	\$	\$	\$	\$
<b>Restricted by Council</b>														
Leave reserve	408,886	3,855	14,453	0	0	0	0	412,741	412,741	408,886	10,642	0	0	419,528
Plant reserve	847,059	7,984	29,942	0	365,000	0	0	855,043	1,220,043	847,059	22,047	0	0	869,106
Building Reserve	1,642,847	15,486	58,071	460,874	460,874	(336,480)	(336,480)	1,782,727	1,782,727	1,642,847	42,760	0	0	1,685,607
Shire Water Reserve	331,341	3,123	11,712	0	0	0	0	334,464	334,464	331,341	8,625	0	0	339,966
Airport Runway Reserve	3,373,617	31,800	119,250	0	0	(530,000)	(914,311)	2,875,417	2,491,106	3,373,617	87,808	0	0	3,461,425
Airport Reserve	979,085	9,229	34,609	0	384,311	0	0	988,314	1,372,625	979,085	25,484	0	0	1,004,569
Transport Reserve	62,857	592	2,222	0	0	0	0	63,449	63,449	62,857	1,636	0	0	64,493
Infrastructure & Development Reserve	1,044,791	9,848	36,931	0	0	0	0	1,054,639	1,054,639	1,044,791	27,194	0	0	1,071,985
Covid-19 Emergency Response/Cashflow Supplement	219,766	2,072	7,768	0	0	0	0	221,838	221,838	219,766	5,720	0	0	225,486
Reseals & Rejuvenation Reserve	5,930,425	55,901	209,628	300,000	300,000	0	0	6,286,326	6,286,326	5,930,425	154,359	0	0	6,084,784
Interpretive Centre Reserve	1,942,192	18,307	68,652	0	0	0	0	1,960,499	1,960,499	1,942,192	50,551	0	0	1,992,743
Roads -Second / Final Seals Reserve	1,791,765	16,889	63,335	150,000	150,000	0	0	1,958,654	1,958,654	1,791,765	46,636	0	0	1,838,401
Lloyd'S Revitalisation Reserve	1,614,053	15,214	57,053	0	0	0	0	1,629,267	1,629,267	1,614,053	42,010	0	0	1,656,063
Industrial Park Reserve	872,744	8,227	30,850	0	0	0	0	880,971	880,971	872,744	22,716	0	0	895,460
Swimming Pool Reserve	156,285	1,473	5,524	75,000	75,000	(150,000)	(150,000)	82,758	82,758	156,285	4,067	0	0	160,352
	<b>21,217,713</b>	<b>200,000</b>	<b>750,000</b>	<b>985,874</b>	<b>1,735,185</b>	<b>(1,016,480)</b>	<b>(1,400,791)</b>	<b>21,387,107</b>	<b>21,752,107</b>	<b>21,217,713</b>	<b>552,255</b>	<b>0</b>	<b>0</b>	<b>21,769,968</b>

5 CAPITAL ACQUISITIONS

	Adopted Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
<b>Capital acquisitions</b>					
Buildings - non-specialised	1,533,977	1,580,008	1,312,844	636,720	(676,124)
Furniture and equipment	87,225	87,225	72,660	21,103	(51,557)
Plant and equipment	1,545,790	1,380,790	1,185,350	1,390,839	205,489
<b>Acquisition of property, plant and equipment</b>	<b>3,166,992</b>	<b>3,048,023</b>	<b>2,570,854</b>	<b>2,048,662</b>	<b>(522,192)</b>
Infrastructure - roads	7,894,677	7,894,677	6,578,730	2,311,821	(4,266,909)
Infrastructure - footpaths	200,000	200,000	166,660	0	(166,660)
Infrastructure - Airport	1,208,000	1,592,311	1,326,910	1,747,140	1,747,140
Infrastructure - Other	980,835	1,226,683	1,022,160	521,856	521,856
<b>Acquisition of infrastructure</b>	<b>10,283,512</b>	<b>10,913,671</b>	<b>9,094,460</b>	<b>4,580,817</b>	<b>(3,208,958)</b>
<b>Total capital acquisitions</b>	<b>13,450,504</b>	<b>13,961,694</b>	<b>11,665,314</b>	<b>6,629,478</b>	<b>(3,731,150)</b>
<b>Capital Acquisitions Funded By:</b>					
Capital grants and contributions	3,147,453	3,462,881	2,080,326	2,155,951	75,625
Other (disposals & C/Fwd)	376,125	0	90,000	79,272	(10,728)
Reserve accounts					
Building Reserve	336,480		336,480	0	(336,480)
Airport Runway Reserve	530,000		530,000	0	(530,000)
Swimming Pool Reserve	150,000		150,000	0	(150,000)
Contribution - operations	8,910,446	10,498,813	8,478,508	4,394,255	(4,084,253)
<b>Capital funding total</b>	<b>13,450,504</b>	<b>13,961,694</b>	<b>11,665,314</b>	<b>6,629,478</b>	<b>(5,035,836)</b>

**SIGNIFICANT 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.

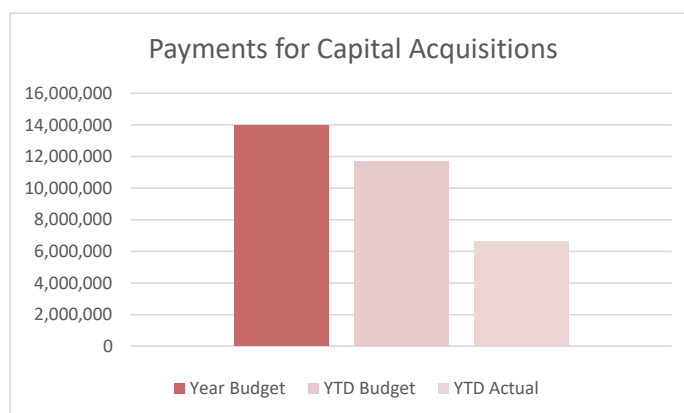
Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

**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.



**SHIRE OF MEEKATHARRA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 APRIL 2024**

**INVESTING ACTIVITIES**

**5 CAPITAL ACQUISITIONS - DETAILED**

GL Account	Job Number	Job/Account Description	Original Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance	Comments
<b>Buildings - non-specialised</b>								
1328	AC13	Admin Building Capital - Planning And Stage 1 Of Office Reconfiguration	140,000	140,000	116,660	26,145	90,515	
1328	AC9	Admin Building Capital - Roofing Sheets And Flashing And Relocate Split System Units	195,232	195,232	162,690	6,704	155,986	
2026		Ses Buildings - Capital	-	21,000	21,000	-	21,000	
3437	YCC11	Yc - Kitchen Upgrade/Building Improvements	25,000	25,000	20,830	-	20,830	
2704	0921	Lot 303 Capital Improvements	15,740	15,740	13,110	17,314	(4,204)	
2704	0922	Lot 206 Capital Improvements	3,296	3,296	2,740	-	2,740	
2704	0923	Lot 220 Capital Improvements	10,570	10,570	8,800	11,627	(2,827)	
2704	0927	Lot 408 Hill St - Capital Improvements	13,160	13,160	10,960	14,476	(3,516)	
2704	0929	Lot 208 Capital Improvements	15,360	15,360	12,800	16,896	(4,096)	
2704	0933	Lot 207 Hill St - Capital Improvements	12,419	12,419	10,340	-	10,340	
2704	0935	1/16 Regan St - Capital Improvements	14,120	14,120	11,760	15,532	(3,772)	
2704	0936	2/16 Regan St - Capital Improvements	14,120	14,120	11,760	15,532	(3,772)	
2704	0937	3/16 Regan St - Capital Improvements	14,120	14,120	11,760	15,532	(3,772)	
2704	0938	4/16 Regan St - Capital Improvements	14,120	14,120	11,760	15,532	(3,772)	
2704	0980	Lot 927 Mccleary St - Capital Improvements	17,510	17,510	14,590	19,261	(4,671)	
2704	0981	Lot 294 Hill St - Capital Improvements	26,940	26,940	22,450	29,634	(7,184)	
2704	0982	Lot 294 Hill St - Capital Improvements	-	4,321	4,321	4,938	(617)	
2704	0984	28 Connaughton Street - Capital Improvements	44,270	44,270	36,890	213,503	(176,613)	
2715		New Staff Housing	435,000	435,000	362,500	145,155	217,345	
3544	HC03	Hall - Replace Evap With Other Cooling/Heating System & Assoc. Electrical Works	-	9,707	1,003	8,120	(7,117)	
3544	HC14	Hall - Replace Male Urinal With 2 Individual Waterless Urinals	9,675	10,678	8,060	-	8,060	
3666		Pool - Buildings	3,000	3,000	2,500	-	2,500	
3997	SR22	OsR - Picture Gardens - Upgrade Toilets	97,234	97,234	81,020	-	81,020	
3997	SR23	Upgrade Main Building , Inc Air Con, Hws, Lighting And Circuit Board	10,266	10,266	8,550	-	8,550	
4036		Indoor Cricket Centre	107,500	107,500	89,580	-	89,580	
4171		Masonic Lodge - Capital	11,825	11,825	9,850	-	9,850	
4191		Stage 1 - Lloyds Renovations	-	-	-	25,545	(25,545)	
5044	DC15	Depot Capital - Relace Front Doors On Town Gardeners Shed	100,000	100,000	83,330	-	83,330	
5344		Airport - Paint Store Building	3,500	3,500	2,910	-	2,910	
5396		Interpretive Centre	-	10,000	8,330	-	8,330	
9651	EC05	Red Sandbox - Replace Shade Structure	10,000	10,000	8,330	-	8,330	
9681		Community Resource Centre - Building	170,000	170,000	141,660	35,274	106,386	
<b>TOTAL Buildings</b>			<b>1,533,977</b>	<b>1,580,008</b>	<b>1,312,844</b>	<b>636,720</b>	<b>676,124</b>	

**SHIRE OF MEEKATHARRA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 APRIL 2024**

**INVESTING ACTIVITIES**

**5 CAPITAL ACQUISITIONS - DETAILED**

1244		Computer Equipment	3,000	3,000	2,500	6,676	(4,176)
1324		Admin Office Equipment	-	-	-	-	-
2438	KZC09	Kz - Outdoor Setting For Under Verandah	1,500	1,500	1,250	-	1,250
2454		C.D.O. Furniture And Equipment	10,750	10,750	8,950	-	8,950
3534	HC06	Hall - Audio-Visual Equipment	25,000	25,000	20,830	-	20,830
3803	SR11	Osr - Picture Gardens - Artificial Turf	3,225	3,225	2,680	-	2,680
			-	-	-	-	-
<b>TOTAL Furniture and Equipment</b>			<b>87,225</b>	<b>87,225</b>	<b>72,660</b>	<b>21,103</b>	<b>51,557</b>

**Plant and equipment**

1331		Cdsm Vehicle	55,000	55,000	45,830	45,327	503
2448		Youth Centre Vehicle	-	-	-	-	-
5014		Misc Plant (Small Equipment > \$5000 Ex Gst)	10,000	10,000	8,330	54	8,276
5034		Caravans & Equipment	299,697	299,697	249,740	285,529	(35,789)
5054		Graders	-	-	-	519,855	(519,855)
5064		Down Hole Bore Pumps And Trailers	120,800	120,800	100,660	-	100,660
5084		Various Utilities	296,969	296,969	247,470	95,409	152,061
5094		Sweeper	365,000	-	-	-	-
5124		Truck	2,000	2,000	1,660	-	1,660
5144		Works Manager Vehicle	-	-	-	64,249	(64,249)
5154		Engines & Pumps (> \$5,000 Otherwise Use GI4810)	50,000	50,000	41,660	-	41,660
5206		Roller	170,000	170,000	170,000	218,900	(48,900)
5264		Trailer	56,324	56,324	-	81,435	(81,435)
5331		Excavator	120,000	120,000	120,000	79,500	40,500
5385		Aerodrome - Plant & Equipment	-	200,000	200,000	582	199,418
<b>TOTAL Plant and Equipment</b>			<b>1,545,790</b>	<b>1,380,790</b>	<b>1,185,350</b>	<b>1,390,839</b>	<b>(205,489)</b>

**Infrastructure - roads**

4200		Road Construction Various	7,394,677	7,394,677	6,162,070	2,311,821	3,850,249
4530		Reseal Town Sts	500,000	500,000	416,660	-	416,660
<b>TOTAL Road Construction</b>			<b>7,894,677</b>	<b>7,894,677</b>	<b>6,578,730</b>	<b>2,311,821</b>	<b>4,266,909</b>

5 CAPITAL ACQUISITIONS - DETAILED

Infrastructure - footpaths							
5046		Footpaths - New And Renewal	200,000	200,000	166,660	-	166,660
		<b>TOTAL Footpath Construction</b>	<b>200,000</b>	<b>200,000</b>	<b>166,660</b>	<b>-</b>	<b>166,660</b>
Infrastructure - Airport							
5104	1210	Runway Construction	1,100,000	1,484,311	1,236,910	1,747,140	(510,230)
5104	1218	Fog Seal & Crack Sealing	30,000	30,000	25,000	-	25,000
5104	1220	Aerodrome - Line Marking	78,000	78,000	65,000	-	65,000
		<b>TOTAL Airport Construction</b>	<b>1,208,000</b>	<b>1,592,311</b>	<b>1,326,910</b>	<b>1,747,140</b>	<b>(420,230)</b>
Infrastructure - Other							
2436	YCC07	Yc - Water Fountain (Of Toilet Block)	5,000	5,000	4,160	-	4,160
2436	YCC10	Yc - Racks For Sporting Equipment	2,000	2,000	1,660	-	1,660
2440	KZC07	Kz - Paving Of Courtyard (Approx 15X 6M)	27,000	27,000	22,500	-	22,500
2440	KZC08	Kz - Reticulation And Reseeding Of Lawn	5,000	5,000	4,160	-	4,160
2440	KZC10	Kz - Shade Over Playground	40,000	40,000	33,330	-	33,330
2824		Refuse Site - Capital Upgrade And Expansion	56,438	56,438	47,030	-	47,030
3274		Cemetery - Other Infrastructure	69,139	69,139	57,610	15,342	42,268
3286		Town Drinking Fountain	5,375	5,375	4,470	-	4,470
3694		Pool - Main Pool, Wading Pool & Other Infrastructure	305,000	305,000	254,160	302,577	(48,417)
4015	SR13	Lions Park - Landscaping (Includes Removal Of Bmx Track)	150,000	395,848	329,870	107,965	221,905
4015	SR14	Lions Park - Seating And Tables	19,773	19,773	16,470	17,975	(1,505)
4984	MS03	Mainstreet Scaping - Street Sculptures	20,111	20,111	16,750	20,345	(3,595)
5380		Peace Gorge Tourism	140,000	140,000	116,660	-	116,660
5399		Welcome Park & Information Bay Capital Expenditure	66,000	66,000	55,000	177	54,823
5424		Entry Statement & Signs	70,000	70,000	58,330	57,474	856
		<b>TOTAL Other Infrastructure</b>	<b>980,835</b>	<b>1,226,683</b>	<b>1,022,160</b>	<b>521,856</b>	<b>500,304</b>
		<b>TOTALS</b>	<b>13,450,504</b>	<b>13,961,694</b>	<b>11,665,314</b>	<b>6,629,478</b>	<b>5,035,836</b>

**SHIRE OF MEEKATHARRA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 APRIL 2024**

**INVESTING ACTIVITIES**

**5 CAPITAL ROADWORKS - DETAILED**

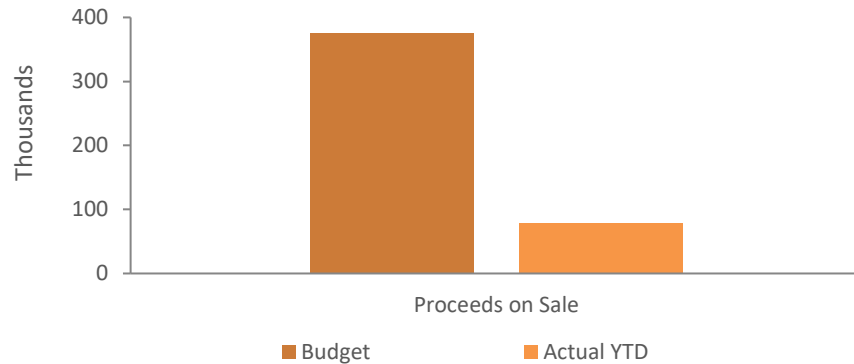
Account	Job - Account	Job/Account Description	Original Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance	Comments
<b>Infrastructure - roads</b>								
4200		Road Construction Various						
	1262	Grids Installation	187,100	187,100	155,910	65,000	90,910	
	1268	Water Bores	60,000	60,000	50,000	-	50,000	
	A66	Landor Rd - Roads To Recovery Funded	795,134	795,134	662,600	1,284,360	(621,760)	
	A68	Sandstone Rd - Roads To Recovery Funded	-	-	-	423	(423)	
	AA66	Landor Road - Roads To Recovery Funded	-	-	-	86,263	(86,263)	
	BB66	Landor Road - Bbrf Funded Business Case	70,539	70,539	58,780	-	58,780	
	C1	Mt Clere Rd - Construction	110,000	110,000	91,660	-	91,660	
	C43	High Street - Construction	200,899	200,899	167,390	58,120	109,270	
	C44	Savage Street - Construction	200,000	200,000	166,650	65,315	101,335	
	C52	Queen Rd - Construction	-	-	-	2,510	(2,510)	
	C54	Douglas Street - Construction	250,000	250,000	208,320	103,493	104,827	
	GC01	Gorge Creek River Crossing	1,600,000	1,600,000	1,333,320	-	1,333,320	
	LR66	Landor Road - Local Roads & Community Infrastructure Program	970,271	970,271	808,530	386,403	422,127	
	MSB01	Mingah Springs By-Pass	400,000	400,000	333,320	-	333,320	
	PRC01	Pingandy River Crossing	1,600,000	1,600,000	1,333,320	-	1,333,320	
	RR67	Ashburton Rd - Regional Road Group Funding	50,734	50,734	42,270	-	42,270	
	RRG24	Sandstone Road (Rrg) Resheeting	600,000	600,000	500,000	259,935	240,066	
	SRR01	Sandstone Road Resheeting (Council)	300,000	300,000	250,000	-	250,000	
<b>TOTAL Road Construction</b>			<b>7,394,677</b>	<b>7,394,677</b>	<b>6,162,070</b>	<b>2,311,821</b>	<b>3,850,249</b>	

**SHIRE OF MEEKATHARRA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 APRIL 2024**

**OPERATING ACTIVITIES**

**6 DISPOSAL OF ASSETS**

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Plant and equipment</b>									
88	Bluebird Caravan (EX MRD)	0	0	0	0	0	182	182	0
511	2017 Toyota Prado	40,000	40,000	0	0	40,998	40,909	0	(89)
427	2010 HiAce	26,000	16,125	0	(9,875)	0	0	0	0
610	Ford Ranger	47,983	50,000	2,017	0	0	0	0	0
612	Ford Ranger	50,000	50,000	0	0	53,507	38,181	0	(15,326)
513	2018 CAT Roller	110,000	100,000	0	(10,000)	0	0	0	0
358	2003 12H CAT Grader	98,000	120,000	22,000	0	0	0	0	0
		<b>371,983</b>	<b>376,125</b>	<b>24,017</b>	<b>(19,875)</b>	<b>94,505</b>	<b>79,272</b>	<b>182</b>	<b>(15,415)</b>



Transactions to be reviewed and adjusted to correct Profit/Loss allocations

**SHIRE OF MEEKATHARRA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 APRIL 2024**

**OPERATING ACTIVITIES**

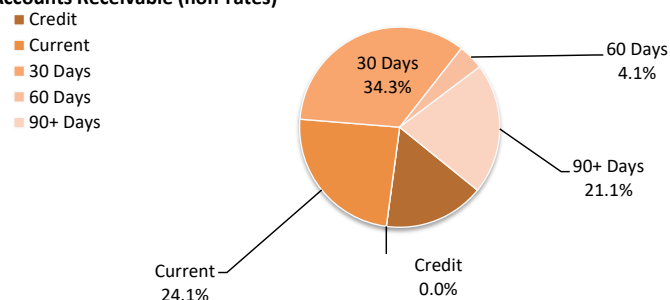
**7 RECEIVABLES**

<b>Rates receivable</b>	<b>30 June 2023</b>	<b>30 Apr 2024</b>
	\$	\$
Opening arrears previous years	782,244	1,526,601
Levied this year	5,697,848	5,855,966
Less - collections	(4,953,491)	(6,172,433)
<b>Gross rates collectable</b>	<b>1,526,601</b>	<b>1,210,134</b>
<b>Net rates collectable</b>	<b>1,526,601</b>	<b>1,210,134</b>
% Collected	76.4%	83.6%

<b>Receivables - general</b>	<b>Credit</b>	<b>Current</b>	<b>30 Days</b>	<b>60 Days</b>	<b>90+ Days</b>	<b>Total</b>
	\$	\$	\$	\$	\$	\$
Receivables - general	(35,708)	52,893	75,150	9,070	46,262	147,666
Percentage	(24.2%)	35.8%	50.9%	6.1%	31.3%	
<b>Balance per trial balance</b>						
Trade receivables						147,666
GST receivable						348,906
Allowance for credit losses of trade receivables						(120,309)
<b>Total receivables general outstanding</b>						<b>376,263</b>

Amounts shown above include GST (where applicable)

**Accounts Receivable (non-rates)**



**KEY INFORMATION**

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

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

**Classification and subsequent measurement**

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

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



**SHIRE OF MEEKATHARRA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 APRIL 2024**

**OPERATING ACTIVITIES**

**8 OTHER CURRENT ASSETS**

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 30 April 2024
	\$	\$	\$	\$
<b>Other current assets</b>				
<b>Inventory</b>				
Fuel and Oils	299,525	46,568	0	346,093
<b>Total other current assets</b>	<b>299,525</b>	<b>46,568</b>	<b>0</b>	<b>346,093</b>

**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.

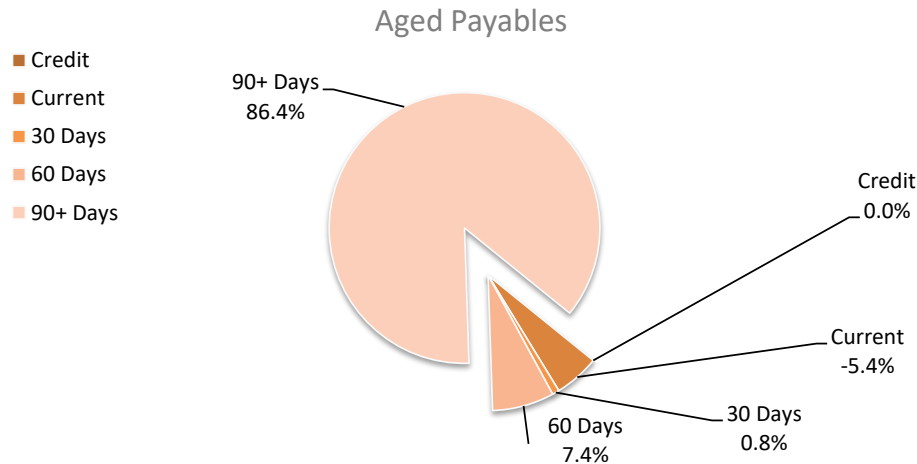
**9 PAYABLES**

<b>Payables - general</b>	<b>Credit</b>	<b>Current</b>	<b>30 Days</b>	<b>60 Days</b>	<b>90+ Days</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Payables - general	0	(485)	75	662	7,740	7,991
Percentage	0.0%	-6.1%	0.9%	8.3%	96.9%	
<b>Balance per trial balance</b>						
Sundry creditors	0	41,714	0	0	0	41,714
ATO liabilities	0	65,342	0	0	0	65,342
Bond Held	0	517,908	0	0	0	517,908
Excess rates	0	329,550	0	0	0	329,550
Other payables [describe]	0	13,000	0	0	0	13,000
<b>Total payables general outstanding</b>						<b>967,514</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

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



10 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 April 2024
		\$	\$	\$	\$	\$
<b>Employee Related Provisions</b>						
Provision for annual leave		259,309	0	0	0	259,309
Provision for long service leave		115,897	0	0	0	115,897
<b>Total Provisions</b>		375,206	0	0	0	375,206
<b>Total other current liabilities</b>		<b>375,206</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>375,206</b>

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

**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.

**SHIRE OF MEEKATHARRA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 APRIL 2024**

**OPERATING ACTIVITIES**

**11 GRANTS, SUBSIDIES AND CONTRIBUTIONS**

		Grants, subsidies and contributions revenue				
COA	IE	Provider	Program	Adopted Budget	YTD	YTD Revenue
				Revenue	Budget	Actual
				\$	\$	\$
0181	52	Financial Assistance Grant	General Purpose Funding	0	63,458	95,188
211	52	Local Road Grant	General Purpose Funding	0	39,193	58,789
1563	52	D.F.E.S. Operating Grant	Law, Order, Public Safety	7,000	7,000	23,542
2003	52	S.E.S. Operating Grant	Law, Order, Public Safety	8,000	6,660	0
2024	55	Reimbursements - Law Other	Law, Order, Public Safety	0	0	4,811
2417	52	Misc Youth - Grants Other	Education & Welfare	10,750	8,950	0
2419	52	Youth Grant - O.S.H.C. Program	Education & Welfare	28,131	21,099	28,916
2421	52	Youth Services Grant - D.C.P. - W.A.	Education & Welfare	92,065	92,064	95,786
2460	52	C.D.O. - Misc Income	Education & Welfare	0	0	3,364
3626	52	Miscellaneous Grants - Rec Off	Recreation And Culture	1,000	1,000	0
3713	52	Recreation Grants	Recreation And Culture	64,500	20,000	0
3713	55	Recreation Grants	Recreation And Culture	0	0	20,000
4591	52	Mrwa - Direct Grant	Transport	400,000	440,801	440,801
4601	52	Wandrra - Natural Disaster (Flood Damage)	Transport	15,000,000	0	0
4823	55	Reimbursements - Transport	Transport	0	0	34,588
4843	52	Street - Lighting - Operating Grant	Transport	6,900	6,900	7,296
<b>5063</b>	<b>55</b>	Reimbursements Other	Transport	0	0	1,355
				<b>15,618,346</b>	<b>707,125</b>	<b>814,434</b>

**SHIRE OF MEEKATHARRA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 APRIL 2024**

**INVESTING ACTIVITIES**

**12 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

COA	IE	Provider	Program	Capital grants, subsidies and contributions revenue			
				Adopted Budget Revenue	Current Budget Revenue	YTD Budget	YTD Revenue Actual
				\$	\$	\$	\$
3663	48	Csrff Grant	Recreation And Culture	110,000	110,000	110,000	83,050
3713	48	Recreation Grants	Recreation And Culture	0	265,878	0	0
3873	48	Lotterywest Grant	Recreation And Culture	40,000	40,000	40,000	0
4163	48	Misc Grants	Recreation And Culture	0	0	0	10,000
4571	50	Local Roads & Community Infrastructure Program	Transport	1,006,834	1,006,834	503,417	518,734
4621	50	R2R Grant	Transport	785,619	785,619	785,619	785,617
4691	48	Mrwa Road Project Grant (Rrg)	Transport	600,000	600,000	600,000	709,000
4903	48	Streetscape Grant	Transport	0	49,550	41,290	49,550
5183	48	Aerodrome Grant Income	Transport	605,000	605,000	0	0
				<b>3,147,453</b>	<b>3,462,881</b>	<b>2,080,326</b>	<b>2,155,951</b>



**SHIRE OF MEEKATHARRA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 APRIL 2024**

**13 BUDGET AMENDMENTS**

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

Description	Classification	Original Budget	Current Budget	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$
<b>Budget adoption closing Surplus/(Deficit)</b>	Surplus/(Deficit)	12,120,992	12,301,812	180,820		180,820
0121 INTERIM RATES	Operating revenue	120,000	-		(120,000)	60,820
0141 INTEREST ON INSTALMENTS	Operating revenue	12,000	27,000	15,000		75,820
0151 INTEREST ON OVERDUE RATES	Operating revenue	50,000	65,000	15,000		90,820
0181 FINANCIAL ASSISTANCE GRANT	Operating revenue	-	63,458	63,458		154,278
0211 LOCAL ROAD GRANT	Operating revenue	-	39,193	39,193		193,471
0352 SALARIES - ADMINISTRATION	Operating expenses	(1,250,000)	(1,150,000)	100,000		293,471
2296 CONSULTANTS - HEALTH ADMIN & INSPECT	Operating expenses	(25,000)	(42,000)		(17,000)	276,471
2422 YOUTH CO-ORDINATORS - SALARIES	Operating expenses	(225,000)	(170,000)	55,000		331,471
2526 SUPERANNUATION - YOUTH	Operating expenses	(28,000)	(16,000)	12,000		343,471
2542 STAFF HOUSING MAINTENANCE	Operating expenses	(276,967)	(451,967)		(175,000)	168,471
2863 REFUSE REMOVAL CHARGES	Operating expenses	111,172	100,172		(11,000)	157,471
3212 CEMETERY MAINTENANCE	Operating expenses	(5,296)	(35,296)		(30,000)	127,471
3713 RECREATION GRANTS	Operating revenue	-	265,878	265,878		393,349
3842 BUILDING MTCE - SQUASH COURTS	Operating expenses	-	(90,125)		(90,125)	303,224
4073 INSURANCE CLAIMS - OTHER RECREATION	Operating revenue	-	90,125	90,125		393,349
4591 MRWA - DIRECT GRANT	Operating revenue	400,000	440,801	40,801		434,150
4601 WANDRRA - NATURAL DISASTER (FLOOD DA	Operating revenue	15,000,000	-		(15,000,000)	(14,565,850)
4752 FLOOD DAMAGE OPERATIONAL	Operating expenses	(15,000,000)	-	15,000,000		434,150
4903 CONTRIBUTIONS AND OTHER GRANTS	Operating revenue	-	49,550	49,550		483,700
5031 STRUCTURAL TESTING ON AIRPORT PAVEM	Operating expenses	(200,000)	-	200,000		683,700
5092 RETAIL DIESEL COGS (ISSUES)	Operating expenses	(235,000)	(385,000)		(150,000)	533,700
5203 LANDING FEES (INCLUDES HEAD TAX)	Operating revenue	592,500	792,500	200,000		733,700
5302 M.R.V.C. VERMIN CONTROL	Operating expenses	-	(20,461)		(20,461)	713,239
5303 RETAIL DIESEL SALES RECEIPTS	Operating revenue	244,400	394,400	150,000		863,239
5393 FESTIVAL INCOME TOURISM	Operating revenue	36,000	97,815	61,815		925,054
8132 INDUSTRY SUPERANNUATION PWO	Operating expenses	(243,000)	(175,000)	68,000		993,054
8303 DIESEL FUEL REBATE	Operating revenue	20,000	40,000	20,000		1,013,054
8530 GROSS SALARIES & WAGES	Operating expenses	(3,675,000)	(3,555,000)	120,000		1,133,054
9223 INTEREST ON MUNICIPAL INVESTMENTS	Operating revenue	10,000	70,000	60,000		1,193,054
9224 INTEREST ON RESERVES	Operating revenue	200,000	750,000	550,000		1,743,054
Buildings - non-specialised	Capital expenses	(1,533,977)	(1,580,008)		(46,031)	1,697,023
Plant and equipment	Capital expenses	(1,545,790)	(1,380,790)	165,000		1,862,023
Infrastructure - Airport	Capital expenses	(1,208,000)	(1,592,311)		(384,311)	1,477,712
Infrastructure - Other	Capital expenses	(980,835)	(1,226,683)		(245,848)	1,231,864
Transfer from reserves	Capital revenue	1,016,480	1,400,791		384,311	1,616,175
Transfer to reserves	Capital expenses	(1,185,874)	(2,485,185)	(1,299,311)		316,865
				<b>16,222,329</b>	<b>(15,905,464)</b>	<b>316,865</b>

## 9.2.2 OUTSTANDING DEBTORS

<b>File Ref:</b>	FM.DB.001	
<b>Disclosure of Interest:</b>	Nil	
<b>Date of Report:</b>	10 May 2024	
<b>Author:</b>	Nathan Cain Deputy Chief Executive Officer	 <i>Signature of Author</i>
<b>Senior Officer:</b>	Kelvin Matthews Chief Executive Officer	 <i>Signature Senior Officer</i>

### **Summary:**

Attached is a copy of the detailed outstanding Sundry Debtors.

### **Background:**

At the end of every month an aged detailed trial balance is performed.

The following applies to all outstanding debtors –

- >30 day Outstanding debtors with an account older than 30 days are sent a statement
- >60 day Outstanding debtors with an account older than 60 days or more are sent a reminder letter and are followed up with a phone call and/or email if possible
- >90 day Outstanding debtors with an account older than 90 days will be sent to a debt collection agent.

### **Comment:**

Council policy 4.11 stipulates sundry debt collection. Some matters with particular circumstances may be referred to Council for consideration.

### **Consultation:**

Kelvin Matthews – Chief Executive Officer

### **Statutory Environment:**

Nil

### **Policy Implications:**

4.11 Sundry Debt Collection

### **Financial Implications:**

Loss of revenue

### **Strategic Implications:**

Nil

### **Voting Requirements:**

Simple Majority

**Officers Recommendation / Council Resolution:**

**Moved:**

**Seconded:**

**That Council receives the outstanding monthly Debtor Trial Balance for April 2024.**

**CARRIED / LOST**

**For:**

**Against:**



**SHIRE OF MEEKATHARRA**

**Debtors Trial Balance**



**As at 30.04.24**

<b>Debtor #</b>	<b>Name</b>	<b>Age Of Invoice (90 Days)</b>	<b>31.01.2024 GT 90 Days</b>	<b>01.03.2024 GT 60 Days</b>	<b>31.03.2024 GT 30 days</b>	<b>30.04.2024 Current</b>	<b>Total</b>	<b>Comment</b>
A194	A.C.N. 633941 287 Pty Ltd	148	118.50	0.00	0.00	0.00	118.50	
B043	Adrian Baumgarten	284	415.70	0.00	0.00	0.00	415.70	
C7	Airservices Australia	0	0.00	0.00	0.00	377.30	377.30	
A169	Albany Aviation	243	0.00	0.00	61.23	0.00	61.23	
A099	Ashworth Nominees (WA) Pty Ltd	0	0.00	0.00	158.76	0.00	158.76	
A190	Aurelia and Sovan Pty Ltd	180	81.66	0.00	81.66	0.00	163.32	
A168	Australian Vanadium Limited	0	0.00	0.00	74.05	11,550.00	11,624.05	
A189	Avshare Investments Pty Ltd	324	54.40	0.00	0.00	0.00	54.40	
A081	Avwest Pty Ltd	324	56.13	0.00	0.00	0.00	56.13	
A191	Anthony, Jayleen	223	843.95	0.00	0.00	0.00	843.95	
A193	Argyle Cattle Company Pty	148	25.00	0.00	0.00	0.00	25.00	
A182	Armada Aviation Pty Ltd	213	112.50	0.00	0.00	0.00	112.50	
B110	Big Bell Gold Operations	0	0.00	0.00	0.00	550.00	550.00	
B2	BP Australia Pty Ltd	0	0.00	0.00	0.00	118.53	118.53	
B173	Brendan Hall Carpentry	0	0.00	0.00	0.00	1,231.50	1,231.50	
C151	C.A.Helicopters Pty Ltd	243	25.00	0.00	0.00	0.00	25.00	
K043	Chris Clancy & Kadisen King	888	5,444.28	0.00	0.00	0.00	5,444.28	Debt Collection
C011	Commercial Hotel	0	0.00	5,218.08	0.00	0.00	5,218.08	
J021	Department of Justice	195	756.40	0.00	0.00	0.00	756.40	
E057	Evans, Martin John	243	25.00	0.00	0.00	0.00	25.00	
E058	Ecn Aviation Pty Ltd	180	98.40	0.00	0.00	0.00	98.40	
F065	Flight Standards Pty Ltd	116	27.20	0.00	0.00	0.00	27.20	
V028	Frederik Van Beek	148	31.05	0.00	0.00	0.00	31.05	
F071	Fly Esperance Pty ltd	0	0.00	0.00	0.00	33.45	33.45	
G120	Gilla, Patina	180	300.00	0.00	0.00	0.00	300.00	
H014	Helibits Pty Ltd (Heliwest)	735	432.63	0.00	159.55	112.50	704.68	
H150	Helicopter Logistics Pty Ltd	243	56.25	0.00	0.00	0.00	56.25	
H114	Heli-West Whitsundays Pty Ltd	0	0.00	0.00	0.00	56.25	56.25	
J064	Jandakot Heli-Co Pty Ltd	0	0.00	0.00	41.73	0.00	41.73	
K003	Karalundi Aboriginal Education	0	0.00	0.00	750.00	0.00	750.00	
K004	Killara Station	0	0.00	0.00	0.00	2,501.76	2,501.76	
K067	Korewha, Clifford	110	946.45	0.00	0.00	0.00	946.45	

Debtor #	Name	Age Of Invoice (90 Days)	31.01.2024 GT 90 Days	01.03.2024 GT 60 Days	31.03.2024 GT 30 days	30.04.2024 Current	Total	Comment
L073	Leahy Aviation Pty Ltd	0	0.00	0.00	118.50	0.00	118.50	
L049	Leanne Sharrock (Meeka Gift n Garden)	0	0.00	139.98	0.00	0.00	139.98	
MV01	Mader Valley Investments Pty Ltd	380	39.29	0.00	0.00	0.00	39.29	
R115	Malcolm Ryder	379	200.00	0.00	0.00	0.00	200.00	
MC1D	Meekatharra Caravan Park	181	136.20	0.00	0.00	0.00	136.20	
M021	Meekatharra Community Resource Centre	0	0.00	0.00	0.00	1,002.00	1,002.00	
M03D	Meekatharra Corner Store	318	26.10	0.00	0.00	0.00	26.10	
M209	Mental Health - Wachs Midwest	595	814.70	0.00	0.00	0.00	814.70	
M161	Mission Australia (Meeka)	0	0.00	192.40	0.00	1,372.56	1,564.96	
M273	My World Assets Pty Ltd	180	67.50	0.00	0.00	0.00	67.50	
M234	Mama Moon's Bakery	307	17,714.34	1,565.62	0.00	0.00	19,279.96	Debt Collection
B174	Merome Beard	419	74.05	0.00	0.00	0.00	74.05	
M275	Midwest Logistics	0	0.00	0.00	0.00	1,497.37	1,497.37	
N044	Nuek Port Ad-Hair	0	0.00	0.00	0.00	238.00	238.00	
C113	National Jet Express Pty Ltd	0	0.00	0.00	69,628.98	16,055.78	85,684.76	
O042	Outback Aviation Logistics	213	192.76	0.00	0.00	0.00	192.76	
L011	Paul Lyons Aviation Pty Ltd	116	233.03	0.00	0.00	0.00	233.03	
P109	Penjet Pty Ltd	0	0.00	1,505.92	3,630.06	1,270.53	6,406.51	
P086	Prestige Helicopters Pty Ltd	243	59.25	0.00	0.00	0.00	59.25	
W104	Police Air Wing c/o WA Police	0	0.00	0.00	0.00	332.73	332.73	
M236	RJ & S Mcconachy Pty Ltd	295	22.00	0.00	0.00	0.00	22.00	
R118	Roesner, Mark Jeffrey	148	38.25	0.00	0.00	0.00	38.25	
R009	Royal Aero Club Of WA	256	106.13	0.00	0.00	0.00	106.13	
R005	Royal Flying Doctor Service	0	0.00	0.00	0.00	9,764.98	9,764.98	
S157	Seneca 2 Pty Ltd	324	34.19	0.00	0.00	0.00	34.19	
S055	Shine Aviation Services	0	0.00	0.00	0.00	158.76	158.76	
K068	Sirous Kousari	380	22.00	0.00	0.00	0.00	22.00	
S158	SRB Concepts Pty Ltd	295	22.00	0.00	0.00	0.00	22.00	
S078	Star Aviation Pty Ltd	0	0.00	79.38	0.00	0.00	79.38	
T084	South Hedland Towards the Dreaming	0	0.00	0.00	0.00	2,375.00	2,375.00	
T082	Technology Metals Australia	0	0.00	343.48	343.48	343.48	1,030.44	
J052	Tristan Lachlan Jenkin	324	72.00	0.00	0.00	0.00	72.00	
T041	Twincreek Holdings Pty Ltd	213	38.25	0.00	0.00	0.00	38.25	
S102	Viva Energy Australia Ltd	144	10,450.00	0.00	0.00	0.00	10,450.00	
W123	Western Sky Aircraft Pty Ltd	243	47.10	0.00	0.00	0.00	47.10	
W159	White6 Pty Ltd	180	25.00	25.00	0.00	0.00	50.00	

Debtor #	Name	Age Of Invoice (90 Days)	31.01.2024 GT 90 Days	01.03.2024 GT 60 Days	31.03.2024 GT 30 days	30.04.2024 Current	Total	Comment
X002	Xcalibur Aviation (Australia)	0	0.00	0.00	102.75	0.00	102.75	
Y004	Yarlarweelor Station	204	1,931.82	0.00	0.00	0.00	1,931.82	
Y023	Youth Focus	155	1,610.02	0.00	0.00	1,950.51	3,560.53	
Y018	Yulella Incorporated	179	2,372.86	0.00	0.00	0.00	2,372.86	
<b>Totals</b>			<b>46,199.34</b>	<b>9,069.86</b>	<b>75,150.75</b>	<b>52,892.99</b>	<b>183,312.94</b>	

### 9.2.3 LIST OF ACCOUNTS ENDED APRIL 2024

<b>Applicant:</b>	Nil	
<b>File Ref:</b>	FM.CR.001	
<b>Disclosure of Interest:</b>	Nil	
<b>Date of Report:</b>	8 May 2024	
<b>Author:</b>	Nathan Cain Deputy Chief Executive Officer	 <i>Signature of Author</i>
<b>Senior Officer:</b>	Kelvin Matthews Chief Executive Officer	 <i>Signature of Author</i>

#### **Summary:**

Accounts are to be presented to council for payments.

#### **Background:**

Local Government Financial Regulations

#### **13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.**

- (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —
  - (a) the payee's name; and
  - (b) the amount of the payment; and
  - (c) the date of the payment; and
  - (d) sufficient information to identify the transaction.
- (2) A list of accounts for approval to be paid is to be prepared each month showing -
  - (a) for each account which requires council authorisation in that month -
    - (i) the payee's name; and
    - (ii) the amount of the payment; and
    - (iii) sufficient information to identify the transaction;and
  - (b) the date of the meeting of the council to which the list is to be presented.
- (3) A list prepared under subregulation (1) or (2) is to be —
  - (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
  - (b) recorded in the minutes of that meeting.

*[Regulation 13 inserted: Gazette 20 Jun 1997 p. 2838-9; amended: Gazette 31 Mar 2005 p. 1048.]*

#### **13A. Payments by employees via purchasing cards**

- (1) If a local government has authorised an employee to use a credit, debit or other purchasing card, a list of payments made using the card must be prepared each month showing the following for each payment made since the last such list was prepared —
  - (a) the payee's name;
  - (b) the amount of the payment;
  - (c) the date of the payment;

- (d) sufficient information to identify the payment.
- (2) A list prepared under subregulation (1) must be —
  - (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
  - (b) recorded in the minutes of that meeting.

*[Regulation 13A inserted: SL 2023/106 r. 6.]*

**Comment:**

The list of accounts paid under Regulation 13 sub-regulation (1) is attached and the totals are as follows:

Municipal	\$2,916,754.62
Air BP	\$254.74
Trust	\$0.00
<b>Total</b>	<b>\$2,917,009.36</b>

The list of purchases made under Regulation 13A sub-regulation (1) are:

Credit Card	\$3,681.20
Fuel Cards	\$3,012.68

**Consultation:**

Kelvin Matthews – Chief Executive Officer

**Statutory Environment:**

Local Government (Financial Management) Regulations 1996.

**Policy Implications:**

Nil

**Financial Implications:**

Accounts to be paid

**Strategic Implications:**

Nil

**Voting Requirements:**

Simple Majority

**Officers Recommendation / Council Resolution:**

**Moved:**

**Seconded:**

**That Council receives the attached list of creditor accounts paid under delegated power.**

**CARRIED / LOST**

**For:**

**Against:**

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

Chq/EFT	Date	Name	Description	Municipal	Air BP
EFT21888	09/04/2024	Accwest Pty Ltd	Monthly financial support Budget review, Financials for Council	\$5,621.00	
EFT21889	09/04/2024	Brayco Commercial Pty Ltd	SS corner cabinets with 6 feet	\$5,497.00	
EFT21890	09/04/2024	Cyril Patrick Councillor	Car detailing 1HZH-754 - 1HPK-873	\$550.00	
EFT21891	09/04/2024	IGA Meekatharra	1 Pallet rapid set cement - 61 x 20Kg bags	\$3,157.89	
EFT21892	09/04/2024	Mark Smith Pty Ltd	91 Hill St toilet cistern not filling	\$1,760.66	
EFT21893	09/04/2024	Planwest	Meekatharra Scheme & Strategy Modifications	\$2,117.50	
EFT21894	09/04/2024	RMH Mechanical Pty Ltd	Parts and Repairs for P48 Low Loader	\$3,559.38	
EFT21895	09/04/2024	Rebekah Simone Paponjak	Cleaning Admin Office and Consultants quarters March 2024	\$3,585.00	
EFT21896	09/04/2024	Refuel Australia (Geraldton Fuel)	15,000 Ltrs Diesel Delivered to Shire Depot 34/4/24	\$33,328.20	
EFT21897	09/04/2024	Spark Electrical Contracting	Various new gym equipment	\$7,705.00	
EFT21898	12/04/2024	ABLE Sales	1 x LG125CS Generator diesel silent cummings 137KVA	\$48,391.00	
EFT21899	12/04/2024	Aerodrome Management Services	Airport upgrade Meekatharra apron expansion	\$118,371.00	
EFT21900	12/04/2024	All Decor	Supply & install flooring to 137 Darlot St Supply & Install blinds to Unit 2 - 8 Regan St	\$11,078.00	
EFT21901	12/04/2024	Australia Post	Australia post charges for March 2024	\$483.08	
EFT21902	12/04/2024	Australian Taxation Office	BAS January to March 24	\$101,372.97	
EFT21903	12/04/2024	Alchemy Resources (Three Rivers)	Rates refund for assessment A5597 E52/1810 Peak Hill Gold Field, Meekatharra 6642	\$160.90	
EFT21904	12/04/2024	Australian Electoral Commission	Bond refund for 2023 Hall Hire	\$525.00	
EFT21905	12/04/2024	BOC Gases	Container holdings 27/2/24 - 28/03/24 Oxygen, Acetylene & Argoshield Size G	\$51.70	
EFT21906	12/04/2024	Breeze Connect	Subscription charges for trunk ID 62205	\$120.19	
EFT21907	12/04/2024	Brendan Hall Carpentry Pty Ltd	103 Hill various repairs throughout property	\$12,925.00	
EFT21908	12/04/2024	Child Support Agency	Payroll deductions	\$320.24	
EFT21909	12/04/2024	Coerco Pty Ltd	6 x 4000 litre septic tanks and leech drains for the Road Crew Camp	\$27,801.40	
EFT21910	12/04/2024	Contract Property Services	Monthly contract fee for March 2024	\$27,500.00	
EFT21911	12/04/2024	Commercial Hotel	Meals and accommodation for All Decor 24/3 - 27/3/24	\$1,081.00	
EFT21912	12/04/2024	Coodardy Pastoral Co.	500 tonnes of creek sand Airport upgrade	\$2,750.00	
EFT21913	12/04/2024	Darren Friend	DCEO Iphone 13 cover, epon WF 2930 Printer and associated cartridges	\$230.33	

EFT21914	12/04/2024	Department of Lands Planning & Heritage	Lease rent for 1/4/24 - 30/4/24 Child care centre	\$55.00	
EFT21915	12/04/2024	Elite Electrical Contracting	Pool Maintenance repairs to pump surging and tripping out	\$2,695.00	
EFT21916	12/04/2024	GPC Asia Pacific T/As Napa Parts	Filter service kit 4WD P545	\$777.70	
EFT21917	12/04/2024	Hersey's Safety Pty Ltd	Various uniforms for Depot staff	\$1,656.60	
EFT21918	12/04/2024	JC's Air Conditioning	2/8 Regan service 5 x Air cons	\$957.00	
EFT21919	12/04/2024	John Gallano	Meal at Wintersun travel to collect furniture 137 Darlot	\$40.32	
EFT21920	12/04/2024	Meekatharra GP Clinic	Pre employment Medical for John Gallano 26/3/24	\$196.02	
EFT21921	12/04/2024	Mark Smith Pty Ltd	Airport repairs to broken pump sewer line - Airside	\$1,620.63	
EFT21922	12/04/2024	Meekatharra Cleaning and Gardening	Cleaning of various Shire properties March/April 24	\$3,993.00	
EFT21923	12/04/2024	Meekatharra Corner Store	Tyre and Rim for Youth Centre Hi-Ace Van 15 P427"	\$294.49	
EFT21924	12/04/2024	Newman OTC	Accommodation S Hoare 26/3 - 27/3/24	\$240.00	
EFT21925	12/04/2024	Node1 Pty Ltd	Internet charges for May 2024	\$2,185.00	
EFT21926	12/04/2024	Perfect Computer Solutions Pty Ltd (PCS)	Office 365 annual fee & set up costs	\$11,166.00	
EFT21927	12/04/2024	RMH Mechanical Pty Ltd	Various repairs, parts and services for P48, P452,P611,P626, P627, P545	\$12,928.22	
EFT21928	12/04/2024	Rebekah Simone Paponjak	137 Darlot St - Deep Clean	\$1,472.50	
EFT21929	12/04/2024	Redstone Metals Pty Ltd	Rates refund for assessment A8076 E52/3559 Peak Hill Gold Field Meekatharra WA 6642	\$302.19	
EFT21930	12/04/2024	Refuel Australia (Geraldton Fuel)	50,000 Ltrs Diesel Airport	\$97,433.32	
EFT21931	12/04/2024	Rhythm Fix	Drum circle workshop community Centre 10/3/24	\$500.00	
EFT21932	12/04/2024	Shire of East Pilbara	Health shared service agreement, Environmental Health and Town Planning March 2024	\$4,583.33	
EFT21933	12/04/2024	Shire of Meekatharra	Payroll deductions	\$265.00	
EFT21934	12/04/2024	Skippers Aviation	Flights for A Severinsen Perth to Meeka return 6/5/24 - 10/5/24	\$1,815.00	
EFT21935	12/04/2024	Sydney Tools	Mobile Gorilla Scaffold Depot	\$3,735.40	
EFT21936	12/04/2024	Steve Smith	Tarps purchased to cover furniture in trailer Geraldton travel collect furniture 137 Darlot	\$172.00	
EFT21937	12/04/2024	Toll Transport Pty Ltd (Team Global Express)	Freight charges for March 2024	\$4,165.61	
EFT21938	12/04/2024	Telstra Limited	Telstra Mobile Charges for March 2024	\$613.63	
EFT21939	12/04/2024	Territory Prospecting Pty Ltd	Rates refund for assessment A8261 E52/3728 Peak Hill Gold Field Meekatharra WA 6642	\$561.55	
EFT21940	12/04/2024	Wynne Mandy (Sole Trader)	Finance consulting services for March 2024	\$2,110.68	
EFT21941	22/04/2024	Bitutek Pty Ltd	Spray & Cover using Bituminous products Meekatharra Airport Upgrade	\$1,310,986.95	

EFT21942	22/04/2024	Departments of Mines, Industry & Regulations	BSL 1/2/24 - 29/2/24	\$122.48
EFT21943	22/04/2024	Krakatoa Resources Ltd	Rates refund for assessment A8628 E52/3938 Mining Tenement Meekatharra WA 6642	\$706.72
EFT21944	22/04/2024	Moodie Outdoor Products	2 x Shelters for Lions Park 5x8m and 6x8m including solar lighting kits and freight	\$42,911.00
EFT21945	22/04/2024	Sandfire Resources	Rates refund for assessment A7413 E52/3047 Nannine Gold Field Meekatharra WA 6642	\$218.58
EFT21946	22/04/2024	The Kop Adventures Pty Ltd	Rates refund for assessment A8070 E51/1818 Nannine Gold Field Meekatharra WA 6642	\$417.15
EFT21947	29/04/2024	AIC Resources	Rates refund for assessment A7729 E52/3068 Peak Hill Gold Field Meekatharra WA 6642	\$179.44
EFT21948	30/04/2024	ABCO Products	Cleaning materials as per quote EST15139	\$3,480.53
EFT21949	30/04/2024	All Decor	Supply and Install Flooring to Unit 2 - 8 Regan Str	\$12,697.00
EFT21950	30/04/2024	Anderson Felicity	Crockery, Drawer liners road crew camp. Fuel	\$455.49
EFT21951	30/04/2024	Afgri Equipment	P504 Oil filters and associated filter items Kubota turn mower	\$501.26
EFT21952	30/04/2024	Allan Robin Humphries	Accommodation and Meal Wubin Hotel 6/4/24	\$154.95
EFT21953	30/04/2024	Batavia Furniture & Bedding (Comfort Style)	Furnishings for 137 Darlot St, TV unit, Q Base x 2, 2 x Q Mattresses, 3 x drawer sets, 1 x Lounge Suite, 1 x Eva 3 Seater	\$10,462.00
EFT21954	30/04/2024	Barkley Day	Member fee and expenses OCM & HBTP + Travel 20/4/24	\$1,911.72
EFT21955	30/04/2024	Bravura Design PL	Architectural services for the redevelopment of Lloyds building Stage 1	\$28,099.50
EFT21956	30/04/2024	Bunnings Group Limited	Various cleaning equipment Shire properties cleaning	\$674.27
EFT21957	30/04/2024	Child Support Agency	Payroll deductions	\$323.16
EFT21958	30/04/2024	Canine Control	Ranger services 15 & 16 April 24 - Attend Murdoch Vet Program	\$4,215.75
EFT21959	30/04/2024	Commercial Hotel	Catering and refreshments for Council training 13 & 14 April 2024	\$1,238.00
EFT21960	30/04/2024	Contract Property Services	Town Maintenance Contract 1/4/24 - 30/4/24	\$14,323.43
EFT21961	30/04/2024	Corsign WA Pty Ltd	Various road traffic related signs	\$15,391.20
EFT21962	30/04/2024	David Kenneth Hodder	Member fees and expenses OCM & HBTP 20/4/24	\$585.00
EFT21963	30/04/2024	Fleet Network Pty Ltd	Novated Lease Charges 10/4/24 - 1IBM773	\$1,011.02
EFT21964	30/04/2024	Geraldton Mower Repairs	Cordless Blower Set including battery and charger	\$903.00



EFT21965	30/04/2024	GHD Pty Ltd	Meekatharra Airport Resurfacing Technical Support - RFT 2023/4-2 Sealing Works	\$68,978.80	
EFT21966	30/04/2024	Hart Sport	Hart 4 Layer storage rack Kids Zone	\$417.46	
EFT21967	30/04/2024	Helen Smith	16 & 17 April 24 - Assist with coordination of Murdoch Vet Program 24, including receiving animals and completing required documentation. 30 x Microchipping Procedures, includes 1 mini chip, CAR tag and the implant procedure	\$5,250.00	
EFT21968	30/04/2024	Hodesh Pty Ltd T/As Instant Racking	Shelving for Archive building (old CRC)	\$9,287.00	
EFT21969	30/04/2024	Harvey James Nichols	Member fees and expenses OCM & HBTP 20/4/24	\$735.00	
EFT21970	30/04/2024	JC's Air Conditioning	8 x Bag Cleans and service to Admin office air conditioners	\$1,320.00	
EFT21971	30/04/2024	Jally Entertainment	Performance Fee for Little Red in the Hood 17 May 24 - Yulella to contribute 50%	\$3,300.00	
EFT21972	30/04/2024	Judith Christine Holden	Member fees and expenses OCM & HBTP 20/4/24	\$585.00	
EFT21973	30/04/2024	Landgate	Transaction number 73710725 26/3/24 Ref I-E002809-VG392031	\$122.07	
EFT21974	30/04/2024	Larra Juab	Glow sticks for Youth week art Glow Event & Brateck TV Wall mount 37-80"	\$141.89	
EFT21975	30/04/2024	Leisk Hydraulics Plumbing & Gas	Repairs to faulty HWS 81 Darlot St	\$3,289.00	
EFT21976	30/04/2024	Lo-Go Appointments	Remaining 50% of fee for recruitment services for the role of DCEO Nathan Cain	\$4,675.00	
EFT21977	30/04/2024	Lock, Stock & Farrell	New locks & Keys for Gym storeroom door Restricted ML20	\$532.70	
EFT21978	30/04/2024	Market Creations	Business cards for Nathan Cain and David Schulz	\$236.50	
EFT21979	30/04/2024	Marketforce Pty Ltd	Advertising EOI 23/24-001 Cafe Lease in West Australian 23/3/24	\$912.40	
EFT21980	30/04/2024	Mitchell & Brown	Various items for: 137 Darlot St - Fridge, Microwave, Cooker, rangehood, TV, Washing Machine; Admin Office - Coffee Machine 58 McCleary St - Dryer	\$6,317.00	
EFT21981	30/04/2024	Mark Smith	Member fees and expenses OCM & HBTP 20/04/24	\$585.00	
EFT21982	30/04/2024	Matthew Hall	Member fees and expenses OCM & HBTP + Travel 20/4/24	\$1,436.48	
EFT21983	30/04/2024	McLernons Business Base	Orion Round Table and Boxer Mid Back Soft	\$514.00	

EFT21984	30/04/2024	Metal Artwork Badges	Desk Name Plaque Nathan Cain DCEO	\$74.80
EFT21985	30/04/2024	Murchison Rubbish Services	Rubbish Collection 29/3/24 - 28/4/24 - Domestic, Commercial & Litter control	\$22,635.45
EFT21986	30/04/2024	Netstar Australia Pty Ltd	Subscription for Satellite Bore Boss P608	\$132.00
EFT21987	30/04/2024	Neuk Port Ad-Hair	Monthly management & operating fees as per contract Meekatharra Airport	\$23,527.50
EFT21988	30/04/2024	Norris & Hyde Pty Ltd	Cloud Hosting for 3CX PBX	\$79.95
EFT21989	30/04/2024	Northampton Grader Hire	Maintenance grading Ilgarari rd, Bulloo downs, Turee creek	\$52,299.50
EFT21990	30/04/2024	Office National (Paper Plus)	Various stationery items	\$171.06
EFT21991	30/04/2024	Perfect Computer Solutions Pty Ltd (PCS)	Intel i7 16Gb RAM 512Gb storage, wireless keyboard & mouse, 2 x HP monitors with desktop arms	\$4,647.50
EFT21992	30/04/2024	Raw Creative	Art Gallery and Visitor centre window stickers, Design and Artwork, Printing of Stickers	\$2,110.00
EFT21993	30/04/2024	RMH Mechanical Pty Ltd	Fuel Cap P611 - Replacement Windscreen P518 and Freight	\$839.60
EFT21994	30/04/2024	Royal Flying Doctors Service Western Operations	Refund for landing fees to RFDS March 24	\$5,629.00
EFT21995	30/04/2024	Rumbold Ford	New Ford Ranger Double Cab Chassis XLT 3.0L V6 4x4 - Engine # BF2SPW314931 Rego 1ICT859	\$41,331.64
EFT21996	30/04/2024	Refuel Australia (Geraldton Fuel)	208L Mobil Delvac Modern 15W-Full Protection Depot	\$2,777.34
EFT21997	30/04/2024	S.A. Hines Contracting	Install Road signs, Turee Creek, Wiluna North, Peak Hill Three Rivers Road	\$4,400.00
EFT21998	30/04/2024	Toll Transport Pty Ltd (Team Global Express)	Freight charges for March/April 24	\$1,236.64
EFT21999	30/04/2024	Truck Centre Western Australia	Air Spring and freight for P522 Mack Prime Mover	\$1,225.07
EFT22000	30/04/2024	Winc Australia (Staples)	Various stationery items	\$184.56
EFT22001	30/04/2024	Wintersun Hotel Geraldton	Accommodation S Smith 10/4/24 - Furniture Collection	\$428.00
EFT22002	30/04/2024	Wesley Ward	Member fees and expenses OCM & HBTP 20/04/24	\$585.00
EFT22003	30/04/2024	Westrac Equipment	Supply of new Caterpillar 150-T3 Grader as per Council Resolution 2023/24-095 with optional extras	\$576,864.01
25906	17/04/2024	Department of Transport	Fee for MKA plates MK29	\$260.00
DD14975.1	01/04/2024	Pivotel Satellite Global Star	Satellite Phone Charges 15 March 24 - 14 April 24	\$304.62
DD14978.1	10/04/2024	Aware Super	Payroll deductions	\$7,858.27
DD14978.2	10/04/2024	Mercer Super Trust	Superannuation contributions	\$368.05
DD14978.3	10/04/2024	HUB24 Super Fund	Superannuation contributions	\$470.85
DD14978.4	10/04/2024	Netwealth Superannuation	Superannuation contributions	\$1,359.61
DD14978.5	10/04/2024	Retail Employees Superannuation Trust (REST)	Superannuation contributions	\$918.80

DD14978.6	10/04/2024	Australian Retirement Trust	Superannuation contributions	\$1,008.04	
DD14978.7	10/04/2024	AMP Superleader	Superannuation contributions	\$100.10	
DD14978.8	10/04/2024	Australian Super	Superannuation contributions	\$2,397.02	
DD14978.9	10/04/2024	Colonial First State	Superannuation contributions	\$364.10	
DD14978.10	10/04/2024	Hostplus	Superannuation contributions	\$504.11	
DD14990.1	18/04/2024	Horizon Power	Streetlights x 273 - 1/3/24 - 31/3/24	\$6,267.47	
DD14994.1	22/04/2024	Horizon Power	Lot 99991 Aerodrome Rd 2/3/24 - 2/4/24 -7378.32 units @ 27.5759	\$2,506.48	
DD14997.1	22/04/2024	BP Oil (Air BP)	AVGAS Sales March 24		
DD15000.1	24/04/2024	Aware Super	Payroll deductions	\$7,452.27	
DD15000.2	24/04/2024	Mercer Super Trust	Superannuation contributions	\$368.05	
DD15000.3	24/04/2024	Unisuper	Superannuation contributions	\$45.50	
DD15000.4	24/04/2024	HUB24 Super Fund	Superannuation contributions	\$462.80	
DD15000.5	24/04/2024	Netwealth Superannuation	Superannuation contributions	\$297.99	
DD15000.6	24/04/2024	Retail Employees Superannuation Trust (REST)	Superannuation contributions	\$462.78	
DD15000.7	24/04/2024	Australian Retirement Trust	Superannuation contributions	\$1,045.99	
DD15000.8	24/04/2024	AMP Superleader	Superannuation contributions	\$48.13	
DD15000.9	24/04/2024	Australian Super	Superannuation contributions	\$2,505.10	
DD15000.10	24/04/2024	Colonial First State	Superannuation contributions	\$347.45	
DD15000.11	24/04/2024	Hostplus	Superannuation contributions	\$536.89	
DD15007.1	27/04/2024	Netstar Australia Pty Ltd	Monthly GPS tracking for Bore Boss P608	\$132.00	
				<b>\$2,916,754.62</b>	<b>\$254.74</b>



Credit Card	Date	Kelvin Matthews	Description	Amount
Direct Debit	28/03/2024	Kmart	Various Household Kitchen & Laundry Utensils 3 x Blankets 1 x Comforter 137 Darlot & Consultants Quarters	\$286.75
Direct Debit	29/03/2024	Zoom San Jose USA	Zoom Account Fees Chambers, Zoom Rooms & Lloyds March 24 - March 25	\$1,670.55
Direct Debit	18/04/2024	The Sebel Hotel Mandurah	3 x Nights Accommodation F Anderson CCAWA Seminar	\$1,235.05
Direct Debit	21/04/2024	Starlink Australia	RV Subscription Mobile Grader Camp 14/4/24-13/5/24	\$174.00
Direct Debit	23/04/2024	Ausi Gift Cards	3 x Gift Cards and Purchasing Fee - Community Events	\$314.85
<b>Total Credit Card</b>				<b>\$3,681.20</b>

P526	CEO	7071 3400 2015 8506	Description	
Fuel Card	08/04/2024	Ampol Lakelands	113.92 Ltrs Diesel	\$235.70
				<b><u>\$235.70</u></b>
P627	WSM	7071 3400 5489 9785	Description	
Fuel Card	07/04/2024	Ampol Kalgoorlie	84.98 Ltrs Diesel	\$183.47
	24/04/2024	Ampol Leonora	17.39 Ltrs Adblue	\$40.00
	24/04/2024	Ampol Leonora	92.04 Ltrs Diesel	\$188.50
<b>P529</b>	10/04/2024	Ampol Swagman	26.68 Ltrs Diesel	\$55.44
	11/04/2024	Ampol Swagman	51.63 Ltrs Diesel	\$107.29
	11/04/2024	Ampol Wonthella	43.62 Ltrs Diesel	\$87.63
<b>P530</b>	10/04/2024	Ampol Swagman	26.56 Ltrs Diesel	\$55.19
	11/04/2024	Ampol Swagman	54.36 Ltrs Diesel	\$112.96
	11/04/2024	Ampol Wonthella	37.14 Ltrs Diesel	\$74.61
				<b><u>\$905.09</u></b>
P605	DCEO	7071 3400 6134 0542	Description	
Fuel Card	20/04/2024	Ampol Cue	55.15 Ltrs Diesel	\$120.17
	20/04/2024	Ampol Midvale	27.53 Ltrs Diesel	\$55.03
	20/04/2024	Ampol Midvale	Drum of Adblue	\$56.99
	24/04/2024	Ampol Midvale	103.17 Ltrs Diesel	\$206.24
	25/04/2024	Ampol Swagman	33.72 Ltrs Diesel	\$70.07
	27/04/2024	Ampol Wiluna	71.41 Ltrs Diesel	\$156.96
				<b><u>\$665.46</u></b>
P645	CDSM	7071 3400 8840 7456	Description	
Fuel Card	03/04/2024	Ampol Swagman	46.71 Ltrs Unleaded	\$93.33
	23/04/2024	Independent Meekatharra	47.54 Ltrs Unleaded	\$108.34
				<b><u>\$201.67</u></b>
P507	CDO	7071 3400 9239 7651	Description	
Fuel Card	13/04/2024	Ampol Wonthella	93.58 Ltrs Diesel	\$188.00
				<b><u>\$188.00</u></b>
P508	YSRO	7071 3400 9713 0255	Description	
Fuel Card	18/04/2024	Independent Meekatharra	117.36 Ltrs Diesel	\$242.47
				<b><u>\$242.47</u></b>

P634	Road Crew	7071 3400 9950 8573	Description	
Fuel Card	03/04/2024	Ampol Morawa	88.48 Ltrs Diesel	\$181.21
	04/04/2024	Yalgoo Unmanned	92.36 Ltrs Diesel	\$191.00
	14/04/2024	Yalgoo Unmanned	97.72 Ltrs Diesel	\$202.08
				<b><u>\$574.29</u></b>

**Payments from Muni and Air BP totalling** **\$2,917,009.36**  
**Credit Card Purchases totalling** **\$3,681.20**  
**Fuel Card Purchases totalling** **\$3,012.68**  
**And was submitted to each member of Council on Saturday 18 May 2024**

## 9.2.4 STRATEGIC RATE REVIEW – MAY 2024

<b>Applicant:</b>	Nil	
<b>File Ref:</b>	RV.RC.001	
<b>Disclosure of Interest:</b>	Nil	
<b>Date of Report:</b>	10 May 2024	
<b>Author:</b>	Nathan Cain Deputy Chief Executive Officer	 Signature of Author
<b>Senior Officer:</b>	Kelvin Matthews Chief Executive Officer	 Signature of Author

### **Summary/Matter for Consideration:**

As part of Council's rating strategy and methodology and included in the Minister's list of actions to undertake before applying for Ministerial Approval for Differential Rating, Council is to have consideration for the rates being proposed and / or already in place in neighbouring or similar local governments.

The purpose of this item is to present for acceptance the *Strategic Rate Review | May 2024* which compares rates imposed by several Councils.

Council is requested to accept the *Strategic Rate Review | May 2024* and consider the future rating considerations identified as part of the review.

### **Attachments:**

Strategic Rate Review | May 2024

### **Background:**

Council has, since at least 1998, used differential rating to distribute the rating effort.

However differential rating is only one method 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 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.

### **Rating Principles**

When rating, Council must apply its discretionary rating powers based on five (5) established rating principles –

- Objectivity,
- Fairness and Equity,
- Consistency,
- Transparency, and
- Administrative Efficiency.

Rating structures should identify the predominant use of the land by means of an objective assessment. Rates should be applied fairly and equitably resulting in each property making

a fair contribution to rates revenue based on the method of valuation. The rating principles should be applied, and determinations made, in a consistent way and should also be cost effective.

Transparency in rating practices is supported by the annual publication of objects and reasons for differential rates, the adoption of a rating strategy, and clearly defined links to the long-term financial plan and other strategic plans.

To ascertain the suitability of Council’s current rating structure Shire Officers undertook a Strategic Rate Review of neighbouring local governments and those within the WA Local Government Association Murchison Zone.

Comparative Data

The following Shires were compared against the Shire of Meekatharra for the period 2017-2018 to 2023-2024 –

- Shire of Cue,
- Shire of Mount Magnet,
- Shire of Murchison,
- Shire of Upper Gascoyne,
- Shire of Sandstone,
- Shire of Wiluna, and
- Shire of Yalgoo.

Although neighbouring the Shire of Meekatharra, the Shire of Ashburton and Shire of East Pilbara were excluded from the review as the size of the rates base of each local government, by comparison to the Shire of Meekatharra, yields little similarity for comparative purposes.

By way of a simple comparison with the other local governments in the comparison group, the following was observed for the 2023-2024 financial year for the Shire of Meekatharra –

<b>Townsites – GRV</b>	<b>Position</b>	<b>23-24 Value</b>	<b>Average</b>
Rate in the Dollar	3 <sup>rd</sup> Lowest	0.09330	0.09430
Minimum Payments	4 <sup>th</sup> Lowest	\$400	\$398
Average Paid per Assessment	3 <sup>rd</sup> Highest	\$1,001	\$962

The Townsites – GRV category is comparatively well-positioned and is recommended to remain consistent in any immediate future rating decisions by Council.

<b>Pastoral – UV</b>	<b>Position</b>	<b>23-24 Value</b>	<b>Average</b>
Rate in the Dollar	3 <sup>rd</sup> Highest	0.08930	0.08530
Minimum Payments	2 <sup>nd</sup> Lowest	\$400	\$536
Average Paid per Assessment	Highest	\$6,149	\$3,883

The Pastoral – UV category has a high Rate in the Dollar and a low Minimum Payment and has comparatively the highest average paid per assessment of all the comparison local governments. The primary reason for this situation is the Shire of Meekatharra includes

Roadhouses and Communication Towers in the Pastoral – UV category. Removing these rate assessments for this category forms one of the recommendations from the review.

<b>Mining – UV</b>	<b>Position</b>	<b>23-24 Value</b>	<b>Average</b>
Rate in the Dollar	2 <sup>nd</sup> Lowest	0.1919	0.2526
Minimum Payments	2 <sup>nd</sup> Lowest	\$400	\$600
Average Paid per Assessment	2 <sup>nd</sup> Lowest	\$4,106	\$5,243

The Mining – UV category is consistently low across all the comparative analysis local governments indicating the rating effort being undertaken by the Shire of Meekatharra is low. A staged increase in the rating effort by Council, rather than a sudden rise to the regional average, will ensure comparative parity with other local governments will occur over time.

#### Future Rating Considerations

During the review the following (4) opportunities were identified for further investigation to potentially generate additional rate revenue and / or better meet the established rating principles –

- Redefining the classification of unimproved valuation (UV) property assessments,
- Differential rating on vacant land,
- Minimum payment percentage representation increase, and
- Gross Rental Valuations for Mining Camps.

#### Comment:

Shire Officers acknowledge the findings of the review and will refer to the values and information in preparing the Statement of Objects and Reasons | Differential Rates and any further documents which may require this information.

Specifically, and in direct response to the future rating considerations, the following is offered –

- Redefining the classification of Unimproved Valuation (UV) property assessments is warranted as Roadhouses and Communication Towers included along with Pastoral activities is inconsistent with the “Consistency” principle. It is suggested the classifications be so-named and defined into Pastoral – UV and Non-Pastoral – UV thereby permitting Pastoral Property Assessments to be purely based on Pastoral activities.
- Whilst applying a higher differential rating on vacant land may entice property owners to develop the land in other local governments, it may not necessarily work in the Shire of Meekatharra.
- Minimum Payment percentage representation increase occurs by increasing the Minimum Payment at a higher rate than the Rate in the Dollar. The Shire’s Minimum Payments are low by comparison and should be raised towards at least the average for each category (which for Townsites – GRV would mean no movement is required as it is already at the average).
- Rating Mining Camps based on their Gross Rental Value (which can only do via resolution) is currently being undertaken by five (5) of the comparison group local governments (as well as the Shire of Ashburton and Shire of East Pilbara, and other local governments where mining occurs). Should Council wish to pursue this form



of rating then a formal process is required. This process could not be undertaken prior to the adoption of the Annual Budget 2024-2025.

**Consultation:**

Senior Officers  
Other Local Governments  
WA Local Government Association

**Statutory Environment:**

*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.

**Policy Implications:**

*04.10 – Rating Policy*

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

**Budget/Financial Implications:**

There are no financial implications by accepting the Strategic Rate Review.

**Strategic Implications:**

Objective – Manage resources effectively.  
Priorities – Ensure governance and legislative requirements are met.

**Voting Requirements:**

Simple Majority

**Officers Recommendation / Council Resolution:**

**Moved:**

**Seconded:**

**That with respect to the Strategic Rate Review | May 2024, Council –**

- 1. Accepts the Strategic Rate Review | May 2024, as attached,**
- 2. Requests the Chief Executive Officer to, in accordance with section 6.33 of the *Local Government Act 1995*, consider the outcomes and future rating considerations of the Review when preparing the Statement of Objects and Reasons for Differential Rates 2024-2025 and Annual Budget 2024-2025.**

**CARRIED / LOST**

**For:**

**Against:**



# Strategic Rate Review

May 2024



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## Executive Summary

### Introduction

The Shire of Meekatharra covers an area of 100,733 square kilometres. The Shire consists of three (3) localities being Meekatharra, Peak Hill and Nannine; two (2) aboriginal communities of Yulga Jinna and Buttah Windee; and the aboriginal education centre of Karalundi. The town of Meekatharra contains most of the population. Within the Shire there are numerous facilities, including a sporting complex and gymnasium, youth centre, swimming pool, squash court, and regional airport.

The local economy is based on a mix of mining, retail, manufacturing, construction, and pastoral farming. Although there is limited retail industry, there is a sound commercial base, with local businesses remaining relatively constant. The area has a series of tourist attractions and provides a unique lifestyle choice.

The future economic viability of Meekatharra is optimistic, although significantly dependent upon the mining sector, which is a significant risk.

The population of 1,200 (2021 Australian Bureau of Statistics Census Data) indicates a stable population, with fluctuations over time driven mostly by job opportunities in the mining sector and associated industries. The population is diverse in nature with both international influences and a significant indigenous population.

### Current Rating Information

For the 2023-2024 financial year, Council resolved to impose differential general rates for –

- GRV Townsite property assessments at 9.3314 cents in the dollar,
- UV Pastoral property assessments at 8.9250 cents in the dollar, and
- UV Mining property assessments at 19.1900 cents in the dollar.

The minimum payments were treated similarly, broken down into the above three (3) categories, however all were given the same \$400 minimum payment.

### Rating Principles

The conceptual framework within which the Shire may apply its discretionary rating powers, is based on five (5) established rating principles –

- Objectivity,
- Fairness and Equity,
- Consistency,
- Transparency, and
- Administrative efficiency.

These rating principles are published by the Department of Local Government, Sport, and Cultural Industries for local governments to adhere to.



Rating structures should identify the predominant use of the land by means of an objective assessment. Rates should be applied fairly and equitably resulting in each property making a fair contribution to rates revenue based on the method of valuation. The rating principles should be applied, and determinations made, in a consistent way and should be clearly documented and available for public inspection, while the structure should also be cost effective.

Transparency in rating practices is supported by the annual publication of objects and reasons for differential rates, the adoption of a rating strategy and clearly defined links to the long-term financial plan and other strategic plans.

## Comparative Data

Included within this review is the establishment of a comparison group of nine (9) local governments (comprising the Shire and eight (8) other local governments), all sharing a boundary with the district and / or within the same WA Local Government Association zone. The source of the comparison data is each local government's published Annual Report and / or Annual Budget as provided on their respective websites.

A comparison with other local governments of rate revenue outcomes adds context, however, has limited capacity to determine what is an appropriate rating structure. This said, it is one of the few mechanisms available to the Shire to justify rating outcomes to the community and the comparison serves to highlight the variations in rating methods used by neighbouring local governments.

Some inconsistencies with the Shire of Meekatharra and the comparative local governments occur and, where this is evident, only suitable comparisons are made.

By way of simple comparison with the other local governments in the suitable comparison group, the detail of which is further outlined in the body of this review, the following has been observed for the 2023-2024 financial year for the Shire of Meekatharra –

### Townsites - GRV

- Rate in the Dollar – 3<sup>rd</sup> Lowest (group size = 7)
- Minimum Payments – 4<sup>th</sup> Lowest (group size = 7)
- Average Payment per Property Assessment – 3<sup>rd</sup> Highest (group size = 7)

### Pastoral - UV

- Rate in the Dollar – 3<sup>rd</sup> Highest (group size = 8)
- Minimum Payments – Equal 2<sup>nd</sup> Lowest (group size = 8)
- Average Payment per Property Assessment – Highest (group size = 8)

### Mining - UV

- Rate in the Dollar – 2<sup>nd</sup> Lowest (group size = 8)
- Minimum Payments – Equal 2<sup>nd</sup> Lowest (group size = 8)
- Average Payment per Property Assessment – 2<sup>nd</sup> Lowest (group size = 8)



## Future Rating Considerations

During the review the following four (4) opportunities have been identified for further investigation to potentially generate additional rate revenue and / or better meet the established rating principles –

- Redefining the Classification of Unimproved Valuation (UV) Property Assessments,
- Differential Rating on Vacant Land,
- Minimum Payment Percentage Representation Increase, and
- Gross Rental Valuation for Mining Related Capital Improvements.

The detail of these potential additional rate revenue opportunities is further explored in the body of the review.

## Legislative Framework

### Legislative Framework

The power to raise local government property rates is set out under the Local Government Act 1995 (the Act). The Shire, using a defined process outlined within the Act, determines the level of rates to be raised annually and adopts the rate to be imposed.

In adopting the annual budget each year, Section 6.2(2) requires the Shire to consider the current Plan for the Future (comprised of the Strategic Community Plan and Corporate Business Plan), prepared under Section 5.56 of the Act.

Subject to the provisions of the Act, the Shire is free to use the rating powers to raise rate revenue at the level it determines appropriate.

### Valuation Methods

There are two valuation methods available for use by local government under Section 6.28 of the Act, namely Gross Rental Value (GRV) and Unimproved Value (UV).

GRV assessments are valued based on the following:

The gross annual rental the land might reasonably be expected to realise if let on a tenancy from year to year upon condition the landlord is liable for all rates, taxes, and other charges thereon and the insurance and other outgoings necessary to maintain the value of the land.

UV assessments are valued based on the following:

The property is valued as if it has had no improvements (as though) it remains in its original, natural state, with any land degradation considered.

### Changing Valuation Methods

Changing the valuation method applicable to any separately identifiable portion of land requires the Minister responsible for local government (the Minister) to decide as to the appropriate basis of valuation based on the predominant land use. A technical description of the relevant land and a notice of the change in valuation must be published in the Western Australia Government Gazette following the Minister's determination.

The state government department responsible for local government (the Department) administers the process for the Minister and publishes guidance to provide information on the process involved in making an application.

### Review of Predominant Land Use

It is important for local governments to closely monitor changes in land use from rural to non-rural, and any other land use changes occurring within the district, and subsequently apply to the Minister for a change of valuation method to ensure the rating principals are consistently applied throughout the district.



## Uniform General Rates

The Shire may set a single rate in the dollar for each valuation type (GRV and UV). This is called a uniform general rate and is applied to all assessments within a valuation type regardless of zoning, land use, or whether the land is vacant.

Uniform rates are considered the most appropriate rating method by many local governments as they are considered to best reflect the five fundamental principles of rating being objective, fair and equitable, consistent, transparent, and administratively efficient.

## Differential General Rates

The Shire may apply different rates in the dollar within each basis of valuation (GRV or UV). A differential rate may be applied using the following property characteristics, or combination of –

- The zoning of the land,
- The predominant use,
- If the land is vacant or not, and
- Any characteristics prescribed.

## Restrictions on Differential Rates

Due to the potential for a differential rate to single out ratepayers for a higher average rate contribution than would otherwise be the case, restrictions apply to the highest differential rate not being allowed to be more than twice (2x) the lowest differential rate unless Ministerial approval is obtained before imposing the rate.

Before imposing a differential rate, the Shire must provide local public notice (no earlier than the 1st May each year and for a minimum period of twenty-one (21) days) of its intention to do so and consider any resultant submissions.

Section 6.36(3) (c) of the Act requires a document describing the objects and the reasons for each proposed differential rate and minimum payment to be available for public inspection.

## Minimum Payments

The Shire may impose a general minimum payment to each valuation method (and within each differential rate category). This results in all assessments being levied at least a minimum contribution in rates regardless of the assessment valuation. A lesser minimum may also be imposed on any portion of the district subject to certain requirements.

The Act restricts the maximum number of assessments (properties) attracting a minimum payment to no more than 50% of the total rated assessments. In addition, the number of assessments with a minimum payment within each valuation category cannot be greater than 50% of the number of rated assessments within the category. If differential rates are applied, the number of assessments attracting a minimum payment within each differential rate category can be no more than 50% of the total rated assessments within the differential category.

There are exceptions to this general rule. If the basis of applying the differential rate is for vacant land, the Minister (upon application) may approve a level of minimum payment assessments greater than 50% of the number of assessments. The 50% rule does not apply in any case where the level of minimum payment is \$200 or less.

## Exemptions from Rates

All land in the district is rateable unless exempted under Section 6.26 of the Act. Aside from land owned by the Shire, the most common categories of exemptions under the Act are –

- Land owned or controlled by the Crown,
- Land held by a religious body as a place of worship, a related purpose, or a school, and
- Land used exclusively for charitable purposes.

To achieve an exemption from rates (for land other than crown land) the owner should be required to apply for an exemption providing evidence of the land use. This application process should ideally be repeated every three (3) to five (5) years to ensure the use of the land has not changed from exempt to non-exempt. The Shire has no discretion in relation to the exemption of rates, it is purely a determination based on current land use.

## Specified Area Rates

In accordance with Section 6.37 of the Act, the Shire may impose a specified area rate on rateable land within a portion of its district for the purpose of meeting the cost of the provision by it of a specific work, service, or facility if the local government considers the ratepayers or residents within the area –

- have benefitted or will benefit from, or
- have access to or will have access to, or
- have contributed or will contribute to the need for the work, service, or facility.

## Policy Framework

The Department and Shire Policy provide guidance and direction regarding the implementation and management of rates.

### Operational Guideline 2 – Changing Methods of Valuation of Land

Within this operational guideline, the Department suggests the Shire should have systems and procedures in place to –

- Identify and record any changes in land use,
- Review the predominant use of land affected by significant land use changes, and
- Ensure timely applications for Ministerial approval.

The guideline goes on to identify five (5) principles local governments should observe, when rating. The Department also released a Rating Policy in March 2016, intended to provide guidance on the process of approval of differential rates under Section 6.33 of the Act. This policy also contains the same five (5) principles set out in the following table –

Principle	Operational Guideline (2)	Rating Policy (March 2016)
Objectivity	As far as possible, the predominant use of land should be reviewed and determined based on an objective assessment of relevant criteria. External parties should be able to understand how and why a determination was made.	The basis for imposing the rates as per the act, for example zoning land use. Was there an event or issue that prompted the need for a differential rate?
Fairness and Equity	Rating principles should be applied fairly and equitably. Each property should make a fair contribution to rates based on a method of valuation which appropriately reflects predominant use.	The application of the benefit principle in which it is expected those bearing the higher rate burden through the imposition of differential rating are receiving greater benefits from Shire activities.
Consistency	Rating principles should be applied, and determinations should be made, in a consistent manner. Like properties should be treated in a like manner.	Properties used for a similar purpose should be rated in a consistent way and will the extent of change from the previous year adversely affect the ratepayer?
Transparency	Systems and procedures for determining the method of valuation of land should be clearly documented and available for the public to inspect. This is fundamental to the “good government” principle upon which the Act is based. The right to govern accompanies the obligation to do so openly and fairly.	The extent of public notice regarding the change and compliance with the notice requirements under the Act and decision-making processes.

Principle	Operational Guideline (2)	Rating Policy (March 2016)
Administrative Efficiency	Rating principles and procedures should be applied and implemented in an efficient and cost-effective manner.	The extent which the differential rate is the most efficient method to raise the rate revenue required.

### Rating Policy – Differential Rates (S. 6.33) (March 2023)

This document describes the legislative and policy basis for the application of differential general rates to land being rated by the Shire. It sets out the policy which guides the Minister’s exercise of the power to approve the imposition of a differential general rate which is more than twice the lowest differential general rate imposed by the local government. Additionally, this document provides guidance for the Shire in requesting such an approval.

### Rating Policy – Minimum Payments (S. 6.35) (June 2023)

This document describes the legislative and policy basis for the application of minimum payments to land being rated by the Shire. It sets out the policy which guides the Minister’s exercise of the power to approve the imposition of a minimum payment on vacant land which does not comply with legislative provisions covering the percentage of assessments affected. The document also explains the application of the legislative provisions, particularly in relation to general and lesser minimums. Additionally, this document provides guidance for the Shire in requesting such an approval.

### Rating Policy – Valuation of Land (S. 6.28) (November 2016)

This document describes the legislative and policy foundation for determining the basis for rates. It sets out the policy which guides the Minister’s exercise of the power to determine the method of valuation of land. Additionally, this document provides guidance for the Shire in requesting such a determination. A streamlined process for recent residential subdivisions is also included, which allows the Shire to advise the Valuer-General if they do not require unimproved valuations for newly created lots.

### Rating Policy – Valuation of Land – Mining (Ss. 6.28 And 6.29) (March 2016)

This document describes the legislative and policy basis for the rating of capital improvements on land which is the subject of a relevant interest or resource interest. It sets out the policy which guides the Minister’s exercise of the power to determine the method of valuation of such land for rating purposes under s. 6.28 of the Local Government Act 1995. The document identifies the improvements which will be subject to rating on a gross rental value basis, providing clarity and consistency in the application of these provisions across the sector. Additionally, this document provides guidance for the Shire, and impacted ratepayers, in requesting such a determination.

### Rating Policy – Giving Notice (June 2023)

This policy aims to provide guidance to the Shire on the legislative requirements governing the giving of notice on rates as it applies to the imposition of differential rates and to minimum payments.



## Shire Policy – 04.10 – Rating Policy

This policy guides the collection and application of rates in a consistent and economically sustainable manner.

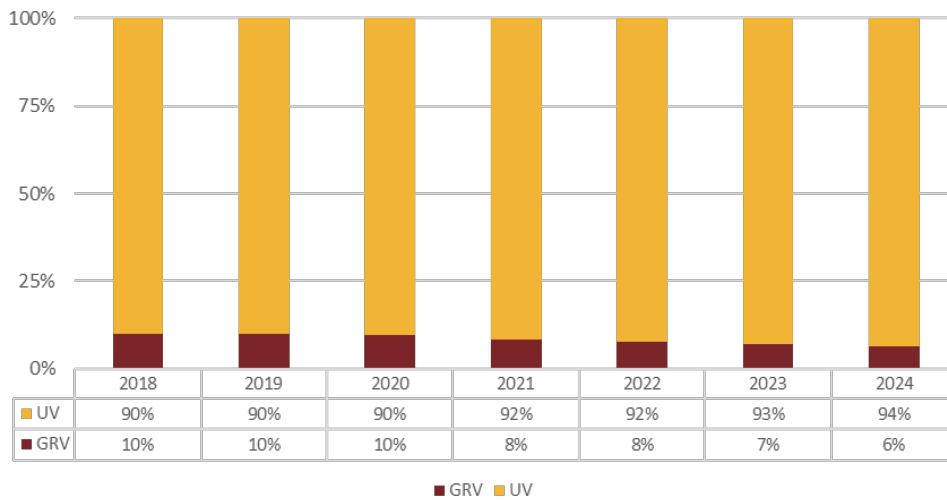
## Current Rating Structure

### Gross Rental Value and Unimproved Value Assessments

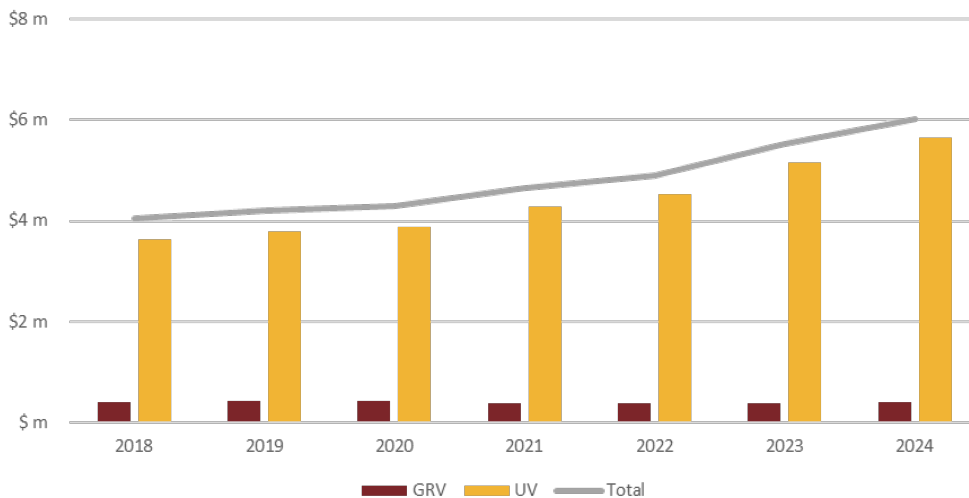
As reported in the Shire of Meekatharra Annual Budget 2023-2024, there are anticipated to be 1,731 rateable property assessments in the district for the rating year, with 391 of those assessments valued and rated using the Gross Rental Valuation (GRV) method and the remaining 1,340 assessments valued and rated using the Unimproved Valuation (UV) method. Total revenue received from these assessments is estimated at approximately \$6.03 million with \$0.39 million sourced from GRV assessments and \$5.64 million from UV assessments.

The following charts show the movement and relativities of General Rate revenue since the 2017-2018 financial year.

Rates by Valuation Type (%)



Rates by Valuation Type (\$)



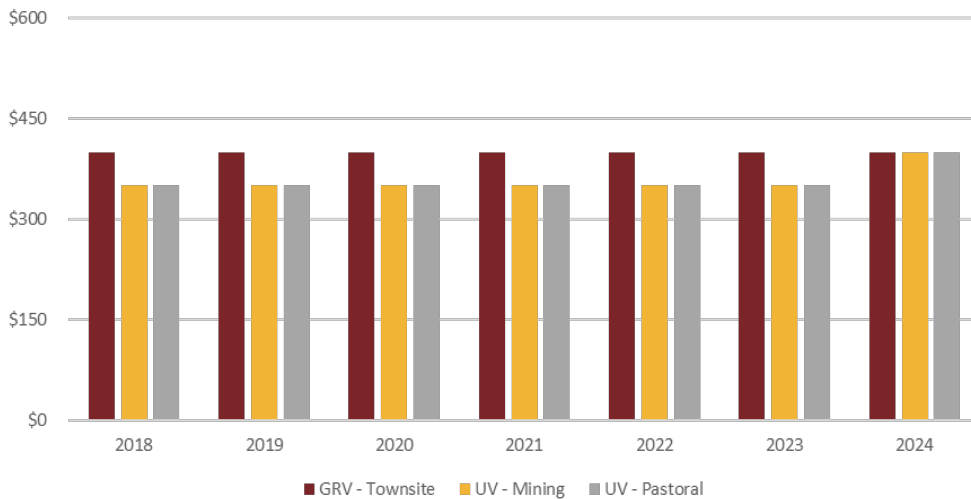
Rating effort has remained relatively consistent between GRV assessments and UV assessments throughout the recent past, with rate revenue slowly increasing over the period being assessed. A noticeable increase between 2022 and 2024 is evident.

### Minimum Payments

The Shire has implemented three (3) minimum payment structures throughout the review period, with a uniform minimum payment set for one (1) GRV assessment category and a uniform minimum payment set for two (2) UV assessment categories.

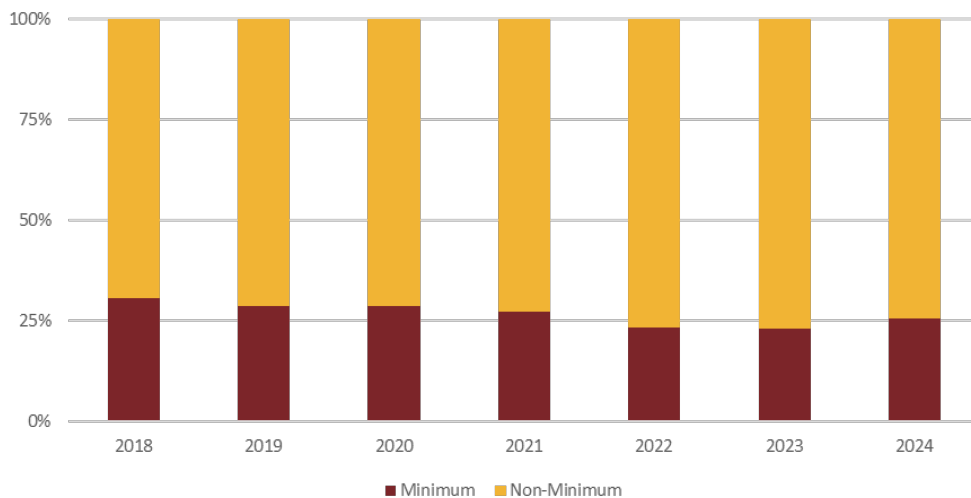
The following chart shows the movement and relativities of Minimum Payments since the 2017-2018 financial year.

*Minimum Payments by Differential Category (\$)*



For the 2023-2024 financial year the minimum payment is being imposed on approximately 26% of the rateable property assessments in the district.

*Minimum vs Non-Minimum Property Numbers (%)*



## Local Government Comparatives

### Comparison Group

The Shire of Meekatharra is a member of the Western Australian Local Government Association's Murchison Country Zone, which includes –

- Shire of Cue
- Shire of Meekatharra
- Shire of Mount Magnet
- Shire of Murchison
- Shire of Sandstone
- Shire of Yalgoo

Additionally, the Shire also has the following local governments as adjoining neighbours –

- Shire of Ashburton
- Shire of East Pilbara
- Shire of Upper Gascoyne
- Shire of Wiluna

The above local governments were selected to form a comparison group.

During the data comparison process the following local governments were excluded from further analysis for the following reasons –

- Shire of Ashburton – The size of the Shire of Ashburton rates base, by comparison to the Shire of Meekatharra, yields little similarity for comparative purposes.
- Shire of East Pilbara – The size of the Shire of East Pilbara, by comparison to the Shire of Meekatharra, yields little similarity for comparative purposes.

Additionally, at the time of review, the Shire of Sandstone has not published financial information on their website earlier than 2022.

Also, the Shire of Murchison has no town centre and therefore has no GRV rateable properties for comparison.

Although a comparison of rating structures from other local governments adds context, it is important to remember different local governments supply different services and, especially in the context of rate in the dollar movements, have different effective GRV valuation timings. These may adversely affect a direct comparison. In regional areas of Western Australia, GRV general valuations are typically conducted every three (3) to five (5) years.



The application dates for the GRV valuations for each of the comparison group Shires were –

- |                           |                |
|---------------------------|----------------|
| • Shire of Ashburton      | 1 August 2021  |
| • Shire of Cue            | 1 August 2021  |
| • Shire of East Pilbara   | 1 August 2021  |
| • Shire of Meekatharra    | 1 August 2021  |
| • Shire of Mount Magnet   | 1 August 2021  |
| • Shire of Murchison      | Not applicable |
| • Shire of Sandstone      | 1 August 2021  |
| • Shire of Upper Gascoyne | 1 August 2021  |
| • Shire of Wiluna         | 1 August 2021  |
| • Shire of Yalgoo         | 1 August 2021  |

The Western Australian Valuer-General is responsible for the valuation of rateable properties and has experienced some difficulty in maintaining current valuations following the COVID-19 pandemic (2020).

The issue of variable valuation timings is not applicable to UV assessments as these values are updated by the Valuer-General every year as the valuation calculation methodology of these property types is different to GRV assessments.

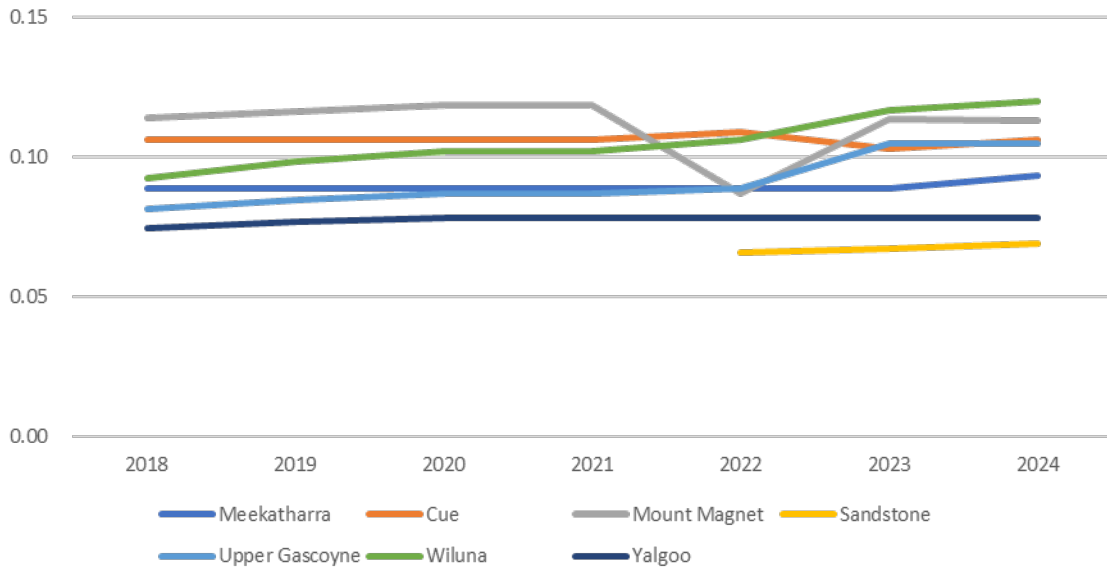
It should be recognised rates are not a user charge and are not determined on the extent of access to, or use of, services and facilities. Property rates are a tax and the amount paid may have no relationship to the benefit received, and often does not. To establish the relative benefits of land ownership in one local government over another, in relation to total rate revenue, requires a qualitative and quantitative assessment of services and facilities provided across all comparison Shires. This is an exercise outside the scope of this review.

For this comparative review, the Gross Rental Valuation properties associated with Townsites, and the Unimproved Valuation properties associated with Pastoral and Mining Pursuits will be the focus as these are generally consistent throughout the comparison group local governments.

## Gross Rental Valuations – Rates in the Dollar (Townsites)

The movement in the applied GRV rates for Townsites across the comparison group since 2018 is shown below.

Variations in Gross Rental Value Rate in the Dollar (Townsites)



As previously mentioned, a direct comparison of the rate in the dollar can be misleading, as not every local government always has the same effective valuation date for GRV assessments. Rental valuations in urban areas (Townsites) are also influenced by geographic location and local supply and demand.

Although outside the assessment scope, Mining Camp information has been included for information purposes only and the following table shows the variations in all Gross Rental Value rating structures (includes both Townsites and Mining Camps) for each of the comparison group local governments, and the applied rate in the dollar, for the 2023-2024 financial year.

Gross Rental Valuations Rates in the \$ (2023-2024) (rounded to four (4) decimal places)

	Townsite					Mining Camps
	General	Residential	Commercial	Industrial	Vacant	
Meekatharra	0.0933	-	-	-	-	-
Cue	0.1062	-	-	-	0.1062	0.1593
Mount Magnet	-	0.1019	0.1188	0.1188	-	0.1805
Murchison	-	-	-	-	-	-
Sandstone	0.0691	-	-	-	-	0.3908
Upper Gascoyne	0.1050	-	-	-	-	-
Wiluna	0.1203	-	-	-	-	0.2406
Yalgoo	0.0783	-	-	-	0.0783	0.2975

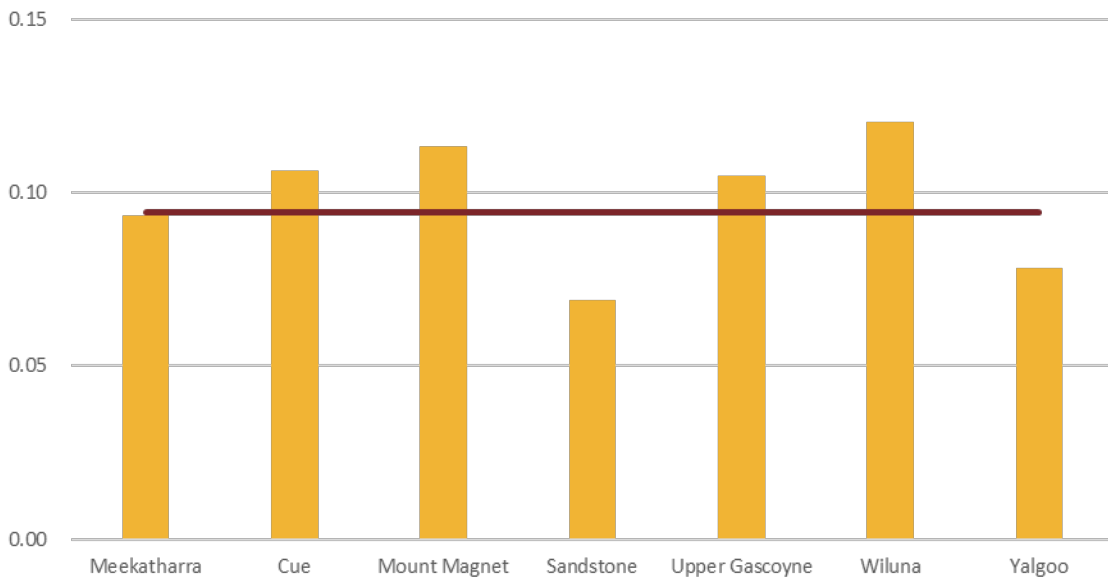


The Shire’s effective rate applied to GRV General / Residential property assessments for 2023-2024 was 9.333 cents in the GRV valuation dollar compared to the comparison group simple average of 9.430 cents in the GRV valuation dollar and was the 3<sup>rd</sup> lowest in the comparison group.

This rate applies to property assessments where a predominant land use of General (where no like comparison was provided) and Residential / Townsite GRV designation is used.

The following chart is a comparison of the GRV rates in the dollar for General / Townsites across the group for the 2023-2024 financial year.

*Gross Rental Valuations Rates in the \$ (2023-2024) (Townsites)*

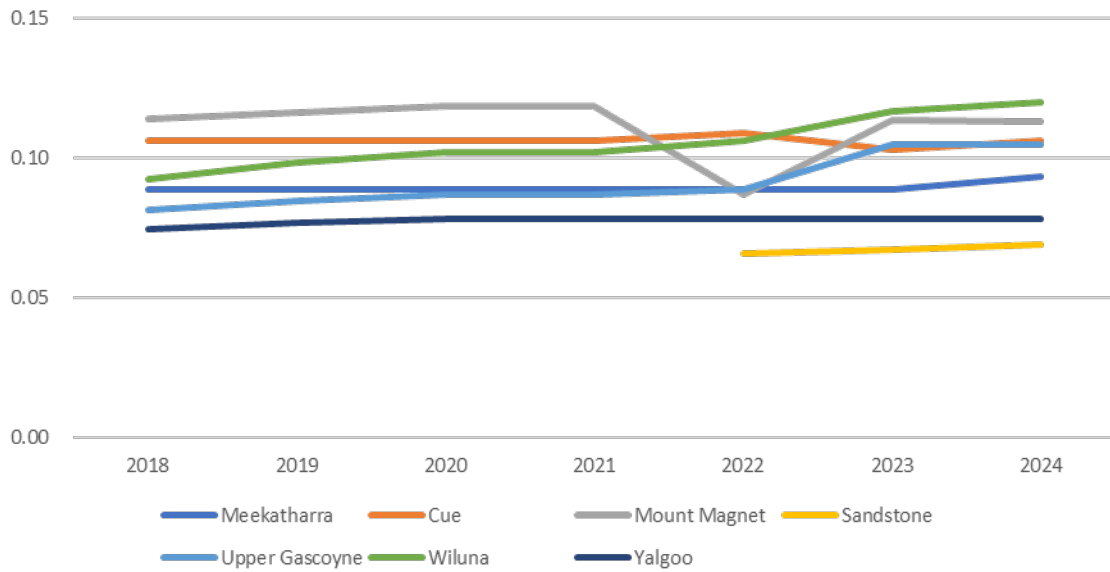


### Gross Rental Valuations – Minimum Payments (Townsites)

The Act permits the imposition of a minimum payment on each rateable property assessment in lieu of being levied a Rate in the Dollar. The purpose of this is to recognise each rateable assessment should make a minimum contribution to the delivery of the infrastructure and services in the district.

The movement in the applied Minimum Payments for Townsite property assessments across the comparison group since 2018 is shown below.

Variations in Gross Rental Valuation Minimum Payments (Townsites)



The following table shows the Gross Rental Value Minimum Payments for each of the comparison group local governments, and the applied Minimum Payment, for the 2023-2024 financial year.

Variations in Gross Rental Value Minimum Payments (2023-2024) (Townsites)

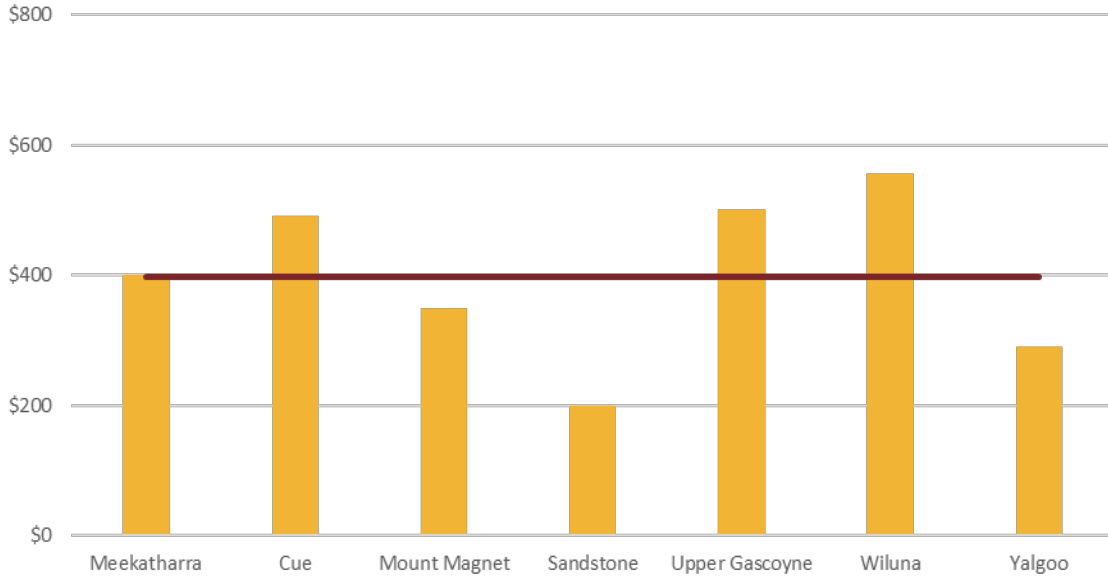
	Townsite					Mining Camps
	General	Residential	Commercial	Industrial	Vacant	
Meekatharra	400	-	-	-	-	-
Cue	491	-	-	-	491	491
Mount Magnet	-	450 / 145	450	450	-	785
Murchison	-	-	-	-	-	-
Sandstone	200	-	-	-	-	200
Upper Gascoyne	500	-	-	-	-	-
Wiluna	555	-	-	-	-	1,104
Yalgoo	290	-	-	-	290	290

The Shire set a minimum payment for 2023-2024 of \$400 for Townsite GRV valued property assessments with the comparison group simple average GRV minimum payments being \$398 per assessment.

The Shire’s minimum payment is the 4<sup>th</sup> lowest (which is impacted by a lesser minimum being used in Mount Magnet of Other Towns where services are less).

The following chart is a comparison of the Townsite GRV minimum payments for townsite property assessments across the group for the 2023-2024 financial year.

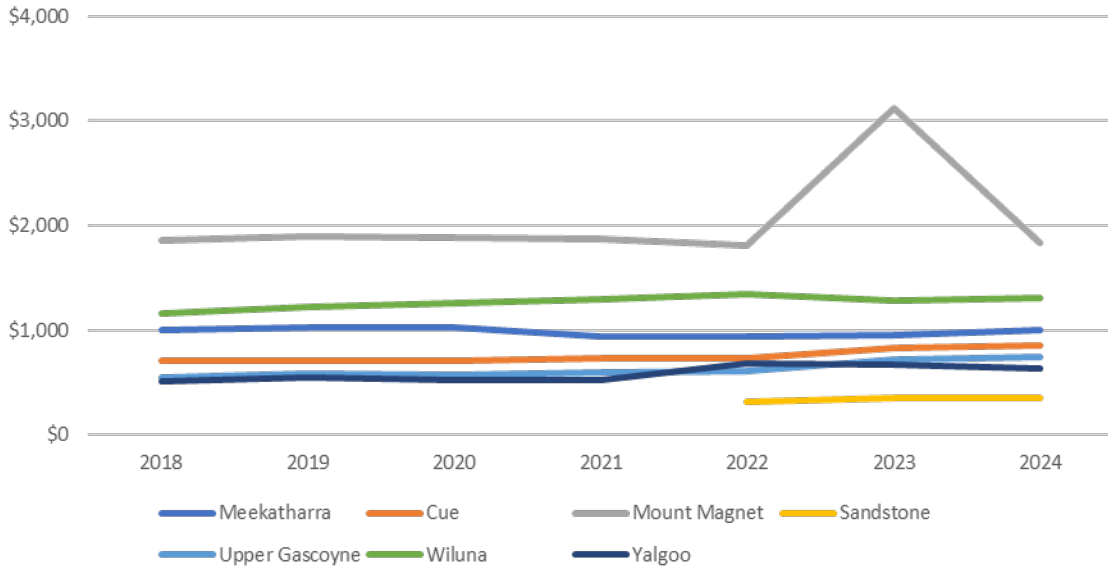
Gross Rental Valuation Minimum Payment (2023-2024) (Townsites)



### Gross Rental Valuations – Revenue (Townsites)

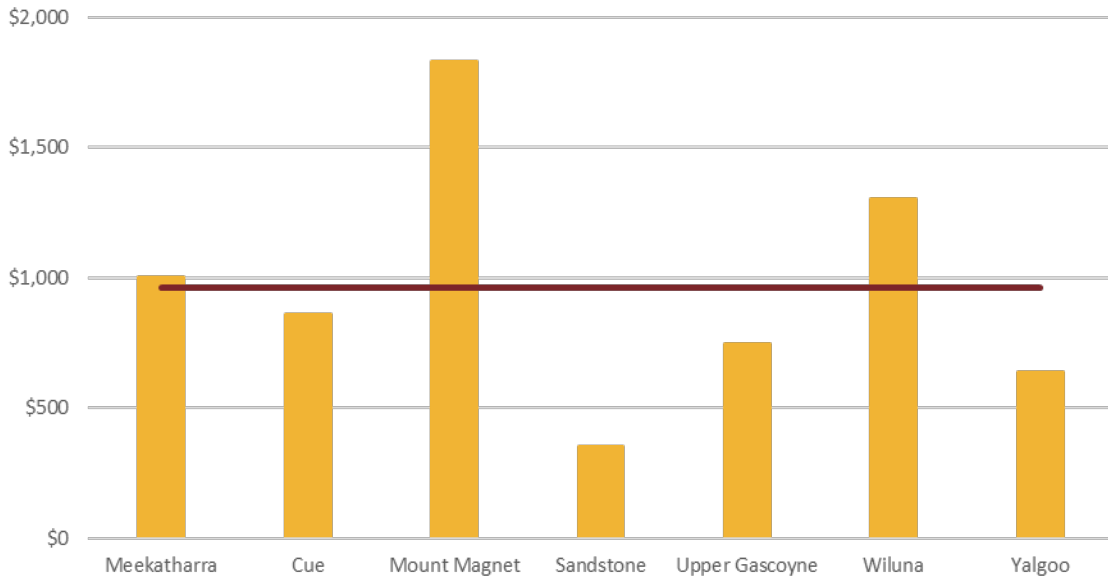
The movement in the revenue received through GRV rates per property assessment for Townsites (excluding any Mining-related assessments) across the comparison group since 2018 is shown below.

Gross Rental Valuation Average Payment per Property Assessment for Townsites (excluding Mining Camps)



The average rates revenue received through GRV rates per property assessment for Townsites (excluding any Mining-related assessments) across the comparison group for the 2023-2024 financial year is shown below.

Gross Rental Valuation Average Payment per Property Assessment for Townsites (excluding Mining) for 2023-2024

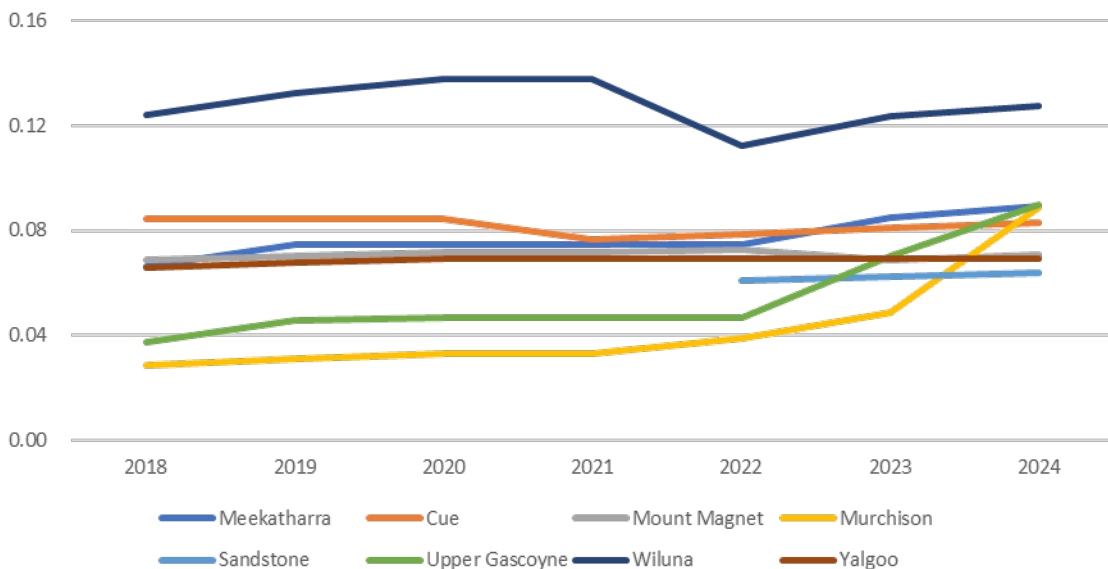


The Shire of Meekatharra is the 3<sup>rd</sup> highest Shire in the comparison group regarding the rating effort per Townsite GRV property assessment in 2023-2024. The Shire of Meekatharra has consistently held this position behind the Shire of Mount Magnet and Shire of Wiluna. There has been very little change in the rating effort generated through GRV Townsite properties during the assessment period.

### Unimproved Valuations – Rates in the Dollar (Pastoral)

The movement in the applied UV rates for Pastoral Pursuits across the comparison group since 2018 is shown below.

Variations in Unimproved Value Rate in the Dollar (Pastoral)



Of note from the previous chart is the Shire of Meekatharra noticeably increased the rate in the dollar in 2022 and 2023, along with three (3) other comparison Councils.

The following table shows the variations in all Unimproved Value Rating Structures for each of the comparison group local governments, and the applied rate in the dollar, for the 2023-2024 financial year.

*Variations in Unimproved Value Rating Structures (2023-2024)*

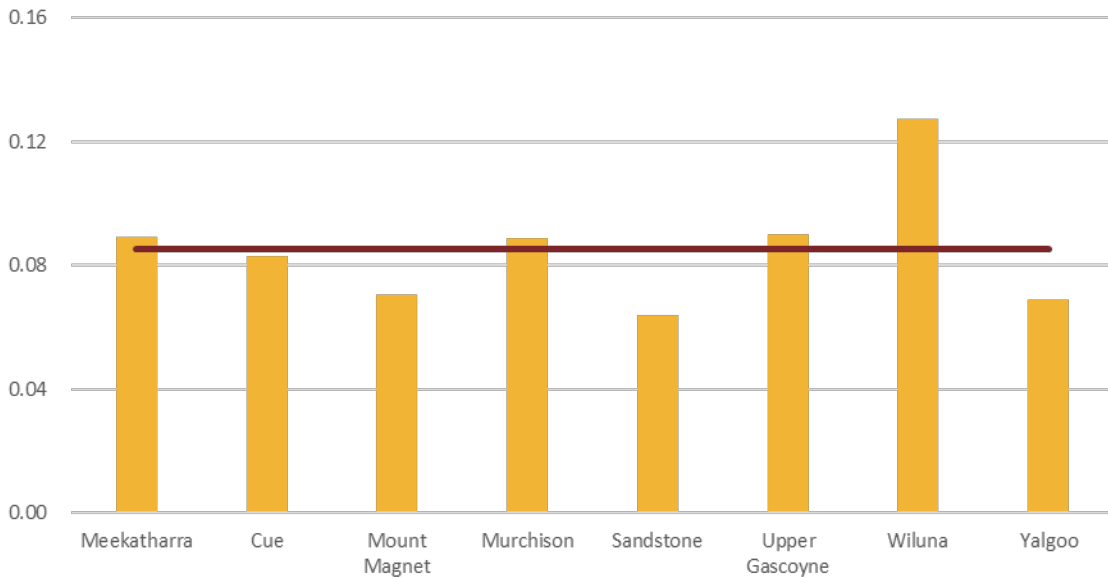
	Pastoral	
	General	Industrial
Meekatharra	0.0893	-
Cue	0.0831	-
Mount Magnet	0.0689	0.0723
Murchison	0.0889	-
Sandstone	0.0640	-
Upper Gascoyne	0.0900	-
Wiluna	0.1273	-
Yalgoo	0.0698	-

The Shire’s effective rate applied to UV Pastoral property assessments for 2023-2024 was 8.930 cents in the UV valuation dollar compared to the comparison group simple average of 8.530 cents in the UV valuation dollar and was the 3rd highest in the comparison group.

This rate applies to property assessments where a predominant land use of Pastoral Pursuit has occurred, although the Shire of Meekatharra also includes Roadhouses and Communication Towers in this category. A brief review of other Councils indicates this may be inconsistent across the comparison group (i.e., other Councils do not include these assessments with Pastoral properties).

The following chart is a comparison of the UV rates in the dollar for Pastoral property assessments across the group for the 2023-2024 financial year.

Unimproved Valuation Rate in the Dollar (2023-2024) (Pastoral)

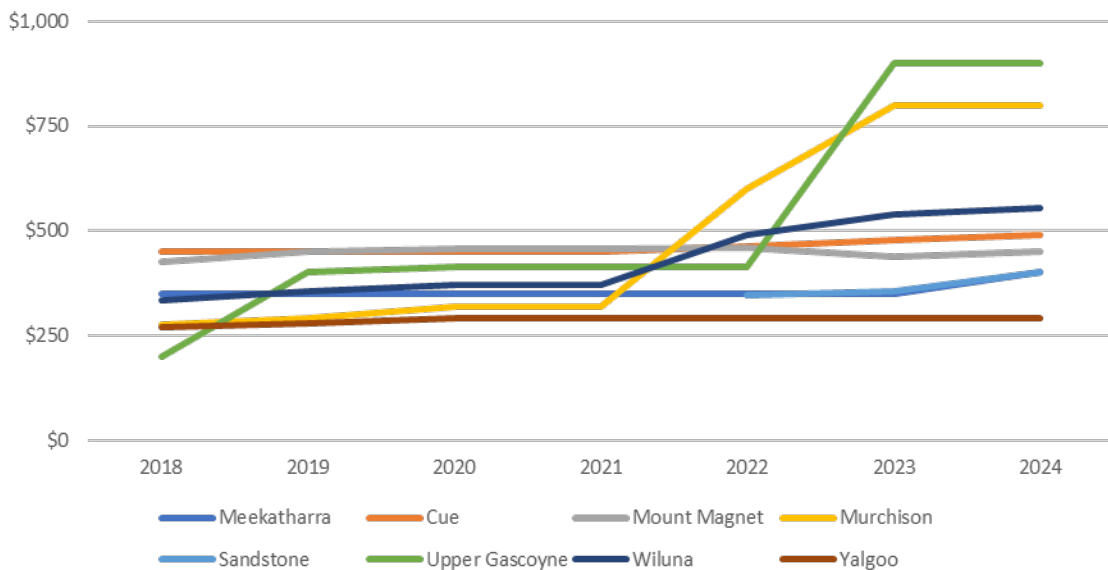


### Unimproved Valuations – Minimum Payments (Pastoral)

The Act permits the imposition of a minimum payment on each rateable property assessment in lieu of being levied a Rate in the Dollar. The purpose of this is to recognise each rateable assessment should make a minimum contribution to the delivery of the infrastructure and services in the district.

The movement in the applied Minimum Payments for Pastoral property assessments across the comparison group since 2018 is shown below.

Variations in Unimproved Valuation Minimum Payments (Pastoral)



The following table shows the variations in all Unimproved Value Minimum Payments for each of the comparison group local governments, and the applied Minimum Payment, for the 2023-2024 financial year.



Variations in Unimproved Value Minimum Payments (2023-2024)

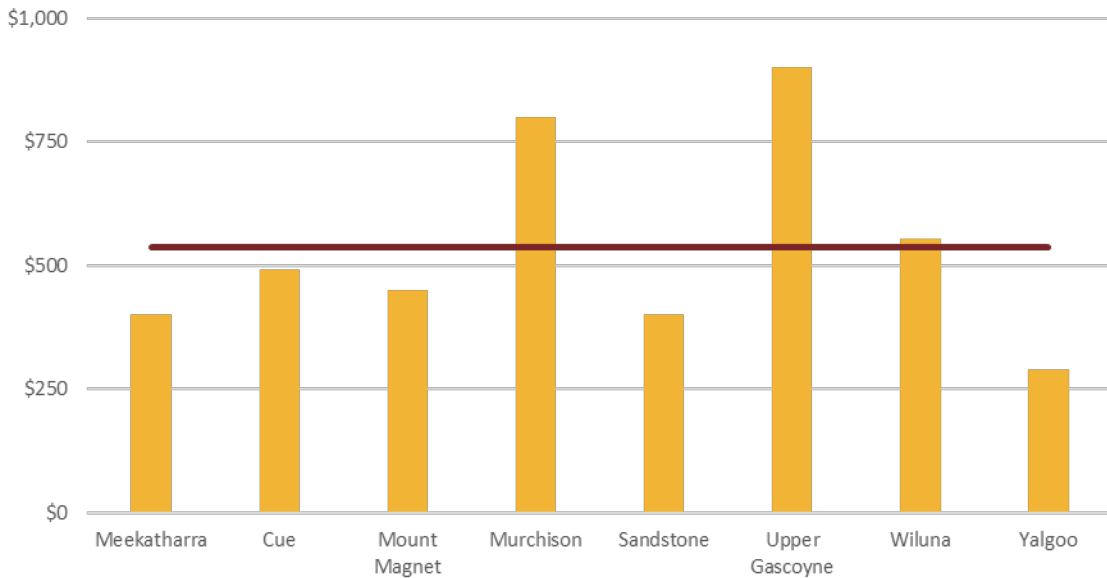
	Pastoral	
	General	Industrial
Meekatharra	400	-
Cue	491	-
Mount Magnet	450	450
Murchison	800	-
Sandstone	400	-
Upper Gascoyne	900	-
Wiluna	1,104	-
Yalgoo	290	-

The Shire set a minimum payment for 2023-2024 of \$400 for UV valued Pastoral property assessments with the comparison group simple average UV minimum payments being \$536 per assessment.

The Shire’s Pastoral minimum payment is the equal 2<sup>nd</sup> lowest compared to the comparison local governments.

The following chart is a comparison of the Pastoral UV minimum payments across the group for the 2023-2024 financial year.

Unimproved Valuation Minimum Payment (2023-2024) (Pastoral)

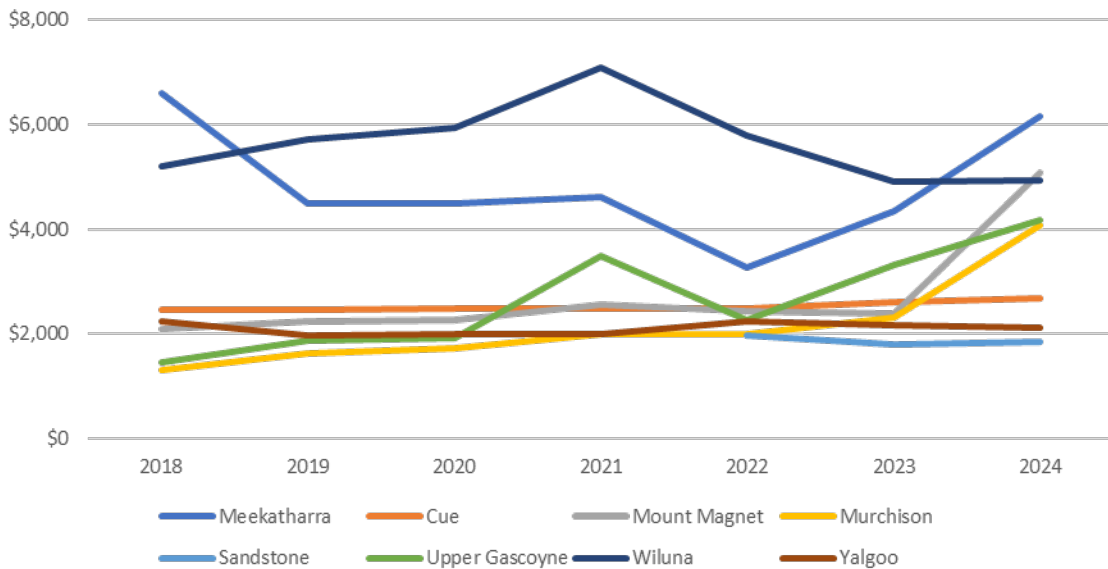


The Shire of Murchison and Shire of Upper Gascoyne are, by comparison to the other local governments, more reliant on Pastoral property assessments due to a lower relative capacity to rate other sources which may help to explain the significantly higher minimum payment applied.

### Unimproved Valuations – Revenue (Pastoral)

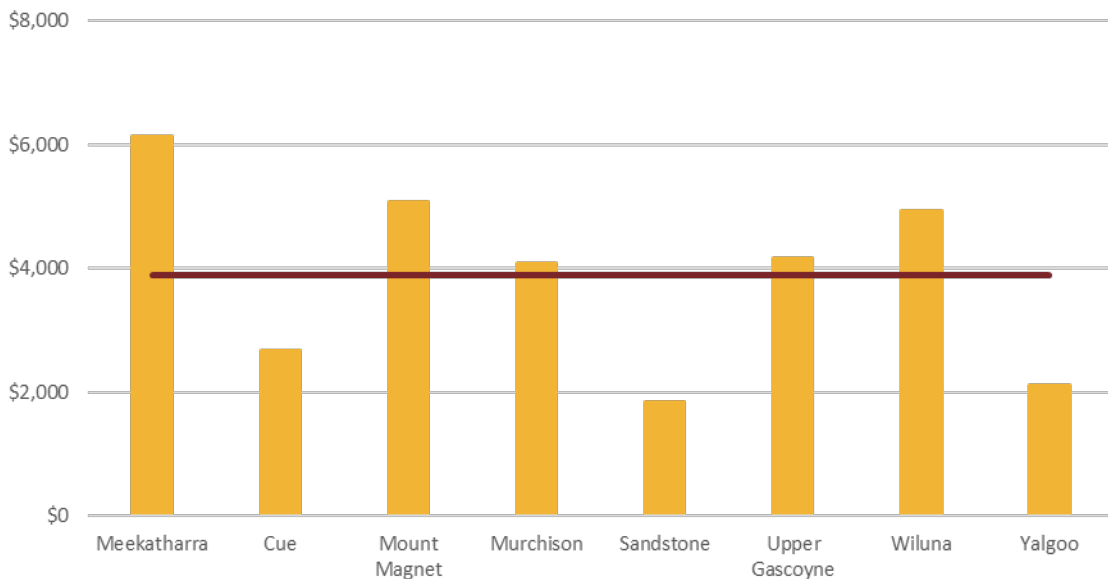
The movement in the revenue received through UV rates per property assessment for Pastoral Pursuits (excluding any Mining-related assessments) across the comparison group since 2018 is shown below.

*Unimproved Valuation Average Payment per Property Assessment for Pastoral (excluding Mining)*



The average rates revenue received through UV rates per property assessment for Pastoral Pursuits (excluding any Mining-related assessments) across the comparison group for the 2023-2024 financial year is shown below.

*Unimproved Valuation Average Payment per Property Assessment for Pastoral (excluding Mining) for 2023-2024*





The Shire of Meekatharra is the highest Shire in the comparison group regarding the rating effort per Pastoral Pursuit UV property assessment in 2023-2024. The Shire of Meekatharra has consistently been higher than most comparison local governments, with noticeable increases since 2022.

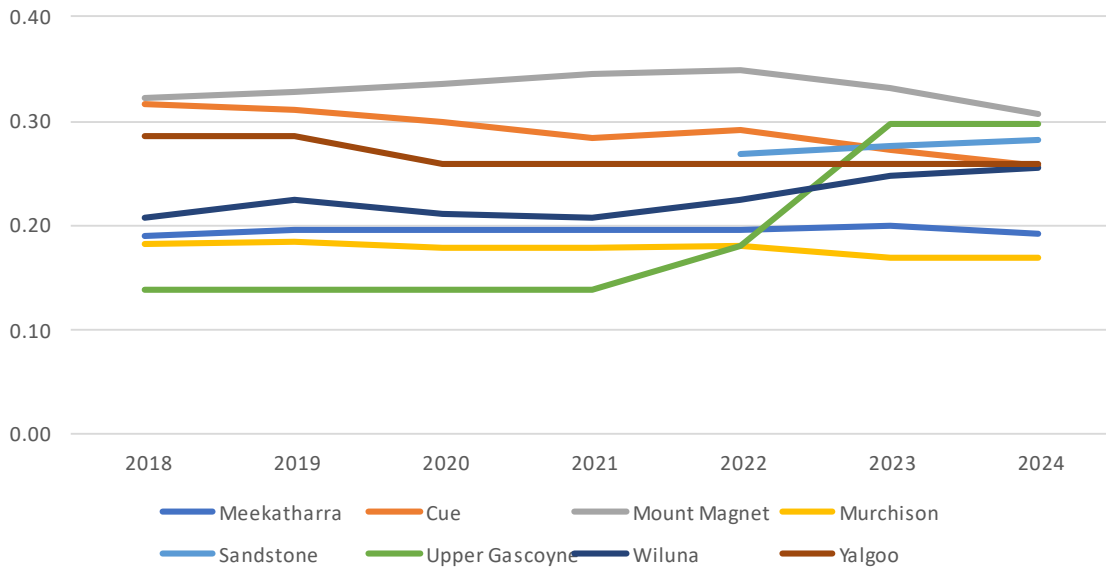
A probable cause for the higher revenue from the Pastoral Pursuits sector will be the inclusion of the two (2) Roadhouses and approximately thirty (30) Communication Towers. which are not included in the comparable categories for the other comparison local governments.

### Unimproved Valuations – Rates in the Dollar (Mining)

*Note – The comparison data excludes any rating of Miscellaneous Mining Licences. The Department of Local Government, Sport and Cultural Industries has indicated the practice is non-compliant with the Local Government Act 1995. At least two (2) Councils in the comparison group have used these Licences to raise rates. For this Rate Review, this information has been excluded.*

The movement in the applied UV rates for Mining Pursuits across the comparison group since 2018 is shown below.

Variations in Unimproved Value Rate in the Dollar (Mining)



Of note from the previous chart is the Shire of Meekatharra has maintained a very consistent rate in the dollar through the review period.

The following table shows the variations in all Unimproved Value Rating Structures for each of the comparison group local governments, and the applied rate in the dollar, for the 2023-2024 financial year.

Variations in Unimproved Value Rating Structures (2023-2024)

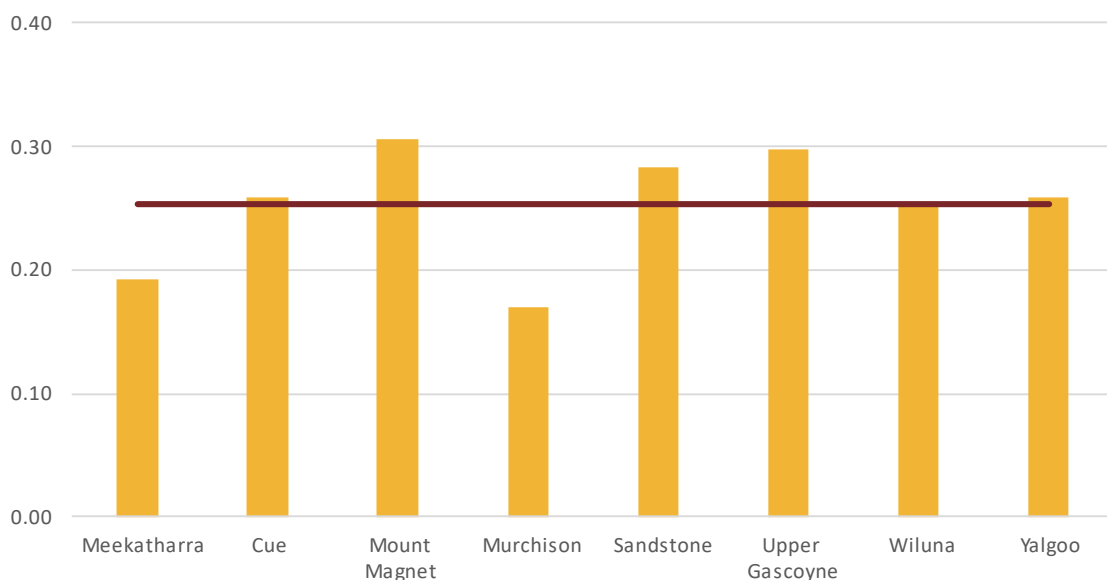
	Mining			
	General	Prospecting	Exploration	Gold Mining
Meekatharra	0.1919	-	-	-
Cue	0.2582	-	-	-
Mount Magnet	0.3479	0.2651	0.2651	0.3479
Murchison	0.1694	-	0.1694	-
Sandstone	0.2825	-	-	-
Upper Gascoyne	0.2980	-	-	-
Wiluna	0.2547	0.2547	0.2547	-
Yalgoo	0.3200	-	0.1988	-

The Shire’s effective rate applied to UV Mining property assessments for 2023-2024 was 19.190 cents in the UV valuation dollar compared to the comparison group simple average of 25.258 cents in the UV valuation dollar and was the 2<sup>nd</sup> lowest in the comparison group.

This rate applies to property assessments where a predominant land use of Mining Pursuit has occurred, and can include Mining General, Prospecting, Exploration, Gold Mining, and other permitted mining classifications.

The following chart is a comparison of the UV rates in the dollar for Mining property assessments across the group for the 2023-2024 financial year.

Unimproved Valuation Rate in the Dollar (2023-2024) (Mining)

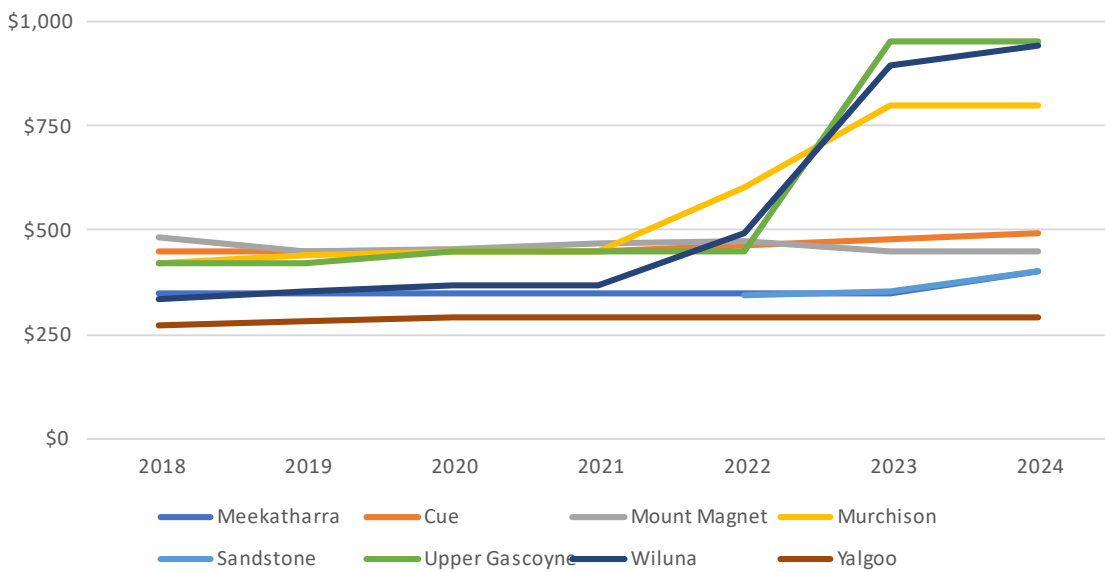


### Unimproved Valuations – Minimum Payments (Mining)

The Act permits the imposition of a minimum payment on each rateable property assessment in lieu of being levied a Rate in the Dollar. The purpose of this is to recognise each rateable assessment should make a minimum contribution to the delivery of the infrastructure and services in the district.

The movement in the applied Minimum Payments for Mining property assessments across the comparison group since 2018 is shown below.

Variations in Unimproved Valuation Minimum Payments (Mining)



The following table shows the variations in all Unimproved Value Minimum Payments for each of the comparison group local governments, and the applied Minimum Payment, for the 2023-2024 financial year.

Variations in Unimproved Value Minimum Payments (2023-2024)

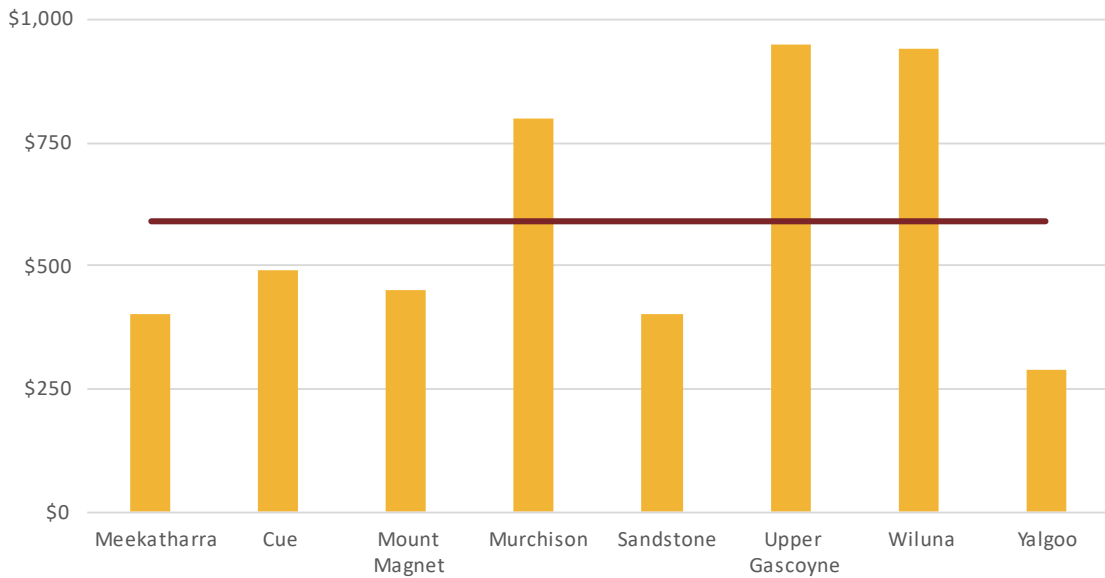
	Mining			
	General	Prospecting	Exploration	Gold Mining
Meekatharra	400	-	-	-
Cue	491	-	-	-
Mount Magnet	450	450	450	450
Murchison	800	-	800	-
Sandstone	400	-	-	-
Upper Gascoyne	950	-	-	-
Wiluna	1,104	615	1,104	-
Yalgoo	290	-	290	-

The Shire set a minimum payment for 2023-2024 of \$400 for UV valued Mining property assessments with the comparison group simple average UV minimum payments being \$590 per assessment.

The Shire’s Mining minimum payment is the equal 2<sup>nd</sup> lowest compared to the comparison local governments.

The following chart is a comparison of the Mining UV minimum payments across the group for the 2023-2024 financial year.

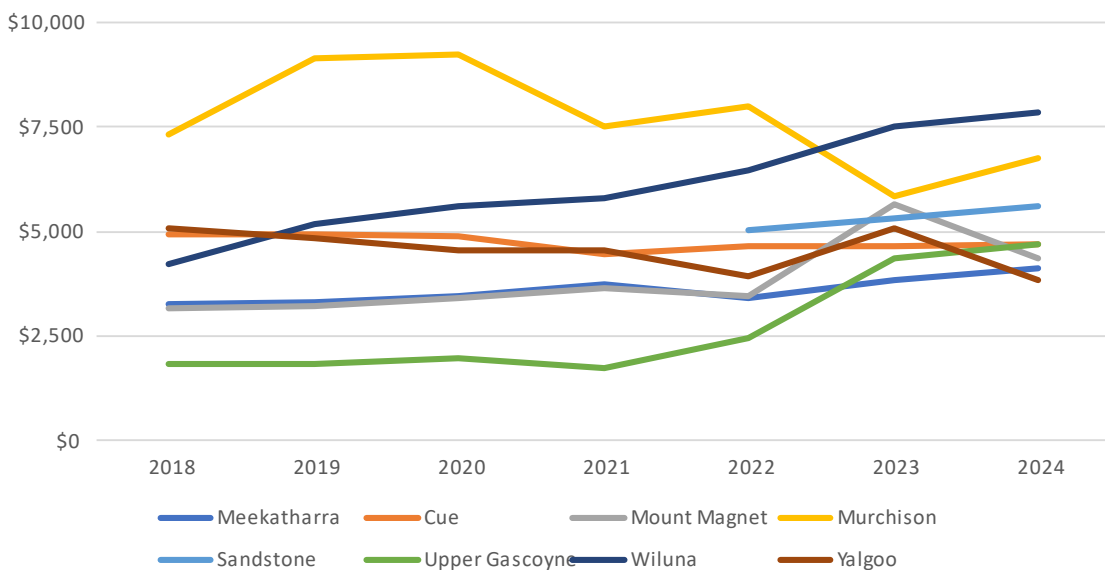
Unimproved Valuation Minimum Payment (2023-2024) (Mining)



### Unimproved Valuations – Revenue (Mining)

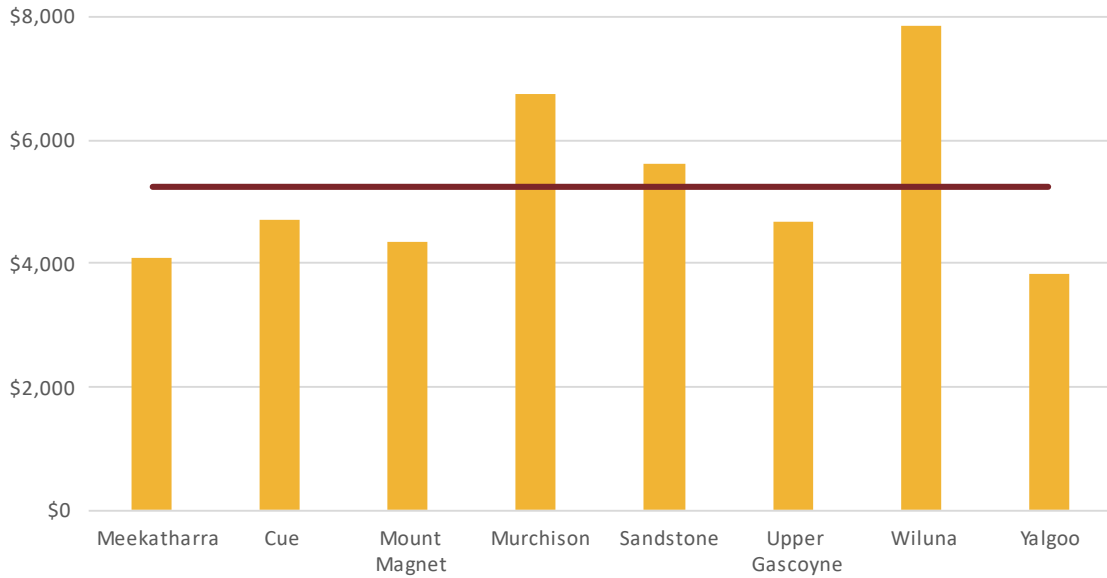
The movement in the revenue received through UV rates per property assessment for Mining Pursuits (excluding any Mining-related assessments) across the comparison group since 2018 is shown below.

Unimproved Valuation Average Payment per Property Assessment for Mining (excluding Mining)



The average rates revenue received through UV rates per property assessment for Mining Pursuits (excluding any Mining-related assessments) across the comparison group for the 2023-2024 financial year is shown below.

*Unimproved Valuation Average Payment per Property Assessment for Mining (excluding Mining) for 2023-2024*



The Shire of Meekatharra is the 2<sup>nd</sup> lowest Shire in the comparison group regarding the rating effort per Mining Pursuit UV property assessment in 2023-2024. The Shire of Meekatharra has consistently been lower than most comparison local governments, with no noticeable increase during the review period (seven (7) years) with most of the comparison local governments having increased the rating effort for Mining Pursuit property assessments.

## Future Rating Considerations

The scope of this review is to include any opportunities to leverage additional rate revenue for the provision of local government services and / or better observe the five (5) established rating principles of –

- Objectivity,
- Fairness and Equity,
- Consistency,
- Transparency, and
- Administrative efficiency.

The following four (4) opportunities have been identified for further investigation to potentially generate additional rate revenue –

- Redefining the Classification of Unimproved Valuation Property Assessments,
- Differential Rating on Vacant Land,
- Minimum Payment Percentage Representation Increase, and
- Gross Rental Valuation for Mining Related Capital Improvements.

### Redefining the Classification of Unimproved Valuation Property Assessments

The Shire of Meekatharra currently includes Roadhouses and Communication Towers in the same differential category as Pastoral Activities.

The rating principle of “Consistency”, being properties used for a similar purpose should be rated in a consistent way, would seemingly be inconsistent with the current situation and rating methodology.

Additionally, to create a different rating category for each different purpose would be inconsistent with the “Administrative Efficiency” principle, and so a middle ground needs to be found.

It could also be argued Roadhouses and Communication Towers are no better placed in the Mining category as they are in the Pastoral category.

The prime difference is really the need to identify primary animal production from activities not of this nature.

A Roadhouse providing meals, accommodation, and fuel supplies in significant quantity, and the location of a Communications Tower in a dedicated compound, are perhaps more aligned with the operation of a Mining Camp / Depot (currently included in the UV Mining category).

The creation of a Pastoral and a Non-Pastoral category would suitably meet this arrangement.

### Differential Rating on Vacant Land

As previously mentioned, *the Local Government Act 1995* has provision to impose differing rates in the dollar and minimum payments based on differing property characteristics relating to use with one of the characteristics being “vacant land”.



Shire Officers have identified numerous GRV property assessments which are currently vacant (does not include any Shire-owned land holdings).

Although vacant land parcels do not draw heavily on Shire resources per se, the Differential Rate on Vacant Land is used as an incentive for land holders to develop the land and is accepted by the Minister on this basis.

A variation of the minimum payment percentage can apply for differential rating of vacant land.

Although perhaps a minor additional rate revenue opportunity, if effective, this methodology has the potential for increasing development in the Shire.

### Minimum Payment Percentage Representation Increase

The Shire of Meekatharra minimum payments for GRV and UV property assessments are comparatively low amongst other local governments in the comparison group and the Shire's current minimum payment percentage is below the legislatively permitted maximum of 50% of rateable property assessments.

The Shire has essentially not increased minimum payments for the last seven (7) years. With the GRV Townsite property assessments most of the properties associated with a minimum payment are vacant land. With the UV Pastoral property assessments most of the properties associated with a minimum payment are Communication Towers. With the UV Mining property assessments most of the properties associated with a minimum payment are small lot holdings, many of which are owned by larger mining companies.

By increasing the percentage increase of minimum payments greater than the percentage increase on the rates in the dollar a greater percentage representation will result for minimum payments.

### Gross Rental Valuation for Mining Related Capital Improvements

In late 2011, the State Government, representatives from the resources sector, and local governments agreed on a policy for the Application of Gross Rental Valuation to Mining, Petroleum and Resource Interests. This policy was implemented on a 3 (three) year trial basis from 2012 to 2015.

Following the trial period the State Government approved a revised policy, which took effect from October 2015, with the objective to standardise the application of Gross Rental Valuation capital improvements on relevant interests and resource interests for local government rating purposes.

The policy applies to land –

- Defined as a mining tenement held under the *Mining Act 1978* (whether within the meaning given to the term by the *Mining Act 1978* or by the *Mining Act 1904*);
- Defined as a permit, drilling reservation, lease, or licence held under the *Petroleum and Geothermal Energy Resources Act 1967*;
- Used for the extraction, processing, or refining of minerals as defined in the *Mining Act 1978*; or

- Used for extraction, processing, or refining of petroleum as defined in the *Petroleum and Geothermal Energy Resources Act 1967*.

Section 6.28 of the *Local Government Act 1995* provides the Minister with the power to determine the method of valuation of land to be used by a local government as the basis for a rate. Under section 6.29 of the Act, the Minister can also determine Gross Rental Valuation can apply to a portion of land as a relevant interest on which capital improvements are located as applicable to mining related activity.

Capital improvements include –

- Accommodation,
- Recreation and administration facilities and associated buildings,
- Maintenance workshops existing within 100 metres of the above two (2) dot points, and
- Other types of capital improvements as agreed between the local government and the holder of a relevant interest or resource interest.

The abovementioned facilities need to have been in place for at least twelve (12) months.

Often known as “Mining Camps”, the Shire of Meekatharra has a number of these within the district.

The presence of these camps, if longer than twelve (12) months, may give rise to additional rate revenue and should be investigated. Back rating opportunities may also exist for any facilities which have been in place for longer than the minimum period.

Five (5) of the eight (8) comparison local governments rate their Mining Camps and this is widely used amongst other local governments who have Mining Camps within their districts.

## Other Matters

The following other matters have been identified for consideration –

- Strategic Management of the Rating Structure / Methodology,
- Council Specific Principles, and
- Rates and Revenue Policy Development.

### Strategic Management of the Rating Structure / Methodology

The following will assist in the strategic management of rating structures at the Shire -

#### Overarching Principles

When determining the basis and level of rating each year Council should ensure the following five (5) overarching rating principles are defined and observed, as suitably applicable to the Shire:

##### Objectivity

As far as possible, the predominant use of land should be reviewed and determined based on an objective assessment of relevant criteria. External parties should be able to understand how and why each determination was made.

##### Fairness and equity

Rating principles should be applied fairly and equitably. Each property should make a fair contribution to rates based on a method of valuation appropriately reflecting the predominant use.

##### Consistency

Rating principles should be applied, and determinations made, in a consistent manner. Like properties should be treated in a like manner.

##### Transparency

Systems and procedures for determining the method of valuation of land should be clearly documented and available for the public to inspect. This is fundamental to the “good government” principle the Act is based upon. The right to govern accompanies the obligation to do so openly and fairly.

##### Administrative efficiency

Rating principles and procedures should be applied and implemented in an efficient and cost-effective manner.

## Council Specific Principles

To provide effective and efficient future rating outcomes the Council of the Shire of Meekatharra should seek to observe the following specific principles –

### No Ministerial Approval

Ministerial approval of differential rates and minimum payments is required where Council seeks to impose rates outside of statutory limits. The additional steps required in seeking approval can add delays which can have ongoing ramifications (such as missing budget adoption deadlines etc.). Council should pursue rating models and methods where Ministerial approval is not required.

### Rating Method

The independent valuation of land is used as a universal approximation for the capacity of a ratepayer to pay. The application of a single uniform rate in the dollar results in the valuation alone determining the contribution made by each owner, without any variation from alternate rating methods. However, in adopting variations to a single rate in the valuation dollar, Council considers the variation to uniform rating is necessary to achieve a more equitable outcome. Continual refinement and consideration of the rating applicability of the rating categories is recommended.

### Minimum Payments

Council can elect not to impose a minimum payment for properties in the district. Traditionally where this has occurred, a wide disparity between the lowest and highest amounts paid occurs. Council should continue to impose a minimum payment to each valuation rate category. This results in all assessments being levied at least a minimum contribution in rates regardless of the assessment valuation. This method is fair, equitable and efficient.

### Application of concessions

Any change from the previous rating strategy to a new rating strategy will have varying degrees of impact on individual ratepayers. Council should consider the financial impact on those impacted and consider delaying the full impact, by way of concession, depending on the significance of the impact.



### Regular Review

By observing the rating principles, Council demonstrates it is committed to ensuring the delivery of a fair, equitable and efficient rating structure. Regular review of the applicability and suitability of the rating structure should occur at least once per annum.

### Rates and Revenue Policy Development

The State Government's recent Local Government Reform protocols will introduce the need for local governments to adopt a Rates and Revenue Policy. The Policy will provide greater clarity for ratepayers by linking the cost of services and the maintenance of assets (such as roads and recreation facilities) to the setting of rates.

### 9.2.5 DIFFERENTIAL RATES 2024-2025

<b>Applicant:</b>	Nil	
<b>File Ref:</b>	RV.RC.001	
<b>Disclosure of Interest:</b>	Nil	
<b>Date of Report:</b>	10 May 2024	
<b>Author:</b>	Nathan Cain Deputy Chief Executive Officer	 <i>Signature of Author</i>
<b>Senior Officer:</b>	Kelvin Matthews Chief Executive Officer	 <i>Signature of Author</i>

#### **Summary/Matter for Consideration:**

Council must each year, as part of the annual budget process, determine the method of levying rates on the community. 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 use differential rating for the 2024-2025 financial year, endorse the proposed Statement of Objects and Reasons, and seek submissions on the proposed differential rates.

#### **Attachments:**

Statement of Objects and Reasons | Differential Rates 2024-2025

#### **Background:**

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

Differential rating is one method 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, since at least 1998, used differential rating to distribute the rating effort.

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 2024-2025 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 (21) 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 21 days.

**Rate Revenue**

Council's Draft Long Term Financial Plan (LTFP) (due to be adopted in June / July 2024) includes a rate revenue total of \$7.25 million, which is inclusive of ongoing operations, identified projects, needed asset renewal expense, and transfers to reserve funds.

Rates modelling has been calculated using a variety of different scenarios. In line with the recent Strategic Rate Review undertaken, it is recommended Council align itself closely to regional averages, which will provide the necessary funds to cover the 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 upcoming 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 are the proposed Differential General Rates and Minimum Payments for the Shire of Meekatharra for the 2024-2025 financial year, to be effective from 1 July 2024.

<b>Rate Category</b>	<b>Rate in the Dollar</b>	<b>Minimum Payment</b>
GRV Townsites	0.095	\$400
UV Pastoral	0.085	\$500
UV Non-Pastoral	0.220	\$600

The difference between the lowest Rate in the Dollar and the highest Rate in the Dollar is above the legislatively set upper threshold and so 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 2024-2025* applies the Rates in the Dollar and Minimum Payments, as above, with the included values, bringing Council's level of rating into line with the regional average. Additionally, changes to the differential categories (from UV Pastoral / UV Mining to UV Pastoral / UV Non Pastoral) will remove some anomalies in rating classification outlined in the recent Strategic Rate Review (namely Roadhouses and Communication Towers).

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 of imposed rates in the broader region over the last seven (7) years.

**Consultation:**

Senior Officers

Other Local Governments

WA Local Government Association

**Statutory Environment:**

*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 21 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:**

*04.10 – Rating Policy*

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

**Budget/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.

**Strategic Implications:**

Objective – Manage resources effectively.

Priorities – Ensure governance and legislative requirements are met.

**Voting Requirements:**

Simple Majority



**Officers Recommendation / Council Resolution:**

**Moved:**

**Seconded:**

**That with respect to Differential Rates for the 2024-2025 financial year, Council –**

- 1. Elects to apply Differential Rates for the 2024-2025 financial year,**
- 2. Accepts the Statement of Objects and Reasons | Differential Rates 2024-2025, as attached,**
- 3. Requests the Chief Executive Officer to, in accordance with section 6.36 of the *Local Government Act 1995*, advertise seeking public submissions on the Statement of Objects and Reasons | Differential Rates 2024-2025, and**
- 4. Requests the Chief Executive Officer to present the results of the public submission period to Council following the submission period.**

**CARRIED / LOST**

**For:**

**Against:**



# Statement of Objects and Reasons

## Differential Rates 2024-2025



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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 (3) 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 (2x) 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 (50%) 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,
- Late 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 2024-2025 financial year, to be effective from 1 July 2024 –

- 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 0.095

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 \$400

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 0.085

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 – UV

### Proposed minimum payment of \$500

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 0.220

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 \$600

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 Forecasted Financial Impact to the Shire of Meekatharra utilising the Rating and Minimum Payment categories mentioned is a yield of \$7,258,270.

## 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:



[ceo@meekatharra.wa.gov.au](mailto:ceo@meekatharra.wa.gov.au)

All submissions are to be received by no later than 4:00 pm, Friday 14 June 2024.

K Matthews

Chief Executive Officer

## 9.2.6 SCHEDULE OF FEES AND CHARGES 2024-2025 EARLY ADOPTION

<b>Applicant:</b>	Nil	
<b>File Ref:</b>	FM.BU.002	
<b>Disclosure of Interest:</b>	Nil	
<b>Date of Report:</b>	10 May 2024	
<b>Author:</b>	Nathan Cain Deputy Chief Executive Officer	 <i>Signature of Author</i>
<b>Senior Officer:</b>	Kelvin Matthews Chief Executive Officer	 <i>Signature of Author</i>

### **Summary/Matter for Consideration:**

Each year Council must, and from time to time, consider the level of imposition of fees or charges for any goods or services it provides or may provide.

Shire officers have assessed the goods and services currently provided, and those which may potentially be provided in the next financial year and have recommended the amount of relevant fees or charges to be imposed.

Council is requested, with regards to the Fees and Charges for 2024-2025, to impose the fees and charges for the provision of the goods and services, as per the attachment to this Report.

### **Attachments:**

Schedule of Fees and Charges – to be provided under separate cover.

### **Background:**

The Annual Budget is to include a schedule of fees and charges for imposition during the relevant financial year.

The adoption of the Annual Budget is the mechanism by which Council accepts and imposes fees and charges, however many Councils set new fees and charges earlier so they may be advertised before the budget adoption, and the community advised in advance of any changes.

This item allows for the early adoption of proposed fees and charges for the 2024-2025 financial year, effective 1 July 2024.

### **Comment:**

Shire officers have undertaken an analysis on the proposed fees and charges to be imposed.

Officers, in reviewing and proposing the applicable fees and charges, have taken into consideration legislative requirements regarding setting the level of fees and charges.

Only minor changes to fees and charges are proposed.

The proposed schedule of fees and charges is attached.

It is likely changes will occur to statutorily set fees and charges (those set by State Government for which Local Government is required to impose) before the adoption of the Annual Budget.

Any changes will be included in the Annual Budget, as legislatively required, prior to adoption.

**Consultation:**

Senior Officers

Other Local Governments

WA Local Government Association

**Statutory Environment:**

*Local Government Act 1995*

Section 6.16 - Imposition of fees and charges

Council, by an absolute majority decision, may impose and recover a fee or charge for any goods or services it provides or proposes to provide.

Fees and charges are imposed when adopting the annual budget, although may be imposed during the year, and may be amended from time to time.

*Local Government Act 1995*

Section 6.17 - Setting level of fees and charges

In determining the amount of a fee or charge for a service or for goods Council must consider -

- The cost to provide the service or goods,
- The importance of the service or goods to the community, and
- The price at which an alternative provider could provide the service or goods.

**Policy Implications:**

*04.07 Annual Budget*

Determines the preferred date to review the Schedule of Fees and Charges.

*06.03 Building Licenses – Fees and Duration*

Acknowledges the need for Council Fees to observe legislatively set fees and charges.

*07.04 Waste Management*

Provides guidance towards the setting of Waste Management fees and charges.

*08.01 Airport – Landing Fees*

Provides guidance towards the setting of Airport fees and charges.

*09.01 Use of Town Hall and Recreation Centre*

Provides guidance towards the setting Town Hall and Recreation Centre fees and charges.

*09.02 Gymnasium – Use of*

Provides guidance towards the setting of Gymnasium fees and charges.

*09.03 Squash Courts*

Provides guidance towards the setting of Squash Court fees and charges.

*09.06 Community Bus Hire*

Provides guidance towards the setting of Community Bus Hire fees and charges.

*09.07 Public Swimming Pool*

Provides guidance towards the setting of the Shire of Meekatharra Memorial Swimming Pool fees and charges.

**Budget/Financial Implications:**

Fees and charges constitute approximately 5% of the operating funds required to undertake the activities of the Shire.

If adopted, due to the fees and charges being determined outside the annual budget adoption, local public notice is required. There will be minor associated advertising expenses.

**Strategic Implications:**

Objective – Manage resources effectively.

Priorities – Ensure governance and legislative requirements are met.

**Voting Requirements:**

Absolute Majority

**Officers Recommendation / Council Resolution:**

**Moved:**

**Seconded:**

**That with respect to Fees and Charges for the 2024-2025 financial year, Council, in accordance with Section 6.16 of the *Local Government Act 1995*, imposes the fees and charges as attached, effective 1 July 2024.**



**CARRIED / LOST  
BY AN ABSOLUTE MAJORITY**

**For:**

**Against:**

### 9.3 ADMINISTRATION

#### 9.3.1 APPLICATIONS FOR MINING TENEMENT, EXPLORATION, PROSPECTING AND MISCELLANEOUS LICENCES - VARIOUS

<b>Applicant:</b>	Nil	
<b>File Ref:</b>	EM.NO.001	
<b>Disclosure of Interest:</b>	Nil	
<b>Date of Report:</b>	10 May 2024	
<b>Author:</b>	Kelvin Matthews Chief Executive Officer	 <i>Signature of Author</i>
<b>Senior Officer:</b>	Kelvin Matthews Chief Executive Officer	 <i>Signature Senior Officer</i>

#### **Summary/Matter for Consideration:**

Council to consider comments and approval in regard to the requests from the Department of Energy, Mines, Industry Regulation & Safety (DMIRS), the Department of Planning, Lands and Heritage (DPLH) on behalf of DMIRS, and the Department of Planning, Lands and Heritage (DPLH) on behalf of DMIRS Gum Creek Gold Mines Pty Ltd, and the Department of Energy, Mines, Industry Regulation & Safety (DMIRS) on behalf of Horizon Power, as listed in Comments below.

#### **Attachments:**

Copies of Applications listed as follows:

1. Exploration Application request from DMIRS on behalf of CRI Energy Ltd requesting access to the Mount Augustus – Woodlands Road.
2. Mining Prospecting Application P51/3207 from DPLH on behalf of DMIRS that traverses portion of Recreation Reserve 12460 situated near the former townsite of Nannine, and
3. Mining Miscellaneous Licence Application 51/136 from DPLH on behalf of DMIRS and Gum Creek Gold Mines Pty Ltd, and
4. Mining Miscellaneous Licence Application 51/136 from DPLH on behalf of DMIRS and Horizon Power,

#### **Background:**

Council will be aware that due to the constant volume of requests being received, the CEO has compiled all such requests into one agenda item report for Councils consideration and approval.

The applications listed above are situated as follows:

1. Exploration Application request from DMIRS on behalf of CRI Energy Ltd requesting access to the Mount Augustus – Woodlands Road for the purpose of undertaking survey program in the area of the Edmund Collier Soil Gas field that includes other areas outside of the Shire of Meekatharra.
2. Mining Prospecting Application P51/3207 from DPLH on behalf of DMIRS that traverses portion of Recreation Reserve 12460 situated near the former townsite of Nannine and where the Shire has a Management Order for the Reserve.

3. Mining Miscellaneous Licence Application 51/136 from DPLH on behalf of DMIRS and Gum Creek Gold Mines Pty Ltd that traverses portion of Recreation Reserve 11443 and Reserve 29839 situated near Gum Creek at the border of the Shire of Wiluna and where the Shire has a Management Order for the Reserve(s), and
4. Mining Miscellaneous Licence Application 52/229 from DPLH on behalf of DMIRS and Horizon Power that traverses portion of the “Rabbit Proof Fence no. 1” Reserve 12297 situated within part of Pastoral Lease N050094 being Lot 5 on Deposited Plan 220364 (LR3014/988) and Lot 12 on Deposited Plan 220364 (LR3015/1) for the purpose of renewable energy.

**Comment:**

Council is requested to consider the Mining Tenement Miscellaneous and/or Exploration licence applications and Tengraph maps as listed above and appended individually to this report for approval.

**Consultation:**

- DMIRS by correspondence.
- DPLH by correspondence.

**Statutory Environment:**

- Sections 23 to 26 of the Mining Act 1978.
- Section 15A Petroleum and Geothermal Energy Resources Act 1967.

**Policy Implications:**

Nil

**Budget/Financial Implications:**

Nil

**Strategic Implications:**

Nil

**Voting Requirements:**

Simple Majority

**Officers Recommendation / Council Resolution:**

**Moved:**

**Seconded:**

**That Council approve the following Applications from:**

1. **Exploration Application request from DMIRS on behalf of CRI Energy Ltd requesting access to the Mount Augustus – Woodlands Road for the purpose of undertaking survey program in the area of the Edmund Collier Soil Gas field that includes other areas outside of the Shire of Meekatharra,**
2. **Mining Prospecting Application P51/3207 from Department of Planning, Lands and Heritage on behalf of the Department of Mines, Industry Regulation and**

**Safety that traverses portion of Recreation Reserve 12460 situated near the former townsite of Nannine and where the Shire has a Management Order for the Reserve. and**

- 3. Mining Miscellaneous Licence Application 51/136 from DPLH on behalf of DMIRS and Gum Creek Gold Mines Pty Ltd that traverses portion of Recreation Reserve 11443 and Reserve 29839 situated near Gum Creek at the border of the Shire of Wiluna and where the Shire has a Management Order for the Reserve(s), and**
- 4. Mining Miscellaneous Licence Application 52/229 from DPLH on behalf of DMIRS and Horizon Power that traverses portion of the “Rabbit Proof Fence no. 1” Reserve 12297 situated within part of Pastoral Lease N050094 being Lot 5 on Deposited Plan 220364 (LR3014/988) and Lot 12 on Deposited Plan 220364 (LR3015/1) for the purpose of renewable energy.**

**CARRIED / LOST**

**For:**

**Against:**



Chief Executive Officer  
Shire of Meekatharra  
Sent via email: ceo@meekashire.wa.gov.au

Dear Sir/Madam

**EDMUND COLLIER SOIL GAS-2 SURVEY - REFERRAL TO SHIRE PURSUANT TO SECTION 15A OF THE PETROLEUM AND GEOTHERMAL ENERGY RESOURCES ACT 1967**

I have received a proposal from CR1 Energy Pty Ltd (CR1) that involves accessing reserved, declared or otherwise dedicated land. Before I give my consent as the Delegate of the Minister for Mines and Petroleum pursuant to section 15A of the *Petroleum and Geothermal Energy Resources Act 1967* (PGERA), I am seeking the Shire of Meekatharra CEO's comments, if any, that I should consider when giving my consent. Please note, currently it is not my intention to impose specific conditions in relation to my consent.

The reserved, declared or otherwise dedicated lands subject to CR1's proposal are:

- Cobra-Mount Augustus Road
- Landor-Mount Augustus
- Mount Augustus-Woodlands Road
- Dooley Downs Road

CR1 has applied for the grant of a Petroleum Special Prospecting Authority with Acreage Option (SPA/AO), pursuant to the PGERA. The Edmund Collier Soil Gas-2 survey (the survey) is a work program commitment for the SPA/AO. CR1 intend to undertake the survey over an area which involves accessing lands within the abovementioned areas. The area over which the survey is being conducted is outlined in the attached map.

The survey is proposed as a soil gas sampling Chromatography survey, with 151 potential sites identified for the spot sample measurements. The survey will consist of measuring the composition of soil gases via GA 5000 gas monitors. These portable hand-held devices are connected to a stainless-steel tube inserted into the ground to a depth of up to 1metre. Selected gas samples will be collected and sent to a laboratory for detailed analysis of the various gas compounds. The survey will take 10 days with CR1 specified as the contractor.



Spot sampling sites have been selected in areas that are predicted to have the highest chance of sampling helium and natural gas at the surface, such as over deep-seated structural corridors and regolith–topographic–vegetation features. The existing transport infrastructure will be utilised as much as possible, while avoiding heritage, environmental and culturally sensitive areas.

Surveys are regulated activities that require environmental approval under the Petroleum and Geothermal Energy Resources (Environment) Regulations 2012. CR1 must have an approved Environment Plan before they can commence the survey. Please note, stakeholder engagement and traffic management, among several other factors, are addressed in those plans.

Please submit any comments that you wish to make on the proposed survey within four weeks of the date of this letter, by email to [petroleum.titles@dmirs.wa.gov.au](mailto:petroleum.titles@dmirs.wa.gov.au).

Yours sincerely

*Mamta Kapoor*

---

**Mamta Kapoor** | Senior Titles Officer  
Resource Tenure Division  
17 April 2024

Attached: Map  
Application form  
Shapefiles  
Tengraph appraisal

**From:** Camille Gardiner <[Camille.Gardiner@dplh.wa.gov.au](mailto:Camille.Gardiner@dplh.wa.gov.au)>

**Sent:** Tuesday, April 16, 2024 1:37 PM

**To:** Generic Meeka <[ceo@meekashire.wa.gov.au](mailto:ceo@meekashire.wa.gov.au)>

**Subject:** Request for Comment on Application for Prospecting Licence P51-3207 - Shire of Meekatharra

OFFICIAL

Case: 2101618

File: 11354-1909

Good afternoon Kelvin,

The Department of Energy, Mines, Industry Regulation and Safety has requested the comments of the Minister for Lands regarding Prospecting Licence P51-3207 which traverses portion of "Recreation" Reserve 12460. The land is outside the townsite of Nannine and a Management Order for the Reserve is held by the Shire of Meekatharra.

Would you please advise if you have any comments or objections to Prospecting Licence P51-3207.

Please don't hesitate to contact me if you require more information.

Regards

**Camille Gardiner**

State Land Support Officer | Land Management Central

Department of Planning, Lands and Heritage

140 William Street, Perth WA 6000

[wa.gov.au/dplh](http://wa.gov.au/dplh) | 6552 4539



The Department acknowledges the Aboriginal people of Western Australia as the traditional custodians of this

## Reserve Details Report -12460

<b>Reserve</b>	12460	<b>Legal Area (ha)</b>	46.64
<b>Name</b>	N/A	<b>Status</b>	CURRENT
<b>Type</b>	N/A	<b>Current Purpose</b>	RECREATION
<b>File Number</b>	11354-1909-02RO		
<b>Notes</b>	N/A		
<b>Additional Reserve Information</b>	N/A		

<b>Class</b>	<b>Responsible Agency</b>	<b>Date of Last Change</b>
C	DEPARTMENT OF PLANNING, LANDS AND HERITAGE (SLSD)	22/01/2008

<b>Management Order</b>	<b>Document Number</b>
SHIRE OF MEEKATHARRA	K451251

<b>Land Use</b>
RECREATION

<b>Local Government Authority</b>
SHIRE OF MEEKATHARRA

CLT Number	Parcel Identifier	Street Address, Suburb	File Number	PIN	Area (m <sup>2</sup> )
LR3150/480	Lot 300 On Deposited Plan 58776	No Street Address Information Available	11354-1909-02RO	11714472	466420

<b>Previous Certificates of Title</b>	<b>Status</b>
---------------------------------------	---------------

Document Number/Gazette Page	Date	Type	Text
K481108	21/01/2008	Historical Responsible Agency	WATER CORPORATION
K451250	19/12/2007	Current Purpose	RECREATION
K451251	19/12/2007	Current Vesting	MANAGEMENT ORDER SHIRE OF MEEKATHARRA
751	18/03/1910	Historical Purposes	WATER ACT 57 VIC NO 20
3936	17/12/1909	Class	C



Document Number/Gazette Page	Date	Type	Text
3936	17/12/1909	Original Gazettal and page	ORIGINAL GAZETTE
N/A	17/12/1909	Current Area	115.1.0
N/A	17/12/1909	Correspondence File Number	11354/09
N/A	17/12/1909	Location	KYARRA,
N/A	17/12/1909	Public Plan	MEEKATHARRA 100 000
N/A	N/A	Comment	NR.NANNINE
N/A	N/A	Historical Purposes	WATER

date: Apr 15, 2024, 11:43:21 AM





**Legend**

Mining Tenements - Status

- Live
- Pending

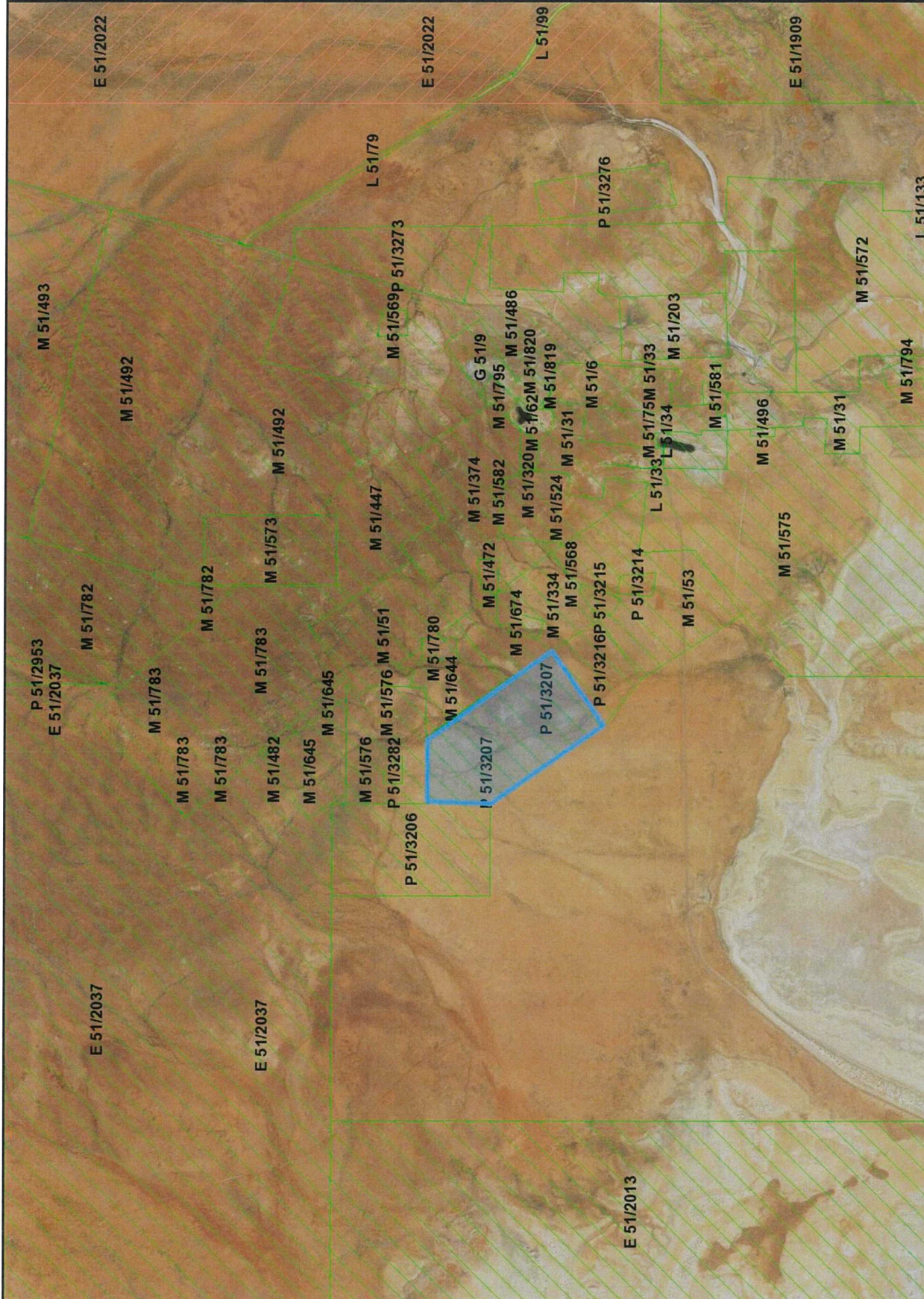
**Notes:**

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\* This map is not intended for measurement purposes.

Map was produced using DPLH's InQuery.

Date produced: 16-Apr-2024



N

0 1.56 3.11 Kilometres

1: 72,224 at A4

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

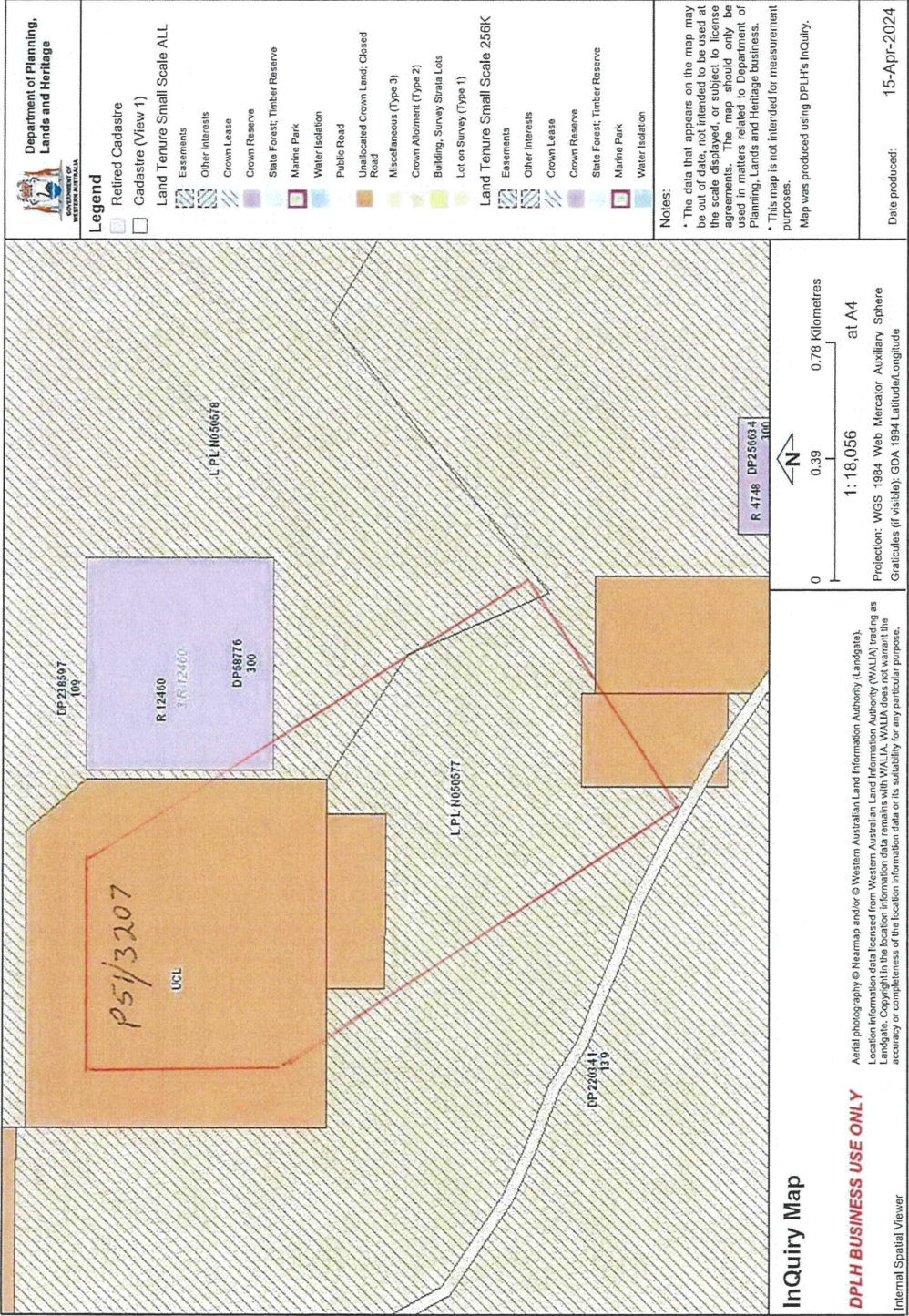
**InQuery Map**

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Internal Spatial Viewer





## Kelvin Matthews

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**From:** Generic Meeka  
**Sent:** Tuesday, 7 May 2024 10:43 AM  
**To:** Kelvin Matthews  
**Subject:** FW: Request from DEMIRS for comments on Misc Licence 51/136 situated on Reserve 11443 and Reserve 29839  
**Attachments:** 20240506 Tenure Map L 51-136.pdf

Fyi

Kind regards

*Felicity Anderson*  
**Executive Assistant**

T: (08) 9980 0607 | 75 Main Street, Meekatharra WA 6642  
PO Box 129, Meekatharra WA 6642  
W: [www.meekashire.wa.gov.au](http://www.meekashire.wa.gov.au)



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**From:** Camille Gardiner <Camille.Gardiner@dplh.wa.gov.au>  
**Sent:** Tuesday, May 7, 2024 10:15 AM  
**To:** Generic Meeka <ceo@meekashire.wa.gov.au>  
**Subject:** Request from DEMIRS for comments on Misc Licence 51/136 situated on Reserve 11443 and Reserve 29839

OFFICIAL

Case: 2400974  
File: 04701-1908

Good morning Kelvin,

The Department of Energy, Mines, Industry Regulation is seeking comments pertaining to mining tenement application Miscellaneous Licence 51/136 which traverses portions of Reserve 11443 (PINs 1018561 and 713797) "Water Rabbit Department" and Reserve 29839 (PIN 1018560) "Protection of Rabbit Proof Fence". Both Reserves fall within the Shires of Meekatharra and Wiluna.

The mining tenement applicant, Gum Creek Gold Mines Pty Ltd, is proposing to conduct construction of infrastructure to commence their mining activities.














Would you please advise if you have any objections or comments on the issue of this licence.

Regards

**Camille Gardiner**  
State Land Support Officer | Land Management Central  
Department of Planning, Lands and Heritage



**Legend**

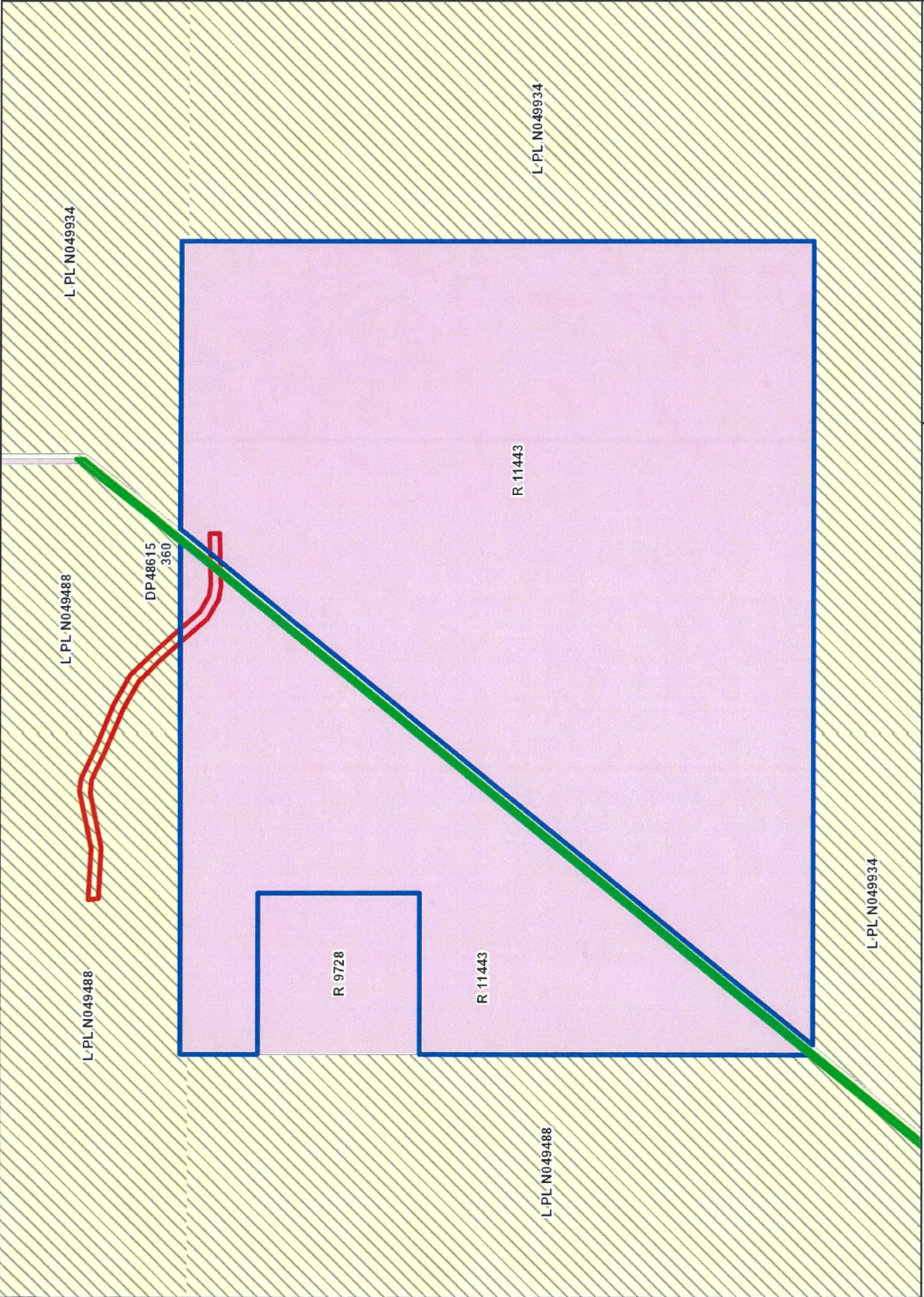
- Cadastral (View 1)  
 Land Tenure Small Scale ALL  
 Land Tenure Small Scale ALL  
 Easements  
 Other Interests  
 Crown Lease  
 Crown Reserve  
 State Forest; Timber Reserve  
 Marine Park  
 Water Isolation  
 Public Road  
 Unallocated Crown Land; Closed Road  
 Miscellaneous (Type 3)  
 Crown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

- Land Tenure Small Scale 256K**  
 Easements  
 Other Interests  
 Crown Lease  
 Crown Reserve  
 State Forest; Timber Reserve  
 Marine Park  
 Water Isolation  
 Public Road

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 \* This map is not intended for measurement purposes.  
 Map was produced using DPLH's InQuery.

Date produced: 16-Apr-2024



0 0.54 1.08 Kilometres  
 at A4  
 1: 25,000  
 Projection: WGS 1984 Web Mercator Auxiliary Sphere  
 Graticules (if visible): GDA 1994 Latitude/Longitude

**Tenure Map - L 51/136 (outlined red), Reserve 11443 (outlined blue) and Reserve 29839 (outlined green)**  
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 Internal Spatial Viewer



## Kelvin Matthews

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**From:** Generic Meeka  
**Sent:** Thursday, 7 March 2024 1:31 PM  
**To:** Kelvin Matthews  
**Subject:** FW: Referral - Application for Miscellaneous Licence 52/229 over part of Reserve 12297 - Shire of Meekatharra  
**Attachments:** 20240229 Tenure Map - PIN 1010719 being portion of Reserve 12297 and L 52\_229.pdf; 20240306 - Aerial map Misc. Licence 52\_229 & Reserve 12297.pdf

Fyi

Kind regards

*Felicity Anderson*  
**Executive Assistant**

T: (08) 9980 0607 | 75 Main Street, Meekatharra WA 6642  
PO Box 129, Meekatharra WA 6642  
W: [www.meekashire.wa.gov.au](http://www.meekashire.wa.gov.au)



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**From:** Mathew John <mathew.john@dplh.wa.gov.au>  
**Sent:** Thursday, 7 March 2024 1:12 PM  
**To:** Generic Meeka <ceo@meekashire.wa.gov.au>  
**Cc:** cso@meekatharra.wa.gov.au  
**Subject:** Referral - Application for Miscellaneous Licence 52/229 over part of Reserve 12297 - Shire of Meekatharra

OFFICIAL

Case no: **2400633**  
File no: **00518-2008**

Good morning Sir/Madam,

### **Application for Miscellaneous Licence 52/229 over part of Reserve 12297 - Shire of Meekatharra**

The Department of Planning, Lands and Heritage (Department) has received an application from the Department of Energy, Mines, Industry Regulation and Safety (DEMIRS) requesting the grant of Miscellaneous Licence 52/229 (Licence). The position of the Licence intersects with unmanaged "Rabbit Proof Fence no. 1" Reserve 12297 and lies within part of Pastoral Lease N050094 being Lot 5 on Deposited Plan 220364 (LR3014/988) and Lot 12 on Deposited Plan 220364 (LR3015/1).

The grant of Licence 52/229 will support the construction of a renewable energy power generation facility which will provide power to support several mines and transport networks within the area.

Due to the placement of the licence, DEMIRS is seeking the Minister for Lands comments. It would be appreciated if the Shire of Meekatharra may offer any comments or objections to the above proposal.

I have attached relevant aerial and tenure maps for your reference.

Please let me know if you require further information regarding this proposal.

Kind regards,

**Mathew John**

State Land Officer | Land Use Management

Department of Planning, Lands and Heritage

140 William Street, Perth WA 6000

[wa.gov.au/dplh](http://wa.gov.au/dplh) | 6551 8122



The Department is responsible for planning and managing land and heritage for all Western Australians – **now and into the future**

The Department acknowledges the Aboriginal people of Western Australia as the traditional custodians of this land, and we pay our respects to their Elders, past and present.

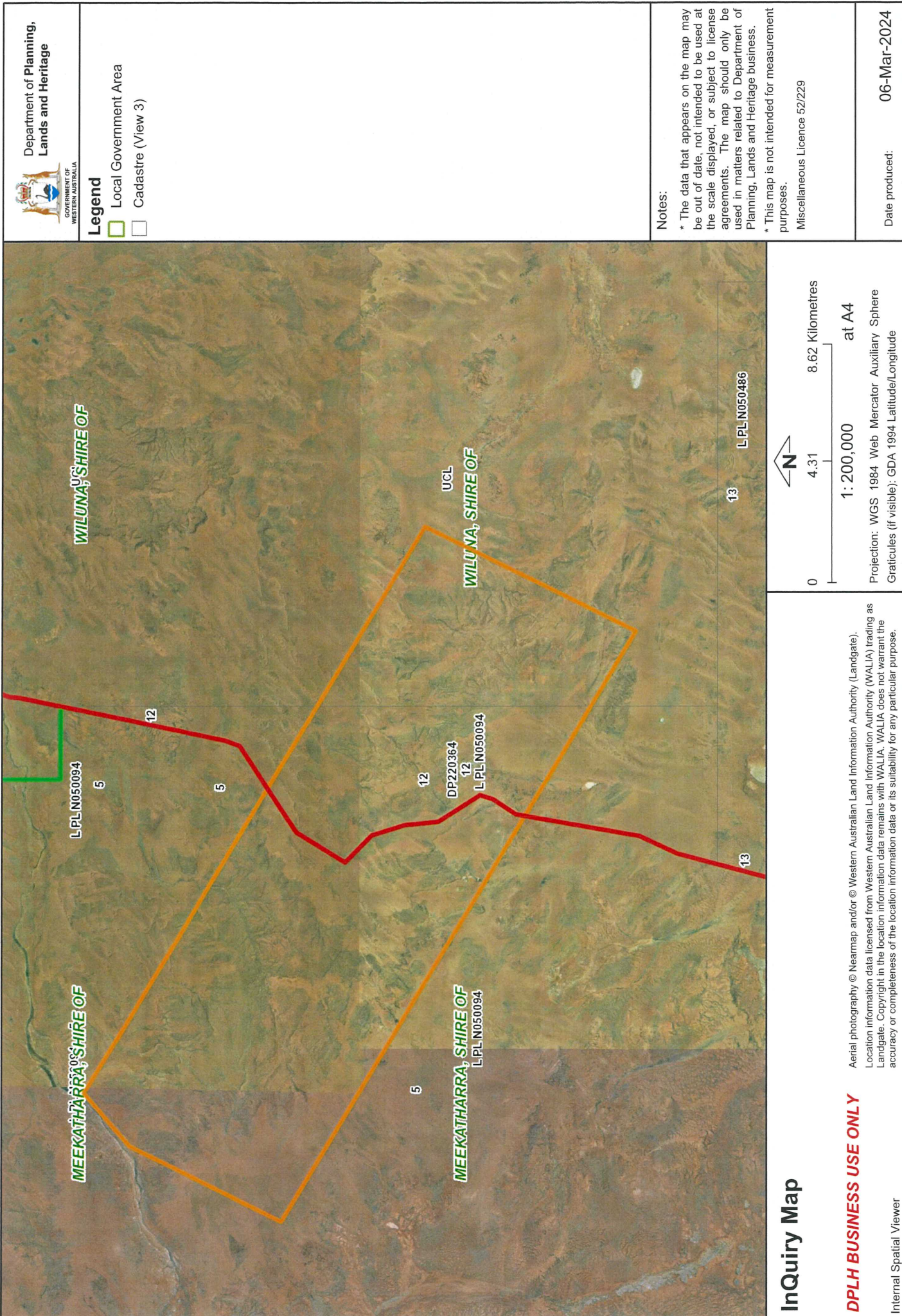
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**Legend**

- Local Government Area
- Cadastre (View 3)

**Notes:**

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\* This map is not intended for measurement purposes.

Miscellaneous Licence 52/229

Date produced: 06-Mar-2024

0 4.31 8.62 Kilometres

1:200,000 at A4

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

**InQuery Map**

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Internal Spatial Viewer



Legend

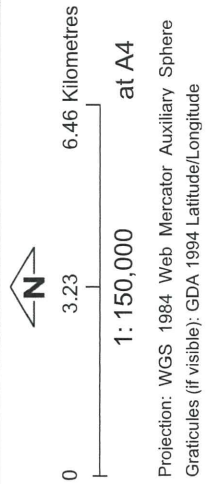
- Cadastre (View 3)
- Land Tenure Small Scale ALL
  - Easements
  - Other Interests
  - Crown Lease
  - Crown Reserve
  - State Forest; Timber Reserve
  - Marine Park
  - Water Isolation
  - Public Road
  - Unallocated Crown Land; Closed Road
  - Miscellaneous (Type 3)
  - Crown Allotment (Type 2)
  - Building, Survey Strata Lots
  - Lot on Survey (Type 1)
- Land Tenure Small Scale 64K
  - Easements
  - Other Interests
  - Crown Lease
  - Crown Reserve
  - State Forest; Timber Reserve
  - Marine Park
  - Water Isolation
  - Public Road

Notes:

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\* This map is not intended for measurement purposes.  
Map was produced using DPLH's Inquiry.

Date produced: 29-Feb-2024



Tenure Map - PIN: 1010719 being portion of Reserve 12297 (outlined red) and L 52/229 (outlined blue)



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Internal Spatial Viewer



### 9.3.2 COUNCIL MEETING DATES FOR 2024/2025

<b>Applicant:</b>	Nil	
<b>File Ref:</b>		
<b>Disclosure of Interest:</b>	Nil	
<b>Date of Report:</b>	10 May 2024	
<b>Author:</b>	Kelvin Matthews Chief Executive Officer	 <i>Signature of Author</i>
<b>Senior Officer:</b>	Kelvin Matthews Chief Executive Officer	 <i>Signature Senior Officer</i>

#### **Summary/Matter for Consideration:**

This report lists the schedule of Council and Committee meeting dates for 2024/2025 for Council to consider.

#### **Attachments:**

Nil

#### **Background:**

Once in every twelve (12) month period, Council is required to confirm and advertise its meeting schedule dates for the next 12 months.

#### **Comment:**

The proposed meeting schedule for the 2024/25 financial year is presented to Council for adoption.

As in previous years, all full Ordinary Council meetings are to commence at 9:30am on the third Saturday of the month with the following exceptions:

- December 2024 meeting which will commence at 2:00pm on the second Friday (ie 13<sup>th</sup> of December 2024) of the month.
- Easter break in 2025 is from Good Friday 18<sup>th</sup> of April 2025 to Easter Monday 21<sup>st</sup> of April 2025 inclusive therefore coinciding with the usual cycle of the third Saturday of the month for Council meeting (ie 19<sup>th</sup> of April 2025) with the recommendation being that the April Council meeting be held on the 12<sup>th</sup> of April 2025; and
- June 2025 meeting being held on the normal 3rd Saturday (ie 21st of June 2025) with a change to the July 2024 meeting from the 3rd Saturday of the month to the fourth Saturday of the month to allow sufficient time for Ministerial approval of Councils rates and subsequent 2024/25 budget adoption.

There are no ordinary local government elections scheduled for the 2024/25 financial year. The Audit Committee meetings will be called as and when required. The Health, Building & Town Planning Committee (HBTP) meetings will be held on the same day prior to the full Council meeting. These meetings will commence at 8:30 am. The only exception will be January 2024 when no meeting for the HBTP committee has been historically held as there has usually been no business to discuss. Works Group meetings are informal meetings of elected members and senior staff for the purpose of discussing and considering any works related matters. The Works Group **is not a** formal Standing Committee of Council

and meets on the Friday in the week prior to the ordinary schedule of Council meetings at 4pm.

In accordance with the Local Government Act 1995 and the Local Government (Administration) Regulations 1996, Council is required to advertise only for meetings that are open to the public. Since the Health Building & Town Planning committee does not have any delegated powers there is no requirement for it to be open to the public, hence public notice is not required.

**Consultation:**

Nathan Cain – Deputy Chief Executive Officer.

David Schulz – Community Development & Services Manager, and

Alistair Finlayson – A/Works & Services Manager.

Felicity Anderson – Executive Assistant.

**Statutory Environment:**

Section 5.23 (1) of the Local Government Act 1995

*“5.23. Meetings generally open to public*

- (1) *Subject to subsection (2), the following are to be open to members of the public -*
- (a) *all council meetings; and*
  - (b) *all meetings of any committee to which a local government power or duty has been delegated.”*

Section 5.25 (1) (g) of the Local Government Act 1995

*“5.25. Regulations about council and committee meetings and committees”*

- (1) *Without limiting the generality of section 9.59, regulations may make provision in relation to —*
- (g) *the giving of public notice of the date and agenda for council or committee meetings; and”*

Section 12 of the Local Government (Administration) Regulations 1996

*“12. Meetings, public notice of (Act’s. 5.25(1)(g))*

- (1) *At least once each year a local government is to give local public notice of the dates on which and the time and place at which —*
- (a) *the ordinary council meetings; and*
  - (b) *the committee meetings that are required under the Act to be open to members of the public or that are proposed to be open to members of the public,*
- are to be held in the next 12 months.*
- (2) *A local government is to give local public notice of any change to the date, time or place of a meeting referred to in subregulation (1).*

- (3) *Subject to subregulation (4), if a special meeting of a council is to be open to members of the public then the local government is to give local public notice of the date, time, place and purpose of the special meeting.*
- (4) *If a special meeting of a council is to be open to members of the public but, in the CEO's opinion, it is not practicable to give local public notice of the matters referred to in subregulation (3), then the local government is to give public notice of the date, time, place and purpose of the special meeting in the manner and to the extent that, in the CEO's opinion, is practicable."*

**Policy Implications:**

Nil

**Budget/Financial Implications:**

Nil

**Strategic Implications:**

In accordance with Councils Strategic Community Plan 2020 - 2030 *Governance Objectives – to manage resources effectively.*

**Voting Requirements:**

Simple Majority

**Officers Recommendation / Council Resolution:**

Moved:

Seconded:

**That the attached list of Ordinary Council meeting dates for 2024/2025 is adopted and advertising is authorised. To comply with Local Government Act and Regulations the advertisement for these dates is to be placed in the local newspaper, Councils website and on the office foyer noticeboard.**

**SHIRE OF MEEKATHARRA  
SCHEDULE OF MEETING DATES, TIMES AND LOCATIONS  
JULY 2024 TO JUNE 2025  
ORDINARY MEETINGS OF COUNCIL**

**All meetings commence at 9:30am  
(except the 13 December 2025 meeting which commences at 2:00pm)**

**All Meetings are to be held in Council Chambers located at the corner Main & Savage Streets, Meekatharra**

**Saturday, 27 July 2024  
Saturday, 17 August 2024  
Saturday, 21 September 2024  
Saturday, 19 October 2024  
Saturday, 16 November 2024  
Friday, 13 December 2024**

**Saturday, 18 January 2025**  
**Saturday 15 February 2025**  
**Saturday, 15 March 2025**  
**Saturday., 12 April 2025**  
**Saturday, 17 May 2025**  
**Saturday, 21 June 2025**

**AUDIT COMMITEE**  
**Meetings will be called as needed.**

**CARRIED / LOST**

**For:**  
**Against:**



**9.4 COMMUNITY DEVELOPMENT**

Nil

**9.5 HEALTH BUILDING AND TOWN PLANNING**

Nil

**9.6 WORKS AND SERVICE**

Nil

**10. MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

**11. NEW BUSINESS OF AN URGENT NATURE – INTRODUCED BY RESOLUTION OF THE MEETING**

**12. ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

**13. CONFIDENTIAL ITEMS**

**Officer Recommendation / Council Resolution:**

**Moved:**

**Seconded:**

**That the meeting be closed to member of the public to allow Council to discuss items 13.1 which concern matters of a confidential nature.**

**CARRIED / LOST**



**For:**

**Against:**

# CONFIDENTIAL ITEM

Deals with a contract entered into, or which may be entered into by the local government. Local Government Act 1995 Section 5.23 (2) (c)

## 13.1 SHIRE OF MOUNT MAGNET SAT APPEAL – REQUEST FOR FINANCIAL SUPPORT

<b>Applicant:</b>	Nil	
<b>File Ref:</b>	CR.SP.001	
<b>Disclosure of Interest:</b>	Nil	
<b>Date of Report:</b>	11 May 2024	
<b>Author:</b>	Kelvin Matthews Chief Executive Officer	 <i>Signature of Author</i>
<b>Senior Officer:</b>	Kelvin Matthews Chief Executive Officer	 <i>Signature Senior Officer</i>

### Officer Recommendation / Council Resolution:

**Moved:**

**Seconded:**

**That the meeting be opened to the public.**

**CARRIED / LOST**

**For:**

**Against:**

## 14. CLOSURE OF MEETING