



AGENDA

30th of April 2025

ORDINARY COUNCIL MEETING

To be held at the Shire of upper Gascoyne's Administration Building located at 4 Scott Street, Gascoyne Junction, commencing at 10.30am

DISCLAIMER

Disclaimer

The advice and information contained herein is given by and to the Council without liability or responsibility for its accuracy. Before placing any reliance on this advice or information, a written inquiry should be made to the Council giving entire reasons for seeking the advice or information and how it is proposed to be used.

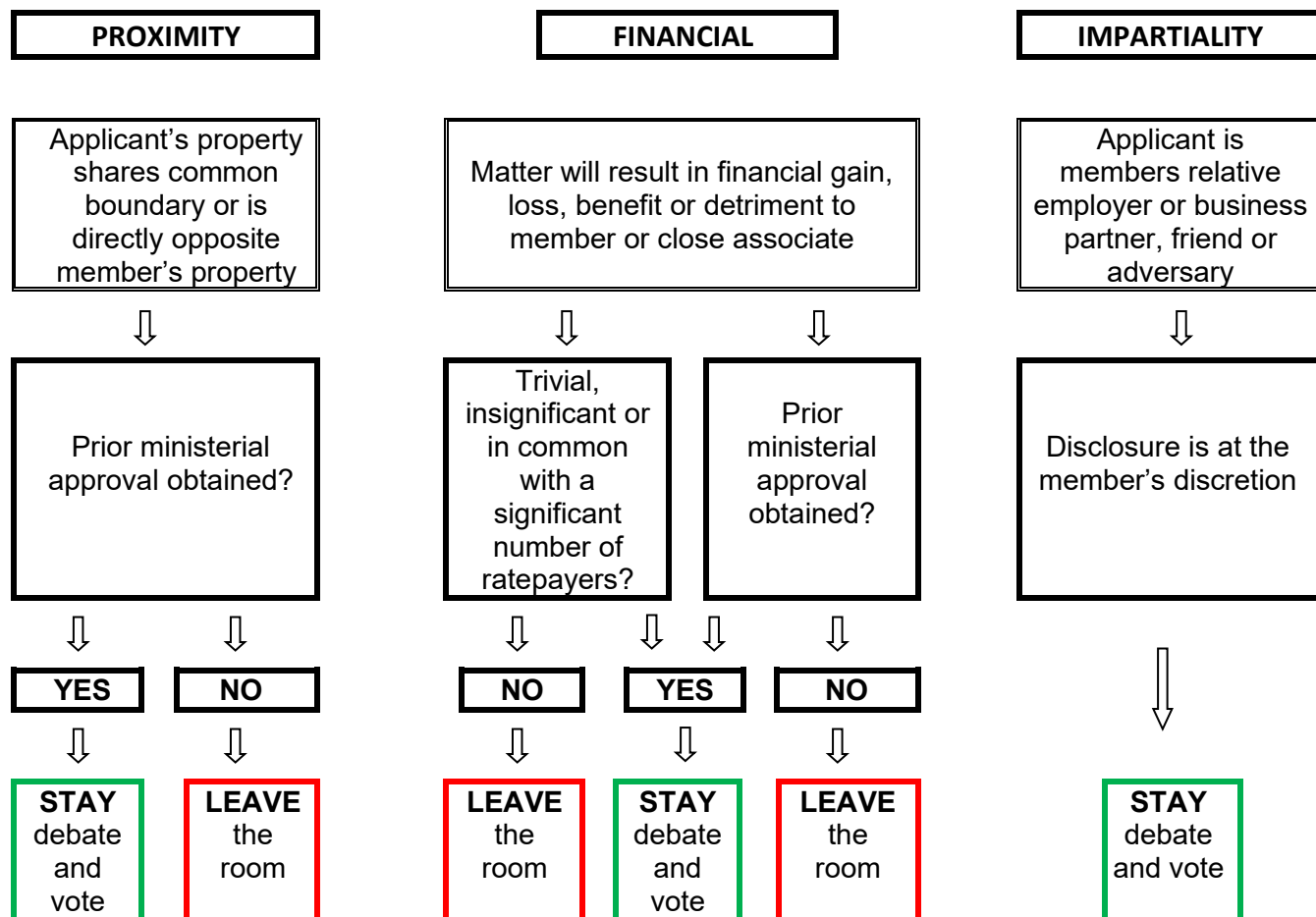
Please note this agenda contains recommendations which have not yet been adopted by Council.

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John McCleary, JP
CHIEF EXECUTIVE OFFICER

* Declaring an Interest



Local Government Act 1995 - Extract

5.65 - Members' interests in matters to be discussed at meetings to be disclosed.

(1) A member who has an interest in any matter to be discussed at a council or committee meeting that will be attended by the member must disclose the nature of the interest:

(Penalties apply).

(2) It is a defense to a prosecution under this section if the member proves that he or she did not know:

(a) that he or she had an interest in the matter; or (b) that the matter in which he or she had an interest would be discussed at the meeting.

(3) This section does not apply to a person who is a member of a committee referred to in section 5.9(2)(f).

5.70 - Employees to disclose interests relating to advice or reports.

(1) In this section: 'employee' includes a person who, under a contract for services with the local government, provides advice or a report on a matter.

(2) An employee who has an interest in any matter in respect of which the employee is providing advice or a report directly to the council or a committee must disclose the nature of the interest when giving the advice or report.

(3) An employee who discloses an interest under this section must, if required to do so by the council or committee, as the case may be, disclose the extent of the interest. (Penalties apply).

5.71 - Employees to disclose interests relating to delegated functions.

If, under Division 4, an employee has been delegated a power or duty relating to a matter and the employee has an interest in the matter, the employee must not exercise the power or discharge the duty and:

(a) in the case of the CEO, must disclose to the mayor or president the nature of the interest as soon as practicable after becoming aware that he or she has the interest in the matter; and (b) in the case of any other employee, must disclose to the CEO the nature of the interest as soon as practicable after becoming aware that he or she has the interest in the matter. (Penalties apply).

'Local Government (Administration) Regulations 1996 – Extract

In this clause and in accordance with Regulation 34C of the Local Government (Administration) Regulations 1996:

"Interest" means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest and includes an interest arising from kinship, friendship or membership of an association.

SHIRE OF UPPER GASCOYNE
AGENDA FOR THE ORDINARY MEETING OF COUNCIL TO BE HELD AT THE SHIRES
ADMINISTRATION BUILDING ON THE 30th OF APRIL COMMENCING AT 10.30 AM

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**SHIRE OF UPPER GASCOYNE
AGENDA FOR THE ORDINARY MEETING OF COUNCIL TO BE HELD AT THE SHIRES
ADMINISTRATION BUILDING ON THE 30th OF APRIL COMMENCING AT 10.30 AM**

1. DECLARATION OF OPENING / ANNOUNCEMENTS OF VISITORS

The Shire President welcomed those present and declared the meeting open at ____am

2. ATTENDANCE, APOLOGIES AND APPROVED LEAVE OF ABSENCE

2.1 Councillors

Cr J. Caunt	Shire President
Cr H. McTaggart	Deputy Shire President
Cr B. Walker	Councillor
Cr R. Hoseason-Smith	Councillor
Cr A. McKeough	Councillor (via Zoom)
Cr W. Baston	Councillor
Cr P. Windie	Councillor

Staff

John McCleary	Chief Executive Officer
Jarrod Walker	Executive Manager of Works
Andrea Pears	Executive Manager of Finance and Corporate Services
Cherie Walker	Senior Corporate Services Officer

Visitors

2.2 Absentees

2.3 Leave of Absence previously approved

3. APPLICATION FOR LEAVE OF ABSENCE

4. PUBLIC QUESTION TIME

4.1 Questions on Notice

Nil

4.2 Questions without Notice

5. DISCLOSURE OF INTEREST

6. PETITIONS/DEPUTATIONS/PRESENTATIONS

7. ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION

8. MATTERS FOR WHICH THE MEETING MAY GO BEHIND CLOSED DOORS

9. CONFIRMATION OF MINUTES FROM PREVIOUS MEETINGS

9.1 Ordinary Meeting of Council held on 26th of March 2025.

OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution No: 01042025			
MOVED:	CR:	SECONDED:	CR:
That the Unconfirmed Minutes from the Ordinary Meeting of Council held on the 26 th of March 2025 be confirmed as a true and correct record of proceedings.			
FOR: CR		AGAINST: CR	
F/A:			

10. AGENDA ITEMS

10.1 ACCOUNTS & STATEMENTS OF ACCOUNTS	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	Andrea Pears - Executive Manager of Finance and Corporate Services
Date:	21 April 2025
Matters for Consideration:	To receive the List of Accounts Due & Submitted to Ordinary Council Meeting on Wednesday the 30th April 2025 as attached – see Appendix 1. In addition to the List of Accounts and as part of this agenda report, Council are also requested to receive the Legal Expenses report. This report details all legal costs incurred to the end of this reporting period for both general legal and rates debt recovery expenses – refer to Appendix 1.

Background:	The local government under its delegated authority to the CEO to make payments from the municipal and trust funds is required to prepare a list of accounts each month showing each account paid and presented to Council at the next ordinary Council meeting. The list of accounts prepared and presented to Council must form part of the minutes of that meeting.
Comments:	The list of accounts are for the month of March 2025
Statutory Environment:	Local Government (Financial Management Regulations) 1996 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 sub regulation (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.
Policy Implications:	Purchasing Policy
Financial Implications:	2024/2025 Budget
Strategic Implications:	SCP – Objective 4 – Our Leadership – 4.2 An efficient and effective organisation. Strategy 4.2.2 Maintain accountability and financial responsibility through effective planning. Strategy 4.2.3 Comply with statutory and legislative requirements.
Risk:	

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Risk Category	Description	Rating	Mitigating Actions
Financial Impact	Payments are made without appropriate budget authority	2 / 2 – Low	Purchasing Policy provides for differing levels of Purchase Order Authority and only invoices with a PO will be paid.
Health	N/A	N/A	
Service Interruption	N/A	N/A	
Compliance	N/A	N/A	
Reputational	N/A	N/A	
Property	N/A	N/A	
Environment	N/A	N/A	
Fraud	Accounting Fraud	4 / 1 - Low	Internal Controls are in place, including using Eftsure which checks the creditor to ensure bank, contact details, ABN are correct, matching PO's with invoices, sign off by responsible officers, bank payments to be authorised by two officers exclusive of the PO authorising officer.

Consultation:	Nil														
Voting requirement:	Simple Majority														
Officer's Recommendation:	<i>That Council endorse the payments for the period 1st of March 2025 to the 31st of March 2025 as listed, which have been made in accordance with delegated authority per LGA 1995 s5.42 and receive the Legal Expenses Report detailing all legal costs incurred to the 31st March 2025.</i> <table border="1"> <tr> <td>March 2025</td> <td></td> </tr> <tr> <td>Municipal Fund Bank EFTs</td> <td>\$1,277,315.28</td> </tr> <tr> <td>Cheque</td> <td>\$ 0.00</td> </tr> <tr> <td>Net Payroll</td> <td>\$ 98,384.96</td> </tr> <tr> <td>BPAY/Direct Debit</td> <td>\$ 25,798.19</td> </tr> <tr> <td>TOTAL</td> <td>\$1,401,498.43</td> </tr> </table>			March 2025		Municipal Fund Bank EFTs	\$1,277,315.28	Cheque	\$ 0.00	Net Payroll	\$ 98,384.96	BPAY/Direct Debit	\$ 25,798.19	TOTAL	\$1,401,498.43
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Cheque	\$ 0.00														
Net Payroll	\$ 98,384.96														
BPAY/Direct Debit	\$ 25,798.19														
TOTAL	\$1,401,498.43														
Council Resolution No: 02042025															
MOVED:	CR:	SECONED:	CR:												
FOR: CR		AGAINST: CR													
F/A: 0/0															

10.2 MONTHLY FINANCIAL STATEMENT	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	None
Author:	Andrea Pears - Executive Manager of Finance and Corporate Services
Date:	16 April 2025
Matters for Consideration:	The Statement of Financial Activity for the period of March 2025, includes the following reports: • Statement of Financial Activity • Significant Accounting Policies • Graphical Representation – Source Statement of Financial Activity • Net Current Funding Position • Cash and Investments • Major Variances • Budget Amendments • Receivables • Grants and Contributions • Cash Backed Reserve • Capital Disposals and Acquisitions • Trust Fund see Appendix 2
Background:	Under the Local Government (Financial Management Regulations 1996), a monthly Statement of Financial Activity must be submitted to an Ordinary Council meeting within 2 months after the end of the month to which the statement relates. The statement of financial activity is a complex document but presents a complete overview of the financial position of the local government at the end of each month. The Statement of Financial Activity for each month must be adopted by Council and form part of the minutes.
Comments:	The Statement of Financial Activity is for the month of March 2025
Statutory Environment:	Local Government Act 1995 – Section 6.4 Local Government (Financial Management Regulations) 1996 – Sub-regulation 34.
Policy Implications:	Nil
Financial Implications:	Nil
Strategic Implications:	SCP – Objective 4 – Our Leadership – 4.2 An efficient and effective organisation. Strategy 4.2.2 Maintain accountability and financial responsibility through effective planning. Strategy 4.2.3 Comply with statutory and legislative requirements.

Risk:

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
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Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Risk Category	Description	Rating	Mitigating Actions
Financial Impact	Stakeholders may withdraw funding if the statements are not prepared according to the regulatory framework	2 / 2 – Low	Financial statements are prepared on time and according to the applicable Legislation and Regulations.
Health	N/A	N/A	N/A
Service Interruption	N/A	N/A	N/A
Compliance	N/A	2 / 2 – Low	Ensure that the Financial Statements are prepared on time and according to the applicable Legislation and Regulations.
Reputational	N/A	N/A	High priority has been placed on preparing Statutory reporting within legislated timeframes.
Property	N/A	N/A	N/A
Environment	N/A	N/A	N/A
Fraud	N/A	N/A	N/A

Consultation:		Nil	
Voting requirement:		Simple Majority	
Officer's Recommendation:		That Council receive the Financial Statements, prepared in accordance with the Local Government (Financial Management) Regulations, for the period of March 2025.	
Council Resolution No: 03042025			
MOVED:	CR:	SECONDED:	CR:
FOR: CR		AGAINST: CR	
F/A: 0/0			

10.3 PURCHASE OF WORKSHOP AIR COMPRESSOR	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	Jarrold Walker- Works Manager
Date:	14 April 2025
Matters for Consideration:	To seek Council authorisation for the capital purchase of a workshop air compressor outside of budget
Background:	The depot workshop compressor is failing and needs to be replaced.
Comments:	The replacement of the workshop compressor was scheduled for the 2025/26 budget. However, it has begun to fail and can no longer adequately inflate earthmoving tyres to the required inflation. This results in premature tyre wear and failure which and unnecessarily exposes operators to risk when changing tyres repeatedly. It also impacts our budget as we are replacing tyres prematurely. Quotes for a replacement compressor are in the order of \$14,000 (ex gst.)

Statutory Environment:	Local Govt. Act 1995 section 6.2 and Financial Management Regulations 33A – 33A. Review of budget (1) Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year. (2A) The review of an annual budget for a financial year must — (a) consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and (b) consider the local government's financial position as at the date of the review; and (c) review the outcomes for the end of that financial year that are forecast in the budget. (2) Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council. (3) A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review. *Absolute majority required. (4) Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.
Policy Implications:	Nil
Financial Implications:	To ensure the financial position of the Shire is on track to achieve the objectives outlined in the adopted budget and to make any adjustments as required.
Strategic Implications:	Civic Leadership – To responsibly manage Council's financial resources to ensure optimum value for money and sustainable asset management.

Risk:

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Risk Category	Description	Rating	Mitigating Actions
Financial Impact	Unallocated expenditure	M8	Seek authorisation from Council
Health	Possible tyre failure due to inadequate inflation	H12	Replace compressor
Service Interruption	N/A	N/A	N/A
Compliance	N/A	N/A	N/A
Reputational	N/A	N/A	N/A
Property	N/A	N/A	N/A
Environment	N/A	N/A	N/A
Fraud	N/A	N/A	N/A

Consultation:

CEO, Works Manager

Voting requirement:

Absolute Majority

Officer's Recommendation:*That Council:*

1. Authorised the purchase of a new workshop air compressor up to the value of \$14,000 (ex GST)

Council Resolution No: 04042025**MOVED:****CR:****SECONDED:****CR:****FOR:****AGAINST: CR****F/A: 0/0**

10.4 CAPITAL WORKS PROGRAM 25/26 BUDGET	
Applicant	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	Jarrold Walker- Works Manager
Date:	8 April 2025
Matters for Consideration:	For Council to approve / not approve the capital works program for 2025-26 financial year
Background:	The Shire receives funding from various government department to carry out capital works on roads and infrastructure within the road network. The Works Manager conducts regular road inspections throughout the year. Council conduct one inspection per year. Regional Road Group require a three year works program which was presented and accepted by our RRG and MRWA

Comments:	Based on past inspections, three year works programs submissions and indicative funding, the Works Manager proposes the following capital works program for the 2025-26 financial year: Regional Road Group \$1,160,680* <i>Project 1 \$580,340*</i> Carnarvon Mullewa Rd: Resheet various sections between SLK121 to 152. There are multiple sections either blown out or have exposed rock. <i>Project 2 \$580,340*</i> Cobra Dairy Creek Rd: Resheet various sections between SLK 10 to 27. There are multiple sections either blown out or have exposed rock. Existing gravel is unravelled and bony. RRG Remote Access Roads \$375,000* (can only be spent on Landor Mt Augustus Rd) Landor Homestead Realignment: Survey/set out and clear new alignment. <i>Aboriginal Heritage Survey, Flora & Fauna Survey, Bed and Banks Permit and Clearing permit approved. Clearing permit expires Oct 2026.</i> Roads to recovery \$1,100,000* <i>Project 1 \$700,000*</i> Landor Meekatharra Rd Resheet various sections SLK 42 to 58. Sections are down to base rock and have no gravel subbase course. <i>Project 2 \$400,000*</i> Various sealed roads: Reseal bitumen on various sections within shire as per bitumen audit conducted by Greenfields tech Services. SUG Municipal \$180,000 Thirty-Three River Crossing on Cobra Dairy Creek Rd Replace and extend northern concrete crossing section as it has poor vertical alignment and presents a safety issue. <i>This project was originally in the 2024/25 budget but was deferred due to potential uncommitted flood damage.</i> Signage \$250,000 Renewal/replacement and new signage throughout road network, focussing on priority one roads. <i>Past budgets of \$120,00/yr have not kept up with maintenance and renewal programs</i> *Figures are indicative only; the Shire is not provided exact allocation figures until closer to the start the new financial year. *Regional Road Group funding is based on a one third SUG contribution.
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Statutory Environment:	Local Government Act 1995 Local Government (Function and General) Regulations 1996
Policy Implications:	Nil
Financial Implications:	2025/25 budget expenditure of road project funding
Strategic Implications:	Strategy 3.2.2 Maintenance and upgrade of infrastructure Planned Timing Corporate Business Plan Actions 3.2.2.2 Maintain and upgrade infrastructure in line with asset management planning. Strategy 3.2.1 Continue planning and development of existing and new infrastructure Corporate Business Plan Actions 3.2.1.1 Identify infrastructure development potential and costs 3.2.1.2 Seek funding for new and upgrade of infrastructure

Risk Assessment:

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
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Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Risk Category	Description	Rating	Mitigating Actions
Health	N/A	NA	NA
Financial Impact	Responsible use of 2025-26 road project grants	M9	Road inspections, endorsement from Council of works program
Service Interruption	N/A	NA	NA
Compliance	N/A	NA	NA
Reputational	Fulfilling community expectations and responsible use of funds	M9	Refer to community strategic plan and commitment to maintain and upgrade road network- seek council endorsement of works
Property	N/A	NA	NA
Environment	N/A	NA	NA
Fraud	N/A	NA	NA

Consultation:	Nil		
Voting requirement:	Simple Majority		
Officer’s Recommendation:	That Council endorse the proposed capital works program for 2025-26 financial year		
Council Resolution No: 05042025			
MOVED:	CR:	SECONDED:	CR:
FOR: CR			
AGAINST: CR			
F/A:			

10.5

DECISION CRITERIA CARNARVON MULLEWA UPGRADE TO SEAL 2025-26

Applicant:	Shire of Upper Gascoyne												
Disclosure of Interest:	NIL												
Author:	Jarrold Walker- Works Manager												
Date:	14 April 2025												
Matters for Consideration:	To adopt the decision criteria for RFT 01-25/26 Carnarvon Mullewa Upgrade to Seal Earthworks 25/26.												
Background:	Each year the Shire has been progressively upgrading sections of the Carnarvon Mullewa Road to a seal standard. Funding has been secured to continue these works for the 2025-26 financial year.												
Comments:	To procure a suitably qualified earthworks contractor as soon as possible, we need to adopt a decision criterion so we can go to tender. Dependant on contractor availability, we would prefer to commence work as early as possible in the new financial year to avoid weather delays. Suggested decision for earthworks tender is as follows: <table> <tr> <th>Description of Criteria</th><th>Weighting</th></tr> <tr> <td>Quality and Completeness of Road Construction Plant / Equipment</td><td>15%</td></tr> <tr> <td>Demonstrated Remote Area Sealed Road Construction Experience</td><td>25%</td></tr> <tr> <td>Demonstrated Local Knowledge of Sourcing and Managing Appropriate Materials</td><td>25%</td></tr> <tr> <td>Capacity to Commence and Complete Contract Works within Designated Time Frame</td><td>25%</td></tr> <tr> <td>Provisions for mechanical and logistical support</td><td>10%</td></tr> </table> Price being a non-weighted criteria.	Description of Criteria	Weighting	Quality and Completeness of Road Construction Plant / Equipment	15%	Demonstrated Remote Area Sealed Road Construction Experience	25%	Demonstrated Local Knowledge of Sourcing and Managing Appropriate Materials	25%	Capacity to Commence and Complete Contract Works within Designated Time Frame	25%	Provisions for mechanical and logistical support	10%
Description of Criteria	Weighting												
Quality and Completeness of Road Construction Plant / Equipment	15%												
Demonstrated Remote Area Sealed Road Construction Experience	25%												
Demonstrated Local Knowledge of Sourcing and Managing Appropriate Materials	25%												
Capacity to Commence and Complete Contract Works within Designated Time Frame	25%												
Provisions for mechanical and logistical support	10%												

Statutory Environment:	Local Government Act 1995 Local Government (Function and General) Regulations 1996 2A.If a local government — (b) not being required to invite a tender, decides to invite a tender The local government must, before tenders are publicly invited, determine in writing the criteria for deciding which tender should be accepted.
Policy Implications:	Purchasing Policy
Financial Implications:	2025 / 26 Budget – Funding has been approved and sourced from MWRA
Strategic Implications:	Strategy 3.2.2 Maintenance and upgrade of infrastructure Planned Timing Corporate Business Plan Actions 3.2.2.2 Maintain and upgrade infrastructure in line with asset management planning.

Risk Assessment:

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
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Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Risk Category	Description	Rating	Mitigating Actions
Health	N/A	N/A	
Financial Impact	Project goes over budget	L3	Funding provided by MRWA, conduct tender and engage suitably qualified project manager.
Service Interruption	N/A	N/A	
Compliance	Conduct tender without decision criteria	L3	Adopt decision criteria prior to tendering
Reputational	N/A	N/A	N/A
Property	N/A	N/A	N/A
Environment	N/A	N/A	N/A
Fraud	N/A	N/A	N/A

Consultation:	CEO, Works Manager and Greenfields Technical Services
Voting requirement:	Absolute majority

**Officer's
Recommendation:**

*That Councils adopt the following decision criteria for RFT01 25-26
Carnarvon Mullewa Upgrade to Seal Earthworks 2025-26:*

Description of Criteria	Weighting
Quality and Completeness of Road Construction Plant / Equipment	15%
Demonstrated Remote Area Sealed Road Construction Experience	25%
Demonstrated Local Knowledge of Sourcing and Managing Appropriate Materials	25%
Capacity to Commence and Complete Contract Works within Designated Time Frame	25%
Provisions for mechanical and logistical support	10%

Price being a non-weighted criteria.

Council Resolution No: 06042025

MOVED:

CR:

SECONDED:

CR:

FOR: CR

AGAINST: CR

F/A:

10.6

2025 COUNCIL ELECTIONS

Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	John McCleary – Chief Executive Officer
Date:	14 April 2025
Matters for Consideration:	To determine the type of election, in person or postal, and who will undertake the election process. Please refer to Appendix 3 .
Background:	The 2025 Election three councillor positions will be up for re-election. Postal Elections are conducted by the Commissioner and take the work away from the CEO who would otherwise most likely run the election. This year there will be three current councillors up for re-election which is to be held on the 21st of October 2023 and the Western Australian Electoral Commission has provided an estimated cost of \$13,000 Inc. GST, based on the following assumptions: • 125 electors • response rate of approximately 50% • 4 vacancies • count to be conducted at the offices of the Shire of Upper Gascoyne • appointment of a local Returning Officer • regular Australia Post delivery service to apply for the lodgement of the election packages.
Comments:	Nil
Statutory Environment:	Local Government Act 1995 s4.20(4) and 4.61(2) states: If the returning officer is appointed, the Electoral Commissioner is to appoint one or more returning officers. and “postal election” which is an election at which the method of casting votes is by posting or delivering them to an electoral officer on or before election day; or “voting in person election” which is an election at which the principal method of casting votes is by voting in person on election day but at which votes can also be posted or delivered, in accordance with regulations.
Policy Implications:	Nil
Financial Implications:	The cost of \$13,000 (inclusive of GST) to be allowed for in the 2023/24 budget.

Strategic Implications:**Risk Assessment:**

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Risk Category	Description	Rating	Mitigating Actions
Health	N/A		
Financial Impact	N/A		
Service Interruption	N/A		
Compliance	Ensuring that all the key requirements and dates are complied with. That there is absolutely no regularities given that it is an election.	5 / 4 (20)	Engage the WA Electoral Commission to run the election on behalf of the Shire. This mitigates against any errors and keeps everyone at arm's length
Reputational	Failure to run the election in full compliance would bring the wrath of the LG Department, media and community	5 / 4 (20)	Engage the WA Electoral Commission to run the election.
Property	N/A		
Environment	N/A		
Fraud	N/A		

Consultation:

Nil

Voting requirement:

Simple Majority

Officer's Recommendation:*That Council:*

- Declare, in accordance with section 4.20(4) of the Local Government Act 1995, the Electoral Commissioner to be responsible for the conduct of the 2025 ordinary elections together with any other elections or polls which may be required; and
- Decide, in accordance with section 4.61(2) of the Local Government Act 1995 that the method of conducting the election will be as a postal election.

Council Resolution No: 07042025**MOVED:****CR:****SECONDED:****CR:****FOR: CR****AGAINST: CR****F/A:****10.7****COUNCILLOR MEETING FEES / ALLOWANCES**

Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	John McCleary – Chief Executive Officer
Date:	14 April 2025
Matters for Consideration:	Council to determine the Sitting Fees that will be payable in the 2025/26 financial year following the determination that was handed down by the Salaries and Allowances Tribunal in April 2025. In general SAT has increased attendance fees and allowances by 4%. Please refer to Appendix 4
Background:	It is a requirement that each financial year the Council is to determine the Councillors Meeting and Allowances.
Comments:	The State Government commissioned the Salaries and Allowances Tribunal to investigate the payments made to Councillors and to deliver an independent determination upon which future fee payments are to be based. This is similar to the annual determination made by the Salaries and Allowances Tribunal (SAT) on the remuneration to be payable to Chief Executive Officers. In both cases Councils have a statutory obligation to abide by these determinations and the respective payments are to be within the ranges set. With the Members Sitting Fees the SAT has established 4 bands into which local governments are placed depending on financial capacity and location. The Shire of Upper Gascoyne has been listed as a Band 4 Local Government. The tables copied below are extracts from the SAT determination for fees paid annually: <u>Council Meeting Attendance Fees</u> The ranges of fees apply where a local government decides by an absolute majority that, instead of paying council members an attendance fee referred to in section 5.98 of the LG Act, it will pay

all council members who attend council, committee or prescribed meetings an annual fee.

Annual attendance fees in lieu of council meeting, committee meeting and prescribed meeting attendance fees – local governments

	For a council member other than the mayor or president		For a council member who holds the office of mayor or president	
	<i>Band</i>	<i>Minimum</i>	<i>Maximum</i>	
	1	\$27,560	\$35,480	\$27,560
	2	\$16,655	\$26,020	\$16,655
	3	\$8,615	\$18,335	\$8,615
	4	\$4,020	\$10,650	\$4,020

Annual President / Deputy President Allowance

Pursuant to section 5.98(5) of the LG Act, the mayor or president of a local government and the chairman of a regional local government are entitled, in addition to any fees or reimbursement of expenses payable under section 5.98(1) or (2), to be paid the annual allowance set by the local government or regional local government within the range determined.

(2) Pursuant to section 5.98A (1) of the LG Act, a local government may decide by an absolute majority to pay the deputy mayor or deputy president of the local government, an allowance of up to the 25 percent of the annual allowance to which the mayor or president of the local government is entitled under section 5.98(5) of the LG Act. This allowance is in addition to any fees or reimbursement of expenses payable to the deputy mayor, deputy president or deputy chairman under section 5.98 of the LG Act.

Annual allowance for a mayor or president of a local government

<i>Band</i>	<i>Minimum</i>	<i>Maximum</i>
1	\$57,404	\$100,514
2	\$17,222	\$70,951
3	\$1,152	\$41,388
4	\$575	\$22,470

ICT Allowance formerly known as Communication Allowance

ICT expenses means –

- (a) rental charges in relation to one telephone and one facsimile machine, as prescribed by regulation 31(1)(a) of the LG Regulations; or
- (b) any other expenses that relate to information and communications technology (for example, telephone call charges and internet service provider fees) and that are

	a kind of expense prescribed by regulation 32(1) of the LG Regulations; (2) For the purposes of section 5.99A(b) of the LG Act, the minimum annual allowance for ICT expenses is \$500 and the maximum annual allowance for ICT expenses is \$3,500. Currently all members receive \$3,500 per annum. Given that members are receiving the maximum amount now there is no ability to increase this allowance. <u>Councillors Travel Allowance</u> This allowance is directly referred to section 30.6 of the Local Government Officers' (Western Australia) Interim Award 2021, as required by the SAT determination. The travel allowance has been determined to be at 103.52 cents per kilometer.																																																								
Statutory Environment:	Local Government Act 1995																																																								
Policy Implications:	Nil																																																								
Financial Implications:	2025/26 Annual Budget																																																								
Strategic Implications:	Civic Leadership – To responsibly manage Council’s financial resources to ensure optimum value for money.																																																								
Risk:																																																									
<table><tr><th colspan="7">Risk Matrix</th></tr><tr><th colspan="2">Consequence</th><th>Insignificant</th><th>Minor</th><th>Moderate</th><th>Major</th><th>Catastrophic</th></tr><tr><th colspan="2">Likelihood</th><th>1</th><th>2</th><th>3</th><th>4</th><th>5</th></tr><tr><td>Almost Certain</td><td>5</td><td>Moderate (5)</td><td>High (10)</td><td>High (15)</td><td>Extreme (20)</td><td>Extreme (25)</td></tr><tr><td>Likely</td><td>4</td><td>Low (4)</td><td>Moderate (8)</td><td>High (12)</td><td>High (16)</td><td>Extreme (20)</td></tr><tr><td>Possible</td><td>3</td><td>Low (3)</td><td>Moderate (6)</td><td>Moderate (9)</td><td>High (12)</td><td>High (15)</td></tr><tr><td>Unlikely</td><td>2</td><td>Low (2)</td><td>Low (4)</td><td>Moderate (6)</td><td>Moderate (8)</td><td>High (10)</td></tr><tr><td>Rare</td><td>1</td><td>Low (1)</td><td>Low (2)</td><td>Low (3)</td><td>Low (4)</td><td>Moderate (5)</td></tr></table>		Risk Matrix							Consequence		Insignificant	Minor	Moderate	Major	Catastrophic	Likelihood		1	2	3	4	5	Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)	Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)	Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)	Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)	Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)
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Property	N/A																																																								
Environment	N/A																																																								
Fraud	N/A																																																								

Consultation:		Salaries and Allowances Tribunal	
Voting requirement:		Absolute Majority	
Officer's Recommendation:		<i>That Council set the following Member Fees for the 2025/26 financial year:</i> <i>1. Presidents Allowance \$22,470 per annum</i> <i>2. Deputy Presidents Allowance (25%) \$5,617.50 per annum</i> <i>3. Presidents meeting attendance fee \$21,880 per annum</i> <i>4. Councillors meeting fees (annualised) \$10,650 per annum</i> <i>5. Councillors ICT Allowance (annualised) \$3,500 per annum</i> <i>6. Councillors Travel Allowance \$1.0352 per kilometre</i>	
Council Resolution No: 08042025			
MOVED:		SECONDED:	
FOR:		AGAINST:	CR
F/A:			

10.8 DIFFERENTIAL RATING FOR 2025/2026	
APPLICANT:	Shire of Upper Gascoyne
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	John McCleary – Chief Executive Officer Andrea Pears – Manager of Finance & Corporate Services
DATE:	11 April 2024
Matters for Consideration:	
As part of the 2025/2026 budget deliberations, the Council is asked to endorse the following proposed differential rates model on properties valued on an unimproved basis. In addition to endorsing the model, Council are also required to adopt the Objects and Reasons that give justification to the impose Differential Rates.	

Comments:	
The power to set differential rates is contained in section 6.33 (1) of the Local Government Act 1995 which provides the ability to differentially rate properties based on the following characteristics: <i>a) the purpose for which the land is zoned, whether or not under a local planning scheme or improvement scheme in force under the Planning and Development Act 2005; or</i> <i>(b) a purpose for which the land is held or used as determined by the local government; or</i> <i>(c) whether or not the land is vacant land; or</i> <i>(d) any other characteristic or combination of characteristics prescribed.</i> The Department of Local Government, Sports and Cultural Industries (the Department) requires that Council endorse not only the imposition of differential rates, but also the objects and reasons for the imposition of differential rating. The application of differential rates and minimum payments to properties within the Shire maintains equity in the rating of properties and enables Council to raise the revenue necessary to provide facilities, infrastructure and services to the entire community and visitors of the Shire of Upper Gascoyne. Section 6.36 of the Local government Act 1995 requires that local public notice be given before imposing any differential general rates or minimum payments. As part of this process, electors and ratepayers are invited to lodge a submission in respect of the proposed rates and minimum payments within twenty one (21) days of the notice being published. The local government is to then consider any submissions received during the notice period before it can seek Ministerial approval to impose the differential general rates. The public notice must: • be published at least once in a newspaper circulating generally in the district; • be displayed on a notice board at the local government's offices; • be displayed on a notice board at each local government library; • contain details of each rate or minimum payment the Council proposes to impose • advise where a document can be inspected that provides the objects and reasons for each proposed rate and minimum payment • contain an invitation for electors or ratepayers to lodge submissions on any of the proposals within 21 days from the date of the notice (i.e. the 21-day submission period excludes the first day of publishing); and • be published within the period of 2 months prior to the 1st July 2025 (i.e. not earlier than the 1st May 2025).	
Background:	
The management team have found the considerations for the 25/26 rate model particularly challenging this year as part of our draft budget deliberations. Whilst our Integrated Plans and Informing Strategies were adopted by Council at the end of 2022, using our 'Plan for the Future' as a guide to mapping out the next 12 months of projects to be delivered for our community has been met with some potential financial constraints. This is due to the many contributing factors that have a significant impact on our Shire's ability to continue to maintain our level of service, and also future proofing our community's sustainability moving forward. Some of these direct impacts include the increase in costs for the supply of fuel, freight, parts, materials and essential trades such as mechanical, building, electrical, plumbing etc. (including	

accessibility to these services when there is high demand). We were also advised recently that our insurance premiums will see a further increase in 2025/26, and the costs associated with building and maintaining roads has increased to 20%. Add to that the further expense of the Local Government Cost Index at 3.2% and an overall average of 2.9% for the Consumer Price Index. Purchases of capital equipment such as graders, loaders, light vehicles, etc. have also increased markedly. Council have also recognised that the Shire must increase its contribution for our reserve accounts to allow for future.

In addition to these factors, there is also the overall cost of living expenses to consider. Utilities are expected to increase which will affect our recurrent maintenance on shire buildings. The rise in cost of living has implications on our workforce as well, this can create a competitive employment/recruitment market where the shire has the potential to face challenges with retaining staff. Our workforce drives the shire's service delivery in order to meet objectives outlined in our integrated plans – if we are unable to retain a stable and consistent workforce, it effects our ability to maintain continuity of service and deliver on major milestone projects for our community.

The proposed model for 25/26 have been developed with these increased costs in mind along with consideration for the continued delivery of key objectives identified in Council's Strategic Community Plan. Council will recall some of the following priorities coming out of the last Community Consultation workshop held in 2022.

COMMUNITY WORKSHOPS

Group SWOT Analysis

Workshop participants were asked to provide feedback through a group analysis for the following key themes:

- Economic
- Social / Health and Wellbeing
- Environment
- Leadership (Governance)

The following pages detail the results from this exercise.

Strengths (what we love)	
• Tourism • Mining • Pastoral • Road network • Keep Gascoyne feel • GP services • Race, Gymkhana and Campdraft events • No crime • Telehealth • Local business	• Geocaching • 4G telecommunications coming in next year • Use of contractors • 4WD Tourism • Natural attractions – Kennedy Ranges, River, Mt Augustus, 3 amazing water bodies • Signage • Pavilion • Oval • Tourist Park and Pub

Concerns (weaknesses, threats, challenges)

- **Housing deficiency**
- RFDS accessibility – vast areas inaccessible
- Community burnout
- Limitations of small population – access to services
- **Water security (limited)**
- Limited access to medical / health services, eg Dentist, Physio, etc
- Limited volunteer capacity
- Street lighting
- Nothing for teens/young adults to do
- Structural compliance
- Land availability
- Limited services along long stretch of road (500km with no service station, PC, telecoms)
- Reliability of telecommunications
- Lack of ageing in place services
- Maintaining rubbish/recycling services
- Reliable access to fuel (telecommunications)
- Ageing leadership

Opportunities / Big Ideas

- **Water security – new bore, water availability**
- **Land release – Industrial, Commercial, Residential**
- GROH (Govt Housing) development
- Increase in rental housing availability
- Specific volunteer call ups
- Land development
- History and heritage
- Permanent accommodation for transient workforce / contractors
- Improved telecommunications
- Hot office accommodation
- Small business incubator facilities
- Increase awareness of emergency services management and access
- Access to wetlands – boats and pedestrian
- Pontoon/floating jetty on pontoon
- Increase in visitor accommodation availability
- Foster sporting group development
- Men's (community) Shed
- Board walk at River
- Digital interpretive signage at war memorial
- Digital signage – what's on/community notices/weather conditions/ etc
- Activities and facilities for youth
- Lighting at the oval
- Street lighting
- Extend sealed road network
- Solar/ alternative energy implementation
- Heritage / history museum – Aerial mustering / pastoral heritage
- Local micro abattoir
- Virtual reality experience relating to heritage of area
- Outback museum
- Large telescope / observation infrastructure
- Encourage emerging community leaders and foster development
- Automated gates for road closures
- Horticulture development (dep. Water availability)
- Light industrial land availability
- Support service industry development – Mechanic, Tyres, Plumber, Electrician, etc
- Nursing post
- Community nursing
- Ageing in place services/facilities
- Supermarket
- 4wd tours, attract tourism operators
- Lay down areas for heavy haulage
- Complete sealing of road to Meekatharra
- Walk/dual access pathway across bridge (Safety and tourism)
- Continue footpath network and linking community
- Golf course on riverbed
- Promote / awareness of River attractions – bird life, fossils, etc
- Multipurpose indoor sport and recreation centre; potential for year round netball, bowls, table tennis, skating, etc
- Nature playground
- Events around the river, eg triathlon, milk carton boat racing
- Skate park
- Commercial precinct
- Viewing areas on roadside
- Local butcher
- Co-op development
- Attract commercial / private business development and operators
- Overflow accommodation development
- Community mural
- Develop dark night friendly street lighting
- Water Park

With this essential feedback received from the Community, the Council was able to define the objectives and strategies that would help them work towards achieving our vision for our community and incorporate this into our 'Plan for the Future' as the following (summary list) -

- Encourage and support social and community events and local club development
- Advocate for health services and seek funding for health and well-being initiatives
- Ensure there is appropriate infrastructure, facilities and services to meet current and future needs of our community, including the maintenance and upgrade of existing infrastructure
- Improvement of essential infrastructure and services to promote and support growth in the region
- Provide appropriate transport network infrastructure, to support local community needs including key industries within the region
- Pursue water security development opportunities
- Develop industrial, residential and commercial land development and seek investment opportunities
- Increases awareness of the district and regional attractions
- Promote opportunities for economic development in the region
- Encourage diversity and growth of local business, industry and investment
- Protect natural capital, associated infrastructure and support appropriate access
- Provide a safe workplace

Since the transition between Council's last integrated plan from 2017, to the new integrated plan adopted in late 2022, staff have continued in their commitment to deliver on these key objectives. This has been evident in some of the milestone projects that have been delivered by the Shire during this time –

- Major upgrades to Pavilions and surrounds, including the installation of shade structures over the playground and other amenities, and new fencing around the town oval
- Revitalisation of Tennis Court
- Refurbishment of the Museum
- Construction of four new staff houses, including refurbishment of existing housing stock
- War Memorial constructed and installed
- Construction of Killili Bridge
- Completed 20kms of seal on Landor/Dalgety Road
- Completed a further 12kms of road construction of road on Carnarvon/Mullewa Road
- Resealed Gascoyne Junction Tourist Park
- Installation of Solar Voltaic System at the GJ Tourist Park Precinct (solar panels)
- Grown the Shire's workforce to 15 full time staff including the recruitment of a Tourism and Community Development Officer
- Purchase of new Plant and Equipment as per Plant Replacement program
- Continued delivery of annual roadworks construction and maintenance program
- Continued support and delivery of Community events through sponsorship, in-kind contributions and financial assistance
- Continued delivery of aged care and community assistance through CRC services
- Continued delivery of educational, business/tourism and community engagement workshops through CRC services
- Successfully advocated for monthly GP Clinic service delivered at CRC for community
- CRC received Accreditation as a Visitors Centre
- Construction of Dalgety Brook crossing

- Installation of Street Banners in Gregory Street
- Completed construction of Two Rivers Memorial Park
- Completed drilling and deep bore installation for in-town water supply project
- Completed refurbishment of Town Oval reticulation
- Completed refurbishment of Council Chambers and installation of new IT & AV systems for live recording and video-conferencing
- Installation of new Tourism signage around town-site
- 2022 State Winner of Tidy Towns competition.
- Winner of the National Tidy Towns Awards in 2023
- Finalist in the Tourism Awards
- Upgraded Offices for the Works Manager and Town Maintenance Supervisor
- Renovated the CEO's Office and made it into two offices.
- Renovated the house purchased from Quadrio
- Constructed two new residences in Hatch Street
- Renovated additional housing stock
- Constructed shed and carports for various houses
- Renovation works for the Junction Pub and Tourist Park
- Constructed the new War Memorial
- Constructed the Two River Memorial Park
- Installed a Reverse Osmosis Plant for water security

Whilst this list is extensive, it is not exhaustive – there are many minor achievements that staff continue to deliver behind the scenes that play a part in our community's vision for the future. In order for the Shire to maintain this level of service and continue to meet the objectives in Council's integrated plans, staff are actively seeking funding opportunities. We are not unique in our dependence on grants and financial assistance, as we are deemed a small country Shire it is reasonable to say that we are very much reliant on grants to deliver on some of our major projects.

However, we do also recognise that we must make a conscious effort to bridge the gap with our own-source revenue such as charging adequate fees for services in order to recover costs, identifying cost savings in our budget without compromising on level of service, and creating efficiencies where we can help ease the financial burden. Added to these considerations is the "catch-up" factor, historically our Council has taken a very conservative approach to applying an increase to rates and has not really maximised the potential on this source of income in the past.

This method has resulted in the Shire missing the opportunity to stage sufficient and appropriate increases over the years to assist in bridging the gap, and in return becoming less dependent on external funding. It must be noted now that Council recognised this impact when deliberations were made for the 22/23 budget and endorsed a notable increase in the rate model, this will continue to be a consideration for the future to maintain the upwards trend and although it has been captured to some extent in our current integrated plans building in a contingency of an overall 3 percent increase + 3 percent CPI (6 percent total), the rate modelling scenarios used for the IP process were based on our rating information at that time and not reflective of interim changes to date, including another significant hike in our recurrent costs for service delivery.

Given the complexities and risk of applying for and seeking Ministerial Approval for Differential Rates Council have decided to move away from Ministerial Approval Differential Rates to a Differential Rate that does not require Ministerial Approval.

The management team have put forward a rate model for Council's consideration. This rate model acknowledges the uncertainty that is currently being experienced across the world with inputs and outputs into all aspects of life swinging widely. This model largely keeps rates in line with CPI except for the Rural UV which will need to be increased markedly so that the highest UV rate is not more than twice the lowest UV rate. Given this nearly doubling the pastoral sector can request that the Council reduce their rate in the dollar due to hardship.

The rate model has an increase in the GRV Residential RID from 11.0880c to 12.5000c with no increase to the minimum to ensure compliance within the Differential Rating system and the GRV – Transient Workers Accommodation Rate of 25.000c which was adopted for the first time last year. This increase to the GRV also will eliminate the need to apply for a differential rate approval from the Minister for Department of Local Government, Sport and Cultural Industries as our previous rates were non-compliant ie more than twice the lowest differential rate within a rate category being either GRV or UV.

To ensure compliance the rate model has an increase in the UV Rural to 17.4900c with no increase to the minimum. This then ensures compliance and alleviates the requirement for Ministerial Approval to set the UV Mining at 34.9800c with no increase to the minimum. We have anticipated that there may be some rural ratepayers that may experience hardship in paying these rates and will provide the opportunity for them to apply for a concession decreasing the overall RID to 11c. This model has calculated a rate yield of \$2,335,906 for 2025/26 with the maximum to be applied for hardship policy concession equating to \$106,790.

PROPOSED RATE MODEL FOR 2025/26								
Rate Category	Total Props	UV Value	GRV Value	Minimums	UV Rate in \$	GRV Rate in \$	Props on Min	Actual Rates to Raise
GRV - General	24	0	142,673	525		12.5000	9	20,885.00
GRV- Transient Workers Accommodation	1		900,000	1200		25.0000	0	225,000.00
UV - Rural	38	1,672,786	0	1,600	17.4900	0	12	307,866.51
UV - Mining	298	4,628,300	0	2,200	34.9800		139	1,782,155.10
TOTAL	361	6,301,086	1,047,815				160	2,335,906.61

The rate model noted above was calculated using the valuations currently in the shire's property database as of April 2025.

As you will see under [Appendix 5](#) in the [Rate Comparison Analysis](#), our RID for UV Rural places us in the middle of Shire's who apply a rating category for rural properties – made up predominately of pastoral properties. We have maintained this position for consecutive years showing our trend to be on the lower end of the scale when it comes to setting a RID for this category. In opposition to this though is our general minimum rate for UV Rural, for this we will be the top Shire in the comparison table. The process behind this is to set a reasonable minimum payment for those properties that have low value pastoral leases without exceeding the 50% threshold required under the Local Government Act. Generally speaking, the minimum is still deemed to be low and the potential to really optimise on setting this amount is limited by the constraints of the Act.

Whilst it can be seen as unfavourable to increase rates in general, in some circumstances it is necessary. This has been captured in Council's 'Plan for the Future' vision as part of the strategy to rate more appropriately in order to meet the needs of our community and maintain sustainability into the future. Council will recall our deliberations of the last two years around increasing the rate for the UV Mining category and the discussion around justifying this action. Similar justifications can be made here for the UV Rural category as an increase in future years is inevitable across the board for our collective ratebase. Management are keen to deliver a

model that achieves the milestones set out by our integrated plans but also provides fair and equitable distribution of the rate burden.

Objects and Reasons

Where council intend to impose differential rates, it is required to provide the objects of and reasons for each proposed rate and minimum payment. The objective of imposing differential rates is to ensure equity across different land uses, especially where values can vary greatly from properties close to town sites and those in more remote areas of the Shire. The ability of Council to apply a different rate in the dollar ensures that all properties make a fair contribution to the required revenue of the Shire.

The **Objects and Reasons** for the 2025/2026 rating proposal is attached at [Appendix 6](#).

<i>Statutory Environment:</i>	
Local Government Act 1995 s6.33 – Differential General Rates. Local Government Act 1995 s6.35 – Minimum Payment. Local Government Act 1995 s6.36 – Local government to give notice of certain rates Local Government (Financial Management) Regulations 1996 – Part 5, Regulation 52A Characteristics prescribed for differential general rate (as per LGA s.6.33)	
<i>Policy Implications:</i>	
Nil	
<i>Financial Implications:</i>	
The Rate Model endorsed by Council, the proposed differential rates and minimum payments for the 2024/24 financial year will raise approximately – • Rate Model Option One \$2,335,906 in revenue, or Rate revenue makes up less than 10% of the operating budget for the Shire of Upper Gascoyne, which is significantly lower than our peers. This leaves little capacity for reasonable rate increases to have a meaningful impact on the overall budgeted revenue. And whilst it may not be favourable to apply an increase to the 24/25 rates, this course of action should be viewed as greatly supporting Council's long term strategic plans and helping our community to remain sustainable into the future.	
<i>Strategic Implications:</i>	
Shire of Upper Gascoyne Plan for the Future 2022 to 2032 Shire of Upper Gascoyne Strategic Resource Plan 2023 to 2038	

Risk:**Risk:**

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Risk Category	Description	Rating	Mitigating Actions
Health	N/A		
Financial Impact	Insufficient Funds Raised for General Purposes Funding to support Shire services	1 / 2 (3)	Ensure Models are created, Rates adopted and then advertised as required requesting ratepayers to submit any objections to the proposed rate within 21 days of date of advertising
Service Interruption	N/A		
Compliance	Not advertising differential rate and differential rate non compliance	1 / 2 (3)	As per above, plus utilising the Rate Compliance Tool to ensure Differential Rates are compliant
Reputational	NA		
Property	N/A		
Environment	N/A		
Fraud	N/A		

If Council do not adopt the proposed differential and general minimum rates in a timely manner, they run the risk of being in breach of the Act.

The legislation states that Council must give sufficient notice to the public advising of the intention to impose differential rates and invite submissions from any ratepayers or electors in respect of the proposal.

Consultation:

General discussion around different rate modelling scenarios and budget implications have taken place between the CEO, Works Manager and the Manager, Finance & Corporate Services.

Consultation was also sought from Moore Australia around the Shire's Strategic Plans.

Officer's Recommendation:**Voting requirement:** Absolute Majority*That Council*

1. *As part of budget deliberations officers and Council will determine the budget deficiency by:*
 - a. *Review all revenue sources and expenditure and then adopt the draft 25/26 Budget detailing the rate setting statement*
 - b. *Consider the adopted strategic plan 'Plan for the Future 2022-2032' taking into consideration the Shire's 'Strategic Resource Plan 2023-2038'*
 - c. *Consider the continuance of the following efficiency measures:*
 - i. *Continuation of a 10/4 roster for the Road crews to reduce mobilisation costs.*
 - ii. *Continuation of camping out on jobs for Road crews when more than 50km from town to reduce time spent traveling to jobs and increase the time spent working on the roads.*
 - iii. *A continued focus by officers in leveraging council resources to attract grant funding.*
 - iv. *Continue to maintain a small Administrative staff in order to keep costs down.*
 - v. *Monitor productivity across the organisation.*
 - vi. *Continue to look for new ways to do things where we get an increase in productivity, cost per unit savings or more efficiency.*
2. *Adopt the proposed rate model and to apply the following differential rates and minimums for 2025/2026:*

Rate Category	Minimum Rates \$	Rate in \$ (cents)
GRV - GENERAL	525	12.5000
GRV – Transient Workforce Accommodation	2,200	25.0000
UV - RURAL	1600	17.4900
UV – MINING	2,200	34.9800

3. *Publicly advertise the Shire of Upper Gascoyne's intention to impose differential rates, pursuant to section 6.36(1) of the Local Government Act 1995 and invites public submission for a period of twenty one days; and*
4. *Adopt the Objects and Reasons for the 2025/2026 differential rates relating to GRV General, GRV – Transient Workforce Accommodation, UV Rural and UV Mining as outlined in the attached [Appendix 4](#).*
5. *Consider any submissions in respect of imposition of differential rates as part of the 2025/2026 Budget deliberations.*

Council Decision No: 09042025**MOVED****SECONDED**

That Council

1. As part of budget deliberations officers and Council will determine the budget deficiency by:
 - a. Review all revenue sources and expenditure and then adopt the draft 24/25 Budget detailing the rate setting statement
 - b. Consider the adopted strategic plan 'Plan for the Future 2022-2032' taking into consideration the Shire's 'Strategic Resource Plan 2023-2038'
 - c. Consider the continuance of the following efficiency measures:
 - i. Continuation of a 10/4 roster for the Road crews to reduce mobilisation costs.
 - ii. Continuation of camping out on jobs for Road crews when more than 50km from town to reduce time spent traveling to jobs and increase the time spent working on the roads.
 - iii. A continued focus by officers in leveraging council resources to attract grant funding.
 - iv. Continue to maintain a small Administrative staff in order to keep costs down.
 - v. Monitor productivity across the organisation.
 - vi. Continue to look for new ways to do things where we get an increase in productivity, cost per unit savings or more efficiency.
2. Adopt the proposed rate model to impose the following differential rates and minimums for 2025/2026:

Rate Category	Minimum Rates \$	Rate in \$ (cents)
GRV - GENERAL	525	12.5000
GRV – Transient Workforce Accommodation	2,200	25.0000
UV - RURAL	1600	17.4900
UV – MINING	2,200	34.9800

3. Publicly advertise the Shire of Upper Gascoyne's intention to impose differential rates, pursuant to section 6.36(1) of the Local Government Act 1995 and invites public submission for a period of twenty one days; and
4. Adopt the Objects and Reasons for the 2025/2026 differential rates relating to GRV General, GRV – Transient Workforce Accommodation, UV Rural and UV Mining as outlined in the attached [Appendix 6](#).
5. Consider any submissions in respect of imposition of differential rates as part of the 2025/2026 Budget deliberations.

FOR:

AGAINST:

F/A: 7/0

10.9**POLICY MANUAL INCLUSION – DETERMINE RATE CONCESSIONS**

Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	John McCleary – Chief Executive Officer
Date:	22 April 2025
Matters for Consideration:	To either grant or reject a new Shire Policy where either the CEO or Executive Manager of Finance and Administration can process and approve / disapprove any applications for a rate concession.
Background:	I refer to the Council's decision at the Ordinary Meeting of Council held on the 28 th of August 2024 (Item No 09082024)

Comments:

As part of our risk mitigation approach in relation to rate setting this Policy enables management to make timely decisions and process any applications in a timely manner.

Authority to determine rate concessions

Function to be performed	To determine rate Concessions
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Executive Manager of Finance and Administration
Delegation	To decide whether to grant a concession in relation to a rate in respect of which a written application for a rate concession has been made by the leaseholder of pastoral land in the district that is within the Unimproved Value Pastoral Rating category – subject to, and in accordance with, the Conditions specified below.
Conditions	1. The principal factor in considering each application is the capacity of the applicant to pay. 2. A concession cannot exceed \$20,000 per rating year. 3. A concession may be granted only in respect of one rating year. 4. A concession is not transferable.
Statutory reference	<i>Local Government Act 1995; section 5.42</i> <i>Local Government Act 1995; section 6.47</i>

Statutory Environment:

Local Government Act 1995; s. 5.42 & 6.47

Policy Implications:

Nil

Financial Implications:

Potential reduction in rate revenue if the application is approved.

Strategic Implications:

Strategy 4.2.2 Maintain accountability and financial responsibility through effective planning

Corporate Business Plan Actions

4.2.2.1

Review and implement strategic and operational plans

4.2.2.2

Maintain effective policies, procedures and practices

Risk Assessment:

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Risk Category	Description	Rating	Mitigating Actions
Health	N/A		
Financial Impact	Without a means to assess applications for a rates concession the timeliness of such a request is determined by Council meeting time frames. This will have an effect on our pastoral ratepayers.	4 / 3 (High)	As part of the process adopt the recommended process.
Service Interruption	N/A		
Compliance	N/A		
Reputational	As part of the decision to apply a differential rate that is not subject to Ministerial Approval we made a commitment to the pastoral sector that the Shire would be providing a concession given the financial impact in year one of this transition.	4 / 3 (High)	As part of the process adopt the recommended process
Property	N/A		
Environment	N/A		
Fraud	N/A		

APPENDIX 1

(List of Accounts Paid Report for March 2025)

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SHIRE OF UPPER GASCOYNE
List of Accounts Due and Submitted - March 2025

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Commonwealth Mastercard					
EFT17769	03/03/2025	Department of Water and Environmental Regulation Inv W-PAY-0001633-New - Application for Works Approval for Evaporation Ponds for RO Plant	1		8,143.29
INV 60447996	31/01/2025	SH02 - Dyson Vacuum Cleaner	1	495.00	
INV 1759107845	03/02/2025	Apple iCloud 50gb Data Storage - February 2025	1	1.49	
INV ANNUAL F	03/02/2025	Annual Fees for Andrea Pears Credit Card, Annual Fees for Jarrod Walker Credit Card	1	60.00	
INV 154312950	04/02/2025	CAMPERVAN BUILDERS - Starlink Mini Flat Shielded Magnet Mount and 12v Starlink Mini Plug and Play	1	325.00	
INV INV-AUS-5	04/02/2025	Starlink - Purchase of Starlink Mini hardware	1	633.00	
INV 100031681	06/02/2025	Tyre infalton and repair materials and consumables REMA TipTop. Order#100031681	1	966.20	
INV W-PAY-00010	02/2025	Department of Water and Environmental Regulation Inv W-PAY-0001633-New - Application for Works Approval for Evaporation Ponds for RO Plant	1	4,996.75	
INV FEBRUARY10	02/2025	Spot Subscription for Works Crew plus International Transaction Fees - February 2024	1	346.76	
INV FEBRUARY10	02/2025	Spot Subscription for Works Crew plus International Transaction Fees - Reversal of Invoice - Duplicated	1	-346.76	
INV CREDITCA	11/02/2025	Payment made on Credit Card for Dept Water and Environmental Reg Tax Inc W-PAY-0001633-New	1	-4,996.75	
INV N102781	11/02/2025	Starlink Accessory Gen 2 46m Cable + Postage	1	170.84	
INV FEBRUARY12	02/2025	Spot Subscription for Works Crew plus International Transaction Fees - February 2025	1	346.76	
INV 8880018909	20/02/2025	2x Como Bedside Table, 2x Como 2 Door Wardrobe, 2x Tivoli 2 Seater Sofa, 1x Tivoli 2 Seater Sofa	1	2,473.00	
INV 185230	21/02/2025	Wren Oil hydrocarbon waste removal	1	946.00	
INV INTERNET	28/02/2025	Starlink - Lot 19, 27 Gregory Street, Starlink - Lot 17/18, 31 Gregory Street, Starlink - Lot 50, 22 Hatch Street, Starlink for Graders and Vehicles, Starlink Internet for Administration, Starlink Internet for CRC	1	1,726.00	
Department Of Transport					
EFT17770	07/03/2025	Vehicle & Plant Registrations 01.08.2024 to 31.07.2025	1		294.60
INV 1UAT605	29/01/2025	P147 Light Trailer with Water Wheel and Genset - Licencing	1	294.60	
Horizon Power					
EFT17771	07/03/2025	Street Lighting Costs 01.02.2025 to 28.02.2025	1		346.57

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Horizon Power					
INV 21 023 0784	28/02/2025	Street Lighting Costs 01.02.2025 to 28.02.2025	1	346.57	
Landgate					
EFT17772	07/03/2025	Mining Tenements Chargeable Schedule M2025/02 Dated 11.01.2025 to 04.02.2025	1		45.25
INV 401072	10/02/2025	Mining Tenements Chargeable Schedule, M2025/02, Dated 11.01.2025 to 04.02.2025	1	45.25	
Pivotel Satellite Pty Ltd					
EFT17773	07/03/2025	Satellite Phone Charges - Usage 15.01.2025 to 14.02.2025 Service 15.02.2025 to 14.03.2025	1		544.43
INV 3988088	15/02/2025	Satellite Phone Charges - Usage 15.01.2025 to 14.02.2025 Service 15.02.2025 to 14.03.2025	1	544.43	
Blanche Maree Walker					
EFT17774	11/03/2025	Craft Sales - February 2025	1		26.00
INV DREQ-08.2	05/03/2025	Craft Sales - February 2025, Craft Sales - February 2025 - Commission	1	26.00	
Carnarvon Timber & Hardware					
EFT17775	11/03/2025	P79 - Camp Trailer - Air Filter Regulator Water Trap and Tools	1		436.45
INV 10925566	27/02/2025	LOCKWOOD SYMMETRY ENT SET VICINITY DP 7530SCDP, LOCKWOOD SYMMETRY ENT SET VICINITY DP 7530SCDP	1	180.00	
INV 10925607	27/02/2025	air filter regulator, 300mm fencing plier, plier side cutting, wrench adjustable 200mm, wrench adjustable 300mm, scraper 100mm	1	256.45	
Geraldton Fuel Company T/as Refuel Australia					
EFT17776	11/03/2025	Fuel and Oils for Plant and Self Bunded Tank - 7881 litres @ \$1.71 ex	1		15,156.07
INV 02736283	19/02/2025	Fuel and Oils for Plant and Self Bunded Tank - 7881 litres @ \$1.71 ex	1	14,786.33	
INV 28022025	28/02/2025	Fuel Card Purchases - P133 - Ford Ranger Works	1	369.74	
Hersey's Safety Pty Ltd					
EFT17777	11/03/2025	4 x Meter Incline Fuel Meter for Camp Trailers	1		1,914.00
INV INV-3799	24/02/2025	407010N2 Meter Incline Fuel Meter, 407010N2 Meter Incline Fuel Meter, 407010N2 Meter Incline Fuel Meter, 407010N2 Meter Incline Fuel Meter	1	1,914.00	
Ilda Joan Williams					
EFT17778	11/03/2025	Craft Sales - February 2025	1		18.00
INV DREQ-08-2	05/03/2025	Craft Sales - February 2025, Craft Sales - February 2025 - Commission	1	18.00	
Perfect Computer Solutions Pty Ltd					
EFT17779	11/03/2025	I.T Support for period 14.02.2025 to 24.02.2025	1		255.00
INV 29416	27/02/2025	I.T Support for Administration Office & CRC, Monthly fee for Monitoring, management and resolution of disaster recovery options	1	255.00	
Raw Creative					
EFT17780	11/03/2025	Design Artwork Wander Outback Brochure Update and Print 2000 Copies	1		2,837.50
INV 00004377	27/02/2025	Design Artwork Wander Outback Brochure Update, Printing 2000 copies for Perth Caravan and Camping Show	1	2,837.50	
RepcO Pty Ltd					
EFT17781	11/03/2025	Workshop Equipment - Socket Set	1		604.90

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Repco Pty Ltd					
INV 4610609374	24/02/2025	49667055 3/4' impact socket set	1	210.00	
INV 4610609427	25/02/2025	RTK3137 3/4' socket set	1	306.90	
INV 4610609644	27/02/2025	Two Way Arial, Two Way Arial	1	88.00	
Team Global Express					
EFT17782	11/03/2025	Freight from Perth to Carnarvon 03.02.2025 to 06.02.2025	1		993.25
INV 1161-MWB:	09/02/2025	Freight for Pavillion - Dunbar Services, Freight for Pub Kitchen - Dunbar Services, Freight for SH03 - Havey Norman, Freight for P145 - Westrac, Freight for Rema Tip Top, Freight for PCS - Monitors	1	926.06	
INV 1163-MWB:	23/02/2025	Freight for Library	1	67.19	
Town Planning Innovations Pty Ltd					
EFT17783	11/03/2025	General Planning Services	1		371.25
INV 69-2025/1	02/03/2025	General Town Planning Services as advised by CEO	1	371.25	
Truckline					
EFT17784	11/03/2025	Synthetic Transmission Oil.	1		808.38
INV 9906968	25/02/2025	U-bolts w/nuts	1	176.00	
INV 9911911	27/02/2025	PS-386 synthetic trans oil (P145)	1	632.38	
Westrac Pty Ltd					
EFT17785	11/03/2025	Fuel & Oil for Road Maintenance Plant	1		5,514.43
INV PI 0670036	25/02/2025	309-6938 HYDO ADV 10W	1	1,352.25	
INV PI 0670035	25/02/2025	3E-9840 15W40 ENGINE OIL, 3E-9478 TRANS & DRIVE OIL SAE-50, 365-8397 ELC COOLANT	1	4,162.18	
Greenfield Technical Services					
EFT17786	11/03/2025	AGRN1021 Project Management Costs - March/April 2022 Flood Damage Event 01.01.2025 to 31.01.2025	1		11,532.68
INV INV-4436	20/02/2025	AGRN-1062 - Project Management Costs - April 2023 Flood Damage Event - 01.01.2025 to 31.01.2025	1	1,738.28	
INV INV-4431	20/02/2025	AGRN1021- Project Management Costs - March/April 2022 , Flood Damage Event 01.01.2025 to 31.01.2025	1	9,794.40	
Greenfield Technical Services					
EFT17787	11/03/2025	C3385 - State Initiative Program 24/25 - Carnarvon/Mullewa - Engineering Consultancy Services For Upgrade Of The Carnarvon Mullewa Rd 2024/25 01.01.2025 to 31.01.2025	1		8,011.30
INV INV-4443	20/02/2025	C3385 - State Initiative Program 24/25 - Carnarvon/Mullewa - Engineering Consultancy Services For Upgrade Of The Carnarvon Mullewa Rd 2024/25 01.01.2025 to 31.01.2025	1	8,011.30	
Elders Ltd					
EFT17788	11/03/2025	C3388 - R2R - Carnarvon/Mullewa Resheet - Dropper steel 107cm, Posts and Barbed Wire	1		2,510.78
INV EH 06226	27/02/2025	Dropper steel 107cm, Post Satr 165cm, wire barb 2mm 500m	1	1,524.52	
INV EC10797	28/02/2025	Dropper steel 107cm	1	-405.24	
INV EH 06305	05/03/2025	C3388 - R2R - Carnarvon/Mullewa Resheet - Grundfos MS402 Submersible Pump,	1	1,391.50	

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Them Earth Moving					
EFT17789	11/03/2025	C3387 RRG/LRCI Landor Mt Augustus Road - Watercart Hire - 05.02.2025 to 12.02.2025	1		26,735.50
INV 00001274	26/02/2025	C3387 RRG/LRCI Landor Mt Augustus Road - Watercart Hire - 05.02.2025 to 12.02.2025	1	26,735.50	
Child Support Agency					
EFT17790	13/03/2025	Payroll deductions	1		429.27
INV DEDUCTIO	12/03/2025	Payroll Deduction		429.27	
RSM Australia Pty Ltd					
EFT17791	19/03/2025	Rates, Accounting and Financial Services for 2024/2025 under RFT01-22/23 - February 2025	1		13,003.76
INV GERI01231	27/02/2025	Accounting and Financial Services for 2024/2025 under RFT01-22/23, Rates Contractor for 2024/25	1	13,003.76	
Ainsley Mia Hardie					
EFT17792	19/03/2025	Expense claim for Display Furniture for Perth Caravan and Camping Show	1		792.02
INV EXPENSE F	28/02/2025	Expense claim for Display Furniture for Perth Caravan and Camping Show	1	792.02	
Astrotourism WA Pty Ltd					
EFT17793	19/03/2025	Membership Astrotourism Towns 2024 / 2025	1		3,850.00
INV 1351	04/03/2025	Membership Astrotourism Towns 2024 / 2025	1	3,850.00	
Australia Post					
EFT17794	19/03/2025	Postage costs for Administration - February 2025	1		124.74
INV 1013857043	03/03/2025	Postage costs for Administration - February 2025	1	124.74	
Bishop Transport					
EFT17795	19/03/2025	Freight from PowerForce Midland to Carnarvon	1		168.32
INV B293853	07/03/2025	PALLET - 18kg x 42 x 27 x 40 (Transport from PowerForce Midland to Carnarvon)	1	168.32	
Boc Limited					
EFT17796	19/03/2025	Annual Container Service Charge for Period 01.03.2025 to 28.02.2026	1		1,081.30
INV 4037415079	29/08/2024	Credit for Oxygen Medical C Size Bottle	1	-40.72	
INV 4038673122	26/02/2025	Oxygen Industrial G Size, , Disolved Acetylene E Size, Disolved Acetylene G Size, Oxygen Medical D Size, Balloon Gas E2 Size	1	1,122.02	
Bt Equipment Pty Ltd T/as Tutt Byant Equipment					
EFT17797	19/03/2025	P89 - Roller: Bomag - Drum Roller Rubber Buffer	1		761.88
INV 008491212	28/02/2025	06129902A BOMAG DRUM RUBBER BUFFER, 500hr service kit	1	761.88	
Caravan Industry Association Western Australia					
EFT17798	19/03/2025	Half Page Advertisement Caravan and Camping Brochure	1		1,980.00
INV INV-15109	25/11/2024	Half Page Advertisement Caravan and Camping Brochure	1	1,980.00	
Carnarvon Menswear					
EFT17799	19/03/2025	Staff Uniforms Jeff Pyman	1		1,054.36
INV 11601	25/02/2025	KG WC SS Hi-Vis Work Shirt - Yellow/Navy / 3XL, Name and Logo (Pods)	1	251.96	
INV 11597	25/02/2025	4 x Drycool Cargo Short navy in size 87R - Jarrod Walker, Style - K17013	1	288.00	

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Carnarvon Menswear					
INV 11602	26/02/2025	8 x KingGee Workcool 2 Hi-Vis Two Tone Long Sleeve Drill Work Shirt, 8 x Logo and name Jeff	1	514.40	
Coolyou Pty Ltd t/a Dust Up Projects					
EFT17800	19/03/2025	Freight from Carnarvon to Gascoyne Junction 03.02.2025 to 26.02.2025	1		6,117.00
INV INV-639	08/02/2025	Freight from Carnarvon to Gascoyne Junction - Staff Incentive Scheme & Works	1	2,582.00	
INV INV-657	03/03/2025	Freight from Carnarvon to Gascoyne Junction - Staff Incentive Scheme & Works	1	3,535.00	
Everywhere Travel					
EFT17801	19/03/2025	Promenade Hotel - Tuesday 18th March 2025 - Travel prior day accommodation - Ainsley Hardie	1		233.00
INV I000048547	06/03/2025	Promenade Hotel - Tuesday 18th March 2025 - Travel prior day accommodation, Change of Carnarvon Flight to Departing 18th March 2025 from 19th March 2025 - No Charge	1	233.00	
Geraldton Fuel Company T/as Refuel Australia					
EFT17802	19/03/2025	Fuel and Oils for Plant P54, P55, P53 & P147 5100 litres @ 1.68ex	1		19,240.04
INV 02743062	03/03/2025	Fuel and Oils for Plant P54, P55, P53 & P147 5100 litres @ 1.68ex	1	9,411.03	

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Geraldton Fuel Company T/as Refuel Australia					
INV 02740830	04/03/2025	Coolants and Oils - Stock	1	2,404.16	
INV 02743061	04/03/2025	Fuel and Oils for Plant P54 Camp Trailer - 2550 litres @ 1.67ex	1	4,694.55	
INV 02743063	05/03/2025	Fuel and Oils for Plant P50 Camp Trailer 1000 litres @ 1.67ex	1	1,840.90	
INV 02743064	05/03/2025	Unleaded Fuel - 500 litres @ 1.62 ex	1	889.40	
House Legal Pty Ltd					
EFT17803	19/03/2025	Prepare an ILUA - Hatch Street Land Development - 05.02.2025	1		220.00
INV 2569	28/02/2025	Prepare an ILUA - Hatch Street Land Development - 05.02.2025	1	220.00	
Jolly's Tyre Service					
EFT17804	19/03/2025	P131 - Ford Ranger - Tyres and Fitting	1		2,014.00
INV 164989	06/03/2025	HIFLY 11R22.5 148/145M 16PR	1	904.00	
INV 164957	07/03/2025	MAXXIS LT265/70R17 121/118S 10PR RAZR AT811 Maxxis, BAL4WD Wheel Balance - 4WD / Motor homes / Bus, Disposal - 4WD Tyre, Wheel Alignment - 4WD / SUV	1	1,110.00	
Napa Auto Parts					
EFT17805	19/03/2025	P103 - Ford Ranger Super Cab - Filter Kit and Oil	1		264.41
INV 1810286597	06/03/2025	RSK25C Filters 4WD Kit, EPLISC2010 P-ENVIRO+ C2 Diesel FS 0W30 10L	1	264.41	
Pool & Spa Mart					
EFT17806	19/03/2025	Tourism Precinct - Pool Hose	1		945.00
INV 36215	16/12/2024	1A-PHS22CSVA HAYWARD AQUANAUT 250 C/W 11m CONTINUOUS HOSE	1	945.00	
Raw Creative					
EFT17807	19/03/2025	Artwork and Printing Go With The Flow	1		3,708.00
INV 00004384	04/03/2025	Go with Flow Branding - Co-op Branding with Shire of Carnarvon Tourism	1	1,040.00	
INV 00004387	06/03/2025	Artwork and Printing Go With The Flow	1	2,668.00	
Illion Tenderlink					
EFT17808	19/03/2025	Public Tender Advertisement - Lease of Junction Pub and Tourist Park	1		180.40
INV AU-678952	28/02/2025	Public Tender Advertisement - Lease of Junction Pub and Tourist Park	1	180.40	
Team Global Express					
EFT17809	19/03/2025	Freight from Perth to Carnarvon 31.01.2025 & 11.02.2025	1		2,113.94
INV 1162-MWB:16/02/2025		Freight for Lot 19 Gregory Street, Freight for Equipment Maintenance.	1	1,147.42	
INV 1164-MWB:02/03/2025		Freight for Library, Freight for Depot Minor Equipment	1	187.85	
INV 1165-MWB:09/03/2025		Freight for P89 - Roller, Freight for P106 - CAT 140M Grader, Freight for P106 - CAT 140M Grader, Freight for P106 - CAT 140M Grader	1	778.67	
Tropics Hardware					
EFT17810	19/03/2025	Lockwood Symmetry Entrance Set with L3 Element Lever Satin Chrome, Hooks and Garden Hose	1		567.05

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Tropics Hardware					
INV 101000458	27/02/2025	Lockwood Symmetry Entrance Set with L3 Element Lever Satin Chrome, Hook Cabin Chrome 150mm, Imperial Entrance Set Satin Ss 7020Sss, Hose Garden Jade 12mm x 15m Fitted Neta	1	567.05	
Vanguard Print					
EFT17811	19/03/2025	Storage of Brochures and Distribution - February 2025	1		71.35
INV 46463	27/02/2025	Storage of Brochures and Distribution - February 2025	1	71.35	
Westrac Pty Ltd					
EFT17812	19/03/2025	P130 - CAT 150M Grader - Blade Circle Adjustment Required	1		1,613.55
INV SI 1819551	28/02/2025	P130 - CAT 150M Grader - Blade Circle adjustment required - Labour, P130 - CAT 150M Grader - Blade Circle adjustment required - Travel, , P130 - CAT 150M Grader - Blade Circle adjustment required - Enviornmentals	1	1,519.54	
INV PI 0701568	05/03/2025	212-3924 Lamp - Marker	1	94.01	
Water Corporation					
EFT17813	19/03/2025	Water Consumption 13.01.2025 to 07.02.2025 - Service Charges 01.03.2025 to 30.04.2025 53 Days	1		13,269.52
INV WATER AC10/03/2025		Water Consumption & Service Charges - Shire Properties	1	13,269.52	
M.T.F Services Pty Ltd					
EFT17814	19/03/2025	C3385 - State Initiative Program 24/25 - Carnarvon/Mullewa - Supply Plant and Labour Carnarvon Mullewa Bitumen Upgrade 24-25 - 03.02.2025 to 28.02.2025	1		567,141.37
INV 2200	05/03/2025	C3385 - State Initiative Program 24/25 - Carnarvon/Mullewa - Supply Plant and Labour Carnarvon Mullewa Bitumen Upgrade 24-25 - 03.02.2025 to 28.02.2025	1	567,141.37	
ROTECH WATER					
EFT17815	19/03/2025	Design, Supply, Transport and Install Reserve Osmosis Plant as per attached Tender Submission Milestone Paymnt #2: 30%	1		84,968.40
INV 00008916B	28/02/2025	Design, Supply, Transport and Install Reserve Osmosis Plant as per attached Tender Submission, Milestone Paymnt #2: 30%	1	84,968.40	
Greenfield Technical Services					
EFT17816	19/03/2025	DECPM - Project Management - Dec 2024 Flood Damage - Road Damage Inspection and Funding Submission. 01.01.2025 to 31.01.2025	1		3,033.25
INV INV-4439	20/02/2025	DECPM - Project Management - Dec 2024 Flood Damage - Road Damage Inspection and Funding Submission. 01.01.2025 to 31.01.2025	1	3,033.25	
Blanche Maree Walker					
EFT17817	19/03/2025	Hire of ride-on lawn mower 10/02/2024 - 14/02/2025	1		500.00

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Blanche Maree Walker					
INV 010	07/03/2025	Hire of ride-on lawn mower 10/02/2024 - 14/02/2025	1	500.00	
John Leslie Mcclary					
EFT17818	20/03/2025	Reimbursement for Health Insurance Premium - March 2025	1		514.99
INV REIMBURS	10/03/2025	Reimbursement for Health Insurance Premium - March 2025	1	514.99	
DEPUTY COMMISSIONER OF TAXATION					
EFT17819	20/03/2025	BAS February 2025	1		57,791.00
INV BAS FEBRU	21/03/2025	GST Collected, GST Paid, PAYG Tax Deducted From Pays, Diesel Fuel Rebates, plus Rounding	1	57,791.00	
Cynthia Wright					
EFT17820	20/03/2025	Reimbursement for purchase of Diesel Fuel for P139 as Fuel Card was not available.	1		30.13
INV REMIBURS	14/03/2025	Reimbursement for purchase of Diesel Fuel for P139 as Fuel Card was not available.	1	30.13	
Gascoyne Office Equipment					
EFT17821	20/03/2025	Photocopying and Printing Cost 01.07.2024 to 31.12.2024	1		2,746.28
INV SOF5698-49	30/01/2025	Printing and Photocopying Costs - Admin & Works, Printing and Photocopying Costs - CRC	1	2,746.28	
Town Planning Innovations Pty Ltd					
EFT17822	20/03/2025	General Town Planning Services December 2024	1		82.50
INV 69-2024/7	02/01/2025	General Town Planning Services December 2024	1	82.50	
Woolworths Limited					
EFT17823	17/03/2025	Council Meeting Morning Tea and Lunches - February 2025	1		349.95
INV TI-02EAA-103	02/2025	Office supplies GST, Office supplies GST FREE	1	108.14	
INV TI-02EAA-104	02/2025	Office supplies GST - Credit on Invoice TI-02EAA-178D19	1	-10.37	
INV TI-02EAA-106	02/2025	Credit for Delivery Fee	1	-17.00	
INV TI-02EAA-108	02/2025	Council Meeting Morning Tea and Lunches GST, Council Meeting Morning Tea and Lunches GST FREE	1	269.18	
Field Solutions - Sky Muster					
EFT17824	17/03/2025	Sky Muster Internet for Junction Pub and Tourist Park - March 2025	1		149.95
INV 26848976	01/03/2025	Sky Muster Internet for Junction Pub and Tourist Park - March 2025,	1	149.95	
Horizon Power					
EFT17825	17/03/2025	Final Invoice for DBCA Electricity Account - Account is now sent directly to DBCA	1		1,685.53
INV 21 023 0457	26/02/2025	Old Police Station (Lease) Expenses - Electricity Consumption	1	1,685.53	
Greenfield Technical Services					
EFT17826	26/03/2025	Carnarvon Mullewa Rd Preliminary Horizontal Assessment & Survey Scope – SLK 152 - 179	1		11,621.50
INV INV-4469	10/03/2025	Carnarvon Mullewa Rd Preliminary Horizontal Assessment & Survey Scope - SLK 152 - 179	1	10,340.00	
INV INV-4479	17/03/2025	DECPM - Dec 2024 flood damage pickup - 01.02.2025 to 28.02.2025	1	1,281.50	

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ABBL Contracting & Maintenance					
EFT17827	26/03/2025	DEC2401 - Reinstate Rock Protection, Culvert Headwall And Batters on Floodway SLK82 - Carnarvon Mullewa Road - Dec 24 Flood	1		30,888.00
INV INV-1345	07/03/2025	DEC2401 - Reinstate Rock Protection, Culvert Headwall And Batters on Floodway SLK82 - Carnarvon Mullewa Road - Dec 24 Flood	1	30,888.00	
M.T.F Services Pty Ltd					
EFT17828	26/03/2025	AGRN-1021 Pingandy Road Reinstatement - 04.11.2025 to 17.11.2025	1		2,200.00
INV 299	25/02/2025	AGRN-1021 Pingandy Road Reinstatement - 04.11.2025 to 17.11.2025	1	2,200.00	
Greenfield Technical Services					
EFT17829	26/03/2025	AGRN -1062 Project Manager for DRFAWA - 01.02.2025 to 28.02.2025	1		924.00
INV INV-4475	17/03/2025	AGRN -1062 Project Manager for DRFAWA - 01.02.2025 to 28.02.2025	1	924.00	
Ilda Joan Williams					
EFT17830	26/03/2025	C3388 - Labour Hire Plant Operator- Carnarvon Mullewa Road - Resheeting 06.03.2025 to 12.03.2025	1		5,313.00
INV 38	12/03/2025	C3388 - Labour Hire Plant Operator- Carnarvon Mullewa Road - Resheeting	1	5,313.00	
Them Earth Moving					
EFT17831	26/03/2025	C3388 - Water Cart Hire - R2R - Carnarvon/Mullewa Resheet 03.03.2025 to 12.03.2025	1		109,111.75
INV 00001297	21/03/2025	C3388 - Water Cart Hire - R2R - Carnarvon/Mullewa Resheet 03.03.2025 to 12.03.2025	1	54,502.25	
INV 00001296	21/03/2025	C3388 - Water Cart Hire - R2R - Carnarvon/Mullewa Resheet 03.03.2025 to 12.03.2025	1	54,609.50	
Horizon Power					
EFT17832	26/03/2025	Tourism Precinct - Electricity Consumption 29 days 04.02.2025 to 04.03.2025	1		7,800.13
INV 21 023 1388	26/03/2025	Electricity Consumption 29 days 04.02.2025 to 04.03.2025	1	7,800.13	
Pivotel Satellite Pty Ltd					
EFT17833	26/03/2025	Satelite Phone Charges for Works Department - Usage Charges 15.02.2025 to 14.03.2025, Service Charges 15.03.2025 to 14.04.2025	1		540.00
INV 3999531	15/03/2025	Satelite Phone Charges for Works Department - Usage Charges 15.02.2025 to 14.03.2025, Service Charges 15.03.2025 to 14.04.2025	1	540.00	
Afgri Equipment					
EFT17834	26/03/2025	Zero Turn Ride On Mower - New Plant P148	1		12,732.63
INV 2948108	13/03/2025	JD UC34375 FUEL PUMP,	1	82.63	
INV 2950126	19/03/2025	5700GX New 2024 JOHN DEERE Z325E ZTrak 5700GX, 001C Australia and New Zealand, 1514 48 in. Accel Deep Deck	1	12,650.00	
ABBL Contracting & Maintenance					
EFT17835	26/03/2025	Town Maintenance Labour Hire - Brendon Lathwell -10.02.2025 to 28.02.2025	1		24,896.30

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ABBL Contracting & Maintenance					
INV INV-1329	17/02/2025	Provide labour \$75 per hour, Tourism Precinct Repairs & Maintenance, Gregory Street, Smith Street, P140 - IVECO ML150 4x4 Crew Cab Fire Truck, P140 - IVECO ML150 4x4 Crew Cab Fire Truck, P18 - CAT 916 Loader, P65 - Kanga Loader TB825 Skid Steer, P97 - Case 410 Bobcat with attachments, Lot 19 Gregory Street, Lot 21 Gregory Street, Lot 23 Gregory Street, Lot 39 Gregory Street, Lot 45B Gregory Street, Lot 17 Gregory Street, Lot 23 Gregory Street, Lot 39 Gregory Street, Lot 52 Hatch Street, Two Rivers Memorial Park Tourist Stop	1	5,940.00	
INV INV-1342	04/03/2025	Town Maintenance Labour Hire - Brendon Lathwell -10.02.2025 to 28.02.2025, Provide labour \$82.50 per hour, Scott Street, Smith Street, Smith Street, Hatch Street, P41 - FUSO Truck, Lot 19 Gregory Street, Lot 21 Gregory Street, Lot 23 Gregory Street, Lot 39 Gregory Street, Lot 40 Gregory Street, Lot 45 Gregory Street, Lot 48 Hatch Street Duplex, Lot 49 Hatch Street Duplex, Lot 52 Hatch Street, Lot 50 Hatch Street Duplex, Lot 51 Hatch Street Duplex, Lot 45B, 15 Gregory Street, Lot 48 Hatch Street, Lot 51 24 Hatch Street, Parks, Gardens & Reserves Maintenance, Two Rivers Memorial Park Tourist Stop	1	7,507.50	
INV INV-1351	21/03/2025	Lot 45B Gregory Street - Supply and Install 6mx1.5m Powder Coated Manual Sliding Gate	1	6,968.50	
INV INV-1353	21/03/2025	Conduct Repairs at Junction Tourist Park.	1	3,105.30	
INV INV-1352	21/03/2025	Clear trees form under bridge	1	1,375.00	
ABCO Products Pty Ltd					
EFT17836	26/03/2025	Cleaning Supplies	1		1,313.05
INV INV102380	25/02/2025	100320 Enviropius Ultraslim Interleaved Hand Towel Eco Carton 2400, 100191 Puregiene Toilet Tissue Sovereign 3 Ply 225 Sheet Carton 48, 130038 Classic® Bin Liners White Rolls 36L Carton 1000, 130272 Classic® Bin Liners Natural 72L Carton 250, 170843 - Pearl hand soap	1	1,016.05	
INV INV103080	13/03/2025	160359 Enviropius Organic Cleaning Concentrate E-Clean 5L Each, 120003 Sweet Lu Toilet Bowl Maintainer Clear Carton 12, Freight	1	297.00	
Able Sales					
EFT17837	26/03/2025	Workshop Equipment - Load Bank	1		3,200.00
INV 856919	24/03/2025	LB-015KW LOAD BANK 15KW 18.7KVA	1	3,200.00	
AIT Specialists Pty Ltd					
EFT17838	26/03/2025	Monthly fee for Determination of Fuel Tax Credits 2024/2025 - February 2025	1		507.54
INV INV-13745	14/03/2025	Monthly fee for Determination of Fuel Tax Credits 2024/2025 - February 2025	1	507.54	
Barry Evans Furniture & Floor Coverings					
EFT17839	26/03/2025	New House Furniture - Sofa & TV Unit	1		3,098.00
INV 5199	20/03/2025	4 Seater Chill Sofa in Charcoal, Stellar TV/DVD Unit	1	3,098.00	
Bishop Transport					
EFT17840	26/03/2025	Freight from Perth to Carnarvon 12.03.2025	1		951.15
INV B294823	14/03/2025	Freight from Corsign, Freight from Alloy Cases, Freight from Harvey Norman Joondalup	1	951.15	
Blanche Maree Walker					
EFT17841	26/03/2025	Hire of Ride On Lawnmower 10.03.2025 to 14.03.2025	1		500.00

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Blanche Maree Walker					
INV 011	19/03/2025	Hire of ride-on lawn mower 10/03/2024 - 14/03/2025	1	500.00	
Canine Control A Division Of Trepheene Pty Ltd					
EFT17842	26/03/2025	Ranger Peter Smith - 18 & 19 March 2025	1		2,200.00
INV 5149	20/03/2025	Ranger Peter Smith - 18 & 19 March 2025	1	2,200.00	
Carnarvon Timber & Hardware					
EFT17843	26/03/2025	P79 - Camp Trailer - Air Filter Regulator	1		69.00
INV 10927029	10/03/2025	P79 - Camp Trailer - Air Filter Regulator	1	69.00	
Carnarvon Growers Association Inc					
EFT17844	26/03/2025	Town Oval - Solenoid Valve	1		4,175.15
INV INV-42888411/03/2025		HRPSV25 - HR SOLENOID VALVE 25MM (HR25T)	1	2,612.50	
INV INV-42904614/03/2025		1 roll x 32mm x 200mtr PN12.5 Blueline poly	1	320.80	
INV INV-42903214/03/2025		FAUCET TEE 25MM X 15MM BSP, FAUCET TEE 25MM X 15MM BSP, FAUCET TEE 25MM X 15MM BSP, FAUCET TEE 25MM X 15MM BSP, BALL VALVE 10MM - 3/8", BALL VALVE 10MM - 3/8", BALL VALVE 10MM - 3/8", BALL VALVE 10MM - 3/8", NIPPLE REDUCING 1/2 x 3/8 BSP, NIPPLE REDUCING 1/2 x 3/8 BSP, NIPPLE REDUCING 1/2 x 3/8 BSP, NIPPLE REDUCING 1/2 x 3/8 BSP, NIPPLE HEX. BRASS 3/8 BSP **, NIPPLE HEX. BRASS 3/8 BSP **, NIPPLE HEX. BRASS 3/8 BSP **, NIPPLE HEX. BRASS 3/8 BSP **, SOCKET HEX. BRASS 3/8 BSP, SOCKET HEX. BRASS 3/8 BSP, SOCKET HEX. BRASS 3/8 BSP	1	75.96	
INV INV-42937722/03/2025		50m x 50mm blueline poly pipe, Large Grey suction hose 100mm x 20m	1	1,165.89	
Carnarvon Menswear					
EFT17845	26/03/2025	Staff Uniforms - Jamie Podmore	1		533.00
INV 11523	07/03/2025	4 x Drycool Cargo Short navy in size 107R - Jamie Podmore, Style - K17013	1	288.00	
INV 11688	14/03/2025	Safety Boots Jeff to come into the Store and try on	1	245.00	
Corsign WA Pty Ltd					
EFT17846	26/03/2025	Road Signs - Stock	1		3,014.00
INV 00093229	12/03/2025	60km Speed Limit Ahead 600x600 B/W CL400WZ corflute, Road Plant Ahead 600x600 B/Y CL400WZ corflute, Chevron 1200x300 B/Y CL400WZ corflute, Next 10km 600x600 Blk/Ylw CL400WZ corflute, Next 5km 600x600 Blk/Ylw CL400WZ corflute, Next 2km 600x600 Blk/Ylw CL400WZ corflute	1	1,584.00	
INV 00093146	12/03/2025	BIPOD -18 Pair of Bipod Legs 18mm	1	1,430.00	
Elders Ltd					
EFT17847	26/03/2025	Lot 45B - Applicances - Refrigerator, Dishwasher, Microwave Oven & Washing Machine.	1		3,350.00
INV EH 06420	12/03/2025	LG fridge/freezer 236L, Westinghouse Dishwasher, LG Microwave 42L, Fisher & Paykel Washing Machine 8kg	1	3,350.00	
Gascoyne Office Equipment					
EFT17848	26/03/2025	P144 - Kings Caravan - 80cm Satellite dish with LNB	1		386.50

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Gascoyne Office Equipment					
INV SOF5698-50	13/03/2025	P144 - Kings Caravan - 80cm Satellite dish with LNB	1	386.50	
Geraldton Fuel Company T/as Refuel Australia					
EFT17849	26/03/2025	Fuel for Camp Trailers - 5540 litres @ 1.64ex	1		10,053.47
INV 31010225	31/01/2025	Annual Fuel Card Fee - P132 - Ford Ranger Super Cab Town Maintenance	1	71.50	
INV 02751982	20/03/2025	Fuel for Camp Trailers - 5540 litres @ 1.64ex	1	9,981.97	
Hersey's Safety Pty Ltd					
EFT17850	26/03/2025	Workshop Equipment	1		641.30
INV INV-3922	21/03/2025	Rigid Grease Gun Extension 55cm Length, Quick release coupler 1/8"	1	641.30	
Harvey Norman Electronics & Kitchen - Joondalup					
EFT17851	26/03/2025	Replacement Television Sets	1		1,111.00
INV 2822878	26/09/2024	TCL 65 QLED 4K GOOGLE TV Product Code 65C655	1	-965.00	
INV 2863363	30/01/2025	TCL 65 QLED 4K GOOGLE TV Product Code 65C655	1	965.00	
INV 2881405	19/03/2025	TCL 43 QLED 4K GOOGLE TV - 43C655, HISENSE 50 Q6NAU 4K QLED SMART TV - 50Q6NAU	1	1,111.00	
Industrial Power Equipment Pty Ltd T/A Garpen					
EFT17852	26/03/2025	P141 - 15A Single Phase Electric Pressure Washer 2200 PSI	1		1,885.35
INV SI-00224123	21/02/2025	TP2P 2INCH TRASH PUMP 6.5HP PETROL ENGINE	1	633.00	
INV SI-00224707	18/03/2025	P186AIRUNIT AIR BOX ASSEMBLY SUIT 186/188 DIESEL ENGINE, 15A Single Phase Electric Pressure Washer 2200 PSI	1	1,138.35	
INV SI-00224707	19/03/2025	P186MUFFLER 10HP DIESEL ENGINE MUFFLER ASSEMBLY (Muffler, & Muffler End 38mm Diameter)	1	114.00	
Jarrahbar Contracting					
EFT17853	26/03/2025	Freight from Westrac - Drums of Oil	1		212.30
INV INV-0749	10/03/2025	Freight from Westrac - Drums of Oil	1	212.30	
Jolly's Tyre Service					
EFT17854	26/03/2025	P137 - Tyres and Fittings	1		3,660.00
INV 165096	14/03/2025	1770024 - MAXXIS LT255/70R17 121/118S 10PR RAZR AT811 Maxxis, fitting and Wheel Balance - 4WD / Motor homes / Bus, Disposal - 4WD Tyre, wheel alignment	1	1,387.00	
INV 165128	17/03/2025	Maxxis LT265/65/17 fitting, balance and wheel alignment	1	1,906.00	
INV 164866	21/03/2025	ROVELO 235/75R17.5 143/141L 18PR RAR26	1	367.00	
Media Junction WA					
EFT17855	26/03/2025	Video Tiny Tourism Awards - Gascoyne Junction 2025	1		1,925.00
INV 3316	11/03/2025	Video Tiny Tourism Awards - Gascoyne Junction 2025	1	1,925.00	
Napa Auto Parts					
EFT17856	26/03/2025	P53 - Camp Trailer - Solare Regulator	1		124.58
INV 1810287894	13/03/2025	DTSR30 30A SOLAR REGULATOR AND MONITOR, 60060BL SWITCH TOGGLE ON-OFF WITH LABEL	1	124.58	

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Officeworks					
EFT17857	26/03/2025	Office Set Up for Senior Finance Officer	1		1,625.43
INV 620556917	13/03/2025	J.Burrows Slide Clip Dispenser Medium Black, JBMEDSCDIS, J.Burrows 50mm Paper Clips Assorted 200 Pack, JB50PC200A, Studymate Recycled Plastic Ruler 30cm Clear, SMRUL30CL, J.Burrows Metal Full Strip Stapler, JBMFSSTAPB, Canon 10 Digit Tax Calculator LS-100TS, CALS100TS, J.Burrows Mesh Document Tray 3 Tier White, JBMESH3TWE, J.Burrows Recycled Tape Dispenser Large, JBTPDISRCL, J.Burrows Comfort Grip Scissors 8"/203mm, JBCG8, Keji Adhesive Tape 18mm x 66mm Clear 2 Pack, KEJ44082, Delivery Large items	1	125.53	
INV 6202560369	13/03/2025	Matrix Workstation 1500mm, MAOWS15KT, Professional Ergonomic Extra-Heavy-Duty Mesh Chair Black, JBPROFMBBK, Delivery Large items	1	847.05	
INV 620667295	19/03/2025	Activ Visa Gift Card \$200, BLAVISA200, Large item delivery and Standard rural delivery	1	233.90	
INV 620670258	19/03/2025	Karbon Titan 11.6L Digital Fire Resistant Safe, KARTITNSFD, Large item delivery and Standard rural delivery	1	418.95	
Onward Drilling Pty Ltd					
EFT17858	26/03/2025	Drill And Construct Three Water Bores For Road Construction	1		97,718.50
INV 347	24/03/2025	Drill And Construct Three Water Bores For Road Construction	1	97,718.50	
Perfect Computer Solutions Pty Ltd					
EFT17859	26/03/2025	Computer with Monitors, Cables, Software and Setup - Senior Finance Officer	1		1,355.00
INV 29441	11/03/2025	Computer with Monitors, Cables, Software and Setup - Senior Finance Officer	1	1,100.00	
INV 29450	13/03/2025	I.T Support for Administration Office & CRC	1	255.00	
The Trustee For Perarda Family & Co T/A Pridham Mechanical					
EFT17860	26/03/2025	P145 - 2008 Kenworth T658 Prime Mover - Repairs Gear Box Leak and Wiring	1		5,229.51
INV INV-2265	21/03/2025	P113 - 2020 Toyota Hilux 4x4 - Vehicle Service, Change engine oil & filter, Change fuel filter, Change air filter, Inspect belts, Check all fluids, Check trans oil, Check gearbox oil, Check diff oils, Check drive train, Check suspension, Full grease up, Check all levels, Check front wheel bearings for play., Inspect and spray batteries., Inspect lights, Inspect brakes, Check Tyre Pressure, Degrease and wash engine, Check second battery, , P113 - 2020 Toyota Hilux 4x4 - Parts,	1	407.00	
INV INV-2264	21/03/2025	P95 - ISUZU 4x4 Crew Man Service Truck - Labour, Remove Hydraulic cylinder off crane strip down hydraulic cylinder repair cylinder fit new rings and seals reassemble cylinder to crane, Hook up hoses test wash and degreaser area,	1	594.00	
INV INV-2263	21/03/2025	P145 - 2008 Kenworth T658 Prime Mover - Repairs Gear Box Leak and Wiring - Labour, P145 - 2008 Kenworth T658 Prime Mover - Parts	1	1,665.51	
INV INV-2262	21/03/2025	P131 - Ford Ranger CEO - Service, P131 - Ford Ranger CEO - Parts	1	407.00	
INV INV-2261	21/03/2025	P93 - 3.5t Plant Trailer - Weld on Extension to Jockey Wheel	1	132.00	
INV INV-2260	21/03/2025	P55 - Low Loader - Float 2 Axle, Fit new Engine on Dloat for Hydraulics, fill with oil.	1	1,089.00	
INV INV-2259	21/03/2025	P53 - Camp Trailer - Fit new Solar Controller, Travel to Site	1	528.00	

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SHIRE OF UPPER GASCOYNE
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The Trustee For Perarda Family & Co T/A Pridham					
Mechanical					
INV INV-2266	21/03/2025	P103 - Ford Ranger Super Cab - Labour, Change engine oil & filter, Change fuel filter, Change air filter, Inspect belts, Check all fluids, Check trans oil, Check gearbox oil, Check diff oils, Check drive train, Check suspension, Full grease up, Check all levels, Check front wheel bearings for play., Inspect and spray batteries., Inspect lights, Inspect brakes, Check Tyre Pressure, Degrease and wash engine, , P103 - Ford Ranger Super Cab - Parts	1	407.00	
Brooke Podmore					
EFT17861	26/03/2025	Meal Allowance for Library Training in Carnarvon - 19.03.2025	1		29.90
INV MEAL ALL	19/03/2025	Meal Allowance for Library Training in Carnarvon - 19.03.2025	1	29.90	
Philip Swain					
EFT17862	26/03/2025	Contract Health Inspector - 05.12.2025 to 18.03.2025	1		7,193.00
INV 250302	18/03/2025	Contract Health Inspector - 2 Visits per year - September/ October & March/ April, Contract Health Inspector - 2 Visits per year - Additional Hours as per Agreement.	1	6,995.00	
INV REIMBURS	23/03/2025	Reimbursement for expense - Mt Augustus Accomodation 15.03.2024	1	198.00	
RepcO Pty Ltd					
EFT17863	26/03/2025	Depot Consumables	1		475.07
INV 4610610640	13/03/2025	20L Plastic Jerry can, 20L Plastic Jerry can	1	130.15	
INV 4610611194	20/03/2025	HAND CLEANER 20L	1	71.50	
INV 4610611484	24/03/2025	am/fm radio aerial, bag of rags and air fittings, 5L hand cleaner, Repco Multimeter	1	273.42	
Shire Of Carnarvon					
EFT17864	26/03/2025	Contribution To The Community Emergency Services Manager (CESM), Michael Antony For The Period 01.07.2025 to 30.09.2025As Per MOU	1		12,470.60
INV 48955	11/03/2025	Contribution To The Community Emergency Services Manager (CESM), Michael Antony For The Period 01.07.2025 to 30.09.2025As Per MOU	1	7,074.16	
INV 48959	11/03/2025	Contribution To The Community Emergency Services Manager (CESM), Michael Antony For The Period 01.10.2025 to 31.12.2025 As Per MOU	1	5,396.44	
Sunny Sign Company Pty Ltd					
EFT17865	26/03/2025	Traffic Signs - Traffic Management	1		1,940.40
INV 522770	13/03/2025	Multi message signs as per quote 500355	1	1,940.40	
Team Global Express					
EFT17866	26/03/2025	Freight from 17.03.2025 to 19.03.2025	1		640.75
INV 1166-MWB:	16/03/2025	Freight from Hesseys Safety 07.03.2025, Freight from Hesseys Safety 07.03.2025, Freight from Hesseys Safety 07.03.2025, Freight from Hesseys Safety 07.03.2025	1	65.63	
INV 1167-MWB:	23/03/2025	Freight for Works, Freight - Water Pumps, Freight for signs	1	575.12	
Truckline					
EFT17867	26/03/2025	P128 - ISUZU Service Truck - Wheel Parts	1		3,957.34

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Truckline					
INV 9953344	19/03/2025	CV JOINT ASSY RHS OE, CV JOINT ASSY LHS OE, SEAL FRONT HUB OE, BEARING FRONT WHEEL INNER, BEARING FRONT WHEEL OUTER, BUSH SWIVEL HUB SOINDLE OE, WASHER SPINDLE HUB THRUST OE, SEAL FRONT AXLE OE, SEAL KIT SWIVEL HUB KNUCKLE OE, BOOT SWIVEL HUB - CV JOINT OE, RETAINER SWIVEL HUB BOOT OE, FRONT SHOCK NPS NPR70 03-05	1	3,957.34	
Westrac Pty Ltd					
EFT17868	26/03/2025	P121 - CAT Roller - Diagnose Pitch Angle Fault	1		401.08
INV SI 1820999	10/03/2025	P121 - CAT Roller - Diagnose Pitch Angle Fault	1	401.08	
Greenfield Technical Services					
EFT17869	26/03/2025	C3385 - State Initiative Program 24/25 - Carnarvon/Mullewa - Engineering Consultancy Services for upgrade of the Carnarvon Mullewa Rd 2024/25 01.02.2025 to 28.02.2025	1		15,012.75
INV INV-4495	12/03/2025	C3385 - State Initiative Program 24/25 - Carnarvon/Mullewa - Engineering Consultancy Services For Upgrade Of The Carnarvon Mullewa Rd 2024/25 24.02.20025 to 09.03.2025	1	2,972.97	
INV INV-4488	17/03/2025	C3385 - State Initiative Program 24/25 - Carnarvon/Mullewa - Engineering Consultancy Services for upgrade of the Carnarvon Mullewa Rd 2024/25 01.02.2025 to 28.02.2025	1	12,039.78	
Child Support Agency					
EFT17870	27/03/2025	Payroll deductions	1		432.36
INV DEDUCTIO	26/03/2025	Payroll Deduction		432.36	
Super Directions Fund					
DD11600.1	12/03/2025	Superannuation contributions	1		332.47
INV SUPER	12/03/2025	Super. for Nathaniel John Rogers 967644975 12/03/2025	1	332.47	
Retail Employees Superannuation Trust					
DD11600.2	12/03/2025	Payroll deductions	1		544.22
INV SUPER	12/03/2025	Super. for Brooke Podmore 125432453 12/03/2025, Super. for Brooke Podmore 125432453 12/03/2025	1	269.53	
INV DEDUCTIO	12/03/2025	Payroll Deduction for Ainsley Mia Hardie 12/03/2025, Payroll Deduction for Brooke Podmore 12/03/2025	1	274.69	
Equisuper					
DD11600.3	12/03/2025	Payroll deductions	1		922.35
INV SUPER	12/03/2025	Super. for Clive, David Ryder 912923 12/03/2025, Super. for Clive, David Ryder 912923 12/03/2025	1	707.85	
INV DEDUCTIO	12/03/2025	Payroll Deduction for Clive, David Ryder 12/03/2025	1	214.50	
Colonial First State					
DD11600.4	12/03/2025	Payroll deductions	1		993.30
INV SUPER	12/03/2025	Super. for Jeffrey Alan Pyman 011038084972 12/03/2025, Super. for Jeffrey Alan Pyman 011038084972 12/03/2025	1	762.30	
INV DEDUCTIO	12/03/2025	Payroll Deduction for Jeffrey Alan Pyman 12/03/2025	1	231.00	
The Trustee For Aware Super					
DD11600.5	12/03/2025	Superannuation contributions	1		3,848.76
INV DEDUCTIO	12/03/2025	Payroll Deduction for Thomas George Fletcher 12/03/2025	1	300.00	

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
The Trustee For Aware Super					
INV DEDUCTIO	12/03/2025	Payroll Deduction for Jarrod Lachlan Walker 12/03/2025	1	194.93	
INV DEDUCTIO	12/03/2025	Payroll Deduction for Dameon Dwayne Whitby 12/03/2025	1	269.50	
INV SUPER	12/03/2025	Super. for Thomas George Fletcher 65322422 12/03/2025, Super. for Jarrod Lachlan Walker 65337760 12/03/2025, Super. for Jarrod Lachlan Walker 65337760 12/03/2025, Super. for John Leslie McCleary 65329048 12/03/2025, Super. for Dameon Dwayne Whitby 65322126 12/03/2025, Super. for Dameon Dwayne Whitby 65322126 12/03/2025, Super. for David George Miller 65399810 12/03/2025	1	3,084.33	
Australian Retirement Trusts					
DD11600.6	12/03/2025	Superannuation contributions	1		902.86
INV DEDUCTIO	12/03/2025	Payroll Deduction for Cherie Jessica Walker 12/03/2025	1	209.97	
INV SUPER	12/03/2025	Super. for Cherie Jessica Walker 902432443 12/03/2025, Super. for Cherie Jessica Walker 902432443 12/03/2025	1	692.89	
Australian Super					
DD11600.7	12/03/2025	Payroll deductions	1		413.34
INV DEDUCTIO	12/03/2025	Payroll Deduction for Alison Watson 12/03/2025	1	134.49	
INV DEDUCTIO	12/03/2025	Payroll Deduction for Andrea, Denise Pears 12/03/2025	1	278.85	
MLC Masterkey Super					
DD11600.8	12/03/2025	Superannuation contributions	1		902.95
INV DEDUCTIO	12/03/2025	Payroll Deduction for Sean Wallace Walker 12/03/2025	1	209.99	
INV SUPER	12/03/2025	Super. for Sean Wallace Walker 4901151 12/03/2025, Super. for Sean Wallace Walker 4901151 12/03/2025	1	692.96	
ANZ Smart Choice Super					
DD11600.9	12/03/2025	Superannuation contributions	1		620.92
INV DEDUCTIO	12/03/2025	Payroll Deduction for Billie O'Sullivan 12/03/2025	1	144.40	
INV SUPER	12/03/2025	Super. for Billie O'Sullivan 016610240380065 12/03/2025, Super. for Billie O'Sullivan 016610240380065 12/03/2025	1	476.52	
Super Directions Fund					
DD11627.1	26/03/2025	Superannuation contributions	1		332.47
INV SUPER	26/03/2025	Super. for Nathaniel John Rogers 967644975 26/03/2025	1	332.47	
Retail Employees Superannuation Trust					
DD11627.2	26/03/2025	Payroll deductions	1		604.52
INV SUPER	26/03/2025	Super. for Brooke Podmore 125432453 26/03/2025, Super. for Brooke Podmore 125432453 26/03/2025	1	315.81	
INV DEDUCTIO	26/03/2025	Payroll Deduction for Ainsley Mia Hardie 26/03/2025, Payroll Deduction for Brooke Podmore 26/03/2025	1	288.71	
Equipsuper					
DD11627.3	26/03/2025	Payroll deductions	1		922.35
INV SUPER	26/03/2025	Super. for Clive, David Ryder 912923 26/03/2025, Super. for Clive, David Ryder 912923 26/03/2025	1	707.85	
INV DEDUCTIO	26/03/2025	Payroll Deduction for Clive, David Ryder 26/03/2025	1	214.50	

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Colonial First State					
DD11627.4	26/03/2025	Payroll deductions	1		993.30
INV SUPER	26/03/2025	Super. for Jeffrey Alan Pyman 011038084972 26/03/2025, Super. for Jeffrey Alan Pyman 011038084972 26/03/2025	1	762.30	
INV DEDUCTIO	26/03/2025	Payroll Deduction for Jeffrey Alan Pyman 26/03/2025	1	231.00	
The Trustee For Aware Super					
DD11627.5	26/03/2025	Superannuation contributions	1		3,832.08
INV DEDUCTIO	26/03/2025	Payroll Deduction for Thomas George Fletcher 26/03/2025	1	300.00	
INV DEDUCTIO	26/03/2025	Payroll Deduction for Jarrod Lachlan Walker 26/03/2025	1	192.07	
INV DEDUCTIO	26/03/2025	Payroll Deduction for Dameon Dwayne Whitby 26/03/2025	1	269.50	
INV SUPER	26/03/2025	Super. for Thomas George Fletcher 65322422 26/03/2025, Super. for Jarrod Lachlan Walker 65337760 26/03/2025, Super. for Jarrod Lachlan Walker 65337760 26/03/2025, Super. for John Leslie McCleary 65329048 26/03/2025, Super. for Dameon Dwayne Whitby 65322126 26/03/2025, Super. for Dameon Dwayne Whitby 65322126 26/03/2025, Super. for David George Miller 65399810 26/03/2025	1	3,070.51	
Australian Retirement Trusts					
DD11627.6	26/03/2025	Superannuation contributions	1		843.79
INV DEDUCTIO	26/03/2025	Payroll Deduction for Cherie Jessica Walker 26/03/2025	1	196.23	
INV SUPER	26/03/2025	Super. for Cherie Jessica Walker 902432443 26/03/2025, Super. for Cherie Jessica Walker 902432443 26/03/2025	1	647.56	
Australian Super					
DD11627.7	26/03/2025	Payroll deductions	1		413.34
INV DEDUCTIO	26/03/2025	Payroll Deduction for Alison Watson 26/03/2025	1	134.49	
INV DEDUCTIO	26/03/2025	Payroll Deduction for Andrea, Denise Pears 26/03/2025	1	278.85	
MLC Masterkey Super					
DD11627.8	26/03/2025	Superannuation contributions	1		902.95
INV DEDUCTIO	26/03/2025	Payroll Deduction for Sean Wallace Walker 26/03/2025	1	209.99	
INV SUPER	26/03/2025	Super. for Sean Wallace Walker 4901151 26/03/2025, Super. for Sean Wallace Walker 4901151 26/03/2025	1	692.96	
ANZ Smart Choice Super					
DD11627.9	26/03/2025	Superannuation contributions	1		620.92
INV DEDUCTIO	26/03/2025	Payroll Deduction for Billie O'Sullivan 26/03/2025	1	144.40	
INV SUPER	26/03/2025	Super. for Billie O'Sullivan 016610240380065 26/03/2025, Super. for Billie O'Sullivan 016610240380065 26/03/2025	1	476.52	
CBUS					
DD11600.10	12/03/2025	Superannuation contributions	1		705.75
INV DEDUCTIO	12/03/2025	Payroll Deduction for Cynthia Ann Wright 12/03/2025	1	164.13	
INV SUPER	12/03/2025	Super. for Cynthia Ann Wright 6406493 12/03/2025, Super. for Cynthia Ann Wright 6406493 12/03/2025	1	541.62	

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IOOF INVESTMENT MANAGEMENT					
DD11600.11	12/03/2025	Payroll deductions	1		125.40
INV DEDUCTIO	12/03/2025	Payroll Deduction for Jamie Podmore 12/03/2025	1	125.40	
Australian Super					
DD11600.12	12/03/2025	Superannuation contributions	1		1,364.01
INV SUPER	12/03/2025	Super. for Alison Watson 702403355 12/03/2025, Super. for Alison Watson 702403355 12/03/2025, Super. for Andrea, Denise Pears 65519574 12/03/2025, Super. for Andrea, Denise Pears 65519574 12/03/2025	1	1,364.01	
NGS Super					
DD11600.13	12/03/2025	Superannuation contributions	1		636.93
INV SUPER	12/03/2025	Super. for Ainsley Mia Hardie 440111567 12/03/2025, Super. for Ainsley Mia Hardie 440111567 12/03/2025	1	636.93	
IOOF					
DD11600.14	12/03/2025	Superannuation contributions	1		413.82
INV SUPER	12/03/2025	Super. for Jamie Podmore 16574373 12/03/2025, Super. for Jamie Podmore 16574373 12/03/2025	1	413.82	
CBUS					
DD11627.10	26/03/2025	Superannuation contributions	1		705.75
INV DEDUCTIO	26/03/2025	Payroll Deduction for Cynthia Ann Wright 26/03/2025	1	164.13	
INV SUPER	26/03/2025	Super. for Cynthia Ann Wright 6406493 26/03/2025, Super. for Cynthia Ann Wright 6406493 26/03/2025	1	541.62	
IOOF INVESTMENT MANAGEMENT					
DD11627.11	26/03/2025	Payroll deductions	1		209.00
INV DEDUCTIO	26/03/2025	Payroll Deduction for Jamie Podmore 26/03/2025	1	209.00	
Australian Super					
DD11627.12	26/03/2025	Superannuation contributions	1		1,364.01
INV SUPER	26/03/2025	Super. for Alison Watson 702403355 26/03/2025, Super. for Alison Watson 702403355 26/03/2025, Super. for Andrea, Denise Pears 65519574 26/03/2025, Super. for Andrea, Denise Pears 65519574 26/03/2025	1	1,364.01	
NGS Super					
DD11627.13	26/03/2025	Superannuation contributions	1		636.93
INV SUPER	26/03/2025	Super. for Ainsley Mia Hardie 440111567 26/03/2025, Super. for Ainsley Mia Hardie 440111567 26/03/2025	1	636.93	
IOOF					
DD11627.14	26/03/2025	Superannuation contributions	1		689.70
INV SUPER	26/03/2025	Super. for Jamie Podmore 16574373 26/03/2025, Super. for Jamie Podmore 16574373 26/03/2025	1	689.70	

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TOTAL INVOICES BY PAYMENT TYPE	
Direct Debit / BPAY	25,798.19
EFT	1,277,315.28

REPORT TOTALS

Bank Code	Bank Name	TOTAL
1	MUNICIPAL FUND BANK	1,303,113.47
TOTAL		1,303,113.47
TOTAL CREDIT NOTES		0.00
TOTAL PAYMENTS LESS CREDIT NOTES		1,303,113.47

SHIRE OF UPPER GASCOYNE**Shire Legal Expenses for the Period 01/07/2024 to 31/03/2025**

Invoice Date	Creditor	Invoice No.	Invoice Description	Invoice Amount
23/09/2024	SHM01	8993	Contribution to the Supreme Court Appeal for Miscellaneous Licences - to convert this licence to be rateable property.	5,000.00
31/08/2024	HOU01	2382	Prepare an ILUA - Harch Street Land Development - Email Client regarding regulations	200.00
30/09/2024	HEN01	2142	Review Road Usage Agreement, advice on liability.19.08.2024, Review Road Usage Agreement, advice on liability.19.08.2024	544.50
31/10/2025	HOU01	2440	Prepare an ILUA - Hatch Street Land Development - Review Land Terms and Emails, Prepare an ILUA - Hatch Street Land Development - Review Land Terms and Emails, GST	110.00
28/02/2025	HOU01	2569	Prepare an ILUA - Hatch Street Land Development - 05.02.2025, Prepare an ILUA - Hatch Street Land Development - 05.02.2025, GST	220.00
31/03/2025	HOU01	2594	Prepare an ILUA - Hatch Street Land Development, Prepare an ILUA - Hatch Street Land Development, GST	770.00
Expenditure to report for Legal Fees during the Period 01/7/2024 to 31/03/2025				6,844.50
Total Running Balance for Legal Services provided from 1st July 2023 to 30th June 2024				6,844.50

SHIRE OF UPPER GASCOYNE**Shire Rates Debt Collection Expenses for the Period 01/07/2024 to 31/03/2025**

Invoice Date	Creditor	Invoice No.	Invoice Description	Invoice Amount
NIL Expenditure to report for Rates Debt Collection during the Period 01/07/2024 to 30/09/2024				0.00
Total Running Balance for Debt Collection Services provided from 1st July 2023 to 30 June 2024				0.00

APPENDIX 2

(Monthly Financial Report for March 2025 Report.)



Shire of Upper Gascoyne

Lot 4 Scott Street

Gascoyne Junction WA 6705

T +61 (0) 8 9943 0988

www.uppergascoyne.wa.gov.au

SHIRE OF UPPER GASCOYNE

MONTHLY FINANCIAL REPORT

For the Period Ending 31 March 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

RSM Australia Pty Ltd

Level 1, 12 Bayly Street Geraldton WA 6530

PO Box 61 Geraldton WA 6531

T +61 (0) 8 9920 7400

F +61 (0) 8 9920 7450

www.rsm.com.au

Compilation Report

To the Council

Shire of Upper Gascoyne

Scope

We have compiled the accompanying special purpose financial statements.

The specific purpose for which the special purpose financial report has been prepared is to provide information relating to the financial performance and financial position of the Shire that satisfies the information needs of the Council and the *Local Government Act 1995* and associated regulations.

The responsibility of the Shire

The Shire is solely responsible for the information contained in the special purpose financial report and have determined that the accounting policies used are consistent and are appropriate to satisfy the requirements of the Council and the *Local Government Act 1995* and associated regulations.

Our responsibility

On the basis of information provided by the Shire, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies adopted as set out in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Management provided, into a financial report. Our procedures do not include any verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than the Shire of Upper Gascoyne, may suffer arising from negligence on our part.

This report was prepared for the benefit of the Council of the Shire of Upper Gascoyne and the purpose identified above. We do not accept responsibility to any other person for the content of the report.



Signed at GERALDTON

Date 17th April 2025

RSM Australia Pty Ltd
Chartered Accountants

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

RSM Australia Pty Ltd is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

RSM Australia Pty Ltd ACN 009 321 377 atf Birdanco Practice Trust ABN 65 319 382 479 trading as RSM

Liability limited by a scheme approved under Professional Standards Legislation

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 March 2025
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- Statement of Comprehensive Income by Program
- Statement of Financial Activity
- Statement of Financial Position
- Statement of Capital Acquisitions and Funding

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SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 March 2025
EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on page 8 showing a surplus/(deficit) as at 31 March 2025 of \$4,660,584

Significant Revenue and Expenditure

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Significant Projects				
State Initiative Program 24/25 - Carnarvon/Mullewa	30%	5,035,766	3,510,889	1,514,711
R2R - Carnarvon/Mullewa Resheet	34%	1,034,958	258,741	350,310
Reverse Osmosis Plant	39%	640,000	340,000	252,702
	32%	6,710,724	4,109,630	2,117,723
Grants, Subsidies and Contributions				
Grants, Subsidies and Contributions	29%	12,908,424	9,863,059	3,764,478
Capital Grants, Subsidies and Contributions	46%	9,420,808	5,993,123	4,379,409
	36%	22,329,232	15,856,182	8,143,886
Rates Levied	98%	1,989,619	1,989,319	1,955,016

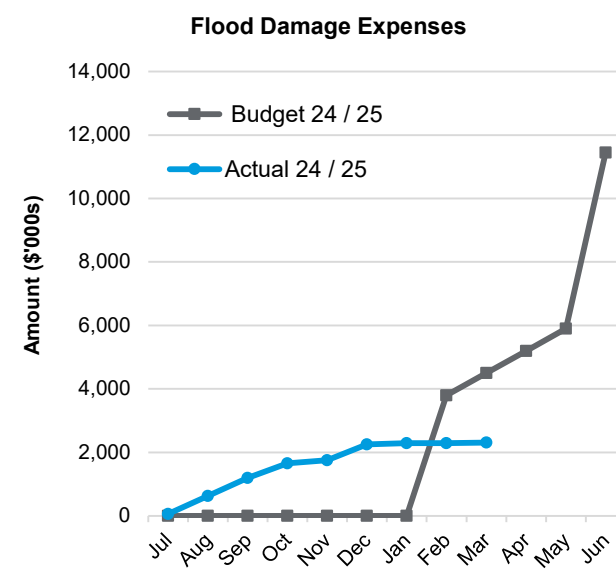
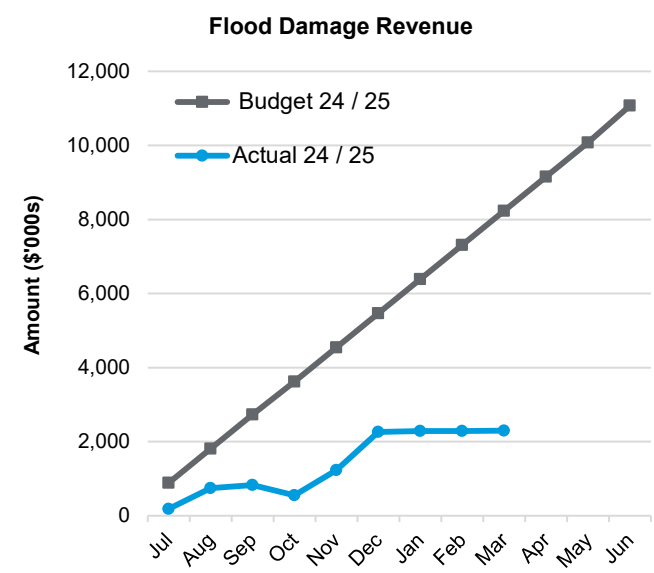
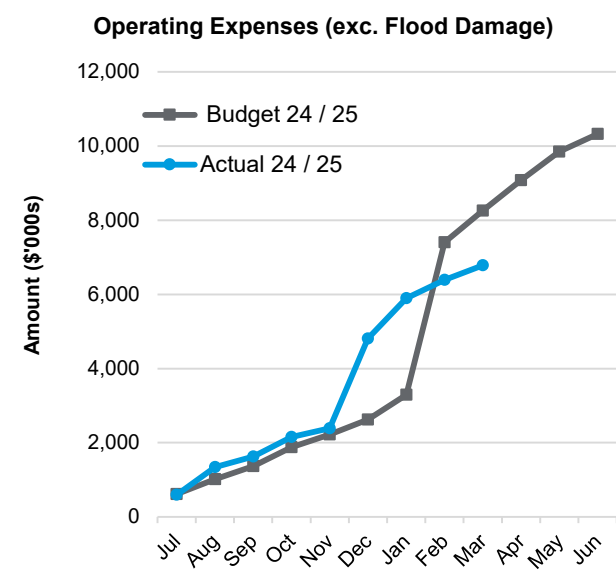
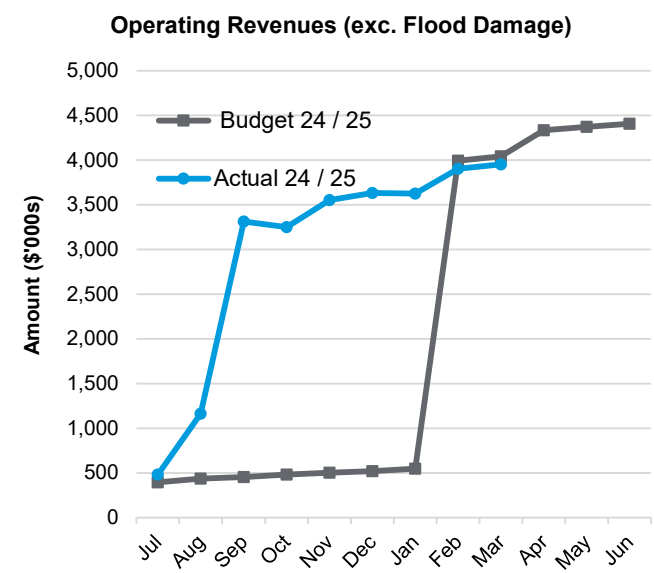
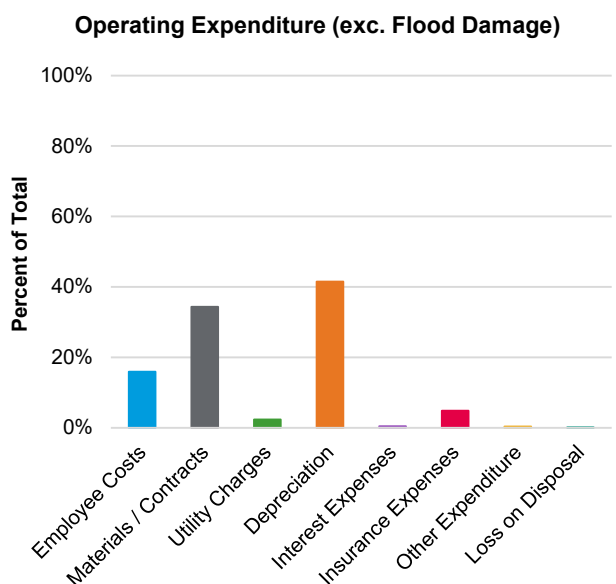
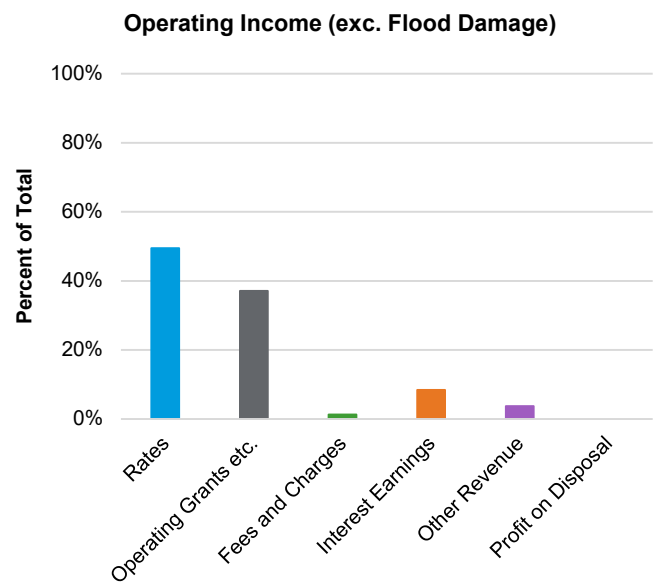
% - Compares current YTD actuals to the Annual Budget

Financial Position

Account	Difference to Prior Year %	Current Year 31 Mar 25 \$	Prior Year 31 Mar 24 \$
Adjusted Net Current Assets	354%	4,660,582	(1,316,454)
Cash and Equivalent - Unrestricted	(989%)	6,583,983	(665,830)
Cash and Equivalent - Restricted	103%	1,898,778	1,839,504
Receivables - Rates	286%	613,844	214,587
Receivables - Other	80%	181,895	228,496
Payables	208%	(3,746,680)	(1,803,203)

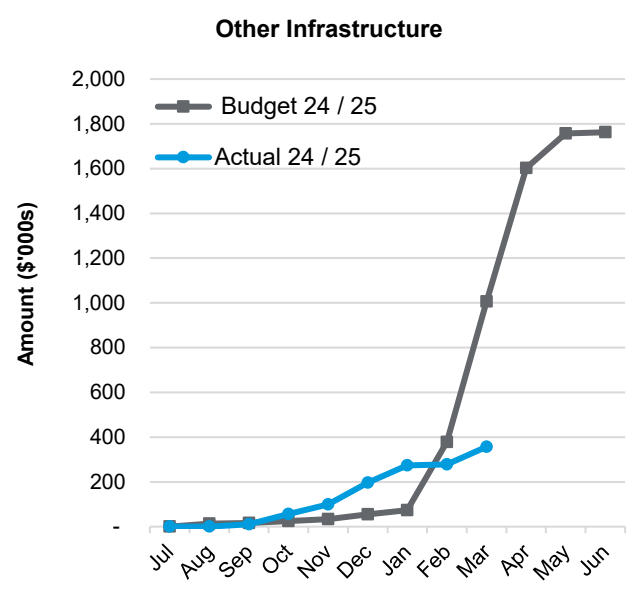
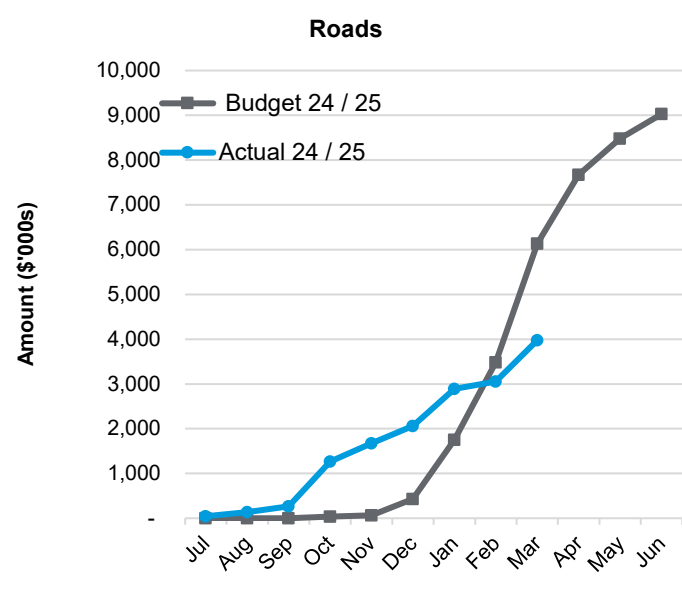
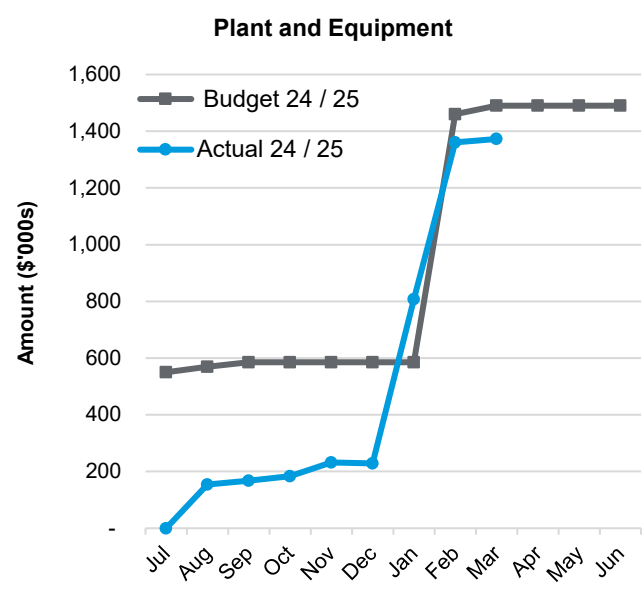
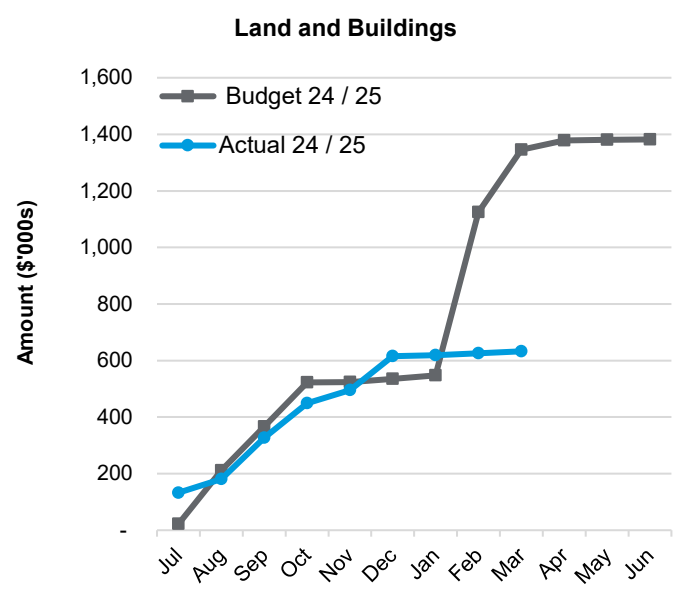
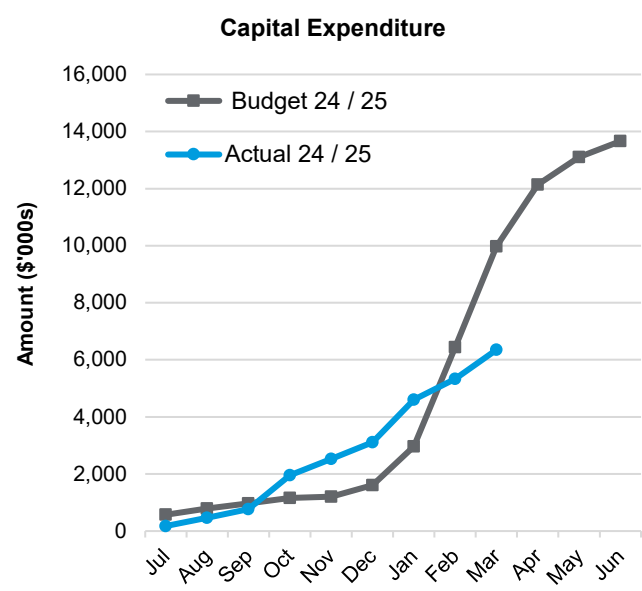
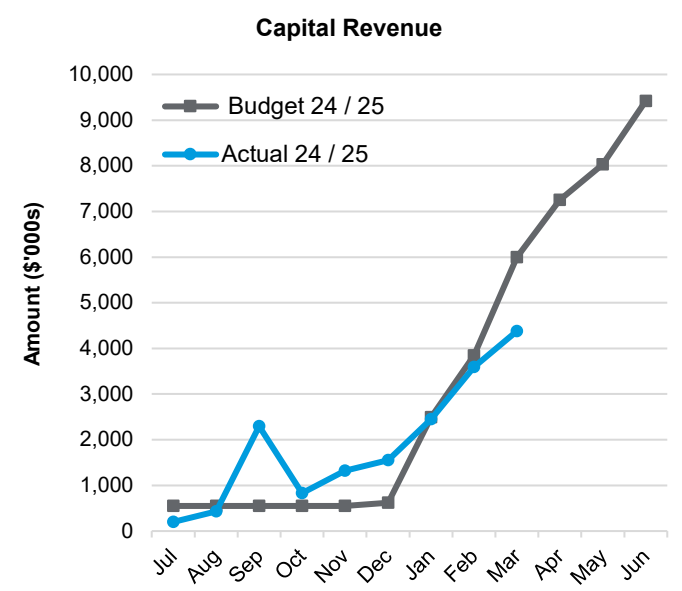
% - Compares current YTD actuals to prior year actuals

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 March 2025
SUMMARY GRAPHS - OPERATING



This information needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 March 2025
SUMMARY GRAPHS - CAPITAL



SHIRE OF UPPER GASCOYNE
STATEMENT OF COMPREHENSIVE INCOME
For the Period Ending 31 March 2025

NATURE OR TYPE

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %	Var
Revenue							
Rates	10	1,989,619	1,989,319	1,955,016	(34,303)	(2%)	▼
Grants, Subsidies and Contributions	12(a)	1,836,391	1,559,029	1,466,177	(92,852)	(6%)	▼
Fees and Charges		52,685	48,582	51,131	2,549	5%	
Interest Earnings		397,136	342,136	332,628	(9,508)	(3%)	
Other Revenue		130,955	102,553	147,250	44,697	44%	▲
Profit on Disposal of Assets		-	-	-	-		
		4,406,786	4,041,619	3,952,202			
Expenses							
Employee Costs		(2,058,940)	(1,786,804)	(1,067,671)	719,133	40%	▲
Materials and Contracts		(3,248,889)	(2,485,324)	(2,302,840)	182,484	7%	▲
Utility Charges		(239,701)	(179,954)	(158,239)	21,715	12%	
Depreciation on Non-current Assets		(4,212,998)	(3,287,081)	(2,782,574)	504,507	15%	▲
Finance Cost		(103,188)	(85,131)	(31,048)	54,083	64%	▲
Insurance Expenses		(318,989)	(318,987)	(325,518)	(6,531)	(2%)	
Other Expenditure		(131,800)	(101,550)	(25,510)	76,040	75%	▲
		(10,314,505)	(8,244,831)	(6,693,400)			
Other Income and Expenses							
Capital Grants, Subsidies and Contributions	12(b)	9,420,808	5,993,123	4,379,409	(1,613,714)	(27%)	▼
(Loss) on Disposal of Assets	8	(9,058)	(9,058)	(9,058)	-	0%	
		9,411,750	5,984,065	4,370,350			
Flood Damage							
Reimbursements	12(c)	11,072,033	8,304,030	2,298,300	(6,005,730)	(72%)	▼
Materials and Contracts		(11,446,033)	(4,500,033)	(2,310,106)	2,189,927	49%	▲
		(374,000)	3,803,997	(11,806)			
Net Result							
		3,130,030	5,584,850	1,617,347			

* - Note 2 provides an explanation for the relevant variances shown above.

This statement needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF UPPER GASCOYNE
STATEMENT OF COMPREHENSIVE INCOME
For the Period Ending 31 March 2025
REPORTING PROGRAM

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Revenue						
Governance		1,000	747	691	(56)	(7%)
General Purpose Funding		3,164,384	2,914,680	2,867,216	(47,465)	(2%)
Law, Order and Public Safety		41,473	34,169	35,890	1,721	5%
Health		500	378	236	(142)	(38%)
Education and Welfare		129,795	97,154	68,751	(28,403)	(29%)
Community Amenities		11,850	11,850	10,483	(1,367)	(12%)
Recreation and Culture		21,750	19,400	27,843	8,443	44%
Transport		905,649	857,248	835,703	(21,545)	(3%)
Economic Services		80,385	68,490	(3,533)	(72,023)	(105%)
Other Property and Services		50,000	37,503	108,921	71,418	190%
		4,406,786	4,041,619	3,952,202		
Expenses						
Governance		(724,288)	(504,236)	(306,874)	197,362	39%
General Purpose Funding		(123,892)	(109,285)	(81,256)	28,029	26%
Law, Order and Public Safety		(178,869)	(123,516)	(118,636)	4,880	4%
Health		(28,400)	(22,732)	(16,847)	5,885	26%
Education and Welfare		(709,227)	(537,178)	(289,373)	247,805	46%
Housing		(576,353)	(503,225)	(434,878)	68,347	14%
Community Amenities		(182,168)	(139,983)	(103,602)	36,381	26%
Recreation and Culture		(613,130)	(473,121)	(486,022)	(12,901)	(3%)
Transport		(5,775,523)	(4,570,600)	(4,097,269)	473,331	10%
Economic Services		(1,352,655)	(1,051,586)	(652,191)	399,395	38%
Other Property and Services		(50,000)	(209,369)	(106,451)	102,918	49%
		(10,314,505)	(8,244,831)	(6,693,400)		
Other Income and Expenses						
Capital Grants, Subsidies and Contributic	12(b)	9,420,808	5,993,123	4,379,409	(1,613,714)	(27%)
(Loss) on Disposal of Assets	8	(9,058)	(9,058)	(9,058)	(0)	(0%)
		9,411,750	5,984,065	4,370,350		
Flood Damage - Transport						
Reimbursements	12(c)	11,072,033	8,304,030	2,298,300	(6,005,730)	72%
Materials and Contracts		(11,446,033)	(4,500,033)	(2,310,106)	2,189,927	49%
		(374,000)	3,803,997	(11,806)		
Net Result		3,130,031	5,584,850	1,617,347		

* - Note 2 provides an explanation for the relevant variances shown above.

This statement needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF UPPER GASCOYNE
STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2025

		Annual Budget	YTD Budget (a)	YTD Actual (b)	Var* (b) - (a) \$	Var* (b) - (a) / (a) %	Var
Note		\$	\$	\$	\$	%	
Revenue from Operating Activities							
	Rates	1,989,619	1,989,319	1,955,016	(34,303)	(2%)	▼
	Grants, Subsidies and Contributions	12,908,424	9,863,059	3,764,478	(6,098,581)	(62%)	▼
	Fees and Charges	52,685	48,582	51,131	2,549	5%	
	Interest Earnings	397,136	342,136	332,628	(9,508)	(3%)	
	Other Revenue	130,955	102,553	147,250	44,697	44%	▲
	Profit on Disposal of Assets	-	-	-	-		
		15,478,819	12,345,649	6,250,502			
Expenditure from Operating Activities							
	Employee Costs	(2,058,940)	(1,786,804)	(1,067,671)	719,133	40%	▲
	Materials and Contracts	(14,694,922)	(6,985,357)	(4,612,946)	2,372,411	34%	▲
	Utility Charges	(239,701)	(179,954)	(158,239)	21,715	12%	
	Depreciation on Non-current Assets	(4,212,998)	(3,287,081)	(2,782,574)	504,507	15%	▲
	Finance Cost	(103,188)	(85,131)	(31,048)	54,083	64%	▲
	Insurance Expenses	(318,989)	(318,987)	(325,518)	(6,531)	(2%)	
	Other Expenditure	(131,800)	(101,550)	(25,510)	76,040	75%	▲
	(Loss) on Disposal of Assets	(9,058)	(9,058)	(9,058)	(0)	(0%)	
		(21,769,597)	(12,753,922)	(9,012,564)			
Excluded Non-cash Operating Activities							
	Depreciation and Amortisation	4,212,998	3,287,081	2,782,574			
	(Profit) / Loss on Asset Disposal	9,058	9,058	9,058			
	Movement in Employee Provision Reserve	-	-	3,218			
	Net Amount from Operating Activities	(2,068,721)	2,887,866	32,788			
Investing Activities							
Inflows from Investing Activities							
	Capital Grants, Subsidies and Contributions	9,420,808	5,993,123	4,379,409	(1,613,714)	(27%)	▼
	Proceeds from Disposal of Assets	152,703	124,037	152,703	28,666	23%	▲
		9,573,511	6,117,160	4,532,111			
Outflows from Investing Activities							
	Payments for Land and Buildings	(1,381,909)	(1,269,911)	(632,627)	637,284	50%	▲
	Payments for Plant and Equipment	(1,490,035)	(1,490,035)	(1,372,615)	117,420	8%	▲
	Payments for Furniture and Equipment	(34,155)	(29,155)	(14,155)	15,000	51%	
	Payments for Infrastructure Assets - Roads	(9,027,389)	(6,133,919)	(3,974,520)	2,159,399	35%	▲
	Payments for Infrastructure Assets - Footpaths	(300,000)	(150,000)	(960)	149,040	99%	▲
	Payments for Infrastructure Assets - Other	(1,462,400)	(855,400)	(356,755)	498,645	58%	▲
		(13,695,888)	(9,928,420)	(6,351,632)			
	Net Amount from Investing Activities	(4,122,377)	(3,811,260)	(1,819,520)			
Financing Activities							
Inflows from Financing Activities							
	Proceeds from New Debentures	-	-	-	-		
	Transfer from Reserves	161,909	-	-	-		
	Plus unspent borrowings brought forward	148,795		148,795			
		310,704	-	148,795			
Outflows from Financing Activities							
	Repayment of Debentures	(185,426)	(186,493)	(186,493)	-	0%	
	Transfer to Reserves	(490,882)	-	(71,687)	(71,687)		
		(676,308)	(186,493)	(258,181)			
	Net Amount from Financing Activities	(365,604)	(186,493)	(109,386)			
Movement in Surplus or Deficit							
Opening Funding Surplus / (Deficit)							
	Amount attributable to operating activities	(2,068,721)	2,887,866	32,788			
	Amount attributable to investing activities	(4,122,377)	(3,811,260)	(1,819,520)			
	Amount attributable to financing activities	(365,604)	(186,493)	(109,386)			
	Closing Surplus / (Deficit)	(0)	5,446,815	4,660,584			

* - Note 2 provides an explanation for the relevant variances shown above.

This statement needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF UPPER GASCOYNE
STATEMENT OF FINANCIAL POSITION
For the Period Ending 31 March 2025

	2025	2024
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	8,482,375	9,447,752
Trade and other receivables	800,937	517,379
Inventories	210,140	208,545
Other assets	662,735	1,601,891
TOTAL CURRENT ASSETS	10,156,187	11,775,567
NON-CURRENT ASSETS		
Other financial assets	41,585	41,585
Property, plant and equipment	14,308,594	12,901,252
Infrastructure	98,419,482	96,419,527
TOTAL NON-CURRENT ASSETS	112,769,662	109,362,364
TOTAL ASSETS	122,925,849	121,137,931
CURRENT LIABILITIES		
Trade and other payables	243,218	983,577
Other liabilities	3,142,811	2,063,428
Borrowings	191,257	185,041
Employee related provisions	324,576	329,909
TOTAL CURRENT LIABILITIES	3,901,863	3,561,955
NON-CURRENT LIABILITIES		
Borrowings	948,383	1,117,720
Employee related provisions	87,461	87,461
TOTAL NON-CURRENT LIABILITIES	1,035,844	1,205,181
TOTAL LIABILITIES	4,937,707	4,767,136
NET ASSETS	117,988,142	116,370,795
EQUITY		
Retained surplus	64,946,405	63,400,745
Reserve accounts	1,898,778	1,827,091
Revaluation surplus	51,142,959	51,142,959
TOTAL EQUITY	117,988,142	116,370,795

SHIRE OF UPPER GASCOYNE

STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING

For the Period Ending 31 March 2025

CAPITAL ACQUISITIONS AND FUNDING

Asset Group	Note	Annual Budget \$	YTD Actual Total \$	Var \$
Land and Buildings	9(a)	1,381,909	632,627	(749,282)
Plant and Equipment	9(b)	1,490,035	1,372,615	(117,420)
Furniture and Equipment	9(c)	34,155	14,155	(20,000)
Infrastructure Assets - Roads	9(d)	9,027,389	3,974,520	(5,052,869)
Infrastructure Assets - Footpaths	9(e)	300,000	960	(299,040)
Infrastructure Assets - Other	9(f)	1,462,400	356,755	(1,105,645)
Total Capital Expenditure		13,695,888	6,351,632	(7,344,256)
Capital Acquisitions Funded by:				
Capital Grants and Contributions		9,420,808	4,379,409	(5,041,399)
Borrowings		-	-	-
Other (Disposals and C/Fwd)		152,703	152,703	-
Council Contribution - Reserves		-	-	-
Council Contribution - Operations		4,122,377	1,819,520	(2,302,857)
Total Capital Acquisitions Funding		13,695,888	6,351,632	

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2025

1. SIGNIFICANT ACCOUNTING POLICIES

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996 Regulation 34*.

The material variance adopted by the Shire of Upper Gascoyne for the 2024/25 year is \$25,000 or 10%, whichever is greater. Items considered to be of material variance are disclosed in Note 2.

The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation. The preparation also requires management to make judgements, estimates and assumptions which effect the application of policies and the reported amounts in the statements and notes. These estimated figures are based on historical experience or other factors believed to be reasonable under the circumstances. Therefore, the actual results may differ from these reported amounts.

Actual and Budget comparatives are presented in year to date format unless otherwise stated.

Preparation

Prepared by: Tim Cooper
Reviewed by: Travis Bate
Date prepared: 17 Apr 25

(a) Basis of Preparation

The following financial statements are special purpose financial statements that have been prepared in accordance with the Australian Accounting Standards, Authoritative Interpretations, the *Local Government Act 1995*, and regulations, within the context in which they relate to local governments and not-for-profit entities.

With the exception of the rate setting information, the following report has been prepared on an accrual basis with balances measured at historical cost unless subject to fair value adjustments. Items subject to fair value adjustments include certain non-current assets, financial assets, and financial liabilities. Items such as assets, liabilities, equity, income and expenses have been recognised in accordance with the definitions and recognition criteria set out in the Framework for the Preparation and Presentation of Financial Statements.

These financial statements comply with, and supersede, the Australian Accounting Standards with the *Local Government (Financial Management) Regulations 1996* where applicable. Further information is provided in Note 1(i).

The functional and presentation currency of the report is Australian dollars.

(b) The Local Government Reporting Entity

The Australian Accounting Standards define local government as a reporting entity which can be a single entity or a group comprising a parent and all its subsidiaries. All funds controlled by the Shire in order to provide its services have formed part of the following report. Transactions and balances related to these controlled funds, such as transfers to and from reserves, were eliminated during the preparation of the report.

Funds held in Trust, which are controlled but not owned by the Shire, do not form part of the financial statements. Further information on the Shire funds in Trust are provided in Note 5.

(c) Rounding of Amounts

The Shire is an entity to which the *Local Government (Financial Management) Regulations 1996* applies and, accordingly amounts in the financial report have been rounded to the dollar except for amounts shown as a rate in the dollar. Where total assets exceed \$10,000,000 in the prior audited annual financial report, the amounts may be rounded to the nearest \$1,000.

(d) Goods and Services Tax (GST)

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

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

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2025

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(e) Superannuation

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

(f) Cash and Cash Equivalents

Cash and cash equivalents normally include cash on hand, cash at bank, deposits on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

(g) Financial Assets at Amortised Cost

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

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

(h) Inventories

General

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

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Shire's intentions to release for sale.

(i) Trade and Other Receivables

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

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

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

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

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

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2025

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

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.

Recognition of Assets

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

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

Gains and Losses on Disposal

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

(k) Depreciation of Non-current Assets

The depreciable amount of fixed assets included in buildings but excluding freehold land, are depreciated on a straight-line basis over The assets residual values and useful lives are reviewed and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its Major depreciation periods used for each class of depreciable asset are:

Asset	Years
Buildings	3 to 50 years
Furniture and equipment	1 to 20 years
Plant and equipment	1 to 25 years
Other infrastructure	5 to 50 years
Sealed roads and streets	
formation	not depreciated
pavement	39 years
seal	20 years
Gravel Roads	
formation	not depreciated
pavement	28 years
Formed subgrade	not depreciated
Unformed subgrade	not depreciated
Killili Bridge	100 years
Footpaths - slab	40 years
Drainage	30 - 108 years

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2025

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Trade and Other Payables

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

(m) Prepaid Rates

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

(n) Employee Benefits

Short-term employee benefits

Provision is made for the Shire's obligation for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled. The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

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

The Shire's obligations for long-term employee benefits are presented as non-current provisions in the 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.

(o) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. Subsequent measurement is at amortised cost using the effective interest method. The annual government guarantee fee is expensed in the year incurred.

Borrowings are classified as current liabilities unless the Shire has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Borrowing Costs

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied. Fair values of borrowings are not materially different to their carrying amount, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on the discounted cash flows using a market borrowing rate. They are classified as current liabilities in the statement of financial position due to the short-term nature.

(p) Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is

(q) Contract Liabilities

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

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

(r) Current and Non-current Classification

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

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2025

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Nature or Type Classifications

Rates

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

Grants, Subsidies and Contributions

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

Capital Grants, Subsidies and Contributions

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

Revenue from Contracts with Customers

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services and water. Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Interest Earnings

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Other Revenue / Income

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

Employee Costs

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Materials and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Utilities (Gas, Electricity, Water, etc.)

Expenditures made to the respective agencies for the provision of power, gas or water. Excludes expenditure incurred for the reinstatement of roadwork on behalf of these agencies.

Insurance

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

Loss on Asset Disposal

Loss on the disposal of fixed assets.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2025

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Nature or Type Classifications (Continued)

Depreciation on Non-current Assets

Depreciation expense raised on all classes of assets.

Finance Cost

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

Other Expenditure

Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.

(t) Program Classifications (Function / Activity)

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

LAW, ORDER AND PUBLIC SAFETY

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

HEALTH

Control the quality of food and water. Environmental Health Officer twice per year.

EDUCATION AND WELFARE

Provide a range of appropriate services via the Community Resource Centre.

HOUSING

Provide housing for staff.

COMMUNITY AMENITIES

Rubbish collection services, operation of rubbish disposal sites, litter control, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

RECREATION AND CULTURE

Maintenance of public use buildings and areas including various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

TRANSPORT

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting, etc.

ECONOMIC SERVICES

Tourism and area promotion. Building Control.

OTHER PROPERTY AND SERVICES

Private works operation, plant repair and operation costs and engineering operation costs.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2025

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Revenue Recognition Policy

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns / Refunds / Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates	General Rates.	Over time	Payment dates adopted by Council during the year.	None.	Adopted by council annually.	When taxable event occurs.	Not applicable.	When rates notice is issued.
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services.	Over time	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete.	Set by mutual agreement with the customer.	Based on the progress of works to match performance obligations.	Returns limited to repayment of transaction price of terms breached.	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared.
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government.	Over time	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete.	Set by mutual agreement with the customer.	Based on the progress of works to match performance obligations.	Returns limited to repayment of transaction price of terms breached.	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared.
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable.	Not applicable.	Cash received.	On receipt of funds.	Not applicable.	When assets are controlled.
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue.	None.	Set by State legislation or limited by legislation to the cost of provision.	Based on timing of issue of the associated rights.	No refunds.	On payment and issue of the licence, registration or approval.
Other inspections.	Regulatory Food, Health and Safety.	Single point in time.	Full payment prior to inspection.	None.	Set by State legislation or limited by legislation to the cost of provision.	Applied fully on timing of inspection .	Not applicable.	Revenue recognised after inspection event occurs.
Waste management collections.	Kerbside collection service.	Over time.	Payment on an annual basis in advance.	None.	Adopted by council annually.	Apportioned equally across the collection period.	Not applicable.	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees.	Waste treatment, recycling and disposal service at disposal sites.	Single point in time.	Payment in advance at gate or on normal trading terms if credit provided .	None.	Adopted by council annually.	Based on timing of entry to facility.	Not applicable.	On entry to facility .
Property hire and entry.	Use of halls and facilities.	Single point in time.	In full in advance.	Refund if event cancelled within 7 days.	Adopted by council annually.	Based on timing of entry to facility.	Returns limited to repayment of transaction price.	On entry or at conclusion of hire.
Fees and charges for other goods and services.	Cemetery services, library fees, reinstatements and private works	Single point in time.	Payment in full in advance.	None.	Adopted by council annually.	Applied fully based on timing of provision .	Not applicable.	Output method based on provision of service or completion of works.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2025

2. EXPLANATION OF MATERIAL VARIANCES

(a) Operating Revenues / Sources

	31 Mar 25		Budget to	Budget to	Explanation
	YTD Actual	YTD Budget	Actual YTD	Actual YTD	
	\$	\$	%	\$	
	Favourable / (Unfavourable)				
Rates	1,955,016	1,989,319	(2%)	(34,303)	Decrease in revenue due to UV Mining Interim Rates.
Operating Grants, Subsidies and Contributions	3,764,478	9,863,059	(62%)	(6,098,581)	Timing variance, primarily related to flood damage funding. Refer to Note 12 for further detail.
Capital Grants, Subsidies and Contributions	4,379,409	5,993,123	(27%)	(1,613,714)	Primarily related to timing differences with regard to budget profile. Refer to Note 12 for further detail.
Total Revenues	10,629,911	18,338,772	(42%)	(7,708,861)	

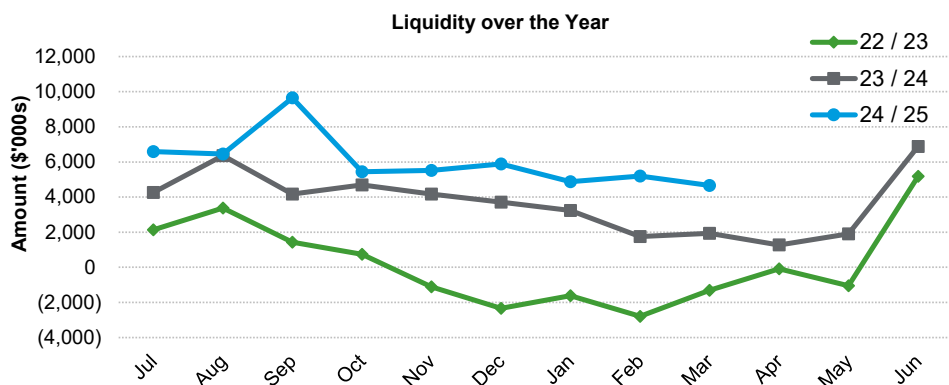
(b) (Expenses) / (Applications)

	31 Mar 25		Budget to	Budget to	Explanation
	YTD Actual	YTD Budget	Actual YTD	Actual YTD	
	\$	\$	%	\$	
	Favourable / (Unfavourable)				
Employee Costs	(1,067,671)	(1,786,804)	40%	719,133	Reversal of accrued wages from June 24 and lower year to date employee overhead costs.
Materials and Contracts	(4,612,946)	(6,985,357)	34%	2,372,411	Mainly relates to below budget Flood Damage works (\$2.2M), Tourism Signage Maintenance (\$83K), Admin Consultants (\$62K) and Tourism Precinct caretaking & Legal Fees (\$221K), offset by above budget Country Road Maintenance (\$155K).
Utility Charges	(158,239)	(179,954)	12%	21,715	Below budget due to timing of budget profile and below budget Tourism Precinct Water Usage (\$10K).
Depreciation on Non-current Assets	(2,782,574)	(3,287,081)	15%	504,507	Depreciation down due to February & March depreciation waiting to be posted, due to system issue.
Finance Cost	(31,048)	(85,131)	64%	54,083	Below budget due to reversal of 2024 accrued interest and lower than budgeted interest on overdraft.
Other Expenditure	(25,510)	(101,550)	75%	76,040	Primarily related to timing issue in relation to Community Donations & Contributions (\$57K) and CESM contributions (\$19K).
Total Expenses	(9,003,506)	(12,744,864)	29%	3,741,358	

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2025

3. NET CURRENT FUNDING POSITION

	Note	Current Month 31 Mar 25	Prior Year Closing 30 Jun 24	This Time Last Year 31 Mar 24
Current Assets		\$	\$	\$
Cash Unrestricted	4	6,583,983	7,620,661	2,648,825
Cash Restricted	4	1,898,778	1,827,091	1,839,504
Receivables - Rates	6(a)	613,844	152,869	214,587
Receivables - Other	6(b)	181,895	149,620	228,496
Receivables - Pensioner Rebates and Deferr		1,288	660	-
Interest / ATO Receivable		118,971	144,301	216,722
Provision for Doubtful Debts		(110,904)	(110,904)	(119,882)
Flood Damage Income Received in Advance		(200,476)	(1,484,781)	-
Fringe Benefit Tax		40,749	-	-
WANDRRA Claims Invoiced after year end		-	1,997,430	-
Contract Assets		662,735	111,465	211,561
Inventories		210,140	208,545	139,445
Accrued Income		-	222,370	130,534
Total Current Assets		10,001,004	10,839,327	5,509,791
Current Liabilities				
Sundry Creditors		(166,823)	(678,424)	(253,428)
Obligations / ARWC		-	-	(213,236)
Deposits and Bonds		(50,180)	(50,180)	(50,642)
GST Payable		(4,158)	(41,538)	(177,306)
PAYG Withholding Tax		(33,462)	(34,283)	(78,357)
Loan Liability		(191,644)	(208,801)	(21,828)
Accrued Expenses		-	(152,744)	-
Accrued Salaries and Wages		-	(43,597)	-
Accrued Time in Lieu		437	(1,022)	229
Overdraft	4	-	386	(3,314,655)
Lease Liability		-	-	(1,060)
Suspense		(33,939)	46	-
Contract Liabilities		(2,942,335)	(1,085,650)	(730,849)
Total Payables		(3,422,104)	(2,295,806)	(4,841,134)
Provisions		(324,576)	(329,909)	(276,724)
Total Current Liabilities		(3,746,680)	(2,625,715)	(5,117,858)
Less: Cash Reserves	7	(1,898,778)	(1,827,091)	(1,839,056)
Less: Land Held for Resale		-	-	(2,500)
Less: Unspent Borrowings		-	(148,795)	-
Add: Loan Principal (Current)		191,644	208,801	21,828
Add: Employee Leave Reserve	7	85,230	82,012	97,581
Add: Movement in Employee Leave Reserve		28,162	28,162	12,700
Add: Current Portion of Lease Liability		-	-	1,060
Net Funding Position		4,660,582	6,556,702	(1,316,454)



SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2025

4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$		%	
Cash and Cash Equivalents							
Cash on Hand	-			-	N/A	0.00	N/A
Municipal Fund	132,341			132,341	CBA	2.85	N/A
Gascoyne River Reserve Account		898,778		898,778	CBA	4.35	N/A
Online Saver	6,451,256			6,451,256	CBA	4.35	N/A
SUG Reserve Account		1,000,000		1,000,000	CBA	4.70	24-Mar-25
WANDRRA Account	386			386	CBA	3.10	N/A
Total Cash and Financial Assets	6,583,983	1,898,778	-	8,482,761			

Comments / Notes

No Financial Assets held at reporting date

5. TRUST FUND

Funds held at balance date over which the Shire has no control, and which are not included in the statements, are as follows:

Description	Opening Balance 01 Jul 24	Amount Received	Amount Paid	Closing Balance 31 Mar 25
	\$	\$	\$	\$
SUG Trust Fund	-	-	-	-
Total Funds in Trust	-	-	-	-

Comments / Notes

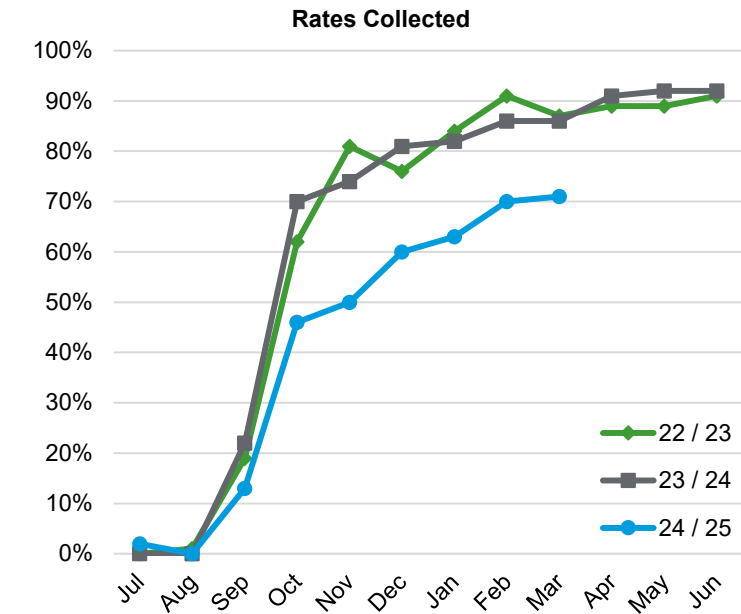
SHIRE OF UPPER GASCOYNE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2025

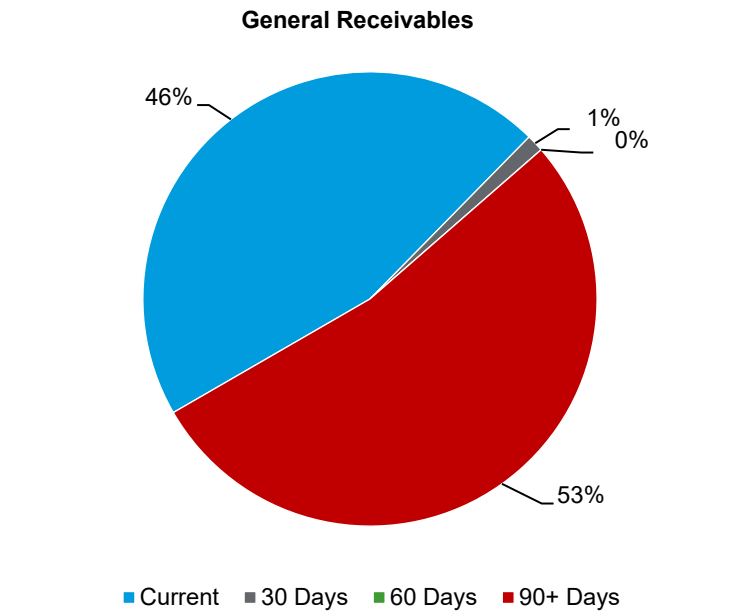
6. RECEIVABLES

(a) Rates Receivable	31 Mar 25
	\$
Rates Receivables	613,844
Rates Received in Advance	-
Total Rates Receivable Outstanding	613,844
Closing Balances - Prior Year	152,869
Rates Levied this year	1,958,256
Service charges levied this year	-
Closing Balances - Current Month	(613,844)
Total Rates Collected to Date	1,497,282
Percentage Collected	71%



Comments / Notes

(b) General Receivables	31 Mar 25
	\$
Current	83,110
30 Days	2,242
60 Days	-
90+ Days	96,543
Total General Receivables Outstanding	181,895



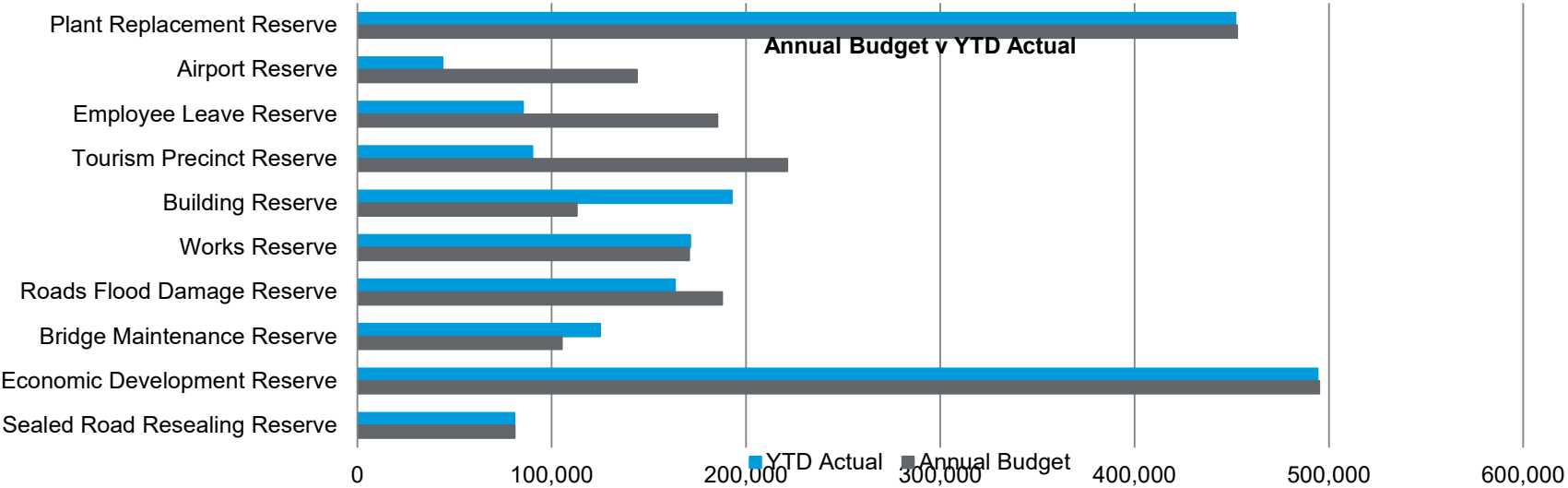
Comments / Notes

Amounts shown above include GST (where applicable)

SHIRE OF UPPER GASCOYNE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 31 March 2025

7. CASH BACKED RESERVES

	Annual Budget				YTD Actual				
Restricted by council:	Balance 01 Jul 24 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 30 Jun 25 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 31 Mar 25 \$
Reserve Name									
Plant Replacement Reserve	434,932	-	17,854	-	452,786	-	17,065	-	451,997
Airport Reserve	42,219	-	1,733	100,000	143,952	-	1,657	-	43,875
Employee Leave Reserve	82,012	-	3,367	100,000	185,379	-	3,218	-	85,230
Tourism Precinct Reserve	86,693	(60,909)	3,559	191,882	221,225	-	3,401	-	90,095
Building Reserve	186,324	(81,000)	7,648	-	112,972	-	6,448	-	192,771
Works Reserve	163,985	-	6,731	-	170,716	-	7,297	-	171,282
Roads Flood Damage Reserve	157,289	-	6,456	24,000	187,745	-	6,171	-	163,460
Bridge Maintenance Reserve	120,259	(20,000)	4,936	-	105,195	-	4,718	-	124,978
Economic Development Reserve	475,571	-	19,522	-	495,093	-	18,659	-	494,230
Sealed Road Resealing Reserve	77,807	-	3,194	-	81,001	-	3,053	-	80,860
Total Cash Backed Reserves	1,827,091	(161,909)	75,000	415,882	2,156,064	-	71,687	-	1,898,778



SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2025

8. DISPOSAL OF ASSETS

Annual Budget

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
P36 Caterpillar CT630B	-	-	-	-
P100 - CAT 140M Grader - GU184	161,761	152,703	-	(9,058)
Total Disposal of Assets	161,761	152,703	-	(9,058)
Total Profit or (Loss)				(9,058)

YTD Actual

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
P36 Caterpillar CT630B	-	-	-	-
P100 - CAT 140M Grader - GU184	161,761	152,703	-	(9,058)
Total Disposal of Assets	161,761	152,703	-	(9,058)
Total Profit or (Loss)				(9,058)

Comments / Notes

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2025

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Governance				
Council Office Extension/Upgrade	400,000	399,999	9,977	390,022
Electrical Board Upgrade for Emergency Command Centre	82,000	-	-	-
Housing				
Lot 50, 22 Hatch Street - Manager Finance and Corporate Svces	-	-	242	(242)
Lot 40,3 Gregory Street - Town Services Officers	-	-	316	(316)
Lot 21, 23 Gregory Street - Works Supervisor and SCSO	-	-	453	(453)
Lot 45B Gregory Street (Entrance Through Hatch Street) - New House	180,000	180,000	168,640	11,360
Lot 51, 24 Hatch Street - Staff House And Capital Improvements (Vac	81,000	81,000	71,686	9,314
Lot 23 Gregory Street - Shed	45,000	45,000	34,414	10,586
Lot 45B Gregory Street - Shed	45,000	45,000	34,403	10,597
Lot 45A Gregory Street - Patio	31,000	31,000	24,503	6,497
Lot 39 Gregory Street - Patio	31,000	31,000	24,796	6,204
Lot 17 Gregory Street - Patio	24,500	24,500	20,352	4,148
Lot 51 Hatch Street - Gardens And Reticulation	68,000	68,000	67,915	85
Lot 45B Gregory Street - Gardens And Reticulation	48,400	48,400	48,406	(6)
Lot 50 Hatch Street - Installation Of Lighting And Power To Shed	8,000	8,000	-	8,000
Lot 40 Gregory Street - Install Lighting And Power To Shed And Patio	8,000	8,000	-	8,000
Lot 21 Gregory Street - Installation Of Power To Patio	3,500	3,500	2,917	583
Lot 52 Hatch Street - Concrete Path Around House - Replace Paving	18,100	18,100	19,760	(1,660)
Lot 19 Gregory Street - Concrete Path Around House - Replace Paving	20,000	20,000	20,072	(72)
Lot 53 Hatch Street - Install Retaining Wall	20,000	15,003	-	15,003
Lot 52 Hatch Street - Patio	18,000	18,000	13,636	4,364
Lot 23 Gregory Street - Patio	18,000	18,000	13,514	4,486
Lot 19 Gregory Street - Pool Fence Upgrade	15,000	-	-	-
Residential Land Development - LRCI Phase Three Project GEN	-	-	200	(200)
Recreation and Culture				
Upgrade Electrical Board for Evacuation Centre	50,000	40,000	6,000	34,000
Transport				
Chemical Shed And Eye Wash/Shower Station	45,000	45,000	-	45,000
Economic Services				
Storage Shed Gascoyne Junction Pub and Tourist Park	61,500	61,500	50,425	11,075
Laundry - GJP and Tourist Park	60,909	60,909	-	60,909
Total Land and Buildings	1,381,909	1,269,911	632,627	637,284

(b) Plant and Equipment

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Transport				
Operator Camp	90,000	90,000	-	90,000
Grader	557,200	557,200	557,200	-
Prime Mover	217,835	217,835	217,835	0
Generator P72 Camp	10,000	10,000	-	10,000
Generator Wm Camp	10,000	10,000	8,565	1,435
Fuel Tank Cobra Diary Creek	15,000	15,000	12,302	2,698
Light Trailer with Water Wheel and Genset	10,000	10,000	15,213	(5,213)
Zero Turn Ride On Mower	15,000	15,000	11,500	3,500
Depot - Unleaded Tank With Pump	15,000	15,000	-	15,000
Law, Order & Public Safety				
Fire Truck Supplied by Fesa	550,000	550,000	550,000	-
Total Plant and Equipment	1,490,035	1,490,035	1,372,615	117,420

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2025

9. CAPITAL ACQUISITIONS (Continued)

(c) Furniture and Equipment

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Governance				
Council Chambers Chairs and Infrastructure	14,155	14,155	14,155	-
Telephone System and ICT Upgrade	20,000	15,000	-	15,000
Total Furniture and Equipment	34,155	29,155	14,155	15,000

(d) Infrastructure - Roads

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Transport				
River Level Gauge at Landor	5,000	3,500	-	3,500
Landor/Mount Augustus - Indigenous Access Road 23/24 Cf	140,985	35,246	162,573	(127,327)
Signage 24/25 - Stock	60,000	60,000	19,001	40,999
Grids 24/25 - Stock	60,000	60,000	53,520	6,480
State Initiative Program 24/25 - Carnarvon/Mullewa	5,035,766	3,510,889	1,514,711	1,996,178
RRG/LRCI - Landor Meekatharra Road	580,340	464,272	6,208	458,064
RRG/LRCI - Mt Augustus Road	580,340	464,272	776,873	(312,601)
R2R - Carnarvon/Mullewa Resheet	1,034,958	258,741	350,310	(91,569)
33 River Crossing Floodway Reconstruction	180,000	144,000	-	144,000
Indigenous Access Road Project 24/25 - Landor Mt Augustus Road	350,000	200,000	247,581	(47,581)
Road Resealing Program - Various 24/25	900,000	833,000	752,320	80,680
3 X Bore Findings	100,000	99,999	91,423	8,576
Total Infrastructure - Roads	9,027,389	6,133,919	3,974,520	2,159,399

(e) Infrastructure - Footpaths

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Transport				
Footpath - Hatch Street / Smith Street	300,000	150,000	960	149,040
Total Infrastructure - Footpaths	300,000	150,000	960	149,040

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2025

9. CAPITAL ACQUISITIONS (Continued)

(f) Infrastructure - Other	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Community Amenities				
Rehabilitate Old Rubbish Tip Reserve	20,000	5,000	-	5,000
Evaporation Pond At Tip For Water Treatment Plant	600,000	320,000	15,981	304,019
Reverse Osmosis Plant	640,000	340,000	252,702	87,298
Buildings - Fire Control GEN	-	-	632	(632)
Recreation and Culture				
Upgrade River Pumps and Infrastructure	60,000	48,000	-	48,000
Concrete Pad Between Dongas For Outdoor Gym Area	43,400	43,400	43,420	(20)
Install Power Outlets For Two Rivers Memorial Park	10,000	10,000	-	10,000
Oval Rejuvenation/Renovation Part Two	44,000	44,000	44,020	(20)
Water Hole Access Ramp	-	-	-	-
Museum Upgrade	30,000	30,000	-	30,000
Telescope and Concrete Viewing Pad	15,000	15,000	-	15,000
Total Infrastructure - Other	1,462,400	855,400	356,755	498,645
Total Capital Expenditure	13,695,888	9,778,420	6,351,632	3,427,748

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2025

10. RATING INFORMATION

	Rateable Value \$	Valuation \$	Number of Properties #	Annual Budget Revenue \$	Rate Revenue \$	Interim Rates CY \$	Interim Rates PY \$	YTD Actual Revenue \$
General Rates								
GRV Town	120,698	0.110880	13	13,383	12,830	(7,531)	-	5,299
UV Rural	1,633,878	0.090000	25	147,049	147,499	-	-	147,499
UV Mining	4,574,858	0.330000	167	1,509,703	1,632,878	(169,324)	(461)	1,463,093
Total General Rates				1,670,135	1,793,207	(176,855)	(461)	1,615,892
Minimum Rates								
GRV Town	27,117	525	13	6,825	6,300	-	-	6,300
UV Rural	33,908	1,600	13	20,800	20,800	-	-	20,800
UV Mining	462,719	2,200	150	330,000	319,000	-	-	319,000
Total Minimum Rates				357,625	346,100	-	-	346,100
Total General and Minimum Rates				2,027,760	2,139,307	(176,855)	(461)	1,961,992
Other Rate Revenue								
Rates Write-off				(5,000)				-
Interim Rates CY/PY				(39,441)				(6,975)
Facilities Fees (Ex Gratia)				6,300				-
Instalment Charges				-				-
Total Rate Revenue				1,989,619				1,955,016

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2025

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

	01 Jul 24	New Loans	Principal Repayments		Principal Outstanding		Finance Cost Repayments	
			YTD Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Annual Budget
	\$	\$	\$	\$	\$	\$	\$	\$
Housing								
Loan 29 Staff Housing	138,418	-	(39,561)	(37,534)	98,857	100,884	(2,696)	(4,592)
Loan 30 Staff Housing	299,641	-	(23,806)	(44,493)	275,835	255,148	(2,119)	(5,079)
Loan 31 Staff Housing	589,512	-	(64,412)	(50,450)	525,100	539,062	(13,637)	(27,413)
Economic Services								
Loan 28 Tourism Precinct	298,951	-	(58,714)	(52,949)	240,237	246,002	(10,502)	(16,104)
Total Repayments	1,326,522	-	(186,493)	(185,426)	1,140,029	1,141,096	(28,954)	(53,188)

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2025

12. GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
General Purpose Funding				
General Commission Grants	Government of WA	772,629	579,472	579,472
Law, Order and Public Safety				
Grant (DFES) Operating	DFES	29,213	21,909	23,631
Education and Welfare				
CRC Operating Grant	Dep. of Regional Dev.	99,000	74,250	48,000
Other Community Grants		-	-	500
Recreation & Culture				
Transport				
FAGS Roads	Government of WA	158,616	118,962	118,962
MRWA Direct Grant	MRWA	368,688	368,688	368,688
Hastings Road Maintenance Ullwarra Rd		343,345	343,345	343,345
Economic Services				
Contributions for Projects		14,900	14,900	11,200
Town Planning Schemes and Strategies		-	-	(70,734)
KAB Travel and Accommodation Grant		-	-	455
Other Property and Services				
Diesel Fuel Rebate	ATO	50,000	37,503	42,659
Total Operating Grants, Subsidies and Contributions		1,836,391	1,559,029	1,466,177

(b) Capital Grants, Subsidies and Contributions

Law, Order & Public Safety				
DFES Fire Control Grant		-	-	34
FESA New Fire Truck Grant		550,000	550,000	550,000
Recreation and Culture				
LRCI Capital Grant Fund - Other Recreation & Sports Projects		624,873	-	252,702
Transport				
Roads to Recovery		1,034,958	-	350,310
Regional Road Group Funding		1,173,786	1,173,786	941,650
LCRI Grant Funds - Sealing Lander/Meekatharra		360,440	288,352	360,440
Indigenous Access Roads - Fund Income		490,985	340,985	388,565
State Initiative Program (Road Projects)		5,035,766	3,600,000	1,534,748
Footpath Construction - Dept of Transport		150,000	40,000	960
Total Non-Operating Grants, Subsidies and Contributions		9,420,808	5,993,123	4,379,409
Total Grants, Subsidies and Contributions		11,257,199	7,552,152	5,845,586

(c) Flood Damage Reimbursements

Transport				
Grants DRFAWA - AGRN 1062		4,820,000	3,615,003	-
Grants DRFAWA - AGRN 1021		6,252,033	4,689,027	2,298,300
Total Flood Damage Reimbursements		11,072,033	8,304,030	2,298,300

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2025

13 BUDGET AMENDMENTS

GL Code	Type	Description	Council Resolution	Non Cash Adjustment	Increase in Cash	Decrease in Cash	Running Balance
					\$	\$	
Opening Surplus Adjustment						(652,737)	(652,737)
Amendments pre midyear review							
232607	Reserve	Tourism Precinct Reserve GEN	12102024			(60,909)	(713,646)
134356	Capital Expenditure	Tourism Precinct Leased Asset Capital Expenditure GEN	12102024		60,909		(652,737)
Total Amendments					-	60,909	(713,646)
Amendments midyear budget review							(652,737)
232601	Reserve - Transfer to	Plant Replacement Reserve	26032025		82,146		(570,591)
232604	Reserve - Transfer to	Airport Reserve	26032025			(1,733)	(572,324)
232606	Reserve - Transfer to	Employee Leave Reserve	26032025		16,655		(555,669)
232607	Reserve - Transfer to	Tourism Precinct Reserve	26032025			(95,441)	(651,110)
232608	Reserve - Transfer to	Building Reserve	26032025		392,352		(258,758)
232602	Reserve - Transfer to	Works Reserve	26032025		143,269		(115,489)
232605	Reserve - Transfer to	Roads Flood Damage Reserve	26032025			(6,354)	(121,843)
232609	Reserve - Transfer to	Bridge Maintenance	26032025		20,064		(101,779)
232603	Reserve - Transfer to	Economic Development	26032025		130,478		28,699
232610	Reserve - Transfer to	Sealed Road Resealing Reserve	26032025		13,005		41,704
002026	Operating Expenditure	Allocated Plant Depreciation	26032025			(34,280)	7,424
012284	Capital Expenditure	Road Construction	26032025			(570,037)	(562,613)
013373	Operating Expenditure	Road Maintenance - Hastings Ullawarra Road 30.04.2024	26032025		56,655		(505,958)
031101	Operating Income	Rates: GRV General	26032025			(553)	(506,511)
031103	Operating Income	Rates: UV Rural	26032025		450		(506,061)
031105	Operating Income	Rates: UV Mining	26032025		117,985		(388,076)
031112	Operating Income	Rates: Back Rates	26032025		461		(387,615)
031151	Operating Income	Rates: GRV General Minimum	26032025			(525)	(388,140)
031155	Operating Income	Rates: UV Mining Minimum	26032025			(11,000)	(399,140)
031205	Operating Income	Rates: UV Mining Interim	26032025			(147,119)	(546,259)
031253	Operating Income	Rates: Instalment Admin Charges	26032025		660		(545,599)
031254	Operating Income	Rates: Instalment Interest	26032025		6,475		(539,124)
031255	Operating Income	Rates: Penalty Interest	26032025		14,341		(524,783)
033001	Operating Income	Grants - FAGS General	26032025		130,909		(393,874)
033003	Operating Income	Interest on Investments	26032025		140,000		(253,874)
033004	Operating Income	Interest on Reserve Accounts	26032025		35,000		(218,874)
041069	Operating Expenditure	Freight & Postage Costs Admin	26032025			(1,000)	(209,907)
041072	Operating Expenditure	Staff Retention and Attraction Expenditure (As per Policy)	26032025		598		(209,309)
041082	Operating Expenditure	Depreciation Expense: Shire Office	26032025	(4,565)			(209,309)
041083	Operating Expenditure	Minor Furniture and Equipment (Non Capital) Admin	26032025			(5,000)	(214,309)
041800	Capital Expenditure	Governance Furniture & Equipment	26032025		10,845		(203,464)
041802	Capital Expenditure	Electrical Board Upgrade for Emergency Command Centre	26032025			(22,000)	(225,464)
041803	Capital Expenditure	Telephone System and ICT Upgrade	26032025		5,000		(220,464)
051010	Operating Expenditure	ES Levy Disbursements	26032025			(300)	(220,764)
051012	Operating Income	ES Levy Collection Commission	26032025		50		(221,129)

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2025

13 BUDGET AMENDMENTS

GL Code	Type	Description	Council Resolution	Non Cash Adjustment	Increase in Cash	Decrease in Cash	Running Balance
			\$	\$	\$	\$	
051021	Operating Expenditure	CESM Contributions	26032025			(3,500)	(224,629)
051022	Operating Expenditure	Depreciation Expense: Fire Control	26032025	(40,477)			(224,629)
051030	Capital Income	Grant (FESA) New Fire Truck GEN	26032025	550,000			(224,629)
084138	Operating Income	Postal Agency Sales	26032025			(900)	(225,529)
084139	Operating Income	Sales: Books/Maps/Souvenirs/Sundries	26032025		1,000		(224,529)
084140	Operating Expenditure	Depreciation Expense: Community Resource Centre	26032025	(13)			(224,529)
084143	Operating Income	Christmas Function Income GEN	26032025			(10,000)	(234,529)
084257	Operating Income	Other Community Grants - Income	26032025			(2,500)	(204,436)
091020	Operating Expenditure	Depreciation Expense: Staff Housing	26032025	(5,395)			(204,436)
092020	Operating Expenditure	Depreciation Expense: Hatch St Housing	26032025	(1,060)			(204,436)
092190	Operating Expenditure	Minor Capital Expenditure - Housing	26032025			(20,000)	(224,436)
101002	Operating Expenditure	Rubbish Tip Maintenance: Junction	26032025			(10,000)	(236,336)
101014	Capital Expenditure	Rubbish Tip Capital Infrastructure	26032025			(200,000)	(436,336)
101060	Operating Expenditure	Depreciation Expense: Community Amenities	26032025	(1,665)			(436,336)
101080	Operating Expenditure	Tree Lopping	26032025		12,000		(424,336)
101101	Operating Expenditure	Depreciation Expense: Rubbish Tip	26032025	8,740			(424,336)
102501	Capital Expenditure	River Level Gauge at Landor	26032025		15,000		(409,336)
111150	Operating Expenditure	Depreciation Expense: Pavilion	26032025	38,590			(409,336)
111160	Operating Expenditure	Depreciation Expense: Recreation & Sport	26032025	(1,990)			(409,336)
111161	Operating Expenditure	Oval Maintenance	26032025			(11,700)	(421,036)
111162	Operating Expenditure	Parks, Gardens & Reserves Maintenance	26032025			(6,500)	(427,536)
111163	Operating Income	Oval Revenue - Education Department	26032025		5,000		(422,536)
111173	Operating Income	Other Income: Other Recreation and Culture	26032025			(1,000)	(423,536)
111186	Capital Expenditure	Rec & Culture Capital Expenditure	26032025		462,600		39,064
111313	Operating Income	Library Operating Grants	26032025			(5,000)	34,064
112190	Operating Expenditure	Depreciation Expense: Tourism Precinct	26032025	50			34,064
121061	Operating Expenditure	Depot Operating Costs	26032025			(5,000)	29,064
121071	Operating Expenditure	Depreciation Expense: Depot Infrastructure	26032025	(2,435)			29,064
121095	Operating Expenditure	Killili Bridge Depreciation Expense	26032025	(30)			29,064
121500	Operating Income	Grants - FAGS Roads	26032025			(119,647)	(90,583)
121502	Operating Income	Contribution - Hastings Road Maintenance Ullawarra Road 30.05.2024	26032025			(56,655)	(147,238)
123014	Capital Income	Grant: Regional Road Group Funding	26032025		400,000		252,762
123017	Capital Income	Indigenous Access Roads - Funded Income	26032025		150,000		402,762
123018	Capital Income	Grant: State Initiative Program (Road Projects)	26032025		20,037		422,799
123019	Capital Income	Grant: Footpath Construction - Department of Transport	26032025		150,000		572,799
124031	Capital Income	Proceeds from Plant Sales	26032025			(72,297)	500,502
124035	Operating Expenditure	Losses on Asset Disposals: Plant	26032025	8,930			500,502
124704	Operating Expenditure	AGRN1021 March/April 2022 Flood Damage Event	26032025			(7,000)	493,502
124706	Operating Expenditure	April 2023 Flood Damage Event - AGRN 1062	26032025			(7,000)	486,502
126000	Operating Expenditure	Depreciation Expense: Airstrip	26032025	(250)			486,502
128000	Operating Expenditure	Depreciation Expense: Road Infrastructure	26032025	(356,200)			486,502

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2025

13 BUDGET AMENDMENTS

GL Code	Type	Description	Council Resolution	Non Cash Adjustment	Increase in Cash	Decrease in Cash	Running Balance
			\$	\$	\$	\$	
128031	Capital Expenditure	Depot Infrastructure	26032025			(10,000)	496,467
130110	Operating Income	Contributions received for projects	26032025		11,275		507,742
130115	Operating Expenditure	Tourism Promotion	26032025			(9,747)	497,995
130500	Operating Expenditure	Depreciation Expense: Tourist Facilities	26032025	(2,825)			497,995
131200	Operating Income	Building Licensing Revenue	26032025		900		498,895
132120	Operating Income	Sales: LP Gas Bottles	26032025		500		499,395
132201	Operating Expenditure	Storage Costs for Retic Project Pipeline	26032025			(2,350)	497,045
133191	Operating Income	Town Planning Schemes and Strategies (Operating Grants)	26032025			(101,638)	395,407
134251	Operating Expenditure	Tourism Precinct Caretaking Expenditure	26032025			(200,000)	195,407
134290	Operating Expenditure	Tourism Precinct Depreciation Expense	26032025	1,135			195,407
134310	Operating Income	Tourism Precinct Rental Income	26032025			(3,609)	191,798
134320	Operating Income	Tourism Precinct Recovery of Insurance Expense	26032025			(2,950)	188,848
134330	Operating Income	Tourism Precinct Recovery of Water Charges	26032025			(30,000)	158,848
134340	Operating Income	Tourism Precinct Recovery of Other Outgoings	26032025		2,900		161,748
134356	Capital Expenditure	Tourism Precinct Leased Asset Capital Expenditure	26032025		3,900		165,648
137121	Operating Expenditure	Land Development Costs	26032025		75,000		240,648
141030	Operating Expenditure	Camping Costs: Works Staff	26032025			(4,610)	236,038
141030	Operating Expenditure	Depreciation Expense: Camping Costs: Works Staff	26032025	4,610			236,038
141058	Operating Expenditure	Depreciation Expense: Road Plant & Equipment	26032025	34,280			236,038
CN2148	Capital Expenditure	Footpath Construction	26032025			(150,000)	86,038
CP1257	Capital Expenditure	Fire Truck Supplied by FESA	26032025	(550,000)			86,038
MM1210	Operating Expenditure	MV Costs: GU27 Toyota Hilux Ute	26032025		10,000		96,038
MM1230	Operating Expenditure	MV Costs: Works Vehicle	26032025			(30,000)	66,038
MM1232	Operating Expenditure	MV Costs: Town Maintenance Staff	26032025			(5,000)	61,038
MM1259	Operating Expenditure	MV Costs: Various Minor to Medium Plant for Depot Operations	26032025		5,000		66,038
MM1262	Operating Expenditure	MV Costs: GU31 Mazda 2018 BT50 4WD Tray top	26032025		20,000		86,038
SH01GL	Operating Expenditure	Lot 6, Scott Street - Old Micks House	26032025			(800)	85,238
SH04GL	Operating Expenditure	Lot 21, 23 Gregory Street - Town Supervisor/Senior Corporate Officer House	26032025			(9,980)	75,258
SH05GL	Operating Expenditure	Lot 23, 19 Gregory Street - Customer Service Officer - Finance	26032025			(12,890)	62,368
SH06GL	Operating Expenditure	Lot 45, 15 Gregory Street - Tourism and Community Development Officer House	26032025			(6,972)	55,396
SH08GL	Operating Expenditure	Lot 39, 1 Gregory Street - Plant Operator/Service Officer House	26032025			(14,352)	41,044
SH09GL	Operating Expenditure	Lot 48, 18 Hatch Street - Plant Operator/All Rounder and CRC Customer Service Office - Two	26032025			(8,070)	32,974
SH11GL	Operating Expenditure	Lot 52, 26 Hatch Street - Works Administration Officer House	26032025			(5,446)	27,528
SH12GL	Operating Expenditure	Lot 50, 22 Hatch Street - Manager Finance and Corporate Services House	26032025			(5,000)	22,528
SH13GL	Operating Expenditure	Lot 51, 24 Hatch Street - Plant Operator House	26032025			(11,429)	11,100
SH15GL	Operating Expenditure	Lot 45B, 15 Gregory Street (Hatch Street) - Records Officer House	26032025			(1,000)	10,100
n/a	Capital Expenditure	Unspent Borrowings	26032025			(10,101)	(0)
Total Amendments				(320,570)	2,734,368	(2,081,631)	652,737
YTD Amendments				(320,570)	2,795,277	(2,795,277)	(0)
Total Movement							(0)
RSS by NT Balance							-
Diff							0

APPENDIX 3

(2025 Council Elections)



Mr John McCleary JP
Chief Executive Officer
Shire of Upper Gascoyne
4 Scott Street
GASCOYNE JUNCTION WA 6705

Dear Mr McCleary,

Written Agreement: 2025 Local Government Ordinary Election

I refer to your correspondence dated 13 December 2024 in which you accept the Western Australian Electoral Commission's Cost Estimate for the 2025 Local Government Ordinary Election, as outlined in my letter to you dated 12 December 2024 (the Cost Estimates Letter).

This letter is my written agreement to be responsible for the conduct of the local government ordinary election for the Shire of Upper Gascoyne. In order to finalise this agreement, you are required under *the Local Government Act 1995* to submit the following motions to Council for a postal election:

1. declare, in accordance with section 4.20(4) of the *Local Government Act 1995*, the Electoral Commissioner to be responsible for the conduct of the 2025 ordinary election, together with any other elections or polls which may be required;
2. decide, in accordance with section 4.61(2) of the *Local Government Act 1995* that the method of conducting the election will be as a Postal election.

Please note that:

- the above motion/s must be presented to Council as drafted and cannot be amended in any way;
- both the Cost Estimates Letter, and this Written Agreement Letter should be attached to the item for Council consideration; and
- the above motion/s must be passed by an absolute majority.

Once the Council passes the above mentioned motion/s, please forward confirmation to the Commission to the email address below. The Commission can then proceed with arrangements for your ordinary election.

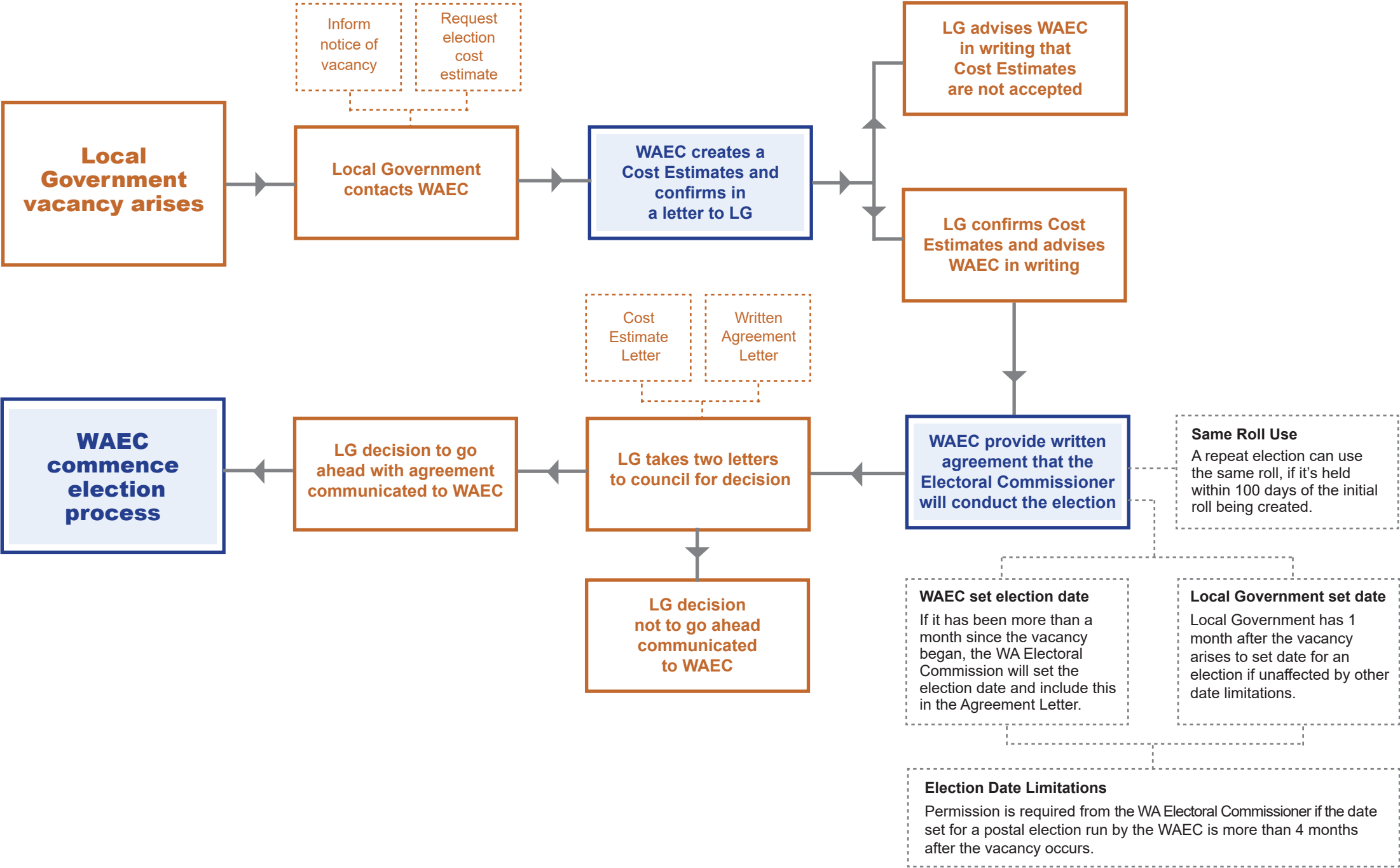
If you have any queries, please contact lgelections@waec.wa.gov.au.

Yours sincerely,

Robert Kennedy
ELECTORAL COMMISSIONER

9 January 2025

Local Government Extraordinary Election Process





Mr John McCleary JP
Chief Executive Officer
Shire of Upper Gascoyne
4 Scott Street
GASCOYNE JUNCTION WA 6705

Dear Mr McCleary JP,

Cost Estimate Letter: 2025 Local Government Ordinary Election

As you are aware, the next local government ordinary election will be held on 18 October 2025. This letter is your Cost Estimate for the Western Australian Electoral Commission to conduct your election, should you proceed with making a declaration under the *Local Government Act 1995* for us to do so.

Cost Estimate

The Commission has estimated the cost to conduct your Council's election in 2025 as a postal election at approximately \$11,000 (ex GST).

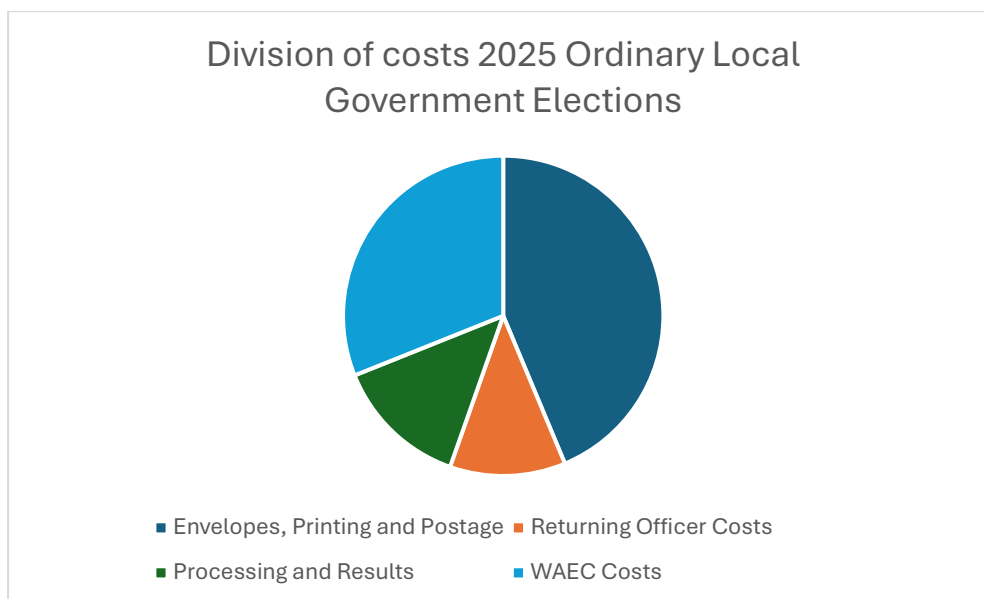
This cost has been based on the following assumptions:

- The method of election will be postal;
- 3 Councillor(s) vacancies;
- 200 electors;
- response rate of approximately 50%
- appointment of a local Returning Officer; and
- count to be conducted at your office using CountWA.

If any of these assumptions are not correct, please contact us and we can provide a new cost estimate.

Cost Methodology

To provide your estimate, the Commission has estimated the costs of all aspects of the election, from supply of materials to staffing costs. For the 2025 Local Government elections, we have applied the following apportionment across the State:



For individual local Governments the exact apportionment of costs may differ slightly from the above, as the cost categories are determined by applying the following variables:

- Envelopes, Printing and Postage, and WAEC Costs are determined by the number of electors in your Local Government;
- Processing and Results is determined by the expected response rate for your election; and
- Returning Officer Costs are determined by the complexity of the election for the Returning Officer; we classify Local Governments into bands depending on a number of factors including number of Wards, number of vacancies and the number of candidates, and then we pay our Returning Officers a rate which reflects this band.

Estimated Cost of 2025 Local Government Elections

The Commission estimates that the total cost of conducting the Local Government Elections across Western Australia in 2025 will increase by \$1.3 million, compared to 2023. The key drivers for this cost increase are as follows:

- a 45% cost increase from Australia Post, comprising of a 25% increase which came into effect in March 2024, and an additional 20% proposed increase currently being considered by the Australian Competition and Consumer Commission, which if approved will take effect in July 2025; and
- a 9% increase in the salaries paid to Returning Officers as required by the Public Sector CSA Agreement 2024.

Variations to the final costs for your Council

In accordance with the *Local Government (Elections) Regulations 1997*, the Commission conducts elections on the basis of full accrual cost recovery. This means that should the actual costs incurred to conduct the election be less or greater than what we have estimated, the final cost may differ from the cost estimate you have been provided.

Whilst we aim to keep additional costs at a minimum wherever possible, the following are examples of where cost increases may arise:

- If a Returning Officer is selected that is not local to your area;
- If you elect for Australia Post Priority Service for the lodgement of your election package;
- If casual staff are required for the issuing of Replacement Election Packages;
- If casual staff are required to assist the Returning Officer on election day or night; or
- Unanticipated cost increases from our suppliers.

We will endeavour to keep you informed of any unanticipated cost increases as they are incurred during the election.

Service Commitment

The Commission is committed to conducting elections impartially, effectively, efficiently and professionally. Following each election event, we review our performance and identify ways to improve our service delivery.

The Commission acknowledges that during the 2023 Local Government Ordinary Elections, the results for many Local Governments were delayed. Since this time we have improved our Count Processes, and as demonstrated through extraordinary elections conducted in 2024, we are now able to finalise our results more quickly whilst still retaining accuracy and integrity.

If you have any suggestions for improvements we can make to deliver your election, your feedback is welcome at all times.

Next Steps

Should you wish to accept this cost estimate and proceed with the Electoral Commission undertaking this election, there are specific steps that must be taken under the *Local Government Act 1995*. These steps are summarised in the attached flow chart (Attachment A).

As outlined in the flow chart, if you accept this Cost Estimate then please advise of us this in writing, so that we can issue a Written Agreement letter. Both the Cost Estimate letter, and the Written Agreement letter then need to be taken to Council for a decision.

If you have any queries, please contact lgelections@waec.wa.gov.au .

Yours sincerely,



Robert Kennedy
ELECTORAL COMMISSIONER

12 December 2024

APPENDIX 4

(Councillor Meeting Fees / Allowances)

SALARIES AND ALLOWANCES ACT 1975

DETERMINATION OF THE SALARIES AND ALLOWANCES TRIBUNAL

FOR LOCAL GOVERNMENT CHIEF EXECUTIVE OFFICERS AND ELECTED COUNCIL MEMBERS

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PREAMBLE

Statutory context

1. Section 7A of the Salaries and Allowances Act 1975 ('the SA Act') requires the Salaries and Allowances Tribunal ('the Tribunal') to "inquire into and determine, the amount of remuneration, or the minimum and maximum amounts of remuneration, to be paid or provided to chief executive officers of local governments".
2. Under Section 7B(2) of the SA Act, the Tribunal must inquire into and determine the amount of:
 - fees, or the minimum and maximum amounts of fees, to be paid under the *Local Government Act 1995* ('the LG Act') to elected council members for attendance at meetings;
 - expenses, or the minimum and maximum amounts of expenses, to be reimbursed under the LG Act to elected council members; and
 - allowances, or the minimum and maximum amounts of allowances, to be paid under the LG Act to elected council members.
3. By issuing this Determination, the Tribunal discharges its obligations under Section 8 of the SA Act, which requires determinations under sections 7A and 7B to be issued at intervals of not more than 12 months.

Considerations

4. The Tribunal has considered sections 2.7 to 2.10 and section 5.41 of the LG Act, which outlines the roles and responsibilities of local governments, councillors, mayors, presidents and their deputies, and the functions of local government Chief Executive Officers.
5. The Tribunal invited individual local governments, the Department of Local Government, Sport and Cultural Industries, the Western Australian Local Government Association, Local Government Professionals WA and other interested individuals to provide information or submissions regarding developments across the sector.
6. Seven submissions were received, and all were considered within the Tribunal's deliberations.

Band allocation model

7. The Tribunal continues to apply the four Band allocation model. The model allows a number of measurable and non-measurable factors to be considered when assessing appropriate levels of remuneration. The model is adjusted annually to accommodate incremental increases experienced by all organisations.
8. The Tribunal notes that the remuneration ranges provide flexibility to local governments to set remuneration within the allocated Band. The Tribunal will only adjust a Band classification when a local government or regional local government can demonstrate a substantial and sustained increase in functions, roles or scope of the organisation.

Christmas and Cocos (Keeling) Islands

9. In 2016, the Commonwealth and WA Governments entered an agreement under the *Christmas Island Act 1958* (Cth), the *Cocos (Keeling) Islands Act 1995* (Cth) and the *Indian Oceans Territories (Administration of Laws) Act 1992* (WA), by which the Tribunal has the power to determine the remuneration of local government CEOs and the fees, expenses and allowances for local government elected council members of the Shires of Christmas Island and Cocos (Keeling) Islands.
10. This inquiry reviewed remuneration provided by the Shires of Christmas and Cocos (Keeling) Islands.

Conclusions

11. The Tribunal has determined that CEO remuneration bands be increased by 3.5%. The Tribunal considered this appropriate given the current economic conditions, including WA data on CPI and WPI, and the wider public sector framework. Further, the changes to the Superannuation Guarantee mean that minimum superannuation contributions will increase by 0.5% to 12% on 1 July 2025. In recognition of this, the Tribunal has applied a 0.5% increase to the CEO remuneration bands in addition to the 3.5%. Therefore, the total increase to the **CEO** remuneration bands is **4%**.
12. The Tribunal notes that each local government must set remuneration within the band to which it is allocated. Any increase, within the bands, must be determined by each local government through its own assessment of whether changes are justified.
13. In reviewing the band allocation model and all other relevant information, the Tribunal has examined local governments with potential to change band classification, including those provided in submissions. The Tribunal considers no change is warranted for any local government at this time.
14. However, the Tribunal resolved to conduct a comprehensive survey of the remuneration provided to local government CEOs and the fees and allowances provided to elected council members. As the Tribunal determines the bands for local governments, it is essential that the Tribunal has visibility as to where local governments are placed within these bands in order to ensure the suitability of the band ranges and other allowances.
15. This survey, to be conducted in the second half of this year, will also request information with respect to Regional/Isolation Allowances provided by local governments to CEOs, with the intention of reviewing the allowance to ensure that it is fit for purpose and achieving the desired outcome for those working in regional and isolated locations.
16. The main factor considered by the Tribunal in determining the eligibility and quantum of the Regional/Isolation Allowance has been the *District Allowance (Government Officers) General Agreement 2010* amount and boundaries, together with some other regional factors. Previously, the Tribunal has altered these amounts for certain local governments after consideration of specific regional issues via submissions or discussions.

17. The Tribunal reviewed submissions and determined that no change to the Regional/Isolation Allowance would be applied at present. However, subject to the results of the survey and review thereof, changes to the eligibility and quantum of the allowance may be made, and the submissions made to this inquiry and previous inquiries, will be re-considered.
18. As a result of changes to the *Metropolitan Region Town Planning Scheme Act 1959*, the definition of metropolitan / non-metropolitan region has been redefined, and reference is now made to Schedule 4 of *Planning and Development Act 2005*.
19. The motor vehicle allowance was significantly reviewed last year, and the Tribunal resolved to provide some clarity as to the impact of FBT on the TRP.
20. The Tribunal has determined **elected council member** attendance fees, and annual allowance ranges be increased by **3.5%** (and rounded). The Tribunal considered various submissions calling for increases, with the determined increase reflecting a variety of issues raised in the submissions.
21. The Tribunal maintains that elected council members' fees should be set to compensate costs for the prescribed role of an elected council member. The role of an elected council member was specifically described as not being a full-time occupation in parliamentary debates regarding the *Local Government Amendment Act 2011* and re-iterated again in the Parliament last year through the passing of the *Local Government Amendment Bill 2024*.
22. The Tribunal notes the recent legislative changes which enable superannuation payments to be made to local government elected council members. Any superannuation payments are in addition to the fees and allowances provided to elected council members as determined by the Tribunal.
23. Further, the Tribunal is cognisant of the forthcoming requirement for local governments to appoint an independent Chair for Audit, Risk and Improvement Committees. The Tribunal will determine rates with respect to this at a future date, to coincide with the commencement of these changes.
24. In the meantime, in order for local governments to adequately attract, retain and remunerate suitable people with the relevant skills and expertise to be independent committee members in general, the Tribunal has collapsed the bands into one fee range, and has also provided for the reimbursement of expenses for independent committee members to attend committee meetings.
25. Further amendments to the determination reflect changes to Regional Councils with Tamala Park Regional Council renamed as Catalina Regional Council; Rivers Regional Council becoming Rivers Regional Subsidiary and no longer within the Tribunal's jurisdiction; and Pilbara Regional Council being wound up.
26. All other allowances remain unchanged.

The Determination will now issue.

DETERMINATION

PART 1 INTRODUCTORY MATTERS

This Part deals with some matters that are relevant to the determination generally.

1.1 Short Title

This determination may be cited as the Local Government Chief Executive Officers and Elected Council Members Determination No. 1 of 2025.

1.2 Commencement

This determination comes into operation on **1 July 2025**.

1.3 Content and intent

- (1) The remuneration listed in this determination comprises all remuneration as defined under the *Salaries and Allowances Act 1975* as including salary, allowances, fees, emoluments and benefits.
- (2) The determination applies to:
 - (a) Chief Executive Officers (CEOs)
 - (b) Acting Chief Executive Officers
 - (c) Elected Council Members.
- (3) The remuneration specified in this determination for CEOs is based on a person being appointed to one local government CEO position only. In the case of a person appointed to undertake the duties of more than one CEO position simultaneously, the relevant local governments must seek a determination from the Tribunal for the multiple CEO positions held by that person.
- (4) If a local government undergoes an amalgamation or a rezoning of local government boundaries, the local government is required to seek a new determination from the Tribunal.
- (5) This determination provides for the amount of fees, expenses and allowances to be paid or reimbursed to elected council members under the *Local Government Act 1995* ('the LG Act') Part 5 Division 8. The determination applies to elected council members who are members of the council of a local government, and under section 3.66 of the LG Act.
- (6) Where the Tribunal has determined a specific amount for a fee, expense or allowance for elected council members of a local government or regional local government, the amount determined by the Tribunal will be payable to an eligible elected council member.

- (7) Where the Tribunal has determined a minimum and maximum amount for a fee, expense or allowance for elected council members of a local government or regional local government, each local government or regional local government will set an amount within the relevant range determined and the amount set will be payable to an eligible elected council member.
- (8) The fees, expenses and allowances determined are intended to recognise the responsibilities of elected council members, mayors and presidents of local governments and chairs of regional local governments and to remunerate them for the performance of the duties associated with their office.
- (9) Nothing in this determination shall be interpreted and/or applied in such a manner as to circumvent the intention of the Tribunal to ensure transparency and accountability in the remuneration of Local Government CEOs and the provision of fees, expenses and allowances to elected council members.

1.4 Terms used

- (1) In this determination, unless the contrary intention appears:

Chair means a person who is elected or appointed from among the members of a council of a regional local government as its chair;

Committee meeting means a meeting of a committee of a council where the committee comprises:

- (a) council members only; or
- (b) council members and employees of the local government or regional local government.

Council, in relation to:

- (a) a local government, means the council of the local government;
- (b) a regional local government, means the council of the regional local government;

Elected Council Member, in relation to:

- (a) a local government –
 - i means a person elected under the LG Act as a member of the council of the local government; and
 - ii includes the mayor or president of the local government;
- (b) a regional local government –
 - i means a person elected under the LG Act as a member of the council of a local government and who is a member of the council of the regional local government; and
 - ii includes the chair of the regional local government;

Independent committee member means a person who is a committee member but who is neither a council member nor an employee.

LG Regulations means the *Local Government (Administration) Regulations 1996*;

Mayor means a council member holding the office of mayor, whether elected by the council from amongst its members or elected by the electors;

Non-Metropolitan region means a local government defined in Schedule 4 of the *Planning and Development Act 2005*.

President means a council member holding the office of president, whether elected by the council from amongst its members or elected by the electors.

1.5 Pro rata payments

- (1) The Total Reward Package specified in this determination for CEOs is based on a person serving in the office on a full-time basis. The relevant range shall be payable on a pro rata basis if the position is undertaken on a part time basis.
- (2) The amount of a person's entitlement to remuneration, annual attendance fee or annual allowance specified in this determination shall be apportioned on a pro rata basis according to the portion of a year that the person holds office.

1.6 Local government band allocations

Unless the contrary intention appears, this determination allocates local governments to the bands set out in Schedule 1. Regional local governments (as constituted under Part 3 Division 4 of the LG Act) are allocated to a Band only with respect to CEOs.

PART 2 TOTAL REWARD PACKAGE

This Part deals with the remuneration payable to Chief Executive Officers.

2.1 General

- (1) Offices listed in this Part have been assigned by the Tribunal to one of four classifications designated Band 1 to Band 4.
- (2) Each classification (Band 1 to Band 4) has a commensurate Total Reward Package (TRP) range.
- (3) Typical components of a TRP include:
 - (a) Base salary
 - (b) Annual leave loading
 - (c) Associated FBT accrued (total annual amount of fringe benefits tax paid by the local government for all fringe benefits provided to a CEO; FBT for a motor vehicle, even if tool of trade, is to be included in the TRP)
 - (d) Association membership fees
 - (e) Attraction/retention allowance, not being provided under Part 3
 - (f) Personal benefit value of the provision of a motor vehicle for private use (if applicable) as defined under Part 5 of this determination
 - (g) Cash bonus and performance incentives
 - (h) Cash in lieu of a motor vehicle
 - (i) Fitness club fees
 - (j) Grooming/clothing allowance
 - (k) Health insurance
 - (l) School fees and/or child's uniform
 - (m) Superannuation (all mandatory and non-mandatory employer superannuation contributions)
 - (n) Travel or any other benefit taken in lieu of salary
 - (o) Travel for spouse or any other member of family
 - (p) Unrestricted entertainment allowance
 - (q) Utilities allowance (any water, power or other utility subsidy provided to the CEO).
- (4) Any other form of payment, in cash or not, in consideration as a reward or benefit of the CEOs duties.

- (5) The only exclusions from the TRP are:
- (a) items listed in Parts 3, 4 and 5 of this determination (however, any superannuation guarantee associated with the payment of a Regional/Isolation Allowance and any associated FBT accrued from the provision of a motor vehicle or accommodation are to be included as part of the TRP);
 - (b) employer obligations such as professional development (restricted to the CEO), reimbursement for genuine work expenses or the cost of recruitment and relocation expenses; and
 - (c) items considered by the local government to be a tool of trade (i.e. equipment needed to undertake the duties of a CEO) and which are not a direct or indirect reward or benefit for the performance of duties as a CEO.

2.2 Local Government Classification

- (1) The TRP ranges in table 1 apply where a local government or regional local government has been classified into the relevant band.

Table 1: Local government band classification – Total Reward Package range

Band	Total Reward Package
1	\$288,727 - \$439,682
2	\$238,132 - \$370,428
3	\$182,109 - \$300,370
4	\$163,051 - \$250,012

- (2) Local governments have been classified in Schedule 1.
- (3) Regional local governments have been classified in table 2 below.

Table 2: Regional local government band classification

Regional local government	Band
Bunbury-Harvey Regional Council	4
Catalina Regional Council	2
Eastern Metropolitan Regional Council	2
Mindarie Regional Council	3
Murchison Regional Vermin Council	4
Resource Recovery Group	2
Western Metropolitan Regional Council	4

PART 3 REGIONAL/ISOLATION ALLOWANCE

This Part deals with the Regional/Isolation Allowance that may be payable to Chief Executive Officers from local governments identified in this Part.

3.1 General

- (1) Local governments listed in table 3 in this Part may provide a Regional/Isolation Allowance to a CEO, in addition to the CEO's Total Reward Package, in recognition of the regional and isolation factors which may affect the attraction and retention of the CEOs of those local governments.
- (2) There is no requirement to provide a Regional/Isolation Allowance to a CEO. Payment of this allowance is at the discretion of the local government, within the parameters set by the Tribunal.
- (3) When a local government chooses to use any or all of this allowance, the payment of the allowance should be properly justified and applied in a transparent manner considering the issues outlined in 3.2.
- (4) When a local government chooses to pay all or any of this allowance, it is to be paid to the CEO as salary.

3.2 Determining appropriateness and rate of allowance

- (1) When assessing the appropriateness of providing a Regional/Isolation Allowance, an eligible local government must consider the impact of factors outlined in 3.2(3) on attraction and retention of a CEO. In the event these factors have little or no impact, the Local Government should not provide this Allowance.
- (2) In the event a Regional/Isolation Allowance is considered appropriate, the amount of the Allowance should be proportionate to the circumstances faced by the Local Government.
- (3) The following factors should be considered when determining whether to apply the Regional/Isolation Allowance:
 - (a) Remoteness - issues associated with the vast distances separating communities within a Local Government or the distance of the Local Government from Perth or a Regional Centre.
 - (b) Cost of living - the increased cost of living highlighted specifically in the Regional Price Index.
 - (c) Social disadvantage - reduced specialist health services, schooling opportunities for children, employment opportunities for spouse, reduced lifestyle commodities when compared to Perth and regional centres, and access to professional and personal support networks.

- (d) Dominant industry - the impact that a dominant industry such a mining or agriculture has on an area and the ability to attract and retain people in the face of a dominant industry.
- (e) Attraction/retention - the ability to recruit suitably qualified candidates and being able to retain them in light of the above concerns in competition with positions in Perth, regional centres and private industry.
- (f) Community expectations - the pressures on a CEO to meet expectations when professional or operational expertise is not readily available.

3.3 Regional/Isolation Allowance

Local governments eligible for the Regional/Isolation Allowance are listed in table 3.

Table 3: Regional/Isolation Allowance

Local Government	Maximum Regional/Isolation Allowance Per Annum
Ashburton Shire	\$55,000
Broome Shire	\$45,000
Carnamah Shire	\$38,600
Carnarvon Shire	\$38,600
Chapman Valley Shire	\$38,600
Christmas Island Shire	\$90,000
Cocos (Keeling) Islands Shire	\$90,000
Coolgardie Shire	\$38,600
Coorow Shire	\$38,600
Cue Shire	\$50,000
Derby-West Kimberley Shire	\$55,000
Dundas Shire	\$38,600
East Pilbara Shire	\$55,000
Esperance Shire	\$32,200
Exmouth Shire	\$45,000
Greater Geraldton City	\$32,200
Halls Creek Shire	\$75,000
Irwin Shire	\$38,600
Jerramungup Shire	\$32,200
Kalgoorlie-Boulder City	\$38,600
Karratha City	\$70,000
Kent Shire	\$12,900
Kondinin Shire	\$12,900

Local Government	Maximum Regional/Isolation Allowance Per Annum
Kulin Shire	\$12,900
Lake Grace Shire	\$12,900
Laverton Shire	\$50,000
Leonora Shire	\$50,000
Meekatharra Shire	\$50,000
Menzies Shire	\$38,600
Merredin Shire	\$12,900
Mingenew Shire	\$38,600
Morawa Shire	\$38,600
Mount Magnet Shire	\$38,600
Mount Marshall Shire	\$12,900
Mukinbudin Shire	\$32,200
Murchison Shire	\$38,600
Narembeen Shire	\$12,900
Ngaanyatjarraku Shire	\$50,000
Northampton Shire	\$38,600
Nungarin Shire	\$12,900
Perenjori Shire	\$38,600
Port Hedland Town	\$70,000
Ravensthorpe Shire	\$38,600
Sandstone Shire	\$38,600
Shark Bay Shire	\$45,000
Three Springs Shire	\$38,600
Upper Gascoyne Shire	\$50,000
Westonia Shire	\$32,200
Wiluna Shire	\$50,000
Wyndham-East Kimberley Shire	\$55,000
Yalgoo Shire	\$38,600
Yilgarn Shire	\$32,200

PART 4 HOUSING ALLOWANCE

This Part deals with the Housing Allowance that may be payable to Chief Executive Officers.

4.1 General

- (1) In recognition of the need for local governments to provide accommodation as a result of a lack of suitable housing or recruitment issues, on either a permanent or temporary basis, local governments are able to utilise this allowance as required.
- (2) When a local government utilises this allowance, the payment of the allowance should be properly justified and applied in a transparent manner.
- (3) Any accommodation provided under this Part must be located within or adjacent to the local government area in which the CEO is employed.
- (4) Local governments should tailor the provision of any housing allowance to suit their particular circumstances. This may include the CEO making contributions towards the cost of the accommodation.

4.2 Applicable housing allowance

- (1) Where a local government owns a property and provides that property to the CEO for accommodation, the value of this accommodation will not be included in the Total Reward Package.
- (2) For reporting purposes, the value of the local government owned property shall be valued at the annual Gross Rental Value of the property as determined by the Valuer General.
- (3) Where a local government leases accommodation for the use of the CEO, the lease costs will not be included in the Total Reward Package.
- (4) For reporting purposes, the value of the local government leased property shall be the annual actual costs of the accommodation lease.
- (5) Where a local government provides a Home Ownership Subsidy to the CEO, this will not be included in the Total Reward Package.
- (6) For reporting purposes, the value of the Home Ownership Subsidy shall be the annual actual costs of the Home Ownership Subsidy.

PART 5 MOTOR VEHICLES

This Part deals with the provision of motor vehicles to Chief Executive Officers.

5.1 General

- (1) For local governments generally, except those outlined in (2) below, the private benefit value of any motor vehicle provided to the CEO by the local government is to be included in the Total Reward Package.
- (2) For local governments listed in Table 3 under Part 3 of this determination and/or local governments classified as Band 3 or Band 4 located in a non-metropolitan region, any motor vehicle provided to the CEO or an allowance provided to a CEO for use of a private motor vehicle for work-related purposes, is to be considered a tool of trade (i.e. equipment needed to undertake the duties of a CEO in these local governments) and any private benefit will not be considered as part of the Total Reward Package.

5.2 Private benefit value

- (1) The private benefit value of the motor vehicle will be dependent on the type of motor vehicle provided, method of ownership (i.e. local government owned or leased), maintenance and running costs, insurance, any applicable luxury car tax and the amount of private use of the vehicle (i.e. non-business use).
- (2) As a general rule, the private benefit value will be based upon the annual costs multiplied by the percentage of private use.
- (3) Local governments and CEOs will need to agree on the most appropriate way to record the amount of private use in order to calculate the private benefit value.

PART 6 MEETING ATTENDANCE FEES

This Part deals with fees payable to council members for attendance at council and other meetings

6.1 General

- (1) Pursuant to section 5.98(1)(b) of the LG Act, an elected council member who attends a council meeting is entitled to be paid the fee set by the local government or the regional local government within the range determined in section 6.2 of this Part for council meeting attendance fees.
- (2) Pursuant to section 5.98(1)(b) and (2A)(b) of the LG Act, an elected council member who attends a committee meeting or (at the request of the local government or regional local government) a meeting of a type prescribed in regulation 30(3A) of the LG Regulations is entitled to be paid the fee set by the local government or regional local government within the range determined in section 6.3 of this Part for attending committee meetings or, as the case requires, meetings of that type.
- (3) Pursuant to section 5.100(2)(b) and (3)(b) of the LG Act, a committee member who is not an elected council member or employee of the local government, who attends a committee meeting or (at the request of the local government or regional local government) a meeting of a type prescribed in regulation 30(3A) of the LG Regulations is entitled to be paid the fee set by the local government or regional local government within the range determined in section 6.3 of this Part for attending committee meetings or, as the case requires, meetings of that type.
- (4) Each of the following meetings is a type of meeting prescribed in regulation 30(3A) of the LG Regulations:
 - (a) meeting of a WALGA Zone, where the council member is representing a local government as a delegate elected or appointed by the local government
 - (b) meeting of a Regional Road Group established by Main Roads Western Australia, where the council member is representing a local government as a delegate elected or appointed by the local government
 - (c) council meeting of a regional local government where the council member is the deputy of a member of the regional local government and is attending in the place of the member of the regional local government
 - (d) meeting other than a council or committee meeting where the council member is attending at the request of a Minister of the Crown who is attending the meeting

- (e) meeting other than a council meeting or committee meeting where the council member is representing a local government as a delegate elected or appointed by the local government.
- (5) Pursuant to section 5.99 of the LG Act, a local government or regional local government may decide by an absolute majority that instead of paying council members an attendance fee referred to in section 5.98(1) of the LG Act, it will pay all council members who attend council or committee meetings a fee set within the range for annual fees determined in section 6.4 of this Part.
- (6) Regulation 30(3C) of the LG Regulations prevents the payment of a fee to a council member for attending a meeting of a type prescribed in regulation 30(3A) of those regulations if the:
 - (a) person who organises the meeting pays the council member a fee for attending the meeting; or
 - (b) council member is paid an annual fee in accordance with section 5.99 of the LG Act; or
 - (c) council member is deputising for a council member at a meeting of a regional local government and the member of the regional local government is paid an annual fee in accordance with section 5.99 of the LG Act.
- (7) In determining the fees set out in this Part, the Tribunal has taken into account a range of factors including the:
 - (a) time required to prepare adequately for the meetings including consideration of agenda papers, site visits related to agenda items and consultation with council staff and community members
 - (b) role of the council member, mayor or president including, but not limited to, representation, advocacy, and oversight and determination of policy and local legislation
 - (c) particular responsibilities associated with the types of meetings attended;
 - (d) responsibilities of a mayor, president or chair to preside over meetings
 - (e) relative “size” of the local government as reflected in the Tribunal’s local government banding model.
- (8) The Tribunal has not determined a specific meeting attendance fee for the purposes of section 5.98(1)(a) or (2A)(a) of the LG Act.
- (9) The entitlement of an elected council member to a fee, allowance or reimbursement of an expense established under the LG Act, the LG Regulations and this determination, cannot be proscribed, limited or waived by a local government. Any eligible claim against those entitlements is to be paid in accordance with the applicable financial procedures of the local government.

6.2 Council meeting attendance fees – per meeting

- (1) The ranges of fees in table 4 and table 5 apply where a local government or regional local government decides by an absolute majority to pay a council member a fee referred to in section 5.98(1)(b) of the LG Act for attendance at a council meeting.

Table 4: Council meeting fees per meeting – local governments

Elected council member			Elected council member mayor or president	
LG Band	Minimum	Maximum	Minimum	Maximum
1	\$700	\$890	\$700	\$1,215
2	\$420	\$660	\$420	\$880
3	\$225	\$465	\$225	\$710
4	\$105	\$270	\$105	\$550

Table 5: Council meeting fees per meeting – regional local governments

Elected council member			Elected council member chair	
Regional LG Band	Minimum	Maximum	Minimum	Maximum
1 – 4	\$105	\$270	\$105	\$550

6.3 Committee meeting and prescribed meeting attendance fees – per meeting

- (1) The ranges of fees in tables 6 and 7 apply where a local government or regional local government decides to pay an elected council member a fee referred to in sections:
- (a) 5.98(1)(b) of the LG Act for attendance at a committee meeting; or
 - (b) 5.98(2A)(b) of the LG Act for attendance at a meeting of a type prescribed in regulation 30(3A) of the LG Regulations.

Table 6: Committee meeting and prescribed meeting fees per meeting – local governments

Elected council member		
LG Band	Minimum	Maximum
1	\$350	\$450
2	\$210	\$330
3	\$110	\$235
4	\$55	\$135

Table 7: Committee meeting and prescribed meeting fees per meeting – regional local governments

Elected council member		
Regional LG Band	Minimum	Maximum
1 – 4	\$55	\$135

6.4 Meeting attendance fees for independent committee members – per meeting

- (1) The range of fees in table 8 apply where a local government or regional local government decides to pay an **independent committee member** a fee referred to in:
 - (a) section 5.100(2)(b) of the LG Act for attendance at a committee meeting; or
 - (b) section 5.100(3)(a) of the LG Act for attendance at a meeting of a type prescribed in regulation 30(3A) of the LG Regulations.
- (2) The range is provided to enable local governments to appropriately compensate independent committee members depending on the skills and expertise they bring to the committee.

Table 8: Committee meeting and prescribed meeting fees per meeting for independent committee members – local government and regional local governments

Independent Committee Member		
Bands	Minimum	Maximum
1 – 4	\$0	\$450

- (3) In accordance with sections 5.100(4), (5) and (6) of the LG Act, an independent committee member can be reimbursed for attending committee meetings referred to in 6.4(1) above.
- (4) The extent to which an independent committee member can be reimbursed for attending committee meetings is the actual travel and associated costs incurred by the independent member demonstrated to the satisfaction of the local government.

6.5 Annual attendance fees in lieu of council meeting, committee meeting and prescribed meeting attendance fees

- (1) The ranges of fees in table 9 and table 10 apply where a local government or regional local government decides by an absolute majority that, instead of paying council members an attendance fee referred to in section 5.98 of the LG Act, it will pay an annual fee to all council members who attend council, committee or prescribed meetings.

Table 9: Annual attendance fees in lieu of council meeting, committee meeting and prescribed meeting attendance fees – local governments

Elected council member			Elected council member mayor or president	
Band	Minimum	Maximum	Minimum	Maximum
1	\$27,560	\$35,480	\$27,560	\$53,215
2	\$16,655	\$26,020	\$16,655	\$34,890
3	\$8,615	\$18,335	\$8,615	\$28,385
4	\$4,020	\$10,650	\$4,020	\$21,880

Table 10: Annual attendance fees in lieu of council meeting, committee meeting and prescribed meeting attendance fees – regional local government

Elected council member			Elected council member mayor or president	
Regional LG Band	Minimum	Maximum	Minimum	Maximum
1 – 4	\$2,015	\$11,830	\$2,215	\$17,740

PART 7 ANNUAL ALLOWANCE FOR A MAYOR, PRESIDENT, CHAIR, DEPUTY MAYOR, DEPUTY PRESIDENT AND DEPUTY CHAIR

This Part deals with annual allowances payable to mayors, presidents, chair and their deputies, in addition to any entitlement to meeting attendance fees or the reimbursement of expenses.

7.1 General

- (1) Pursuant to section 5.98(5) of the LG Act, the mayor or president of a local government and the chair of a regional local government are entitled, in addition to any fees or reimbursement of expenses payable under section 5.98(1) or (2), to be paid the annual allowance set by the local government or regional local government council within the range determined in section 7.2 of this Part.
- (2) Pursuant to section 5.98A(1) of the LG Act, a local government or regional local government may decide, by an absolute majority, to pay the deputy mayor or deputy president of the local government, or the deputy chair of the regional local government, an allowance of up to the percentage that is determined by the Tribunal of the annual allowance to which the mayor or president of the local government, or the chair of the regional local government, is entitled under section 5.98(5) of the LG Act. That percentage is determined in section 7.3 of this Part. This allowance is in addition to any fees or reimbursement of expenses payable to the deputy mayor, deputy president or deputy chair under section 5.98 of the LG Act.
- (3) In determining the allowances set out in this Part, the Tribunal has taken into account a range of factors including the following:
 - (a) the leadership role of the mayor, president or chair;
 - (b) the statutory functions for which the mayor, president or chair is accountable;
 - (c) the ceremonial and civic duties required of the mayor, president or chair, including local government business related entertainment;
 - (d) the responsibilities of the deputy mayor, deputy president or deputy chair when deputising;
 - (e) the relative “size” of the local government as reflected in the Tribunal’s local government banding model;
 - (f) the civic, ceremonial and representation duties particular to the Lord Mayor of Western Australia’s capital city.

7.2 Annual allowance for a Mayor, President or Chair

- (1) The ranges of allowances in table 10 apply where a local government sets the amount of the annual local government allowance to which a mayor or president is entitled under section 5.98(5) of the LG Act.
- (2) The range of allowances in table 11 apply where a regional local government sets the amount of the annual local government allowance to which a chair is entitled under section 5.98(5) of the LG Act.
- (3) Despite the provisions of subsection (1), the City of Perth is to set the amount of the annual local government allowance to which the Lord Mayor is entitled within the range of \$67,201 to \$149,971.

Table 11: Annual allowance for a mayor or president of a local government

For a mayor or president		
LG Band	Minimum	Maximum
1	\$57,404	\$100,514
2	\$17,222	\$70,951
3	\$1,152	\$41,388
4	\$575	\$22,470

Table 12: Annual allowance for a chair of a regional local government

For a chair		
Regional LG Band	Minimum	Maximum
1 – 4	\$575	\$22,470

7.3 Annual allowance for a Deputy Mayor, Deputy President or Deputy Chair

- (1) The percentage determined for the purposes of section 5.98A(1) of the LG Act is 25 per cent.
- (2) If the deputy performs the functions of mayor or president for a continuous period of no less than four months, the deputy will be entitled to receive the mayor or president allowance according to the applicable local government band in 7.2 of the Determination. This can be applied retrospectively, in instances where an initial short-term period of acting becomes a continuous period of acting for four months or more.

PART 8 EXPENSES TO BE REIMBURSED

This Part deals with expenses for which council members are entitled to be reimbursed.

8.1 General

- (1) Pursuant to section 5.98(2)(a) and (3) of the LG Act, an elected council member who incurs an expense of a kind prescribed in regulation 31(1) of the LG Regulations is entitled to be reimbursed for the expense to the extent determined in section 8.2(1) to (5) of this Part.
- (2) Regulation 31(1) of the LG Regulations prescribes the following kinds of expenses that are to be reimbursed:
 - (a) rental charges incurred by a council member in relation to one telephone and one facsimile machine; and
 - (b) child care and travel costs incurred by a council member because of the member's attendance at a council meeting or a meeting of a committee of which he or she is also a member.
- (3) Pursuant to section 5.98(2)(a) and (3) of the LG Act, an elected council member who incurs an expense of a kind prescribed in regulation 32(1) of the LG Regulations is entitled to be reimbursed for the expense to the extent determined in section 8.2(6) to (8) of this Part.
- (4) Regulation 32(1) of the LG Regulations prescribes the following kinds of expenses that may be approved by a local government for reimbursement:
 - (a) an expense incurred by an elected council member in performing a function under the express authority of the local government;
 - (b) an expense incurred by an elected council member to whom paragraph (a) applies by reason of the elected council member being accompanied by not more than one other person while performing the function if, having regard to the nature of the function, the local government considers that it is appropriate for the elected council member to be accompanied by that other person; and
 - (c) an expense incurred by an elected council member in performing a function in his or her capacity as an elected council member.

8.2 Extent of expenses to be reimbursed

- (1) The extent to which an elected council member can be reimbursed for rental charges in relation to one telephone and one facsimile machine is the actual expense incurred by the elected council member.

- (2) The extent to which an elected council member can be reimbursed for childcare costs incurred because of attendance at a meeting referred to in regulation 31(1)(b) of the LG Regulations is the actual cost per hour up to \$35 per hour. If an elected council member incurs costs greater than \$35 per hour due to having multiple children, children with special needs, lack of adequate childcare facilities or services or another extenuating circumstance, a local government may reimburse the elected council member for the actual costs upon the provision of sufficient receipts/evidence to satisfy the local government that the expense has been legitimately incurred.
- (3) The extent to which an elected council member of a local government can be reimbursed for reasonable travel costs referred to in regulation 31(1)(b) of the LG Regulations is:
- (a) if the person lives or works in the local government district or an adjoining local government district, the actual cost for the person to travel from the person's place of residence or work to the meeting and back; or
 - (b) if the person does not live or work in the local government district or an adjoining local government district, the actual cost, in relation to a journey from the person's place of residence or work and back:
 - i for the person to travel from the person's place of residence or work to the meeting and back; or
 - ii if the distance travelled referred to in subparagraph (i) is more than 100 kilometres, for the person to travel from the outer boundary of an adjoining local government district to the meeting and back to that boundary.
- (4) The extent to which an elected council member of a regional local government can be reimbursed for reasonable travel costs referred to in regulation 31(1)(b) of the LG Regulations is the actual cost for the person to travel from the person's place of residence or work to the meeting and back.
- (5) For the purposes of subsections (3) and (4), travel costs incurred while driving a privately owned or leased vehicle (rather than a commercially hired vehicle) are to be calculated at the same rate contained in Section 30.6 of the *Local Government Officers' (Western Australia) Award 2021* as at the date of this determination. For elected council members with Electric Vehicles, the 1600cc Motor Vehicle Allowance rate should be applied.

- (6) The extent to which an elected council member can be reimbursed for childcare costs incurred because of attendance at a meeting referred to in regulation 32(1) of the LG Regulations is the actual cost per hour up to \$35 per hour. If an elected council member incurs costs greater than \$35 per hour due to having multiple children, children with special needs, lack of adequate childcare facilities or services or another extenuating circumstance, a local government may reimburse the member for the actual costs upon the provision of sufficient receipts/evidence to satisfy the local government that the expense has been legitimately incurred.
- (7) The extent to which an elected council member can be reimbursed for intrastate or interstate travel and accommodation costs incurred in any of the circumstances referred to in regulation 32(1) of the LG Regulations is at the same rate applicable to the reimbursement of travel and accommodation costs in the same or similar circumstances under the *Public Service Award 1992* issued by the Western Australian Industrial Relations Commission as at the date of this determination.
- (8) The extent to which an elected council member can be reimbursed for any other cost incurred under regulation 32(1) of the LG Regulations is the actual cost upon presentation of sufficient evidence of the cost incurred.

PART 9 ANNUAL ALLOWANCES IN LIEU OF REIMBURSEMENT OF EXPENSES

This Part deals with annual allowances that a local government or regional local government may decide to pay.

9.1 General

- (1) Pursuant to section 5.99A of the LG Act, a local government or regional local government may decide by absolute majority that instead of reimbursing elected council members under the LG Act section 5.98(2) for all of a particular type of expense, it will pay all elected council members, for that type of expense, the annual allowance determined in section 9.2 of this Part or, as the case requires, an annual allowance within the range determined in that section.
- (2) Where a local government or regional local government has decided to pay elected council members an annual allowance for an expense of a particular type instead of reimbursing expenses of that type under section 5.98(2) of the LG Act, section 5.99A of the LG Act provides for reimbursement of expenses of that type in excess of the amount of the allowance.
- (3) In determining the maximum annual allowance for expenses of a particular type, the Tribunal has taken into account a range of factors including the following:
 - (a) the intent of the allowance to reflect the extent and nature of the expenses incurred and not to result in a windfall gain for council members;
 - (b) the capacity of local governments to set allowances appropriate to their varying operational needs;
 - (c) the particular practices of local governments in the use of information and communication technology (e.g. laptop computers, iPads); and
 - (d) the varying travel requirements of elected council members in local governments associated with geography, isolation and other factors.
- (4) With respect to ICT expenses, the Tribunal's intention is for the maximum annual allowance to cover the cost of providing ICT hardware and equipment. It is not the intention for the allowance to be paid in addition to providing equipment and hardware.

9.2 Annual allowances determined instead of reimbursement for particular types of expenses for Elected Council Members

(1) In this section:

ICT expenses means:

- (a) rental charges in relation to one telephone and one facsimile machine, as prescribed by regulation 31(1)(a) of the LG Regulations;
- (b) any other expenses that relate to information and communications technology (for example, telephone call charges and internet service provider fees) and that are a kind of expense prescribed by regulation 32(1) of the LG Regulations; or
- (c) any expenses, including the purchase costs, of ICT hardware provided to elected council members.

Travel and accommodation expenses means:

- (a) travel costs, as prescribed by regulation 31(1)(b) of the LG Regulations; or
- (b) any other expenses that relate to travel or accommodation and that are a kind of expense prescribed by regulation 32(1) of the LG Regulations.

- (2) For the purposes of section 5.99A(b) of the LG Act, the minimum annual allowance for ICT expenses is \$500 and the maximum annual allowance for ICT expenses is \$3,500.
- (3) For the purposes of section 5.99A(a) of the LG Act, the annual allowance for travel and accommodation expenses is \$100.

SCHEDULE 1: LOCAL GOVERNMENT BAND ALLOCATIONS

Local Government	Band
Albany City	1
Armadale City	1
Ashburton Shire	2
Augusta-Margaret River Shire	2
Bassendean Town	3
Bayswater City	1
Belmont City	1
Beverley Shire	4
Boddington Shire	4
Boyup Brook Shire	4
Bridgetown-Greenbushes Shire	3
Brookton Shire	4
Broome Shire	2
Broomehill-Tambellup Shire	4
Bruce Rock Shire	4
Bunbury City	1
Busselton City	1
Cambridge Town	2
Canning City	1
Capel Shire	3
Carnamah Shire	4
Carnarvon Shire	2
Chapman Valley Shire	4
Chittering Shire	3
Christmas Island Shire	3
Claremont Town	3
Cocos (Keeling) Islands Shire	4
Cockburn City	1
Collie Shire	3
Coolgardie Shire	3
Coorow Shire	4
Corrigin Shire	4
Cottesloe Town	3
Cranbrook Shire	4
Cuballing Shire	4
Cue Shire	4
Cunderdin Shire	4

Local Government	Band
Dalwallinu Shire	3
Dandaragan Shire	3
Dardanup Shire	3
Denmark Shire	3
Derby-West Kimberley Shire	2
Donnybrook Balingup Shire	3
Dowerin Shire	4
Dumbleyung Shire	4
Dundas Shire	4
East Fremantle Town	3
East Pilbara Shire	2
Esperance Shire	2
Exmouth Shire	3
Fremantle City	1
Gingin Shire	3
Gnowangerup Shire	4
Goomalling Shire	4
Gosnells City	1
Greater Geraldton City	1
Halls Creek Shire	3
Harvey Shire	2
Irwin Shire	3
Jerramungup Shire	4
Joondalup City	1
Kalamunda Shire	2
Kalgoorlie-Boulder City	1
Karratha City	1
Katanning Shire	3
Kellerberrin Shire	4
Kent Shire	4
Kojonup Shire	3
Kondinin Shire	4
Koorda Shire	4
Kulin Shire	4
Kwinana City	1
Lake Grace Shire	4
Laverton Shire	3
Leonora Shire	3

Local Government	Band
Mandurah City	1
Manjimup Shire	2
Meekatharra Shire	3
Melville City	1
Menzies Shire	4
Merredin Shire	3
Mingenew Shire	4
Moora Shire	3
Morawa Shire	4
Mosman Park Town	3
Mount Magnet Shire	4
Mount Marshall Shire	4
Mukinbudin Shire	4
Mundaring Shire	2
Murchison Shire	4
Murray Shire	2
Nannup Shire	4
Narembeen Shire	4
Narrogin Shire	3
Nedlands City	2
Ngaanyatjarraku Shire	4
Northam Shire	2
Northampton Shire	3
Nungarin Shire	4
Peppermint Grove Shire	4
Perenjori Shire	4
Perth City	1
Pingelly Shire	4
Plantagenet Shire	3
Port Hedland Town	1
Quairading Shire	4
Ravensthorpe Shire	3
Rockingham City	1
Sandstone Shire	4
Serpentine-Jarrahdale Shire	2
Shark Bay Shire	4
South Perth City	2
Stirling City	1

Local Government	Band
Subiaco City	2
Swan City	1
Tammin Shire	4
Three Springs Shire	4
Toodyay Shire	3
Trayning Shire	4
Upper Gascoyne Shire	4
Victoria Park Town	2
Victoria Plains Shire	4
Vincent City	2
Wagin Shire	4
Wandering Shire	4
Wanneroo City	1
Waroon Shire	3
West Arthur Shire	4
Westonia Shire	4
Wickepin Shire	4
Williams Shire	4
Wiluna Shire	4
Wongan-Ballidu Shire	4
Woodanilling Shire	4
Wyalkatchem Shire	4
Wyndham-East Kimberley Shire	2
Yalgoo Shire	4
Yilgarn Shire	3
York Shire	3

Signed on 4 April 2025



E Prof M Seares AO
CHAIR



Hon. J Day AM
MEMBER



Dr M Schaper
MEMBER

SALARIES AND ALLOWANCES TRIBUNAL

APPENDIX 5

(Rate Comparison Analysis)

87. Authority to determine rate concessions

Function to be performed	To determine rate Concessions
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Executive Manager of Finance and Administration
Delegation	To decide whether to grant a concession in relation to a rate in respect of which a written application for a rate concession has been made by the leaseholder of pastoral land in the district that is within the Unimproved Value Pastoral Rating category – subject to, and in accordance with, the Conditions specified below.
Conditions	1. The principal factor in considering each application is the capacity of the applicant to pay. 2. A concession cannot exceed \$20,000 per rating year. 3. A concession may be granted only in respect of one rating year. 4. A concession is not transferable.
Statutory reference	<i>Local Government Act 1995</i> ; section 5.42 <i>Local Government Act 1995</i> ; section 6.47

APPENDIX 5

(Objects and Reasons for Rates 2025-2026)



Objectives and Reasons for Proposed Differential Rates and Minimum Payments for the 2025/2026 Financial Year

In accordance with Section 6.36 of the Local Government Act 1995, the Shire of Upper Gascoyne is required to publish its Objects and Reasons for implementing Differential Rates.

Overall Objective

The objective of Council's rates is to collect revenue on an equitable basis in order that services to ratepayers can be provided throughout the Shire. The rates are raised to achieve a balanced budget. Property valuations provided by the Valuer General are used as the basis for the calculation of rates each year. Section 6.33 of the Local Government Act 1995 provides the ability to differentially rate properties based on zoning and/or land use as determined by the Shire of Upper Gascoyne. The application of differential rating maintains equity in the rating of properties across the Shire, enabling the Shire to provide and maintain facilities, infrastructure and services to the entire community and visitors.

Council has considered the Key Values contained within the Rating Policy Differential Rates (s.6.33) March 2016 released by the Department of Local Government and Communities, being:

- Objectivity
- Fairness and Equity
- Consistency
- Transparency and administrative efficiency

A copy of the policy can be obtained from

<https://www.dlgsc.wa.gov.au/resources/publications/Pages/ViewPublication.aspx?DocID=558>

Council strive to deliver on the objectives of its long term strategic plans. A big part of achieving these goals is consistency and efficiencies. We are committed to ensuring our community is sustainable going into the future and that we can continue to deliver quality services and infrastructure to our community.

This year's budget has taken a longer term view as to the ongoing sustainability of the Shire, rising costs attributable to inflation in the first instance; material costs associated with Heritage Surveys and Monitors; legal costs associated with Heritage issues; two additional staff members; providing new staff housing; renovation of the Administration Building to remove asbestos and increase office space; supply line issues; the employment market; availability of contractors; increased cost of flood damage claims; increased costs associated with legislative compliance and triple the usage of our roads by the Mining sector and a huge increase in heavy vehicles on our road network primarily from the Mining sector and to a smaller degree increased usage by Tourists.

Based on current calculations the proposed rating for the 25/26 period will deliver \$2,335,906. Council has reviewed its expenditure and considered efficiency measures as part of its budget deliberations that will assist in managing the overall budget. In particular the following actions have been undertaken:

- Continuation of a 10/4 with an 11 hour per day work roster for the Road crews to reduce mobilisation costs. The Shire are exploring a 14/7 day roster for outside crew as this may assist with retention and attraction of staff.



- Provide onsite mobile accommodation for the outside crew, reducing lost productive time associated with travelling.
- Strategically placed fuel storage depots throughout the Shire so the outside crew do not have to wait for fuel supplies.
- Have established a further 32 bores and additional borrow pits to reduce the cartage distance to works and hence improve productivity.
- Continuation of camping out on jobs for Road crews when more than 50km from town to reduce time spent traveling to jobs and increase the time spent working on the roads.
- A continued focus by officers in leveraging council resources to attract grant funding.
- Multi skilling of all employees.
- Continued training of employees to improve their knowledge and productivity.
- Purchase modern equipment that is designed to do the job, reducing down time and reduce maintenance costs.
- Resource sharing where possible.
- Operating with an extremely small workforce – 17 FTE's
- Working directly with the various sectors – Mining / Pastoral to find collaborative ways to manage our assets by hosting sector specific forums.
- Ensuring that the Shire are maximising their Financial Assistance Grant by keeping all possible cost adjusters up to date.

The following are the proposed Differential General Rates and Minimum Payments for the Shire of Upper Gascoyne for the **2025/2026** financial year.

Rate Category	Minimum Rates \$	Rate in \$ (cents)
<i>GRV - GENERAL</i>	<i>525</i>	<i>12.5000</i>
<i>GRV – Transient Workforce Accommodation</i>	<i>1,200</i>	<i>25.00</i>
<i>UV - RURAL</i>	<i>1,600</i>	<i>17.4900</i>
<i>UV – MINING</i>	<i>2,200</i>	<i>34.9800</i>

Gross Rental Value (GRV)

The Local Government Act 1995 determines that properties of a Non-Rural purpose be rated using the Gross Rental Valuation (GRV) as the basis for the calculation of annual rates. The Valuer General determines the GRV for all properties within the Shire of Upper Gascoyne every three years and assigns a GRV. The current valuation is effective from 1 July 2022. Interim valuations are provided monthly to Council by the Valuer General for properties where changes have occurred (i.e. subdivisions or strata title of property, amalgamations, building constructions, demolition, additions and/or property rezoning etc.). In such instances Council recalculates the rates for the affected properties and issues interim rates notices.

GRV – General

Consists of properties predominately located within the Gascoyne Junction townsite boundaries with a predominant residential use and is valued by the Valuer General on a GRV basis. This category is considered



by Council to be the base rate by which all other GRV rated properties are assessed. The properties were last assessed on the Valuer General on 1 July 2022. The rate reflects an adequate contribution to the rate burden on the Shire to deliver services, carry out maintenance of public facilities and infrastructure and to meet the objectives as set out in the Strategic Community Plan and other statutory requirements.

Minimum Rates – GRV General

The setting of minimum rates within rating categories is an important method of ensuring that all properties contribute an equitable rate amount. A minimum rate of **\$525** has been set for the GRV-General category. The minimum rate reflects an adequate contribution to the rate burden on the Shire to deliver services, carry out maintenance of public facilities and infrastructure and to meet the objectives as set out in the Strategic Community Plan and other statutory requirements.

The minimum rate for the GRV-General category is set to ensure that less than 50% of the properties in this category are on the minimum rate to ensure compliance with Section 6.35 of the Local Government Act 1995.

GRV – Transient Workforce Accommodation

This incorporates all mass accommodation facilities provided for a workforce that is not permanently located within the district.

To ensure rates are distributed equitably across property used for residential and non-residential workers. Temporary workers are consumers of Shire services but unless they are also property owners within the Shire, are not contributing to the cost of services which they use. Mass accommodation properties have the potential to have a greater impact on Shire services and assets than other property types due to their number of occupants in a relatively small land parcel.

Although this category is included there is legal debate as to whether Transient Workforce Accommodation that is situated on a Miscellaneous Mining License is rateable. The State Administrative Tribunal has ruled that Miscellaneous Mining Licences are not rateable, however; this ruling is being challenged in the Supreme Court and if the ruling provides that Miscellaneous Mining Licenses can be rated then the Shire are in position to levy a rate given we have permission from the Department of Local Government.

Unimproved Value (UV)

Properties that are predominantly of a rural purpose are assigned an Unimproved Value that is supplied and updated by the Valuer General on an annual basis from 1 July of the current year. The rate in the dollar set for the UV-Rural category forms the basis for calculating all other UV differential rates

UV - Rural (The base rate for Unimproved Value)

Consists of properties that are exclusively for pastoral/rural use and is considered to be the base rate by which all other UV rated properties are assessed.

This category has been rated to reflect an adequate contribution on the maintenance and renewal of the Shires extensive 1900km road network, and to provide other services such as Biosecurity which encompasses Wild Dog control. These properties have access to all other services and facilities provided by the Shire.



Minimum Rates – UV Rural

The setting of minimum rates within rating categories is an important method of ensuring that all properties contribute an equitable rate amount. A minimum rate of **\$1,600** has been set for the UV-Pastoral category.

The proposed minimum payment reflects an adequate contribution on the maintenance and renewal of the Shires extensive 1900km road network, and to provide other services such as Biosecurity, inclusive of Wild Dog Control. These properties have access to all other services and facilities provided by Council.

The minimum rate for the UV-Rural category is set to ensure that less than 50% of the properties in this category are on the minimum rate to ensure compliance with Section 6.35 of the Local Government Act 1995.

UV – Mining

This category covers all Mining Leases, Exploration Licences, Prospecting Licences, Retention Licences, General Purpose Leases, Special Prospecting Leases for Gold and Miscellaneous Licences as defined under the Mining Act 1978.

Consists of properties that are used for mining, exploration or prospecting purposes. The Unimproved Value is supplied and updated by the Valuer General on both an annual basis from 1 July and a monthly basis thereafter for new tenement grants, deaths and other changes.

The reasons for this category is to reflect the impact on utilisation of rural infrastructure (comparative to Rural) by heavy transport and associated higher traffic volumes and heavy equipment on the shires extensive 1900km road network. The larger scale equipment, frequency of movement, size and operations of mining result in the shires road network requiring significant additional on-going maintenance and renewal to service these users. Further, these properties have access to all other services and facilities provided by Council.

Minimum Rates – UV Mining

The setting of minimum rates within rating categories is an important method of ensuring that all properties contribute an equitable rate amount. A minimum rate of **\$2,200** has been set for the UV-Mining category.

The reasons for this category is to reflect the impact on utilisation of rural infrastructure (comparative to Rural) by heavy transport and associated higher traffic volumes and heavy equipment on the shires extensive 1900km road network. The larger scale equipment and operations of mining / exploration result in the shires road network requiring additional on-going maintenance and renewal to service these users. Further, these properties have access to all other services and facilities provided by Council.

The minimum rate for the UV-Mining category is set to ensure that less than 50% of the properties in this category are on the minimum rate to ensure compliance with Section 6.35 of the Local Government Act 1995.

John McCleary
CHIEF EXECUTIVE OFFICER