

Shire of Goomalling



COUNCIL MEETING AGENDA

19 March 2025

SHIRE OF GOOMALLING
AGENDA FOR ORDINARY MEETING OF COUNCIL
WEDNESDAY 19 MARCH 2025



1.	DECLARATION OF OPENING & ACKNOWLEDGEMENT OF COUNTRY	4
2.	RECORD OF ATTENDANCE/APOLOGIES & APPROVED LEAVE OF ABSENCE	4
2.1	<i>Attendance</i>	4
2.2	<i>Apologies</i>	4
2.3	<i>Approved Leave of Absence</i>	4
2.4	<i>Gallery</i>	4
3.	ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION	4
4.	RESPONSE TO PUBLIC QUESTIONS TAKEN ON NOTICE	4
5.	DISCLOSURE OF FINANCIAL/IMPARTIALITY INTERESTS	4
6.	PUBLIC QUESTION TIME	4
7.	APPLICATIONS FOR LEAVE OF ABSENCE	4
8.	PETITIONS/DEPUTATIONS/PRESENTATIONS	4
9.	CONFIRMATION AND RECEIVING OF MINUTES AND BUSINESS ARISING	4
9.1	<i>Ordinary Meeting of Council held Wednesday 19 February 2025</i>	4
10.	OFFICERS' REPORTS	5
10.1	<i>SCHEDULE OF ACCOUNTS PAID 1 FEBRUARY 2025 TO 28 FEBRUARY 2025</i>	5
10.2	<i>FINANCIAL REPORT FOR FEBRUARY 2025</i>	50
10.3	<i>BUDGET REVIEW</i>	74
10.4	<i>RISK MANAGEMENT POLICY</i>	87
10.5	<i>COMPLIANCE AUDIT RETURN 2024</i>	94
10.6	<i>APPLICATION OF COMMON SEAL – GRANT OF RIGHT OF BURIAL NO. 147</i>	107
11.	WORKS REPORTS	110
11.1	<i>Works Manager Report</i>	110
11.2	<i>Works Crew Report</i>	111
11.3	<i>Parks & Gardens Report</i>	113
11.4	<i>Plant Report</i>	115
11.5	<i>Building Maintenance Report</i>	117
11.6	<i>Maintenance Grading Report</i>	119
12.	ELECTED MEMBERS MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN	121
13.	NEW BUSINESS OF AN URGENT NATURE AGREED TO BY RESOLUTION OF COUNCIL	121
14.	MATTERS BEHIND CLOSED DOORS	121
15.	MEETING CLOSURE	121



DISCLAIMER

This agenda has yet to be dealt with by the Council. The Recommendations shown at the foot of each Item have yet to be considered by the Council and are not to be interpreted as being the position of the Council. The minutes of the meeting held to discuss this agenda should be read to ascertain the decision of the Council.

In certain circumstances, members of the public are not entitled to inspect material, which in the opinion of the Chief Executive Officer is confidential and relates to a meeting or a part of a meeting that is likely to be closed to members of the public.

No responsibility whatsoever is implied or accepted by the Shire of Goomalling for any act, omission, statement or intimation occurring during Council or Committee meetings.

Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or Committee meeting does so at that person's or legal entity's own risk.

In particular, and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement of intimation of approval made by any member or Officer of the Shire of Goomalling during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Goomalling. The Shire of Goomalling advises that anyone who has any application lodged with the Shire of Goomalling must obtain and should only rely on WRITTEN CONFIRMATION of the outcome of the application and any conditions attaching to the decision made by the Shire of Goomalling in respect of the application.

The Shire of Goomalling advises that any plans or documents contained within this agenda may be subject to copyright law provisions (Copyright Act 1968, as amended) and that the express permission of the copyright owner(s) should be sought prior to their reproduction. It should be noted that Copyright owners are entitled to take legal action against any persons who infringe their copyright. A reproduction of material that is protected by copyright may represent a copyright infringement.

NOTICE OF MEETING

Meeting No. 03 of 2025 of the Shire of Goomalling Council to be held in the Council Chambers, Administration Office, 32 Quinlan Street, Goomalling on Wednesday, 19 March 2025 at 4.30pm.



1. DECLARATION OF OPENING & ACKNOWLEDGEMENT OF COUNTRY

We acknowledge this land that we meet on today is part of the traditional lands of the Nyoongar people and that we respect their spiritual relationship with their country. We also acknowledge the Nyoongar Ballardong people as the custodians of the greater Goomalling/Koomal area and that their cultural and heritage beliefs are still important to the living Nyoongar Ballardong people today.

Without prior approval any recording of this meeting is prohibited and not action should be taken into the resolution of Council prior to written advice being received.

2. RECORD OF ATTENDANCE/APOLOGIES & APPROVED LEAVE OF ABSENCE

2.1 Attendance

Council	President and Chairperson	Cr Julie Chester
	Vice President	Cr Roland Van Gelderen
	Elected Member	Cr Christine Barratt
	Elected Member	Cr Casey Butt
	Elected Member	Cr Barry Haywood
	Elected Member	Cr Brendon Wilkes
	Elected Member	Cr Mark Ashton
Administration	Chief Executive Officer	Mr Samuel E Bryce
	Deputy Chief Executive Officer	Miss Natalie Bird
	Works Manager	Mr David Long

2.2 Apologies

2.3 Approved Leave of Absence

2.4 Gallery

3. ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION

4. RESPONSE TO PUBLIC QUESTIONS TAKEN ON NOTICE

5. DISCLOSURE OF FINANCIAL/IMPARTIALITY INTERESTS

6. PUBLIC QUESTION TIME

7. APPLICATIONS FOR LEAVE OF ABSENCE

8. PETITIONS/DEPUTATIONS/PRESENTATIONS

9. CONFIRMATION AND RECEIVING OF MINUTES AND BUSINESS ARISING

9.1 Ordinary Meeting of Council held Wednesday 19 February 2025



10. OFFICERS' REPORTS

10.1 SCHEDULE OF ACCOUNTS PAID 1 FEBRUARY 2025 TO 28 FEBRUARY 2025

File Reference	03.3D Credit Cards 03.15 Creditors
Disclosure of Interest	Nil
Applicant	Not Applicable
Previous Item Numbers	No Direct
Date	11 March 2025
Author	Natalie Bird – Deputy Chief Executive Officer
Authorising Officer	Samuel E Bryce - Chief Executive Officer
Attachments	10.1.1 Schedule of Payments – February 2025 10.1.2 Corporate Credit Card Statements – January 2025 (paid in February 2025)

Summary

FEBRUARY 2025 FUND VOUCHERS AMOUNT

EFT 7821 -7870 (Cancelled: EFT 7871 – Replaced with EFT7924, EFT7872-7924)	\$470,822.36
Auto Payments 8671-8673	\$4,891.70
Cheques 15592-15595	\$52,784.11
Payroll JNL 7174 & 7179	\$120,104.00
Super DD 19122 & 19180	\$21,568.96
TOTAL	\$670,131.13

Voting Requirements

Simple Majority

OFFICERS' RECOMMENDATION

That the Council approve vouchers from the Municipal fund and Trust Fund as detailed:

FEBRUARY 2025 FUND VOUCHERS AMOUNT

EFT 7821 -7870 (Cancelled: EFT 7871 – Replaced with EFT7924, EFT7872-7924)	\$470,822.36
Auto Payments 8671-8673	\$4,891.70
Cheques 15592-15595	\$52,784.11
Payroll JNL 7174 & 7179	\$120,104.00
Super DD 19122 & 19180	\$21,568.96
TOTAL	\$670,131.13



10.2 FINANCIAL REPORT FOR FEBRUARY 2025

File Reference	03.18 Financial Reports
Disclosure of Interest	Nil
Applicant	Shire of Goomalling
Previous Item Numbers	No Direct
Date	11 March 2025
Author	Natalie Bird – Deputy Chief Executive Officer
Authorising Officer	Samuel E Bryce - Chief Executive Officer
Attachments	10.2.1 Monthly Financial Report to 28 February 2025

Summary

In accordance with the *Local Government (Financial Management) Regulations 1996*, to follow is the presentation of the Monthly Financial Reports to Council.

Background

Monthly Financial Reports are to be presented to Council and are to be received by Council resolution.

Statutory Environment

Local Government Act 1995 – Section 6.4 (as amended)

Local Government (Financial Management) Regulations 1996 – Clause 34 and 35

Policy Implications

No specific policy regarding this matter.

Financial Implications

Ongoing management of Council funds

Strategic Implications

Shire of Goomalling Community Strategic Plan 2019-2029	
4.1.4	Provide reporting processes in a transparent, accountable and timely manner

Voting Requirements

Simple Majority

OFFICER'S RECOMMENDATION

That Council:

1. Receive the Monthly Financial Report to 28 February 2025.

SHIRE OF GOOMALLING

MONTHLY FINANCIAL REPORT

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

For the period ended 28 February 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Statements required by regulation

Statement of Financial Activity & Explanation of Material Variance	2
Statement of Financial Position	4
Note 1 Basis of Preparation	5
Note 2 Statement of Financial Activity Information	6

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

	Supplemental Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var. Explanation of Material Variance
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	10	2,494,290	2,396,820	2,492,659	95,839	4.00%	
Rates excluding general rates		237,045	237,045	237,045	0	0.00%	
Grants, subsidies and contributions	14	2,501,709	1,698,392	1,111,287	(587,105)	(34.57%)	▼ Dependent on when the accounts for payment are received. Not all fees and charges being charged due the updating of leases.
Fees and charges		1,228,610	982,440	762,393	(220,047)	(22.40%)	▼
Interest revenue		91,490	61,945	63,716	1,771	2.86%	
Other revenue		287,527	193,129	132,053	(61,076)	(31.62%)	▼ Timing of receiving of income.
Profit on asset disposals	6	6,000	6,000	6,321	321	5.35%	Profit on sale of Lot 203 Grange St LHR
		6,846,671	5,575,771	4,805,474	(770,297)	(13.82%)	
Expenditure from operating activities							
Employee costs		(2,859,755)	(2,078,121)	(1,843,257)	234,864	11.30%	▲ Pay out of Surgery Staff
Materials and contracts		(2,049,007)	(1,517,658)	(1,442,476)	75,182	4.95%	
Utility charges		(278,992)	(202,296)	(208,952)	(6,656)	(3.29%)	
Depreciation		(2,009,235)	(1,339,392)	(1,616,913)	(277,521)	(20.72%)	▼
Finance costs		(134,605)	(95,359)	(59,390)	35,969	37.72%	▲ This is showing accrued interest for loans in July, which was accrued at 30 June 24.
Insurance		(236,255)	(161,674)	(246,263)	(84,589)	(52.32%)	▼ Have paid the insurance out in two instalments instead of monthly.
Other expenditure		(289,461)	(193,262)	(183,692)	9,570	4.95%	
		(7,857,310)	(5,587,762)	(5,600,943)	(13,181)	(0.24%)	
Non-cash amounts excluded from operating activities	ote 2(l	2,008,487	1,333,392	1,612,583	279,191	20.94%	▲
Amount attributable to operating activities		997,848	1,321,401	817,114	(504,287)	(38.16%)	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	15	2,319,131	1,665,478	1,341,371	(324,107)	(19.46%)	▼ Dependent on when the grant are paid
Proceeds from disposal of assets	6	0	0	108,636	108,636	0.00%	Sale of Lot 203 Grange St LHR
Proceeds from financial assets at amortised cost - self supporting loans		47,221	0	72,936	72,936	0.00%	Loan 110 (SSL paid out early)
		2,366,352	1,665,478	1,522,943	(142,535)	(8.56%)	
Outflows from investing activities							
Payments for property, plant and equipment	5	(353,000)	(181,482)	(229,037)	(47,555)	(26.20%)	▼ Yet to purchase plant and equipment items
Payments for construction of infrastructure	5	(3,047,305)	(2,318,064)	(1,162,413)	1,155,651	49.85%	▲ Timing of contractor accounts for the roadworks.
Amount attributable to investing activities		(1,033,953)	(834,068)	131,493	965,561	115.77%	

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

	Supplemental Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var. Explanation of Material Variance
FINANCING ACTIVITIES							
Inflows from financing activities							
Outflows from financing activities							
Repayment of borrowings	11	(197,885)	(157,080)	(157,080)	0	0.00%	
Payments for principal portion of lease liabilities	12	(23,652)	(15,768)	(15,768)	0	0.00%	
Transfer to reserves	4	(38,393)	(18,173)	(18,173)	0	0.00%	
		(259,930)	(191,021)	(191,021)	0	0.00%	
Amount attributable to financing activities		(259,930)	(191,021)	(191,021)	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		194,036	194,036	90,790	(103,246)	(53.21%)	▼ Audit is complete and this is the actual cfwd
Amount attributable to operating activities		997,848	1,321,401	817,114	(504,287)	(38.16%)	▼
Amount attributable to investing activities		(1,033,953)	(834,068)	131,493	965,561	115.77%	▲ Timing of receiving funds for TD
Amount attributable to financing activities		(259,930)	(191,021)	(191,021)	0	0.00%	
Surplus or deficit after imposition of general rates		(101,999)	490,348	848,376	358,028	73.02%	▲ Timing of works and operations of Council

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

The material variance adopted by Council for the 2024-25 year is \$10,000 10.00% whichever is the greater.

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

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

	Supplementary Information	30 June 2025 \$	28 February 2025 \$
CURRENT ASSETS			
Cash and cash equivalents	3	2,635,339	2,090,581
Trade and other receivables		208,846	1,132,917
Inventories	8	32,361	32,540
TOTAL CURRENT ASSETS		2,876,546	3,256,038
NON-CURRENT ASSETS			
Trade and other receivables		85,248	85,248
Other financial assets		88,093	62,378
Inventories		69,000	0
Property, plant and equipment		27,045,363	26,805,483
Infrastructure		70,822,011	70,819,120
Right-of-use assets		59,405	43,400
TOTAL NON-CURRENT ASSETS		98,169,120	97,815,629
TOTAL ASSETS		101,045,666	101,071,667
CURRENT LIABILITIES			
Trade and other payables	9	374,469	223,610
Other liabilities	13	864,909	914,199
Lease liabilities	12	21,974	6,206
Borrowings	11	197,885	40,805
Employee related provisions	13	745,921	500,965
TOTAL CURRENT LIABILITIES		2,205,158	1,685,785
NON-CURRENT LIABILITIES			
Lease liabilities	12	37,431	37,431
Borrowings	11	1,996,777	1,996,777
Employee related provisions		35,001	34,471
TOTAL NON-CURRENT LIABILITIES		2,069,209	2,068,679
TOTAL LIABILITIES		4,274,367	3,754,464
NET ASSETS		96,771,299	97,317,203
EQUITY			
Retained surplus		32,197,085	32,724,814
Reserve accounts	4	872,578	890,751
Revaluation surplus		63,701,638	63,701,638
TOTAL EQUITY		96,771,299	97,317,203

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

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

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

Judgements and estimates

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

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

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

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

SIGNIFICANT ACCOUNTING POLICES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 12 February 2025

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

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

		Adopted Budget Opening 30 June 2024	Last Year Closing 30 June 2024	Year to Date 28 February 2025
(a) Net current assets used in the Statement of Financial Activity				
Current assets		\$	\$	\$
Cash and cash equivalents	3	2,424,368	2,635,339	2,090,581
Rates Receivables		0	118,042	256,214
Receivables		84,243	90,804	876,703
Inventories	8	13,633	32,361	32,540
		2,522,244	2,876,546	3,256,038
Less: current liabilities				
Trade and other payables	9	(266,322)	(374,469)	(223,610)
Contract liabilities	13	(823,096)	(864,909)	(914,199)
Lease liabilities	12	(1,678)	(21,974)	(6,206)
Borrowings	11	0	(197,885)	(40,805)
Employee related provisions	13	(691,187)	(745,921)	(500,965)
		(1,782,283)	(2,205,158)	(1,685,785)
Net current assets		739,961	671,388	1,570,253
Less: Total adjustments to net current assets	note 2(i)	(784,699)	(580,598)	(721,877)
Closing funding surplus / (deficit)		(44,738)	90,790	848,376

(b) Non-cash amounts excluded from operating activities

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

		Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash amounts excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(6,000)	(6,000)	(6,321)
Less: Movement in liabilities associated with restricted cash		5,252		2,521
Add: Depreciation		2,009,235	1,339,392	1,616,913
Total non-cash amounts excluded from operating activities		2,008,487	1,333,392	1,612,583

(c) Current assets and liabilities excluded from budgeted deficiency

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

		Adopted Budget Opening 30 June 2024	Last Year Closing 30 June 2024	Year to Date 28 February 2025
Adjustments to net current assets				
		\$	\$	\$
Less: Reserve accounts	4	(910,970)	(872,578)	(890,751)
Less: Financial assets at amortised cost - self supporting loans	8	0	(47,221)	0
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	11	0	197,885	40,805
- Current portion of lease liabilities	12	1,678	21,974	6,206
- Current portion of employee benefit provisions held in reserve	4	124,593	119,342	121,863
Total adjustments to net current assets	note 2(i)	(784,699)	(580,598)	(721,877)

CURRENT AND NON-CURRENT CLASSIFICATION

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

SHIRE OF GOOMALLING
SUPPLEMENTARY INFORMATION

TABLE OF CONTENTS

1	Key Information	8
2	Key Information - Graphical	9
3	Cash and Financial Assets	10
4	Reserve Accounts	11
5	Capital Acquisitions	12
5	Capital Acquisitions - Detailed	13
6	Receivables	14
7	Other Current Assets	15
8	Payables	16
9	Rate Revenue	17
10	Borrowings	18
11	Lease Liabilities	19
12	Other Current Liabilities	20
13	Grant Subsidies and Contributions	21
14	Capital Grants, Subsidies and Contributions	22

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

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.19 M	\$0.19 M	\$0.09 M	(\$0.10 M)
Closing	(\$0.10 M)	\$0.49 M	\$0.85 M	\$0.36 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$2.09 M	% of total
Unrestricted Cash	\$1.19 M	57.0%
Restricted Cash	\$0.90 M	43.0%

Refer to 3 - Cash and Financial Assets

Payables	
	\$0.22 M
Trade Payables	\$0.11 M
0 to 30 Days	100.0%
Over 30 Days	0.0%
Over 90 Days	0.0%

Refer to 9 - Payables

Receivables		
	\$0.88 M	% Collected
Rates Receivable	\$0.26 M	90.9%
Trade Receivable	\$0.88 M	% Outstanding
Over 30 Days		8.7%
Over 90 Days		4.8%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.00 M	\$1.32 M	\$0.82 M	(\$0.50 M)

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$2.49 M	% Variance
YTD Budget	\$2.40 M	4.0%

Refer to 10 - Rate Revenue

Grants and Contributions		
YTD Actual	\$0.96 M	% Variance
YTD Budget	\$1.34 M	(28.4%)

Refer to 14 - Grants and Contributions

Fees and Charges		
YTD Actual	\$0.76 M	% Variance
YTD Budget	\$0.98 M	(22.4%)

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.03 M)	(\$0.83 M)	\$0.13 M	\$0.97 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.11 M	%
Adopted Budget	\$0.00 M	

Refer to 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$1.16 M	% Spent
Adopted Budget	\$3.05 M	(61.9%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$1.29 M	% Received
Adopted Budget	\$2.32 M	(44.5%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.26 M)	(\$0.19 M)	(\$0.19 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.16 M)
Interest expense	\$0.07 M
Principal due	\$1.99 M

Refer to 11 - Borrowings

Reserves	
Reserves balance	\$0.89 M
Interest earned	\$0.02 M

Refer to 4 - Cash Reserves

Lease Liability	
Principal repayments	(\$0.02 M)
Interest expense	(\$0.00 M)
Principal due	\$0.05 M

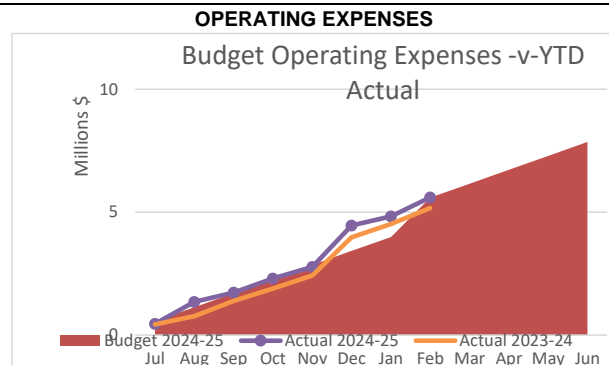
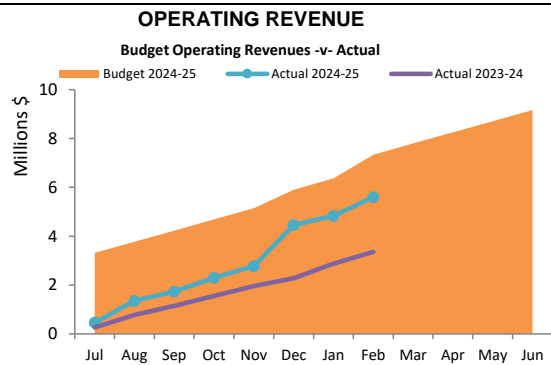
Refer to Note 12 - Lease Liabilities

This information is to be read in conjunction with the accompanying Financial Statements and notes.

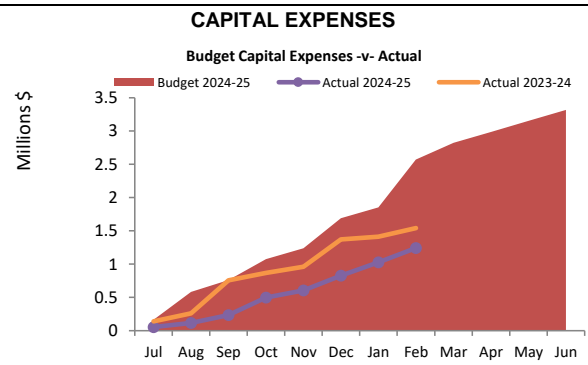
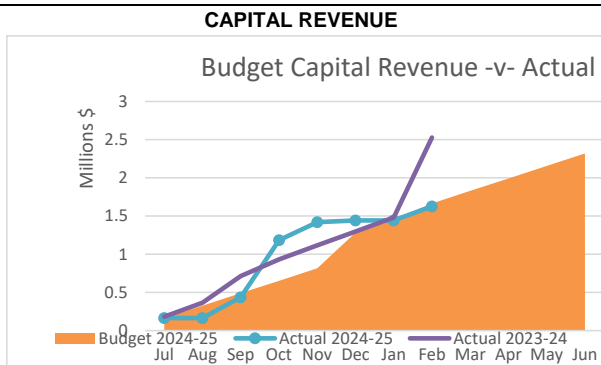
SHIRE OF GOOMALLING
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2025

2 KEY INFORMATION - GRAPHICAL

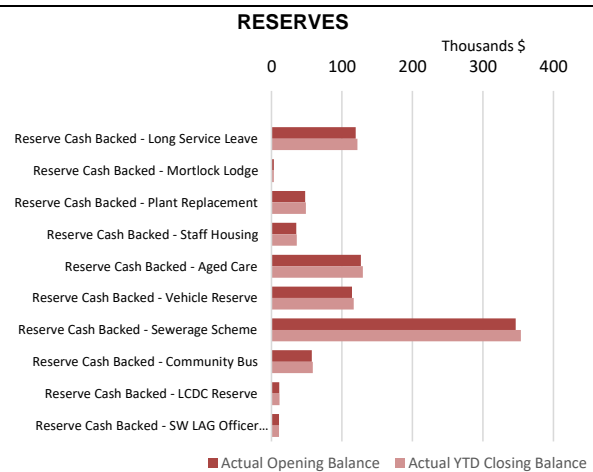
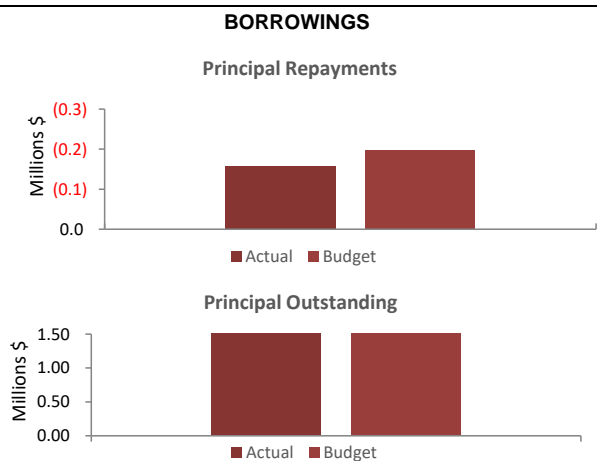
OPERATING ACTIVITIES



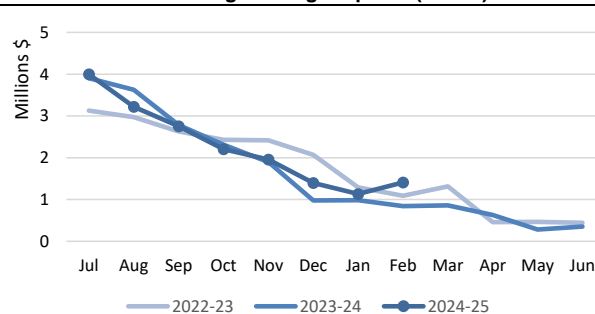
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

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

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Floats	Cash and cash equivalents	550	0	550	0			
Municipal Bank Account	Cash and cash equivalents	265,362	0	265,362	0	Bendigo		
Trust Bank Account	Cash and cash equivalents	0	0	0	19,238	Bendigo		
Medical Surgery Bank Account	Cash and cash equivalents		9,185	9,185	0	Bendigo		
Term Deposits - Reserve	Financial assets at amortised cost	0	654,064	654,064		Bendigo	4.00%	28/04/2025
Term Deposit - Reserve	Financial assets at amortised cost	0	225,809	225,809		Bendigo	4.00%	17/06/2025
Sandhurst Managed Fund	Financial assets at amortised cost	924,847	0	924,847		Bendigo	4.60%	1/03/2025
Term Deposit - Skeleton Weed AL & L	Financial assets at amortised cost	0	10,877	10,877		Bendigo	4.75%	17/06/2025
Total		1,190,760	899,935	2,090,694	19,238			
Comprising								
Cash and cash equivalents		265,912	9,186	275,097	19,238			
Financial assets at amortised cost		924,847	890,749	1,815,597	0			
		1,190,760	899,935	2,090,694	19,238			

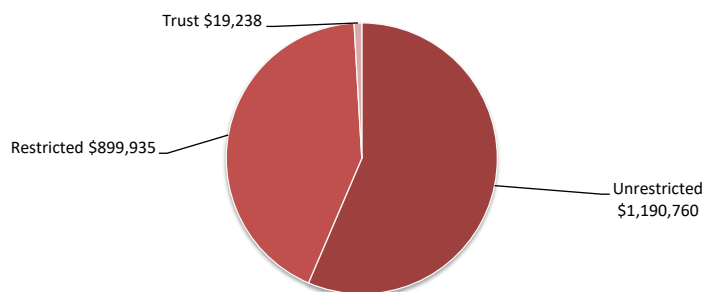
KEY INFORMATION

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

The local government 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.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



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

4 RESERVE ACCOUNTS

	Budget Opening Balance	Budget Interest Earned	Budget Transfer s In (+)	Budget Transfer s Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfer s In (+)	Actual Transfer s Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Reserve Cash Backed - Long Service Leave	119,342	5,251	0	0	124,593	119,342	2,521	0	0	121,863
Reserve Cash Backed - Mortlock Lodge	3,355	148	0	0	3,503	3,355	71	0	0	3,426
Reserve Cash Backed - Plant Replacement	47,710	2,099	0	0	49,809	47,710	1,019	0	0	48,729
Reserve Cash Backed - Staff Housing	35,215	1,549	0	0	36,764	35,215	742	0	0	35,957
Reserve Cash Backed - Aged Care	126,924	5,585	0	0	132,509	126,924	2,683	0	0	129,607
Reserve Cash Backed - Vehicle Reserve	114,327	5,030	0	0	119,357	114,327	2,404	0	0	116,731
Reserve Cash Backed - Sewerage Scheme	346,373	15,240	0	0	361,613	346,373	7,299	0	0	353,672
Reserve Cash Backed - Community Bus	57,398	2,526	0	0	59,924	57,398	1,210	0	0	58,608
Reserve Cash Backed - LCDC Reserve	11,057	486	0	0	11,543	11,057	224	0	0	11,281
Reserve Cash Backed - SW LAG Officer AL/LSL	10,877	479	0	0	11,356	10,877	0	0	0	10,877
	872,578	38,393	0	0	910,971	872,578	18,173	0	0	890,751

5 CAPITAL ACQUISITIONS

	Budget	Adopted YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$
Capital acquisitions				
Buildings	78,000	65,000	74,572	9,572
Furniture and equipment	0	19,482	0	(19,482)
Plant and equipment	275,000	97,000	154,465	57,465
Acquisition of property, plant and equipment	353,000	181,482	229,037	47,555
Infrastructure - roads	2,882,305	2,153,064	919,843	(1,233,221)
Infrastructure - Other Infrastructure	165,000	165,000	149,527	(15,473)
Infrastructure - Sewerage			93,043	93,043
Acquisition of infrastructure	3,047,305	2,318,064	1,162,413	(1,155,651)
Total capital acquisitions	3,400,305	2,499,546	1,391,450	(1,108,096)
Capital Acquisitions Funded By:				
Capital grants and contributions	2,319,131	1,665,478	1,287,684	(377,794)
Other (disposals & C/Fwd)	0	0	108,636	108,636
Contribution - operations	1,081,174	834,068	(4,870)	(838,938)
Capital funding total	3,400,305	2,499,546	1,391,450	(1,108,096)

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

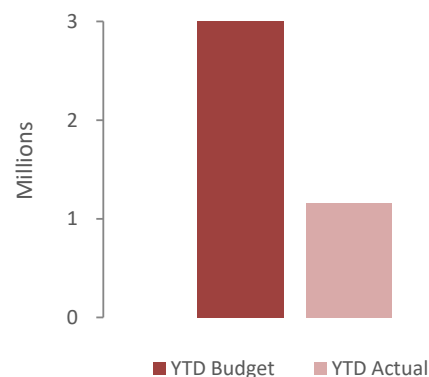
Initial recognition and measurement for assets held at cost

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

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

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

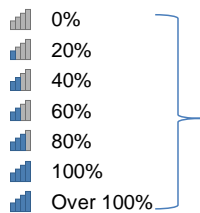
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



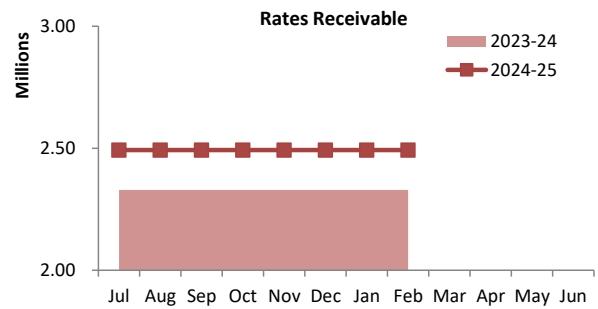
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

		Adopted			Variance
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
Buildings					
98009	Housing Upgrade 35 Throssell St	8,000	0	0	0
98003	Capital 59 Railway Tce - LRCIP funding	0	0	0	0
98002	Capital upgrade to Aged Persons Units (hoddy st)	0	0	9,063	
138009	Railway Station - Upgrade	15,000	15,000	0	15,000
138008	Slater Homestead - Capital Upgrade	0	54,232	40,983	13,249
138010	Upgrade to 39A Railway Terrace	5,000	0	0	
118005	Town Hall Ceiling/Roof Upgrade - LRCIP	50,000	50,000	24,525	25,475
Plant & Equipment					
123917	Plant - Skid Steer	100,000	97,000	89,637	7,363
58009	Generator of the GSCC sports centre (recovery centre)	100,000	0	0	0
108001	Skeleton Weed Plant & Equipment	0	57,000	57,011	(11)
123902	Plant replacement new vehicle Go 038 (Ford)	50,000	0	0	0
123910	Plant replacement - Torro ride on mower	10,000	7,800	7,817	(17)
123913	Miscellaneous Small Plant	15,000	0	0	0
Infrastructure - Sewerage					
108004	Chlorinator Upgrade - LRCIP funding recycled water	0	56,061	38,356	17,705
108005	Sewerage Pumps, Macertor, PLC upgrade at pump station 2	0	54,687	54,687	0
Furniture & Equipment					
48007	Monarch - Electronic Documents Records Management System	0	19,482	0	19,482
Infrastructure - Roads					
129901	EXPENSE - R 2 R Construction	304,511	234,000	5,060	228,940
129904	EXPENSE - Regional Road Group Construction	655,970	437,312	715,338	(278,026)
129908	EXPENSE - Wheatbelt Secondary Freight Network	1,320,224	880,152	199,445	680,707
129912	Black Spot Funding	200,000	200,000	0	200,000
129914	MRWA - Bridge Capital	401,600	401,600	0	401,600
Infrastructure - Other					
118010	Swimming Pool Upgrade (LRCIP)	165,000	165,000	149,527	15473.05
		3,400,305	2,729,326	1,391,450	1,346,940

7 RECEIVABLES

Rates receivable	30 June 2025	28 Feb 2025
	\$	\$
Opening arrears previous years	118,042	118,042
Levied this year	2,445,555	2,682,600
Less - collections to date	(2,445,555)	(2,544,428)
Gross rates collectable	118,042	256,214
Net rates collectable	118,042	256,214
% Collected	95.4%	90.9%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(5,085)	782,749	31,931	921	40,701	851,218
Percentage	(0.6%)	92.0%	3.8%	0.1%	4.8%	
Balance per trial balance						
Sundry Receivables		0	0	0	0	851,218
GST Receivables		0	0	0	0	25,485
SS Loan _ MSC reimbursement of principal		0	0	0	0	0
Total receivables general outstanding						876,703

Amounts shown above include GST (where applicable)

KEY INFORMATION

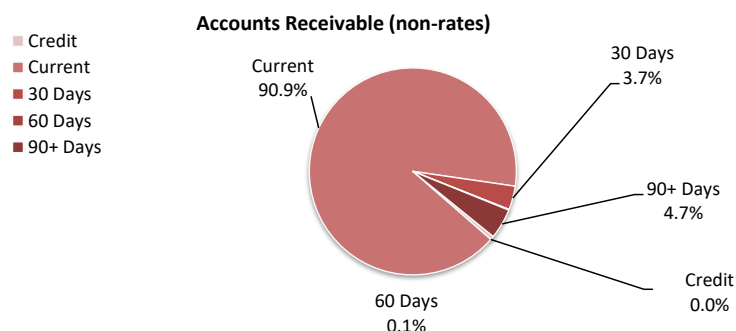
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 28 February 2025
	\$	\$	\$	\$
Other current assets				
Inventory				
Stock on Hand	32,361	0	179	32,540
Land held for resale				
Cost of acquisition	69,000	0	(69,000)	0
Total other current assets	101,361	0	(68,821)	32,540

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land held for resale

Land held for development and resale 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.

Borrowing 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 onto the buyer at this point.

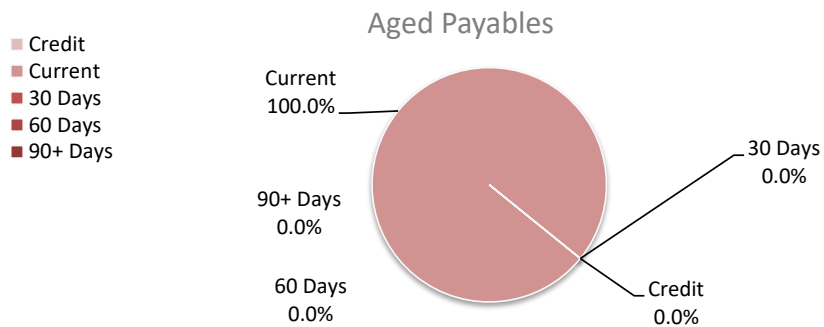
Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	107,124	0	0	0	107,124
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors	0	107,124	0	0	0	107,124
ATO liabilities	0	30,481	0	0	0	30,481
GST Payable	0	70,728	0	0	0	70,728
Bonds & Deposits	0	15,277	0	0	0	15,277
Total payables general outstanding						223,610
Amounts shown above include GST (where applicable)						

KEY INFORMATION

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



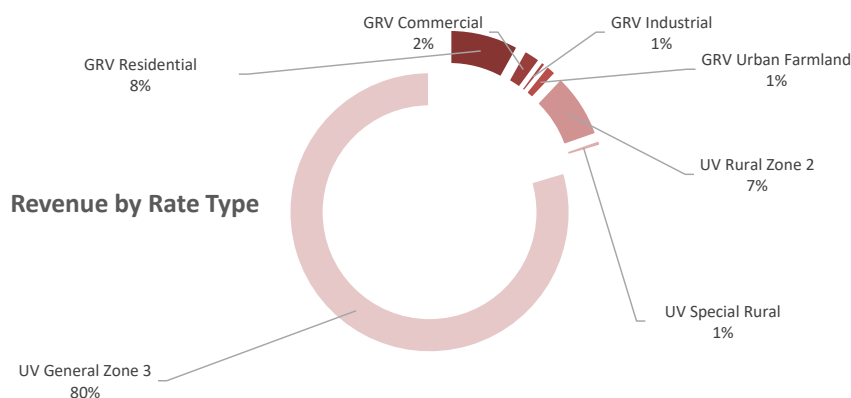
10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in \$ (cents)	Number of Properties	Rateable Value	Budget Total Revenue \$	Rate Revenue \$	YTD Actual Total Revenue \$
Gross rental value						
GRV Residential	0.09610	121	1,774,170	170,498	170,498	170,498
GRV Commercial	0.11900	17	361,116	42,973	42,973	42,973
GRV Industrial	0.13500	11	99,580	13,443	13,443	13,443
GRV Urban Farmland	0.08900	19	314,340	27,976	27,976	27,976
Unimproved value						
UV Rural Zone 2	0.00413	48	38,860,000	160,492	160,492	160,492
UV Special Rural	0.00908	10	1,680,000	15,254	15,254	15,254
UV General Zone 3	0.00408	218	411,843,000	1,680,731	1,680,731	1,680,731
Sub-Total		444	454,932,206	2,111,366	2,111,366	2,111,366
Minimum payment						
Minimum Payment \$						
Gross rental value						
GRV Residential	1,105	99	776,120	109,395	109,395	109,395
GRV Commercial	1,104	11	36,730	12,144	12,144	12,144
GRV Industrial	605	7	12,573	4,235	4,235	4,235
GRV Urban Farmland	830	7	22,510	5,810	5,810	5,810
Unimproved value						
UV Rural Zone 2	879	25	4,490,500	21,975	21,975	21,975
UV Special Rural	1,230	8	954,500	9,840	9,840	9,840
UV General Zone 3	1,185	103	11,299,484	122,055	122,055	122,055
Sub-total		260	17,592,417	285,454	285,454	285,454
Amount from general rates				2,396,820		2,396,820
Ex-gratia rates				48,735		48,735
Total general rates				2,445,555		2,445,555
Specified area rates						
Rate in \$ (cents)						
Sewerage				233,451	233,451	233,451
Sewerage - Religious Church				3,594	3,594	3,594
Total specified area rates			0	237,045	237,045	237,045
Total				2,682,600		2,682,600

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. The prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs, the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



11 BORROWINGS

Repayments - borrowings

Information on borrowings		New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2024	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Aged Housing Wollyam St	114	102,876	0	0	(20,255)	(21,454)	82,621	81,422	3,228	5,121
New Sports Pavilion	111	988,143	0	0	(17,051)	(34,643)	971,092	953,500	31,324	62,108
Rural Community Centre	106	263,213	0	0	(11,471)	(22,732)	251,742	240,481	9,212	21,518
Bank Overdraft-subdivision Grange	116	718,058	0	0	(35,367)	(71,835)	682,691	646,223	26,140	50,466
		2,072,290	0	0	(84,144)	(150,664)	1,988,146	1,921,626	69,904	139,213
Self supporting loans										
Self Support Loan MSC		73,103	0	0	(72,936)	(47,221)	167	25,882	2,315	3,893
		73,103	0	0	(72,936)	(47,221)	167	25,882	2,315	3,893
Total		2,145,393	0	0	(157,080)	(197,885)	1,988,313	1,947,508	72,219	143,106
Current borrowings		197,885					0			
Non-current borrowings		1,947,508					1,988,313			
		2,145,393					1,988,313			

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

KEY INFORMATION

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

12 LEASE LIABILITIES

Movement in carrying amounts

Information on leases		Lease No.	1 July 2024	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars				Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$	\$	\$	\$
GO040 Ford Escape (DCEO)	6597792		13,446	0	0	-3654	(5,481)	9,792	7,965	-482	(323)
GOSHIRE Ford Escape (CDO)	6597793		20,586	0	0	-3694	(5,541)	16,892	15,045	-539	(432)
GO015 Ford Everest (WM)			25,373	0	0	(8,420)	(12,630)	25,373	12,743	-934	(1,402)
Total			59,405	0	0	(15,768)	(23,652)	52,057	35,753	(1,955)	(2,157)
Current lease liabilities			21,974					6,206			
Non-current lease liabilities			37,431					37,431			
			59,405					43,637			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

13 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2024	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 28 February 2025
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		864,909	0	0	(34,543)	914,199
Total other liabilities		864,909	0	0	(34,543)	914,199
Employee Related Provisions						
Provision for annual leave		324,359	0	0	(75,034)	249,324
Provision for long service leave		421,562	530	0	(170,452)	251,641
Total Provisions		745,921	530	0	(245,486)	500,965
Total other current liabilities		1,610,830	530	0	(280,029)	1,415,164

Amounts shown above include GST (where applicable)

Opening balance plus movement doesn't equal closing balance

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 14

KEY INFORMATION

Provisions

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

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Contract liabilities

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

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

14 GRANTS, SUBSIDIES AND CONTRIBUTIONS

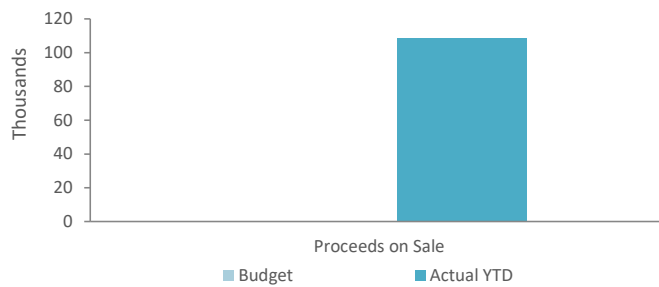
Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue					
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	Annual	Budget	YTD	
	1 July 2024	Liability	Liability	28 Feb 2025	Liability	Revenue	Budget	Budget	Variations	Expected	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies											
GRANTS - General Purpose	0	0	0	0	0	600,000	400,000	600,000	0	600,000	22,300
GRANTS - Untied Road Grants	0	0	0	0	0	469,351	312,896	469,351	0	469,351	33,867
REVENUE - ESL Grant	0	0	0	0	0	65,000	43,328	65,000	0	65,000	51,000
REVENUE - Other Grant Funding	4,815	0	0	4,815	4,815	200,000	133,328	200,000	0	200,000	200,000
REVENUE - Grant SW LAG Narembreen	0	0	0	0	0	140,000	93,328	140,000	0	140,000	140,000
REVENUE - Grant SW LAG Yilgarn	0	0	0	0	0	220,000	146,664	220,000	0	220,000	220,000
REVENUE - Grant SW LAG Lower Lockhart	24,954	0	0	24,954	24,954	130,000	86,664	130,000	0	130,000	130,000
REVENUE - Grant SW LAG Central Wheatbelt	7,365	0	0	7,365	7,365	0	0	0	0	0	0
REVENUE - Direct Grant	0	0	0	0	0	141,358	94,232	141,358	0	141,358	141,358
REVENUE - Other Economic Services	6,128	0	0	6,128	6,128	0	0	0	0	0	0
	43,261	0	0	43,261	43,261	1,965,709	1,310,440	1,965,709	0	1,965,709	938,525
Contributions											
Various Contributions	0	0	0	0	0	357,600	29,794	357,600	0	357,600	21,140
	0	0	0	0	0	357,600	29,794	357,600	0	357,600	21,140
TOTALS	43,261	0	0	43,261	43,261	2,323,309	1,340,234	2,323,309	0	2,323,309	959,665

15 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue					
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD	Annual	Budget	YTD Revenue	
	1 July 2024	(As revenue)		28 Feb 2025	28 Feb 2025	Revenue	Budget	Budget	Variations	Expected	Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies											
GRANTS - Federal Government	179,585	0	0	179,585	179,585	406,610	271,072	406,610	0	406,610	283,528
REVENUE - Grants Regional Road Group	0	0	0	0	0	437,313	291,536	437,313	0	437,313	349,850
Revenue - Grant Wheatbelt Secondary Freight Network	0	0	0	0	0	1,093,010	728,672	1,093,010	0	1,093,010	654,306
REVENUE - Grants R 2 R	45,577	0	0	45,577	45,577	304,511	304,511	304,511	0	304,511	0
REVENUE - Grants Black Spot	12,714	0	0	12,714	12,714	24,000	16,000	24,000	0	24,000	0
REVENUE - Grants Bridge Construction	400,483	0	0	400,483	400,483	0	0	0	0	0	0
	638,359	0	0	638,359	638,359	2,265,444	1,611,791	2,265,444	0	2,265,444	1,287,684

6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land								
	Sale of Lot 203 Grange St	0	0	0	0	69,000	75,000	6,000	0
	Plant and equipment								
	Trade in vehicle Asset #3476			0	0	33,315	33,636	321	0
		0	0	0	0	102,315	108,636	6,321	0





10.3 BUDGET REVIEW

File Reference	03.6
Disclosure of Interest	Nil
Applicant	Shire of Goomalling
Previous Item Numbers	No Direct
Date	10 th March 2025
Author	Natalie Bird – Deputy Chief Executive Officer
Authorising Officer	Samuel Bryce – Chief Executive Officer
Attachments	10.3.1 Copy of the Budget Review Document

Summary

To consider and adopt the Budget Review as presented for the period 1 July 2024 to 28 February 2025

Background

The Local Government (Financial Management) Regulations 1996, Part 3, regulation 33A as amended, requires that local governments conduct a budget review between 1 January and 31 March in each financial year. In conjunction a copy of the review and determination is to be provided to the Department of Local Government within 30 days of the adoption of the review.

Consultation

Deputy Chief Executive Officer – Natalie Bird

Statutory Environment

The compliance audit is required pursuant to section 7.13 of the Local Government Act 1995.

Regulation 15- Certified copy of compliance audit return and other documents to be given to Departmental CEO

1. After the compliance audit return has been presented to the Council in accordance with regulation 14(3) a certified copy of the return together with;
 - a. a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and
 - b. any additional information explaining or qualifying the compliance audit, is to be submitted to the Department CEO by 31 March next following the period to which the return relates.
2. In this regulation-
Certified in relation to a compliance audit return means signed by-
 - a. The Shire president; and
 - b. The CEO

Local Government Act 1995 (as amended).

Local Government (Financial Management) Regulations 1996.

Regulation 33A of the Local Government (Financial Management) Regulations 1996 requires:

- (1) *Between 1 January and last day of February in each financial year a local government is to carry out a review of its annual budget for that year.*



(2A) *The review of 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 of 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.*

Non-compliance with Financial Management Regulations.

The financial report is scrutinized to ensure that all statutory requirements are met. To meet compliance, the budget review must be carried out between 1 January and last day of February, adopted by Council within 30 days, and then a copy must be sent to the Department within 30 days of the determination.

Policy Implications

Nil

Financial Implications

Ongoing prudent management of Council funds

Strategic Implications

Shire of Goomalling Community Strategic Plan 2019-2029	
4.1.4	Provide reporting processes in a transparent, accountable and timely manner
4.2.3	Use resources efficiently and effectively
4.2.1	Operate in a financially sustainable manner

Comment/Conclusion

The purpose of the budget review is to ensure that Council is informed of the likely financial position of the Shire to 30 June 2025 in terms of its adopted Budget. For the purposes of annual reporting, Council is required to report against the adopted budget.

In reviewing the 2024/25 Budget and incorporating the amendments and the decreased audited surplus for the 2023/24 financial year, the changes made to the various accounts have resulted in the revised forecast closing deficit of \$78,936 to 30 June 2025.



A List of Budget Amendments is shown in Note 2 in the attached report and the following is a snapshot by classification of changes.

Primarily the deficit is due to increased material costs and unforeseen expenditure due to breakdown of essential Infrastructure for the town's sewerage plant, compounded by the payout of the long service leave and redundancy to the medical surgery staff. It must be noted that as of 31 January 2025 the Shire of Goomalling's surgery is no longer staffed and operated by Shire staff. The surgery is now privately owned and operated by Dr Akeem Lawal. Subsequently this was not incorporated in the original budget adopted by Council.

Voting Requirements

Absolute Majority

OFFICERS' RECOMMENDATION

That the Council:

1. In accordance with Local Government (Financial Management) Regulation 33A and the Local Government Act 1995, Council adopts the 2024/25 Budget Review for the period ending 28 February 2025 as noted.
2. That the CEO provides a copy of the review and determination to the Department within 30 days of determination.
3. The CEO investigate any and all reasonable measures that may reduce the deficit position prior to the financial year end.

SHIRE OF GOOMALLING

BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 28 February 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Statement of Budget Review	2
Note 1 Basis of Preparation	4
Note 2 Net Current Funding Position	5
Note 4 Capital Acquisitions	7
Note 5 Reserves	8
Note 6 Budget Amendments	10

SHIRE OF GOOMALLING
STATEMENT OF BUDGET REVIEW
FOR THE PERIOD ENDED 28 February 2025

Note	Budget v Actual			Estimated Year at End Amount (b)	Predicted Variance (a) - (b)	Predicted Variance Comment
	Adopted Budget	Updated Budget Estimates (a)	Year to Date Actual			
	\$	\$	\$	\$	\$	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	2,731,335	2,731,335	2,729,704	2,731,335	0	
Grants, subsidies and contributions	2,406,709	2,501,709	1,111,287	2,501,709	95,000	Grant for MAF funding not budgetted for orginally
Fees and charges	1,565,010	1,228,610	762,393	1,228,610	(336,400)	Less income received from the medial surgery due change over of doctors
Interest revenue	98,328	91,490	63,716	91,490	(6,838)	
Other revenue	282,902	287,525	132,053	287,525	4,623	
Profit on asset disposals	0	6,000	6,321	6,000	6,000	Profit of sale of Lot in Grange Street
	7,084,284	6,846,669	4,805,474	6,846,669	(237,615)	
Expenditure from operating activities						
Employee costs	(3,070,149)	(2,859,755)	(1,843,257)	(2,859,755)	210,394	Less staff wages as no longer employee the medical staff
Materials and contracts	(1,960,717)	(2,049,007)	(1,442,476)	(2,049,007)	(88,290)	extra materials for buildings including 4 new aircon at Caravan Park not budgetted for
Utility charges	(274,992)	(278,992)	(208,952)	(278,992)	(4,000)	
Depreciation	(2,009,235)	(2,009,235)	(1,616,913)	(2,009,235)	0	
Finance costs	(144,105)	(134,605)	(59,390)	(134,605)	9,500	Less finance costs due to early payout of SS loan
Insurance	(235,255)	(236,255)	(246,263)	(236,255)	(1,000)	
Other expenditure	(345,522)	(289,461)	(183,692)	(289,461)	56,061	Moved chlorinator expense to capital
Loss on asset disposals	0	0	0	0	0	
	(8,039,975)	(7,857,310)	(5,600,943)	(7,857,310)	182,665	
Non-cash amounts excluded from operating activities	2,014,487	2,008,487	1,612,583	2,008,487	(6,000)	
Amount attributable to operating activities	1,058,796	997,846	817,114	997,846	(60,950)	

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions	2,315,444	2,319,131	1,341,371
Proceeds from disposal of assets	0	108,636	108,636
Proceeds from self supporting loans	47,221	47,221	72,936
	<u>2,362,665</u>	<u>2,474,988</u>	<u>1,522,943</u>

Outflows from investing activities

Purchase of land and buildings	(78,000)	(128,295)	(74,572)
Purchase of plant and equipment	(275,000)	(176,800)	(154,465)
Purchase of furniture and equipment	0	(19,482)	0
Purchase and construction of infrastructure-roads	(2,882,305)	(2,882,305)	(919,843)
Purchase and construction of infrastructure-other	(165,000)	(165,000)	(149,527)
Purchase and construction of infrastructure -sewerage	0	(110,748)	(93,043)
	<u>(3,400,305)</u>	<u>(3,482,630)</u>	<u>(1,391,450)</u>
Amount attributable to investing activities	<u>(1,037,640)</u>	<u>(1,007,642)</u>	<u>131,493</u>

FINANCING ACTIVITIES

Cash inflows from financing activities

Transfers from reserve accounts	0	100,000	0
	<u>0</u>	<u>100,000</u>	<u>0</u>

Cash outflows from financing activities

Payments for principal portion of lease liabilities	(23,652)	(23,652)	(15,768)
Repayment of borrowings	(197,885)	(197,885)	(157,080)
Transfers to reserve accounts	(38,393)	(38,393)	(18,173)
	<u>(259,930)</u>	<u>(259,930)</u>	<u>(191,021)</u>
Amount attributable to financing activities	<u>(259,930)</u>	<u>(159,930)</u>	<u>(191,021)</u>

MOVEMENT IN SURPLUS OR DEFICIT

Surplus or deficit at the start of the financial year	194,036	90,790	90,790
Amount attributable to operating activities	1,058,796	997,846	817,114
Amount attributable to investing activities	(1,037,640)	(1,007,642)	131,493
Amount attributable to financing activities	(259,930)	(159,930)	(191,021)
	<u>(44,738)</u>	<u>(78,936)</u>	<u>848,376</u>
Surplus or deficit after imposition of general rates	2(a),4.1	(78,936)	848,376

2,319,131	3,687
108,636	108,636
47,221	0
<u>2,474,988</u>	<u>112,323</u>
(128,295)	(50,295)
(176,800)	98,200
(19,482)	(19,482)
(2,882,305)	0
(165,000)	0
(110,748)	(110,748)
<u>(3,482,630)</u>	<u>(82,325)</u>
<u>(1,007,642)</u>	<u>29,998</u>

Was not successful in receiving the grant for a generator for the sports and community centre

SS loan has been paid out

LRCIP funding for the Slater homestead phase 3 final project

Plant items purchased came in under budget and decided not to purchase new vehicle

Purchase new electronic records system Monarch

LRCIP funding for the chlorinator - was budgetted in maintenance instead of capital

As part of the BR Council will transfer from LSL reserve to contribute to the payout of the medical staff employment ended 31 Jan 25

no indication that Grant commission advance payment is forthcoming - there is a federal election next year - so it may be that the advance will be received in June.

1. BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

Judgements and estimates

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

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

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

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

SIGNIFICANT ACCOUNTING POLICIES

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

2 NET CURRENT FUNDING POSTION
EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

	Audited Actual 30 June 2024	Adopted Budget 30 June 2025	Year to Date Actual 28 February 2025	Estimated Year at End Amount 30 June 2025
	\$	\$	\$	\$
(a) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents	2,635,339	2,424,368	2,090,582	1,628,375
Financial assets	118,042	0	256,214	300,000
Trade and other receivables	90,804	84,243	876,703	89,494
Inventories	32,361	13,633	32,540	13,634
	2,876,546	2,522,244	3,256,039	2,031,503
Less: current liabilities				
Trade and other payables	(374,469)	(266,322)	(223,610)	0
Contract liabilities	(864,909)	(823,096)	(914,199)	(823,096)
Lease liabilities	(21,974)	(1,678)	(6,206)	0
Borrowings	(197,885)	0	(40,805)	0
Employee related provisions	(745,921)	(691,187)	(500,965)	(500,965)
	(2,205,158)	(1,782,283)	(1,685,785)	(1,324,061)
Net current assets	671,388	739,961	1,570,254	707,442
Less: Total adjustments to net current assets	(580,598)	(784,699)	(721,878)	(786,378)
Closing funding surplus / (deficit)	90,790	(44,738)	848,376	(78,936)

(b) Non-cash amounts excluded from operating activities

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

	Audited Actual 30 June 2024	Adopted Budget 30 June 2025	Year to Date Actual 28 February 2025	Estimated Year at End Amount 30 June 2025
	\$	\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	(22,675)	0	(6,321)	(6,000)
Less: Movement in liabilities associated with restricted cash	5,428	5,252	2,521	5,252
Less: Fair value adjustments to financial assets at fair value through profit or loss	(1,261)	0	0	0
Add: Loss on disposal of assets	9,155	0	0	0
Add: Depreciation on assets	2,154,275	2,009,235	1,616,913	2,009,235
Non-cash movements in non-current assets and liabilities:	(15,602)	0	0	0
Pensioner deferred rates	7,801	0	0	0
Employee benefit provisions	26,189	0	0	0
Non-cash amounts excluded from operating activities	2,163,310	2,014,487	1,613,113	2,008,487

(c) Current assets and liabilities excluded from budgeted deficiency

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

	Audited Actual 30 June 2024	Adopted Budget 30 June 2025	Year to Date Actual 28 February 2025	Estimated Year at End Amount 30 June 2025
	\$	\$	\$	\$
Adjustments to net current assets				
Less: Reserve accounts	(872,578)	(910,970)	(890,751)	(810,971)
Less: Financial assets at amortised cost - self supporting loans	(47,221)	0	(1)	0
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	197,885	0	40,805	0
- Current portion of lease liabilities	21,974	1,678	6,206	0
- Current portion of provisions held in reserve	119,342	124,593	121,863	24,593
Total adjustments to net current assets	(580,598)	(784,699)	(721,878)	(786,378)

2b COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities.

FINANCIAL ASSETS AT AMORTISED COST

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

INVENTORIES

General

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

CONTRACT ASSETS

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

CONTRACT LIABILITIES

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

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

PROVISIONS

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

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

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

EMPLOYEE BENEFITS

Short-Term Employee Benefits

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

Shire of Goomalling's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the net current funding position. Shire of Goomalling's current obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the net current funding position.

Other long-term employee benefits

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

Shire of Goomalling's obligations for long-term employee " benefits where the Shire of Goomalling does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, are presented as current provisions in the net current funding position.

4 CAPITAL ACQUISITIONS

	Adopted Budget	Predicted Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Capital acquisitions					
Buildings	78,000	128,295	119,232	74,572	(44,660)
Furniture and equipment	0	19,482	19,482	0	(19,482)
Plant and equipment	275,000	176,800	161,800	154,465	(7,335)
Acquisition of property, plant and equipment	353,000	324,577	300,514	229,037	(71,477)
Infrastructure - roads	2,882,305	2,882,305	2,153,064	919,843	(1,233,221)
Infrastructure - Sewerage	0	110,748	110,748	93,043	(17,705)
Infrastructure - Other	165,000	165,000	0	149,527	149,527
Acquisition of infrastructure	3,047,305	3,158,053	2,512,812	1,162,413	(1,050,875)
Total capital acquisitions	3,400,305	3,482,630	2,813,326	1,391,450	(1,122,352)
Capital Acquisitions Funded By:					
Capital grants and contributions	2,315,444	2,319,131	1,665,478	1,287,684	(377,794)
Lease liabilities	(23,652)	0	0	0	0
Other (disposals & C/Fwd)	0	0	0	108,636	108,636
Contribution - operations	1,108,513	1,163,499	1,147,848	(4,870)	(1,152,718)
Capital funding total	3,400,305	3,482,630	2,813,326	1,391,450	(1,421,877)

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

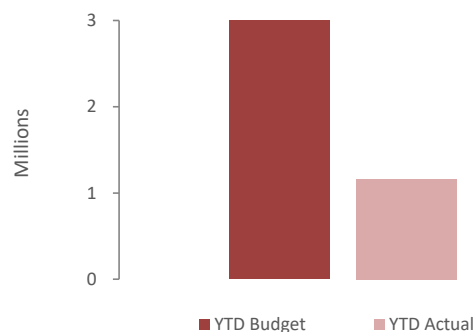
Initial recognition and measurement for assets held at cost

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

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

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

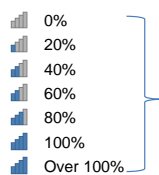
Payments for Capital Acquisitions



4b CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

Account Description		Budget	Adopted Current Budget	YTD Budget	YTD Actual	Variance (Under)/Over
		\$		\$	\$	\$
Buildings						
98002	Capital upgrade to Aged Persons Units (hoddy st)	0	9,063	0	9,063	(9,063)
98003	Capital 59 Railway Tce - LRCIP funding	0	0	0	0	0
118005	Town Hall Ceiling/Roof Upgrade - LRCIP	50,000	50,000	50,000	24,525	25,475
98009	Housing Upgrade 35 Throssell St	8,000	0	0	0	0
138009	Railway Station - Upgrade	15,000	15,000	15,000	0	15,000
138008	Slater Homestead - Capital Upgrade	0	54,232	54,232	40,983	13,249
138010	Upgrade to 39A Railway Terrace	5,000	0	0	0	0
Plant & Equipment						
123917	Plant - Skid Steer	100,000	97,000	97,000	89,637	7,363
58009	Generator of the GSCC sports centre (recovery centre)	100,000	0	0	0	0
108001	Skeleton Weed Plant & Equipment	0	57,000	57,000	57,011	(11)
123902	Plant replacement new vehicle Go 038 (Ford)	50,000	0	0	0	0
123910	Plant replacement - Torro ride on mower	10,000	7,800	7,800	7,817	(17)
123913	Miscellaneous Small Plant	15,000	15,000	0	0	0
Infrastructure Sewerage						
108004	Chlorinator Upgrade - LRCIP funding recycled water	0	56,061	56,061	38,356	17,705
108005	Sewerage Pumps, Macertor, PLC upgrade at pump station 2	0	54,687	54,687	54,687	0
Furniture & Equipment						
48007	Monarch - Electronic Documents Records Management System	0	19,482	19,482	0	19,482
Infrastructure - Roads						
129901	EXPENSE - R 2 R Construction	304,511	304,511	234,000	5,060	228,940
129904	EXPENSE - Regional Road Group Construction	655,970	655,970	437,312	715,338	(278,026)
129908	EXPENSE - Wheatbelt Secondary Freight Network	1,320,224	1,320,224	880,152	199,445	680,707
129912	Black Spot Funding	200,000	200,000	200,000	0	200,000
129914	MRWA - Bridge Capital	401,600	401,600	401,600	0	401,600
Infrastructure - Other						
118010	Swimming Pool Upgrade (LRCIP)	165,000	165,000	0	149,527	(149,527)
		3,400,305	3,482,630	2,564,326	1,391,450	1,172,877

5 RESERVE ACCOUNTS

	Budget Opening Balance	Budget Interest Earned	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Reserve Cash Backed - Long Service Leave	119,342	5,251	0	(100,000)	24,593	119,342	2,521	0	0	121,863
Reserve Cash Backed - Mortlock Lodge	3,355	148	0	0	3,503	3,355	71	0	0	3,426
Reserve Cash Backed - Plant Replacement	47,710	2,099	0	0	49,809	47,710	1,019	0	0	48,729
Reserve Cash Backed - Staff Housing	35,215	1,549	0	0	36,764	35,215	742	0	0	35,957
Reserve Cash Backed - Aged Care	126,924	5,585	0	0	132,509	126,924	2,683	0	0	129,607
Reserve Cash Backed - Vehicle Reserve	114,327	5,030	0	0	119,357	114,327	2,404	0	0	116,731
Reserve Cash Backed - Sewerage Scheme	346,373	15,240	0	0	361,613	346,373	7,299	0	0	353,672
Reserve Cash Backed - Community Bus	57,398	2,526	0	0	59,924	57,398	1,210	0	0	58,608
Reserve Cash Backed - LCDC Reserve	11,057	486	0	0	11,543	11,057	224	0	0	11,281
Reserve Cash Backed - SW LAG Officer AL/LSI	10,877	479	0	0	11,356	10,877	0	0	0	10,877
	872,578	38,393	0	(100,000)	810,971	872,578	18,173	0	0	890,751

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

6 BUDGET AMENDMENTS

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

	Description	Classification	Original Budget	Predicted Bud	Non Cash		Increase in Av	Decrease in Availabl	Amended Budget	
					Adjustment				Running Balance	
					\$	\$		\$		\$
		Deficit c/wd	(44,738)							(44,738)
COA	Budget adoption	Surplus B/wd	194,036	90,790				(103,246)		(147,984)
042005	REVENUE - Administration General - GST Incl	Operating Income	116,000	119,000			3,000	-		(144,984)
042006	REVENUE - Administration General - No GST	Operating Income	20,000	31,600			11,600	-		(133,384)
051020	REVENUE - Other Fire Prevention Income	Operating Income	750	75,750			75,000	-		(58,384)
074002	REVENUE - Surgery Billings	Operating Income	700,000	350,000			-	(350,000)		(408,384)
103115	REVENUE - Town Planning	Operating Income	20,000	45,000			25,000	-		(383,384)
111021	REVENUE - Other	Operating Income	50,750	750			-	(50,000)		(433,384)
112004	REVENUE - Swimming Pool	Operating Income	9,000	11,000			2,000	-		(431,384)
113206	REVENUE - Mortlock Sports Council	Operating Income	15,734	8,895			-	(6,839)		(438,223)
133003	REVENUE - BSL Levy	Operating Income	2,000	5,000			3,000	-		(435,223)
134063	REVENUE - Community Centre (CRC)	Operating Income	19,600	9,200			-	(10,400)		(445,623)
134070	REVENUE - Other Economic Services	Operating Income	5,500	11,500	6,000		-	-		(445,623)
104010	REVENUE - Other Community Amenities	Operating Income	-	53,687			53,687	-		(391,936)
132001	REVENUE - CARAVAN PARK	Operating Income	150,000	154,025			4,025	-		(387,911)
031109	EXPENSE - Rates General	Operating Expenditure	(92,379)	(74,379)			18,000	-		(369,911)
032105	EXPENSE - Other General Purpose - GST Incl	Operating Expenditure	(38,626)	(38,126)			500	-		(369,411)
041115	EXPENSE - Members of Council - GST Incl	Operating Expenditure	(133,178)	(130,178)			3,000	-		(366,411)
041116	EXPENSE - Elections	Operating Expenditure	(2,000)	-			2,000	-		(364,411)
042130	EXPENSE - Administration General	Operating Expenditure	(1,037,052)	(1,061,258)			-	(24,206)		(388,617)
043101	EXPENSE - Other Governance	Operating Expenditure	(66,251)	(35,363)			30,888	-		(357,729)
051123	EXPENSE - Other Fire Prevention	Operating Expenditure	(61,106)	(136,884)			-	(75,778)		(433,507)
053107	EXPENSE - CCTV	Operating Expenditure	(8,500)	(2,500)			6,000	-		(427,507)
073100	MOSQUITO CONTROL	Operating Expenditure	(5,500)	(7,500)			-	(2,000)		(429,507)
074102	EXPENSE - Surgery	Operating Expenditure	(764,653)	(606,053)			158,600	-		(270,907)
091100	EXPENSE - 32 Eaton Street	Operating Expenditure	(17,490)	(15,490)			2,000	-		(268,907)
091104	EXPENSE - 7 Forward Street	Operating Expenditure	(11,050)	(9,550)			1,500	-		(267,407)
091109	EXPENSE - 59 Railway Terrace	Operating Expenditure	(16,675)	(18,675)			-	(2,000)		(269,407)
091122	EXPENSE - 45 James Street	Operating Expenditure	(11,550)	(9,550)			2,000	-		(267,407)
091123	EXPENSE - 47 James Street	Operating Expenditure	(6,050)	(5,050)			1,000	-		(266,407)
091125	EXPENSE - 32B Eaton Street	Operating Expenditure	(4,525)	(4,025)			500	-		(265,907)
092130	EXPENSE - Unit 1 Hoddly Street	Operating Expenditure	(6,490)	(9,990)			-	(3,500)		(269,407)
092132	EXPENSE - Unit 3 Hoddly Street	Operating Expenditure	(5,790)	(4,790)			1,000	-		(268,407)
092135	EXPENSE - Unit 6 Hoddly Street	Operating Expenditure	(5,455)	(6,955)			-	(1,500)		(269,907)
092136	EXPENSE - Unit 7 Hoddly Street	Operating Expenditure	(5,330)	(10,330)			-	(5,000)		(274,907)
092137	EXPENSE - 44 Hoddly Street	Operating Expenditure	(7,695)	(6,695)			1,000	-		(273,907)
092138	EXPENSE - 46 Hoddly Street	Operating Expenditure	(6,400)	(5,400)			1,000	-		(272,907)
092139	EXPENSE - 48 Hoddly Street	Operating Expenditure	(5,040)	(14,540)			-	(9,500)		(282,407)
092140	EXPENSE - 50 Hoddly Street	Operating Expenditure	(5,990)	(4,990)			1,000	-		(281,407)
092141	EXPENSE - Unit 1 Koomal Village	Operating Expenditure	(6,260)	(5,260)			1,000	-		(280,407)
093103	EXPENSE - 73A James Street	Operating Expenditure	(9,910)	(6,410)			3,500	-		(276,907)
093105	EXPENSE - 39 Throssell Street	Operating Expenditure	(7,190)	(6,190)			1,000	-		(275,907)
093106	EXPENSE - 41 Throssell Street	Operating Expenditure	(5,650)	(12,650)			-	(7,000)		(282,907)
093107	EXPENSE - 43 Throssell Street	Operating Expenditure	(9,470)	(8,970)			500	-		(282,407)
093108	EXPENSE - 45 Throssell Street	Operating Expenditure	(9,520)	(7,020)			2,500	-		(279,907)
093112	EXPENSE - 41 High Street	Operating Expenditure	(5,250)	(4,750)			500	-		(279,407)
093113	EXPENSE - 35 Throssell Street	Operating Expenditure	(8,625)	(6,625)			2,000	-		(277,407)
105104	EXPENSE - Public Conveniences Goomalling	Operating Expenditure	(35,901)	(57,901)			-	(22,000)		(299,407)
106100	EXPENSE - Sewerage Treatment Plant	Operating Expenditure	(105,312)	(38,251)			67,061	-		(232,346)
106102	EXPENSE - Sewerage Pump Stations	Operating Expenditure	(45,401)	(73,401)			-	(28,000)		(260,346)
111122	EXPENSE - Main Sporting Complex	Operating Expenditure	(48,400)	(52,400)			-	(4,000)		(264,346)
112110	EXPENSE - Swimming Pool	Operating Expenditure	(156,393)	(168,393)			-	(12,000)		(276,346)
113251	EXPENSE - Golf Club	Operating Expenditure	(9,350)	(5,350)			4,000	-		(272,346)
113259	EXPENSE - Community Resource Centre	Operating Expenditure	(41,918)	(34,918)			7,000	-		(265,346)
113261	EXPENSE - Mortlock Sports Council	Operating Expenditure	(3,893)	(1,893)			2,000	-		(263,346)
113266	EXPENSE - Lights Football Club	Operating Expenditure	(52,600)	(50,600)			2,000	-		(261,346)
122307	EXPENSE - Signs General	Operating Expenditure	(21,650)	(16,650)			5,000	-		(256,346)
132103	EXPENSE - Caravan Park	Operating Expenditure	(197,553)	(201,553)			-	(4,000)		(260,346)
132107	EXPENSE - Slater Homestead	Operating Expenditure	(33,649)	(27,649)			6,000	-		(254,346)
134134	EXPENSE - Whispers	Operating Expenditure	(9,770)	(6,770)			3,000	-		(251,346)
134201	EXPENSE - Lot39	Operating Expenditure	(9,300)	(7,300)			2,000	-		(249,346)
134203	EXPENSE - Mirrabelle	Operating Expenditure	(10,650)	(7,650)			3,000	-		(246,346)
134204	Expense - Masonic Lodge	Operating Expenditure	(8,250)	(7,250)			1,000	-		(245,346)
134206	Expense - Gumnuts	Operating Expenditure	(20,900)	(19,900)			1,000	-		(244,346)
142120	EXPENSE - Public Works Overhead	Operating Expenditure	(682,501)	(643,401)			39,100	-		(205,246)
	Purchase of land and buildings	Capital expenses	(78,000)	(128,295)			-	(50,295)		(255,541)
	Purchase of plant and equipment	Capital expenses	(275,000)	(176,800)			98,200	-		(157,341)
	Purchase of furniture and equipment	Capital expenses	-	(19,482)			-	(19,482)		(176,823)
	Infrastructure - Sewerage	Capital expenses	-	(110,748)			-	(110,748)		(287,572)
	Purchase and construction of infrastructure-roa	Capital expenses	(2,882,305)	(2,882,305)			-	-		(287,572)
	Purchase and construction of infrastructure-oth	Capital expenses	(165,000)	(165,000)			-	-		(287,572)
	Proceeds from disposal of assets	INVESTING ACTIVITIES	-	108,636			108,636	-		(178,936)
	Transfers from reserve accounts	FINANCING ACTIVITIES	-	100,000			100,000	-		(78,936)



10.4 RISK MANAGEMENT POLICY

File Reference	04.7 Policies
Disclosure of Interest	Nil
Applicant	Shire of Goomalling
Previous Item Numbers	No Direct Items
Date	07 March 2025
Author	Samuel E Bryce – Chief Executive Officer
Authorising Officer	Samuel E Bryce – Chief Executive Officer
Attachments	10.4.1 Risk Management Policy

Summary

The purpose of this report is to review Risk Management Policy- 1.16. It will be recommended that the current policy be revoked, and a replacement policy be adopted.

Background

The objective of Risk Management Policy is to state the Shire of Goomalling's' (Shires') intention to identify potential risks that may affect the Shire meeting its objectives.

It is the Shire's Policy to achieve best practice aligned with AS:NZS ISO 31000:2018 Risk Management Guidelines, in the management of all risks that may affect the shire meeting its objectives.

Consultation

Shire of Goomalling conducted a review of Risk Management Policy with the assistance and guidance of LGIS.

Statutory Environment

The Local Government (Audit) Regulations 1996. Regulation 17 states as follows:

The CEO is to review the appropriateness and effectiveness of a local governments systems and procedures in relation to;

- Risk management; and
- Internal control; and
- Legislative compliance

The review may relate to any or all, of the matters referred to in sub regulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review at least once every 2 calendar years.

The CEO is to report to the audit committee the results of that review

Policy Implications

This policy is presented to the Council as part of its ongoing policy review criteria.

Financial Implications

Nil



Strategic Implications

Shire of Goomalling Community Strategic Plan 2019-2029	
4.1.4	Provide reporting processes in a transparent, accountable and timely manner
4.2.1	Operate in a financially sustainable manner

Comment/Conclusion

The Chief Executive Officer (CEO) is responsible for the coordination of framework and development as well as review of existing policies.

Following consultation with LGIS Risk Management specialist in February 2025 a workshop was held and from that workshop a new policy, framework and risk register were provided.

These documents have been amended and brought into a suitable format including information from the Shires current strategic risk register and consolidated. The Shire's management team has assigned ratings and key actions to the register.

It is considered that the new policy is appropriate and should be endorsed.

Voting Requirements

Absolute Majority

OFFICERS' RECOMMENDATION

That the Council:

1. ENDORSE the Risk Management Policy as presented.



Policy Objectives

The objective of this Risk Management Policy is to state the Shire of Goomalling's ('Shire's') intention to identify potential risks before they occur, so that impacts can be minimised or opportunities realised; ensuring that the Shire achieves its strategic and corporate objectives efficiently, effectively and within good corporate governance principles.

Policy Statement

It is the Shire's Policy to achieve best practice aligned with AS/NZS ISO 31000:2018 Risk Management – Guidelines, in the management of all risks that may affect the Shire meeting its objectives.

Risk management functions will be resourced appropriately to match the size and scale of the Shire's operations, will form part of Strategic, Operational, and Project responsibilities, and be incorporated within the Shire's Integrated Planning and Reporting Framework.

This policy applies to all Council Members, Employees and Contractors involved in any Shire operations.

Policy Details

Council is committed to ensuring that risk management:

- Optimises the achievement of the Shire's values, strategies, goals and objectives.
- Aligns with and assists the implementation of Shire Policies.
- Provides transparent and formal oversight of the risk and control environment, enabling effective decision-making.
- Reflects risk versus return considerations within the Shire's risk appetite.
- Embeds appropriate and effective controls to mitigate risk.
- Achieves effective corporate governance and adherence to relevant statutory, regulatory and compliance obligations.
- Enhances organisational resilience.
- Identifies and provides for the continuity of critical operations.

Key Policy Definitions

Risk: The effect of uncertainty on objectives.

Note 1: An effect is a deviation from the expected – positive or negative.

Note 2: Objectives can have different aspects (such as financial, health and safety and environmental goals) and can apply at different levels (such as strategic, organisation-wide, project, product or process).

Risk Management: Coordinated activities to direct and control an organisation with regard to risk.

Risk Management Process: Systematic application of management policies, procedures and practices to the activities of communicating, consulting, establishing the context, and identifying, analysing, evaluating, treating, monitoring and reviewing risk.



Roles & Responsibilities

The CEO is responsible for:

- Implementation of this Policy.
- Measurement and reporting on the performance of risk management.
- Review and improvement of this Policy and the Shire's risk management framework at least triennially, or in response to a material event or change in circumstances.

The Shire's risk management framework outlines in detail all roles and responsibilities associated with managing risks within the Shire.

Risk Assessment and Acceptance Procedures

The Shire has quantified its broad risk appetite through the Shire's 'Risk Assessment and Acceptance Criteria' (below). The Criteria are included within the Risk Management Framework and as a component of this Policy.

All organisational risks are to be assessed according to the Shire's Risk Assessment and Acceptance Criteria to allow consistency and informed decision-making.

Whilst these risk criteria are necessarily broad in their guidance, they offer insight to staff about risk areas or activities where Council has set reasonable boundaries.

For operational requirements such as Projects, Events, Work Health and Safety, or in rare instances in which the Shire's Risk Assessment and Acceptance Criteria are unclear in determining a level of risk, alternative risk assessment criteria may be utilised, however these cannot exceed the organisation's risk appetite, and approval for such use must first be obtained from the CEO.

Monitor & Review

The Shire will implement and integrate a monitor and review process to report on the achievement of risk management objectives, the management of individual risks and the ongoing identification of issues and trends.

This Policy will be kept under review by the Shire's Management Team. It will be formally reviewed triennially.



Shire of Goomalling Risk Assessment and Acceptance Criteria

Shire of Goomalling Measures of Consequence								
Rating (Level)	Compliance	Environment	Financial	Health / People	Property	Reputational	Service Interruption	Projects
Insignificant (1)	No noticeable regulatory or statutory impact	Contained, reversible impact managed by on-site response	Less than \$5,000	Near miss. Minor first aid injuries	Inconsequential damage.	Unsubstantiated, low impact, low profile or 'no news' item	No material service interruption <3 hours	<5% deviation in project outputs (Time, Cost, Scope and Quality) or funding
Minor (2)	Some temporary non-compliances	Contained, reversible impact managed by internal response	\$5,000 - \$25,000	Medical -type injuries	Localised damage rectified by routine internal procedures	Un/Substantiated, low impact, low news item	Short-term temporary interruption – backlog cleared <1 day	5-10% deviation in project outputs (Time, Cost, Scope and Quality) or funding
Moderate (3)	Short term non-compliance but with significant regulatory requirements imposed	Contained, reversible impact managed by internal & external agencies	\$25,001 to \$100,000	Lost-time physical or mental injury <30 days / Multiple staff morale problems	Localised damage requiring internal & external resources to rectify	Un/Substantiated, public embarrassment, moderate impact, moderate news profile	Medium-term temporary interruption – backlog cleared by additional resources <1 week	10-25% deviation in project outputs (Time, Cost, Scope and Quality) or funding
Major (4)	Non-compliance results in termination of services or imposed penalties	Uncontained, reversible impact managed by a coordinated response from external agencies	\$100 000 to \$500,000	Lost-time physical or mental injury >30 days / Widespread staff morale problems	Significant and/or widespread damage requiring internal & external resources to rectify	Substantiated, public embarrassment, high impact, high news profile, third party actions	Prolonged interruption of services – additional resources required; performance affected <1 month	25-50% deviation in project outputs (Time, Cost, Scope and Quality) or funding
Catastrophic (5)	Non-compliance results in litigation, criminal charges, significant damages and/or penalties	Uncontained, irreversible impact	>\$500,000	Fatality, permanent disability. Shire no longer an employer of choice. Loss of key staff.	Extensive damage requiring prolonged period of restitution Complete loss of plant, equipment & building	Substantiated, public embarrassment, very high multiple impacts, high widespread multiple news profile, third party actions	Indeterminate prolonged interruption of services – non-performance >1 month	More than 50% deviation in project outputs (Time, Cost, Scope and Quality) or funding



Risk Management Policy

Shire of Goomalling Measures of Likelihood				
Level	Rating	Description	In the past	Control Effectiveness
1	Rare	The event may only occur in exceptional circumstances (<5% chance)	Less than once in 10 years	Controls are very strong and operating as intended. There is no scope for improvement
2	Unlikely	The event could occur at some time (<10% chance)	Once in 10 years	Controls are strong and operating as intended
3	Possible	The event should occur at some time (20% chance)	Once in 3 years	Controls are operating as intended, but there is scope for improvement
4	Likely	The event will probably occur in most circumstances (>50% chance)	Once per year	Controls are operating; however, inadequacies exist
5	Almost Certain	The event is expected to occur in most circumstances (>90% chance)	More than once per year	Controls are weak, do not exist, or are not being complied with

Consequence X Likelihood = Risk Rating

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



Risk Management Policy

Shire of Goomalling Risk Acceptance Criteria			
Risk Rank	Description	Criteria	Responsibility
Low	Acceptable	Risk acceptable with adequate controls, managed by routine procedures and subject to annual monitoring	Coordinator / Team Leader
Moderate	Monitor	Risk acceptable with adequate controls, managed by specific procedures and subject to semi-annual monitoring	Manager
High	Urgent Attention Required	Risk acceptable with effective controls, managed by senior management / executive and subject to monthly monitoring	CEO & Executive
Catastrophic	Unacceptable in most circumstances	Risk only acceptable with effective controls and all treatment plans to be explored and implemented where possible, managed by highest level of authority and subject to continuous documented monitoring	Council

Shire of Goomalling Existing Control Ratings		
Rating	Foreseeable	Description
Effective	There is no scope for improvement with all available resources.	Controls are operating as intended and aligned with policies and procedures. Controls are documented, up to date, understood by users, not forgotten or components missed, does not expose the organisation to theft or fraud and is delivered consistently within statutory or service delivery standards. Controls are subject to ongoing monitoring. Controls are reviewed and tested regularly.
Adequate	There is some scope for improvement.	Controls are generally operating as intended; however, inadequacies exist. Limited monitoring of controls. Controls are reviewed and tested, but not regularly.
Inadequate	There is a need for improvement or action.	Controls are not operating as intended. Controls do not exist, or are not being complied with. Controls have not been reviewed or tested for some time.



10.5 COMPLIANCE AUDIT RETURN 2024

File Reference	4.4C
Disclosure of Interest	Nil
Applicant	Not Applicable
Previous Item Numbers	
Date	13 March 2025
Author	Samuel E Bryce – Chief Executive Officer
Authorising Officer	Samuel E Bryce – Chief Executive Officer
Attachments	10.5.1 Compliance Audit Return 2024

Summary

To adopt Councils 2024 Compliance Audit Return (CAR) in accordance with the Local Government Act 1995.

Background

In Western Australia, local governments, including shires, are required to conduct an annual compliance audit return (CAR) for the period of January 1 to December 31. The 2024 Compliance Audit Return has been prepared by the Chief Executive Officer.

After the 2024 Compliance Audit Return is accepted by Council, a certified copy of the return, along with the relevant section of the minutes and any additional information explaining or qualifying the compliance audit, is to be submitted to the Director General of the Department of Local Government and Communities by 31 March 2025.

Consultation

Nil

Statutory Environment

Local Government Act 1995

Policy Implications

Nil

Financial Implications

Nil known

Strategic Implications

Shire of Goomalling Community Strategic Plan 2019-2029

4.1.4	Provide reporting processes in a transparent, accountable and timely manner.
4.2.2	Promote a culture of continuous improvement processes and resource sharing.

Comment/Conclusion

Nil

Voting Requirements

Simple Majority



OFFICERS' RECOMMENDATION

That the Council:

1. ADOPT the presented 2025 Compliance Audit Return with the following certifications:
 - a. The information contained in this Return is true and correct to the best of our knowledge.
 - b. This Return was included in the Agenda papers and considered by Council at the Ordinary Council Meeting held on 19 March 2025.
 - c. Each Elected Member has had the opportunity to review the 2024 Compliance Audit Return and to make comment to the Council.
 - d. The extract of the minutes attached to the 2024 Compliance Audit Return is a true and correct copy of the relevant section(s) of the above-mentioned minutes.
 - e. The Council adopted the 2024 Compliance Audit Return as the official Return of Council for the period 01 January 2024 to 31 December 2024.
 - f. Council reviewed the 2024 Compliance Audit Return noting amendments as detailed and recorded its satisfaction to answers in the Return.



Goomalling – Compliance Audit Return

Commercial Enterprises by Local Governments				
No	Reference	Question	Response	Comments
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2024?	N/A	
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2024?	N/A	
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2024?	N/A	
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2024?	N/A	
5	s3.59(5)	During 2024, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	

Delegation of Power/Duty				
No	Reference	Question	Response	Comments
1	s5.16 (1)	Were all delegations to committees resolved by absolute majority?	N/A	There are not delegations to committees
2	s5.16 (2)	Were all delegations to committees in writing?	N/A	
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?	N/A	
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A	
5	s5.18	Has council reviewed delegations to its committees in the 2023/2024 financial year?	Yes	
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?	Yes	



7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes	
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	Yes	
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes	
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2023/2024 financial year?	Yes	
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?	Yes	

Disclosure of Interest

No	Reference	Question	Response	Comments
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes	
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?	Yes	
3	s5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?	Yes	
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes	
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2024?	Yes	



6	s5.77	On receipt of a primary or annual return, did the CEO, or the Mayor/President, give written acknowledgment of having received the return?	Yes	
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?	Yes	
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Yes	
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?	N/A	
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes	
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?	N/A	
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes	
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people?	N/A	
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) of the Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes	
15	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes	



16	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A	
17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?	N/A	
18	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members candidates that incorporates the model code of conduct?	Yes	
19	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995?	No	
20	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?	Yes	
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Yes	

Disposal of Property

No	Reference	Question	Response	Comments
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?	Yes	
2	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property?	Yes	



Elections				
No	Reference	Question	Response	Comments
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?	N/A	No elections held in 2024
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?	N/A	
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?	N/A	

Finance				
No	Reference	Question	Response	Comments
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995?	Yes	
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority?	N/A	
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2024 received by the local government by 31 December 2024?	Yes	



4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	Yes	
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	Yes	
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?	N/A	
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2024 received by the local government within 30 days of completion of the audit?	Yes	

Local Government Employees

No	Reference	Question	Response	Comments
1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?	Yes	
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	Yes	
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?	Yes	
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	Yes	
5	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	Yes	



Official Conduct				
No	Reference	Question	Response	Comments
1	s5.120	Has the local government designated an employee to be its complaints officer?	Yes	
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995?	Yes	
3	S5.121(2)	Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995?	Yes	
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	N/A	

Tenders for Providing Goods and Services				
No	Reference	Question	Response	Comments
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Yes	
2	s3.57 F&G Reg 11	Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?	Yes	
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	Yes	



4	F&G Reg 12	Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	Yes	
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?	Yes	
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?	Yes	
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes	
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	No	
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Yes	
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes	
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?	Yes	
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	No	
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	Yes	



14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?	Yes	
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?	N/A	
16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A	
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A	
18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?	Yes	
19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A	
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	Yes	
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	Yes	
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?	Yes	



Integrated Planning and Reporting				
No	Reference	Question	Response	Comments
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	17/04/2019
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	19/07/2013 The Council has a five year fully costed forecast as part of its budget process. It is adopted each year with the budget. This method currently fulfils the requirement of a Corporate Business Plan. The Council is in the process of replacing this method with a formal Corporate Business Plan document.
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?	Yes	

Optional Questions				
No	Reference	Question	Response	Comments
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2024? If yes, please provide the date of council's resolution to accept the report.	Yes	17/05/2023
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial	Yes	17/05/2023



		years prior to 31 December 2024? If yes, please provide date of council's resolution to accept the report.		
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?	N/A	
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?	Yes	
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?	Yes	
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2023/2024 financial year and publish it on the local government's official website by 31 July 2024?	Yes	
8	s6.4(3)	By 30 September 2024, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2024?	Yes	
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes	

Chief Executive Officer

Date



Mayor/President

Date



10.6 APPLICATION OF COMMON SEAL – GRANT OF RIGHT OF BURIAL NO. 147

File Reference	10.06
Disclosure of Interest	Nil
Applicant	Not Applicable
Previous Item Numbers	
Date	13 March 2025
Author	Elizabeth Pudwell – Executive Assistant
Authorising Officer	Samuel E Bryce – Chief Executive Officer
Attachments	Nil

Summary

The purpose of this report is to endorse affixation of the Shire of Goomalling Common Seal to the Schedule 'B' Form of Grant of Right of Burial No. 147 for Tanya Lorraine Montague to validate the grant.

Background

Application was received from Tanya Lorraine Montague for the Grant of Right of Burial for Grave No. 817 in the Anglican section of the Goomalling Cemetery. The applicable fee of \$230.00 for a single site was received on 06 March 2025.

Consultation

Nil

Statutory Environment

Local Government Act 1995
Cemeteries Act 1986

Policy Implications

Common Seal V4 March 2024

Financial Implications

Nil

Strategic Implications

Shire of Goomalling Community Strategic Plan 2019-2029	
1.2.6	Provide to the community quality regulatory services

Comment/Conclusion

The Common Seal is to be affixed to validate the Grant No. 147 for Tanya Lorraine Montague.

Voting Requirements

Simple Majority



OFFICERS' RECOMMENDATION

That the Council:

1. ENDORSE affixation of the Shire of Goomalling Common Seal to the Schedule 'B' Form of Grant of Right of Burial No. 147 for Tanya Lorraine Montague.



11. WORKS REPORTS

11.1 Works Manager Report

Calingiri – WSN

The existing sealed pavement has been removed, pavement width widened out to 10m with the sub grade compacted. A 150 mm compacted gravel basecourse overlay is now occurring.

All works are being completed between SLK 24.40 and 30.00.

Plant –

Nil

Council meeting works -



11.2 Works Crew Report

DATE	WORK DESCRIPTION
1	WEEKEND
2	WEEKEND
3	Rubbish run/Refuse site maintenance.
4	Jennacubbine East - Gravel sheet several clay sections at various SLK's/Cemetery - Burial duties/Works Requests - Complete various tasks and deliveries from works request forms.
5	Rubbish run/Refuse site maintenance/Jennacubbine East - Gravel sheet several clay sections at various SLK's/Works Requests - Complete various tasks and deliveries from works request forms.
6	Jennacubbine East - Gravel sheet several clay sections at various SLK's/Road network - Prune vegetation blocking signs and overhanging vegetation on verges.
7	Rubbish run/Refuse site maintenance/Jennacubbine East - Gravel sheet several clay sections at various SLK's/Cemetery - Burial duties.
8	WEEKEND
9	WEEKEND
10	Rubbish run/Refuse site maintenance/Calingiri Road. - Pavement reconstruction works between SLK 26.40 and 30.10/Road network - inspect, repair signage and guideposts where required.
11	Calingiri Road. - Pavement reconstruction works between SLK 26.40 and 30.10/Jennacubbine hall - Clean and restock for hire event/Road network - inspect and clear culverts where required.
12	Rubbish run/Refuse site maintenance/Calingiri Road. - Pavement reconstruction works between SLK 26.40 and 30.10/Works Requests - Complete various tasks and deliveries from works request forms/Bridge Maintenance- Routine maintenance on pavement surface, guard rails, drainage and vegetation.
13	Calingiri Road. - Pavement reconstruction works between SLK 26.40 and 30.10/Works Requests - Complete various tasks and deliveries from works request forms/Cemetery - Burial duties.
14	Rubbish run/Refuse site maintenance/Calingiri Road. - Pavement reconstruction works between SLK 26.40 and 30.10/Cemetery - Burial duties/Works Requests - Complete various tasks and deliveries from works request forms/Road network - inspect, repair signage and guideposts where required.
15	WEEKEND
16	WEEKEND
17	Rubbish run/Refuse site maintenance.
18	Calingiri Road. - Pavement reconstruction works between SLK 26.40 and 30.10/Works Requests - Complete various tasks and deliveries from works request forms/Road network - inspect, repair signage and guideposts where required.
19	Rubbish run/Refuse site maintenance/Calingiri Road. - Pavement reconstruction works between SLK 26.40 and 30.10.
20	Calingiri Road. - Pavement reconstruction works between SLK 26.40 and 30.10/Various roads - Remove fallen trees and limbs.
21	Rubbish run/Refuse site maintenance/Calingiri Road. - Pavement reconstruction works between SLK 26.40 and 30.10/Various roads - Remove fallen trees and limbs/Bridge Maintenance- Routine maintenance on pavement surface, guard rails, drainage and vegetation.
22	WEEKEND

SHIRE OF GOOMALLING
 AGENDA FOR ORDINARY MEETING OF COUNCIL
 WEDNESDAY 19 MARCH 2025



23	WEEKEND
24	Rubbish run/Refuse site maintenance/Calingiri Road. - Pavement reconstruction works between SLK 26.40 and 30.10/Road network - Prune vegetation blocking signs and overhanging vegetation on verges.
25	Calingiri Road. - Pavement reconstruction works between SLK 26.40 and 30.10/Road network - inspect, repair signage and guideposts where required/Works Requests - Complete various tasks and deliveries from works request forms.
26	Rubbish run/Refuse site maintenance/Calingiri Road. - Pavement reconstruction works between SLK 26.40 and 30.10/Road network - Prune vegetation blocking signs and overhanging vegetation on verges/Townsite - Clear drains and culverts.
27	Calingiri Road. - Pavement reconstruction works between SLK 26.40 and 30.10/Works Requests - Complete various tasks and deliveries from works request forms/Road network - Prune vegetation blocking signs and overhanging vegetation on verges.
28	Calingiri Road. - Pavement reconstruction works between SLK 26.40 and 30.10/Rubbish run/Refuse site maintenance/Road network - inspect and clear culverts where required.



11.3 Parks & Gardens Report

DATE	WORK DESCRIPTION
1	WEEKEND
2	WEEKEND
3	PUBLIC HOLIDAY
4	Hockey oval - Line mark playing fields, top dress low areas for training/Cricket Pitch - mow, fertilise.
5	Millsteed - edge and mow lawns, garden bed and rose plant maintenance/Townsite Lawns - Manual watering where required/Hockey oval - mow, weed control/Cricket Pitch - Home game preparation.
6	Koomal Village - Edge, mow lawns, garden bed maintenance/Anstey Park - Mow and edge lawn, garden bed maintenance/Cricket Pitch - Home game preparation/Pavilion and Gym - Edge and mow laws, clean paths and access areas.
7	APU - Edge, mow lawns, garden bed maintenance/Townsite Lawns - Manual watering where required/Cricket Pitch - Home game preparation.
8	WEEKEND
9	WEEKEND
10	Public Toilets and Memorial Park-rake and tidy/Mortlock Lodge - Edge, mow lawns, garden bed maintenance.
11	Anstey Park - Mow and edge lawn, garden bed maintenance/Nature Playground - playground inspection, mow lawn, garden bed maintenance/Cricket Pitch - Post Home game maintenance/Football oval - mow, weed control.
12	Koomal Village - Edge, mow lawns, garden bed maintenance/Railway museum - Rake and remove debris/Cricket Pitch - Home game preparation/Pavilion and Gym - Edge and mow laws, clean paths and access areas.
13	
14	Public Toilets and Memorial Park-rake and tidy/
15	WEEKEND
16	WEEKEND
17	Public Toilets and Memorial Park-rake and tidy/
18	
19	
20	
21	Public Toilets and Memorial Park-rake and tidy/
22	WEEKEND
23	WEEKEND
24	Public Toilets and Memorial Park-rake and tidy/
25	
26	
27	
28	Public Toilets and Memorial Park-rake and tidy/
29	WEEKEND
30	WEEKEND
31	



Ron and Mark

- Public Toilets and Memorial Park-rake and tidy/
- Townsite Lawns - Manual watering where required/
- Town reserves - Weed control on fire breaks/
- Town site - Weed control on street verges and vacant blocks/
- Townsite Verge Lawns - edge and mow lawns on all street verges, inspect reticulation/
- Townsite - sweep, clean debris from streets and verges/
- Caravan Park - Mow lawns/
- Millsteed - edge and mow lawns, garden bed and rose plant maintenance/
- Rural Roadsides - Weed and vegetation control works/
- Railway museum - Rake and remove debris/
- Throssell St Museum - Rake and remove debris, garden bed maintenance/
- Koomal Village - Edge, mow lawns, garden bed maintenance/
- APU - Edge, mow lawns, garden bed maintenance/
- Mortlock Lodge - Edge, mow lawns, garden bed maintenance/
- Slater Homestead - edge and mow lawns, garden bed maintenance, rake and remove debris from surrounds, weed control/
- Anstey Park - Mow and edge lawn, garden bed maintenance/
- Shire Offices - Blow down verandas and access areas, rake and remove leaves and debris from rear carpark/
- 32 Eaton St - edge, mow lawns, garden bed maintenance/
- 7 Forward St - edge, mow lawns, garden bed maintenance/
- Swimming Pool - edge, mow lawns, garden bed maintenance, weed control/
- Residential housing - garden bed and front yard maintenance/
- Cemetery - Rake and remove debris, weed control, clean downs access paths/
- Nature Playground - playground inspection, mow lawn, garden bed maintenance/
- Railway Terrace - Verti mow lawns/

Jeff

- Pavilion and Gym - Edge and mow laws, clean paths and access areas/
- Tennis pavilion - Edge and mow laws, clean paths and access areas/
- GSC surrounds - Rake and remove leaves and debris, weed control/
- Cricket Pitch - mow, fertilise/
- Cricket Pitch - Preseason rolling and preparation works/
- Cricket Pitch - Home game preparation/
- Cricket Pitch - Post Home game maintenance/
- GSC oval playground - Playground inspection and clean/
- Hockey and Football oval - Line mark playing fields, top dress low areas for home game/
- Football and Hockey - Post home game maintenance/
- Football and Hockey oval - mow, trim surrounds/
- Hockey oval - mow, weed control/
- Football oval - mow, weed control/
- Tennis and netball courts, clean and remove debris/
- Football and Hockey oval - Apply granular fertiliser/
- Football and Hockey oval - Apply liquid wetter/
- Football and Hockey oval - Insect control/
- Football and Hockey oval - Reticulation inspection and repairs if required/
- Football and Hockey oval - Back fill deep holes from cockatoos.
- Football and Hockey oval - Ironman and Terreplex for PH control/



11.4 Plant Report

GO 009	UTE	107360	-108840	-1480
GO 010	J DEERE	0	0	0
GO 015	SUV	60455	-62770	-2315
GO 016	UTE	204168	-204189	-21
GO 017	LUIGONG LOADER	917	-1028	-111
GO 018	6 WHEEL TRUCK	315025	-315620	-595
GO 019	P/MOVER TRUCK	627771	-628161	-390
GO 020	12 H	18562	-18631	-69
GO 021	12 M	11571	-11620	-49
GO 022	STEEL ROLLER	4980	-4989	-9
GO 023	UTE	17068	-17881	-813
GO 024	LOADER	456	-470	-14
GO 025	MULTI ROLLER	3495	-3510	-15
GO 026	UTE	303965	-307387	-3422
GO 027	SMALL TRUCK	293902	-294246	-344
GO 028	WATER TRUCK	255601	-255870	-269
GO 033	COASTER BUS	194051	-194350	-299
GO 034	MASSEY	7310	-7318	-8
GO 035	CASE SKID STEER	6	-10	-4
GO 037	UTE	124750	-125192	-442
GO 038	UTE	190431	-190716	-285
GO 039	UTE	308475	-308525	-50
GO 041	SMALL TRUCK	201468	-202369	-901
GO 042	UTE	175830	-177460	-1630
GO 050	FORD UTE	235370	-236221	-851
GO 183	UTE	192391	-202072	-9681
GO SHIRE1	BUS	331550	-351789	-20239
GO 009	UTE			
GO 010	J DEERE			
GO 015	SUV	Service		
GO 016	UTE			
GO 017	LUIGONG LOADER			
GO 018	6 WHEEL TRUCK	Hoist switch		
GO 019	P/MOVER TRUCK			
GO 020	12 H	Fuel gauge	Fuel tank leak	
GO 021	12 M			
GO 022	STEEL ROLLER			
GO 023	UTE			

SHIRE OF GOOMALLING
 AGENDA FOR ORDINARY MEETING OF COUNCIL
 WEDNESDAY 19 MARCH 2025



GO 024	LOADER	Replace steps		
GO 025	MULTI ROLLER			
GO 026	UTE			
GO 027	SMALL TRUCK			
GO 028	WATER TRUCK			
GO 033	COASTER BUS			
GO 034	MASSEY			
GO 035	CASE SKID STEER			
GO 037	UTE			
GO 038	UTE	Exhaust	Tyres	
GO 039	UTE			
GO 041	SMALL TRUCK			
GO 042	UTE			
GO 050	UTE	Tyres		
GO 183	UTE	Tyres		
GO 2990	FORD UTE			
GO SHIRE1	BUS			
MISC PLANT				
MISC PLANT				
MISC PLANT				
MISC PLANT				



11.5 Building Maintenance Report

DATE	WORK DESCRIPTION
1	WEEKEND
2	WEEKEND
3	Cravan Park - Repair water leak/60 B Forrest St - Repair shade cloth on side patio/Sewer Pump Station-Maintenance/Imhoff-maintenance/Chlorinator maintenance.
4	Cemetery - Assist with burial duties/Cravan Park - Repair water leaks/7 Forward Street - Air con repairs.
5	Sewer Pump Station-Maintenance/Imhoff-maintenance/Chlorinator maintenance//60 B Forrest Street - Repair shade cloth on side patio
6	CRC- Replace broken eave board near chiropractor door.
7	Sewer Pump Station-Maintenance/Imhoff-maintenance/Chlorinator maintenance/Cemetery - Assist with burial duties/Shire offices - Install bench top in kitchen.
8	WEEKEND
9	WEEKEND
10	Sewer Pump Station-Maintenance/Imhoff-maintenance/Chlorinator maintenance/Town Hall - Kitchen upgrade works/Shire offices - Install bench top in kitchen.
11	Shire Offices - Install racking into archive sea container/Works Requests - Complete various tasks and deliveries from works request forms.
12	Sewer Pump Station-Maintenance/Imhoff-maintenance/Chlorinator maintenance/Shire Offices - Archive room clean up.
13	Imhoff-maintenance/Railway Station - Security camera repairs/CRC - Toilet repairs/Works Requests - Complete various tasks and deliveries from works request forms.
14	Sewer Pump Station-Maintenance/Imhoff-maintenance/Chlorinator maintenance/Cemetery - Assist with burial duties/Gym - Male ablution repairs/60 a Forrest Street - Water leak repairs/Works Requests - Complete various tasks and deliveries from works request forms.
15	WEEKEND
16	WEEKEND
17	Sewer Pump Station-Maintenance/Imhoff-maintenance/Chlorinator maintenance/Caravan Park - Clean up leaves and debris from surrounds/Railway Tce - Assist with clean-up of leaves and debris.
18	Koomal Village - Unit 4 - Hot water system repairs/Town hall - Kitchen upgrade.
19	Sewer Pump Station-Maintenance/Imhoff-maintenance/Chlorinator maintenance/Shire Offices - Archive room clean up.
20	Shire Offices - Archive room clean-up/Town Hall - Kitchen upgrade works/Works Requests - Complete various tasks and deliveries from works request forms.
21	Sewer Pump Station-Maintenance/Imhoff-maintenance/Chlorinator maintenance/Forrest Street - Line mark disabled bays/Works Requests - Complete various tasks and deliveries from works request forms.
22	WEEKEND
23	WEEKEND
24	Sewer Pump Station-Maintenance/Imhoff-maintenance/Chlorinator maintenance/Anstey Park -DWC bus assisting - Paving works - lifting and replacing existing pavers with new pavers from the Nature playground access to the access gate.

SHIRE OF GOOMALLING
AGENDA FOR ORDINARY MEETING OF COUNCIL
WEDNESDAY 19 MARCH 2025



25	Sewer - clear blockage Throssell Street/Anstey Park -DWC bus assisting - Paving works - lifting and replacing existing pavers with new pavers from the Nature playground access to the access gate.
26	Sewer Pump Station-Maintenance/Imhoff-maintenance/Chlorinator maintenance/Anstey Park -DWC bus assisting - Paving works - lifting and replacing existing pavers with new pavers from the Nature playground access to the access gate/
27	Anstey Park -DWC bus assisting - Paving works - lifting and replacing existing pavers with new pavers from the Nature playground access to the access gate/Caravan Park - Door lock repairs/43 Throssell - Tap replacement.
28	Sewer Pump Station-Maintenance/Imhoff-maintenance/Chlorinator maintenance/Caravan Park - Motel unit door lock repairs.



11.6 Maintenance Grading Report

SOUTH WEST

ROAD NAME	DATE
ANDERSON	29.8.24
BEBAKINE	11.2.25
BEECROFT	9.1.25
BOLGART EAST	3.2.25
CHITIBIN	28.6.24
CLARKE	10.1.25
CLAY PIT	10.2.25
EATON	21.1.25
GOON GOONING	4.9.24
HUGHES	25.11.24
JENNACUBBINE E	27.8.24
KROE HUT	10.2.25
LAWLER	2.12.24
LEESON	30.8.24
LONG FORREST	21.2.25
MC LEAN	4.9.24
MUGGIN MUGGINS	9.1.24
ROSSMORE	21.1.25
ROWLES	6.2.25
SAWYER	19.2.25
SHEEN	19.9.24
SMITH	7.2.25
TYNDALL	19.2.25
WONGAMINE	25.11.24

SOUTH EAST

ROAD NAME	DATE
ABBATOIR	4.7.24
BERRING E	12.3.25
BOASE	13.8.24
BROOKSBANK	14.1.24
DICK ST	9.10.24
GEORGE ST	9.10.24
HAGBOOM STH	2.11.23
HAYWOOD ST	9.10.24
HULLOGINE	21.8.24
KUNZIA WAY	9.10.24
MARTINDALE WAY	9.10.24
PATTERSON	16.1.25
PEAR TREE DRIVE	10.1.25
ROBERT	8.10.24
SLATER ST	9.10.24
SADLER	9.8.24
SALMON GUM WAY	10.1.25
SHORT ST	9.10.24
SMITH ST	9.10.24
UCARTY	12.8.24
YORK GUM WAY	10.1.25
WATERHOUSE WAY	9.10.24
WHITE ST	9.10.24
WILLIAM ST	9.10.24



NORTH WEST

ROAD NAME	DATE
BURNT HILL	17.12.24
BURABADJI	14.2.24
CACTI	14.3.24
CARTER	24.10.24
COULTHARD	4.11.24
DEW	14.3.24
DONALD	30.10.24
GLATZ	25.10.24
HAYWOOD	29.10.24
JONES	15.10.24
KONNONGORRING W	18.12.24
LORD	28.10.24
MORREL	9.12.24
PINKWERRY	17.10.24
WHITFIELD	26.9.24

NORTH EAST

ROAD NAME	DATE
BERRING	11.3.25
BOTHERLING E	26.2.25
BURABADJI E	6.3.25
BYBERDING	6.12.24
COOPER	21.10.24
DEAN	24.9.24
DOWERIN-KONNONGORRING	10.12.24
EGAN	11.3.25
EVANS	11.3.25
FAIRLEE	13.3.24
GABBY QUOI QUOI	5.12.24
GRIFFITH WHALEY	18.10.24
KALGUDDER W	22.10.24
KING	28.2.25
LAKE	6.3.25
MOUNTJOY	24.9.24
NAMBLING NTH	7.3.25
OAKPARK	5.3.25
PRYOR	7.3.25
SAWYER	28.2.25
SHELL	14.3.25
SEIGERT	24.9.24
SHARA	28.2.25
SLATER	11.3.25
SPARK	28.2.25
WHITE	18.9.24
WILLIAMS	22.10.24



12. ELECTED MEMBERS MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

13. NEW BUSINESS OF AN URGENT NATURE AGREED TO BY RESOLUTION OF COUNCIL

14. MATTERS BEHIND CLOSED DOORS

The meeting be closed to the public in accordance with section 5.23 Local Government Act 1995, 5.5.23 (2)

- Confidential
- Matters affecting employee(s)
- Personal affairs of any person(s), including financial and/or commercial contracts
- Commercial Confidentiality
- Legal advice/matters
- Public safety/security matters where public knowledge may be prejudicial

15. MEETING CLOSURE