

Shire of Goomalling



COUNCIL MEETING AGENDA

19 February 2025

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



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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.

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NYOONGAR ACKNOWLEDGEMENT

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.

NOTICE OF MEETING

Meeting No. 02 of 2025 of the Shire of Goomalling Council to be held in the Council Chambers, Administration Office, 32 Quinlan Street, Goomalling on Wednesday, 19 February 2025 at 4.30pm.



- 1. DECLARATION OF OPENING & ANNOUNCEMENT OF VISITORS**
- 2. RECORD OF ATTENDANCE/APOLOGIES & APPROVED LEAVE OF ABSENCE**
 - 2.1 Attendance**

Council	President & Chairperson	Cr Julie Chester
	Vice President	Cr Roland Van Gelderen
	Councillor	Cr Christine Barratt
	Councillor	Cr Casey Butt
	Councillor	Cr Barry Haywood
	Councillor	Cr Brendon Wilkes
	Councillor	Cr Mark Ashton
Administration	Chief Executive Officer	Mr Samuel Bryce
	Deputy Chief Executive Officer	Miss Natalie Bird
	Works Manager	Mr David Long
 - 2.2 Apologies**
 - 2.3 Approved Leave of Absence**
- 3. DECLARATION OF:**
 - 3.1 Financial Interest**
 - 3.2 Members Impartiality Interest**
 - 3.3 Proximity Interest**
- 4. PUBLIC QUESTION TIME**
- 5. APPLICATION FROM MEMBERS FOR LEAVE OF ABSENCE**
- 6. CONFIRMATION AND RECEIVING OF MINUTES & BUSINESS ARISING**
 - 6.1** Ordinary Meeting of Council held Wednesday 15 December 2024
 - 6.2** Special Council Meeting held 07 January 2025
- 7. ANNOUNCEMENTS BY THE PRESIDING PERSON WITHOUT DISCUSSION**
- 8. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS**



9. OFFICERS' REPORTS

9.1 SCHEDULE OF ACCOUNTS PAID 1 DECEMBER 2024 TO 31 DECEMBER 2024

File Reference	03.3D Credit Cards 03.15 Creditors
Disclosure of Interest	Nil
Applicant	Not Applicable
Previous Item Numbers	No Direct
Date	11 February 2025
Author	Natalie Bird – Deputy Chief Executive Officer
Authorising Officer	Natalie Bird – Deputy Chief Executive Officer
Attachments	9.1.1 Schedule of Payments – December 2024 9.1.2 Corporate Credit Card Statements – November 2024 (paid in December 2024)

Summary

DECEMBER 2024 FUND VOUCHERS AMOUNT

EFT 7631 – 7732 & 7775	\$376,930.38
Auto Payments 8660 – 8663 & 8667	\$67,487.89
Cheques 15585 – 15589	\$41,254.92
Payroll JNL 7136 & 7146	\$124,154.00
Super DD	\$21,812.46
TOTAL	\$631,639.65

Voting Requirements

Simple Majority

OFFICERS' RECOMMENDATION

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

DECEMBER 2024 FUND VOUCHERS AMOUNT

EFT 7631 – 7732 & 7775	\$376,930.38
Auto Payments 8660 – 8663 & 8667	\$67,487.89
Cheques 15585 – 15589	\$41,254.92
Payroll JNL 7136 & 7146	\$124,154.00
Super DD	\$21,812.46
TOTAL	\$631,639.65



9.2 SCHEDULE OF ACCOUNTS PAID 1 JANUARY 2025 TO 31 JANUARY 2025

File Reference	03.3D Credit Cards 03.15 Creditors
Disclosure of Interest	Nil
Applicant	Not Applicable
Previous Item Numbers	No Direct
Date	11 February 2025
Author	Natalie Bird – Deputy Chief Executive Officer
Authorising Officer	Natalie Bird – Deputy Chief Executive Officer
Attachments	9.2.1 Schedule of Payments – January 2025 9.2.2 Corporate Credit Card Statements – December 2024 (paid in January 2025)

Summary

JANUARY 2025 FUND VOUCHERS AMOUNT

EFT 7733-7774 & 7776-7820	\$310,221.72
Auto Payments 8664-8670	\$19,327.33
Cheques 15590-15591	\$6,262.54
Payroll JNL 7149 & 7156 & 7167	\$188,242.00
Super DD	\$33,190.85
TOTAL	\$557,244.44

Voting Requirements

Simple Majority

OFFICERS' RECOMMENDATION

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

JANUARY 2025 FUND VOUCHERS AMOUNT

EFT 7733-7774 & 7776-7820	\$310,221.72
Auto Payments 8664-8670	\$19,327.33
Cheques 15590-15591	\$6,262.54
Payroll JNL 7149 & 7156 & 7167	\$188,242.00
Super DD	\$33,190.85
TOTAL	\$557,244.44



9.3 FINANCIAL REPORT FOR DECEMBER 2024

File Reference	03.18 Financial Reports
Disclosure of Interest	Nil
Applicant	Shire of Goomalling
Previous Item Numbers	No Direct
Date	15 February 2025
Author	Natalie Bird – Deputy Chief Executive Officer
Authorising Officer	Natalie Bird – Deputy Chief Executive Officer
Attachments	9.3.1 Monthly Financial Report to 31 December 2024

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 31 December 2024

SHIRE OF GOOMALLING

MONTHLY FINANCIAL REPORT

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

For the period ended 31 December 2024

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF GOOMALLING
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2024

	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	2,489,619	92,799	3.87%	
Rates excluding general rates		237,045	237,045	237,045	0	0.00%	
Grants, subsidies and contributions	14	2,406,709	1,203,294	1,200,292	(3,002)	(0.25%)	Dependent on when the accounts for payment are received. Not all fees and charges being charged due the updating of leases.
Fees and charges		1,565,010	847,528	639,208	(208,320)	(24.58%)	▼
Interest revenue		98,328	49,152	39,538	(9,614)	(19.56%)	
Other revenue		282,902	141,378	87,989	(53,389)	(37.76%)	▼
Profit on asset disposals	6	0	0	6,321	6,321	0.00%	Timing of receiving of income. Profit on sale of Lot 203 Grange St LHR
		7,084,284	4,875,217	4,700,012	(175,205)	(3.59%)	
Expenditure from operating activities							
Employee costs		(3,070,149)	(1,534,800)	(1,440,358)	94,442	6.15%	
Materials and contracts		(1,960,717)	(979,156)	(1,175,289)	(196,133)	(20.03%)	▼
Utility charges		(274,992)	(137,220)	(148,210)	(10,990)	(8.01%)	
Depreciation		(2,009,235)	(1,004,544)	(1,222,082)	(217,538)	(21.66%)	▼
Finance costs		(144,105)	(72,036)	(56,363)	15,673	21.76%	▲
Insurance		(235,255)	(117,444)	(246,263)	(128,819)	(109.69%)	▼
Other expenditure		(345,522)	(172,476)	(169,130)	3,346	1.94%	Dependent on the timing of the payment of expenditure during the year.
		(8,039,975)	(4,017,676)	(4,457,695)	(440,019)	(10.95%)	
Non-cash amounts excluded from operating activities	ote 2(l	2,014,487	1,004,544	1,217,904	213,360	21.24%	▲
Amount attributable to operating activities		1,058,796	1,862,085	1,460,221	(401,864)	(21.58%)	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	15	2,315,444	1,309,967	437,530	(872,437)	(66.60%)	▼
Proceeds from disposal of assets	6	0	0	108,636	108,636	0.00%	Dependent on when the grant are paid 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)
		2,362,665	1,309,967	619,102	(690,865)	(52.74%)	
Outflows from investing activities							
Loan to Medical Surgery		0		(160,000)			The Current doctor has resigned and now using Locums need to pay for them plus pay the staff their leave entitlements.
Payments for property, plant and equipment	5	(353,000)	(223,000)	(210,595)	12,405	5.56%	Yet to purchase plant and equipment items
Payments for construction of infrastructure	5	(3,047,305)	(1,788,698)	(760,072)	1,028,626	57.51%	▲
Amount attributable to investing activities		(1,037,640)	(701,731)	(511,565)	350,166	27.10%	Timing of contractor accounts for the roadworks.

SHIRE OF GOOMALLING
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2024

	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							
		0	0	0	0	0.00%	
Outflows from financing activities							
Repayment of borrowings	11	(197,885)	(146,771)	(146,771)	0	0.00%	
Payments for principal portion of lease liabilities	12	(23,652)	0	0	0	0.00%	
Transfer to reserves	4	(38,393)	(15,471)	(15,471)	0	0.00%	
		(259,930)	(162,242)	(162,242)	0	0.00%	
Amount attributable to financing activities		(259,930)	(162,242)	(162,242)	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		1,058,796	1,862,085	1,460,221	(401,864)	(21.58%)	▼
Amount attributable to investing activities		(1,037,640)	(701,731)	(511,565)	350,166	27.10%	▲ Timing of receiving funds for TD
Amount attributable to financing activities		(259,930)	(162,242)	(162,242)	0	0.00%	
Surplus or deficit after imposition of general rates		(44,738)	1,192,148	877,204	(314,944)	(26.42%)	▼ Depreciation yet to run until the audit is completed.

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 31 DECEMBER 2024

	Supplementary Information	30 June 2024	31 December 2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	2,635,339	2,946,496
Trade and other receivables		208,846	537,363
Inventories	8	32,361	26,218
TOTAL CURRENT ASSETS		2,876,546	3,510,077
NON-CURRENT ASSETS			
Trade and other receivables		85,248	85,248
Other financial assets		88,093	222,378
Inventories		69,000	0
Property, plant and equipment		27,045,363	26,894,506
Infrastructure		70,822,011	70,700,257
Right-of-use assets		59,405	47,286
TOTAL NON-CURRENT ASSETS		98,169,120	97,949,675
TOTAL ASSETS		101,045,666	101,459,752
CURRENT LIABILITIES			
Trade and other payables	9	374,469	255,479
Other liabilities	13	864,909	864,909
Lease liabilities	12	21,974	21,974
Borrowings	11	197,885	51,114
Employee related provisions	13	745,921	745,921
TOTAL CURRENT LIABILITIES		2,205,158	1,939,397
NON-CURRENT LIABILITIES			
Lease liabilities	12	37,431	37,431
Borrowings	11	1,996,777	1,996,777
Employee related provisions		35,001	35,001
TOTAL NON-CURRENT LIABILITIES		2,069,209	2,069,209
TOTAL LIABILITIES		4,274,367	4,008,606
NET ASSETS		96,771,299	97,451,148
EQUITY			
Retained surplus		32,197,085	32,861,461
Reserve accounts	4	872,578	888,049
Revaluation surplus		63,701,638	63,701,638
TOTAL EQUITY		96,771,299	97,451,148

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2024

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

Judgements and estimates

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

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

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

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

SIGNIFICANT ACCOUNTING POLICIES

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 13 December 2024

SHIRE OF GOOMALLING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2024

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

		Adopted Budget Opening 30 June 2024	Last Year Closing 30 June 2024	Year to Date 31 December 2024
(a) Net current assets used in the Statement of Financial Activity				
Current assets		\$	\$	\$
Cash and cash equivalents	3	2,424,368	2,635,339	2,946,496
Rates Receivables		0	118,042	401,002
Receivables		84,243	90,804	136,361
Inventories	8	13,633	32,361	26,218
		2,522,244	2,876,546	3,510,077
Less: current liabilities				
Trade and other payables	9	(266,322)	(374,469)	(255,479)
Contract liabilities	13	(823,096)	(864,909)	(864,909)
Lease liabilities	12	(1,678)	(21,974)	(21,974)
Borrowings	11	0	(197,885)	(51,114)
Employee related provisions	13	(691,187)	(745,921)	(745,921)
		(1,782,283)	(2,205,158)	(1,939,397)
Net current assets		739,961	671,388	1,570,680
Less: Total adjustments to net current assets	note 2(i)	(784,699)	(580,598)	(693,476)
Closing funding surplus / (deficit)		(44,738)	90,790	877,204

(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	0	0	(6,321)
Less: Movement in liabilities associated with restricted cash		5,252		2,143
Add: Depreciation		2,009,235	1,004,544	1,222,082
Total non-cash amounts excluded from operating activities		2,014,487	1,004,544	1,217,904

(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 31 December 2024
Adjustments to net current assets				
		\$	\$	\$
Less: Reserve accounts	4	(910,970)	(872,578)	(888,049)
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	51,114
- Current portion of lease liabilities	12	1,678	21,974	21,974
- Current portion of employee benefit provisions held in reserve	4	124,593	119,342	121,485
Total adjustments to net current assets	note 2(i)	(784,699)	(580,598)	(693,476)

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

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SHIRE OF GOOMALLING
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2024

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	(\$0.04 M)	\$1.19 M	\$0.88 M	(\$0.31 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$2.94 M	% of total
Unrestricted Cash	\$2.04 M	69.3%
Restricted Cash	\$0.90 M	30.7%

Refer to 3 - Cash and Financial Assets

Payables	
	\$0.26 M
Trade Payables	\$0.21 M
0 to 30 Days	100.0%
Over 30 Days	0.0%
Over 90 Days	0.0%

Refer to 9 - Payables

Receivables		
	\$0.14 M	% Collected
Rates Receivable	\$0.40 M	85.7%
Trade Receivable	\$0.14 M	% Outstanding
Over 30 Days		(33.2%)
Over 90 Days		(38.7%)

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.06 M	\$1.86 M	\$1.46 M	(\$0.40 M)

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$2.49 M	% Variance
YTD Budget	\$2.40 M	3.9%

Refer to 10 - Rate Revenue

Grants and Contributions		
YTD Actual	\$0.92 M	% Variance
YTD Budget	\$1.01 M	(8.8%)

Refer to 14 - Grants and Contributions

Fees and Charges		
YTD Actual	\$0.64 M	% Variance
YTD Budget	\$0.85 M	(24.6%)

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)
(\$1.04 M)	(\$0.70 M)	(\$0.51 M)	\$0.19 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	\$0.76 M	% Spent
Adopted Budget	\$3.05 M	(75.1%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$0.44 M	% Received
Adopted Budget	\$2.32 M	(81.1%)

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)	(\$0.16 M)	(\$0.16 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.15 M)
Interest expense	\$0.07 M
Principal due	\$2.00 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	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.06 M

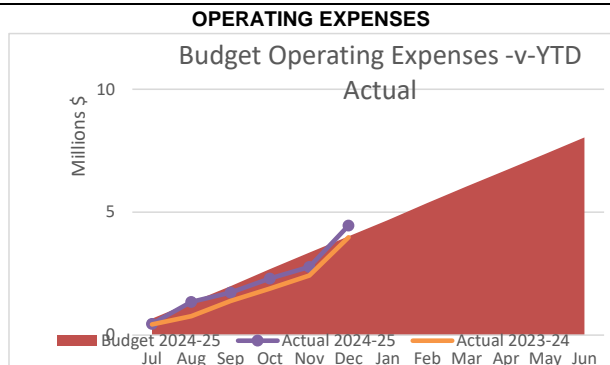
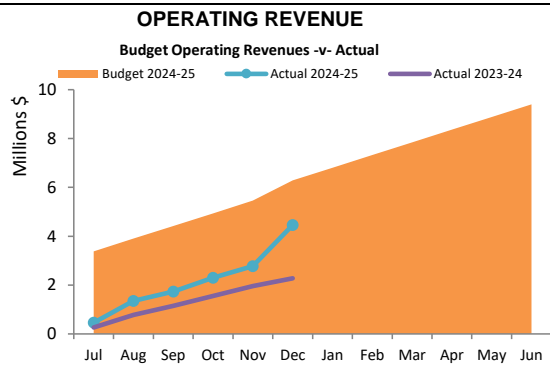
Refer to Note 12 - Lease Liabilities

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

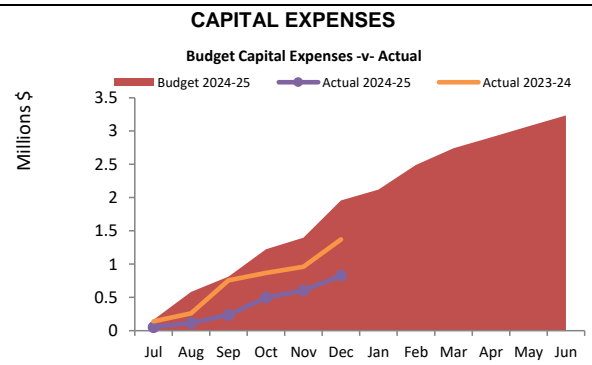
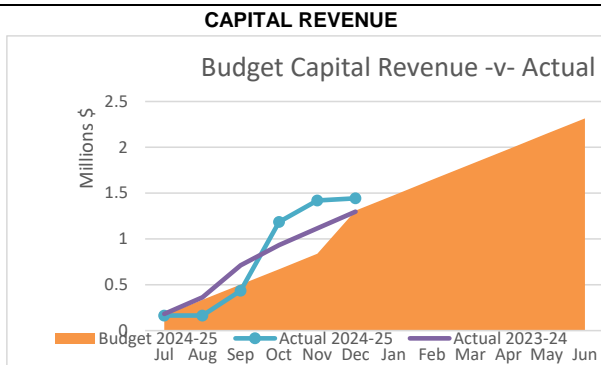
SHIRE OF GOOMALLING
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2024

2 KEY INFORMATION - GRAPHICAL

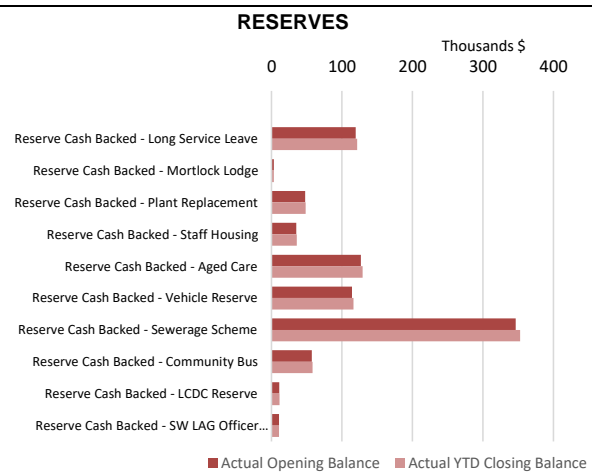
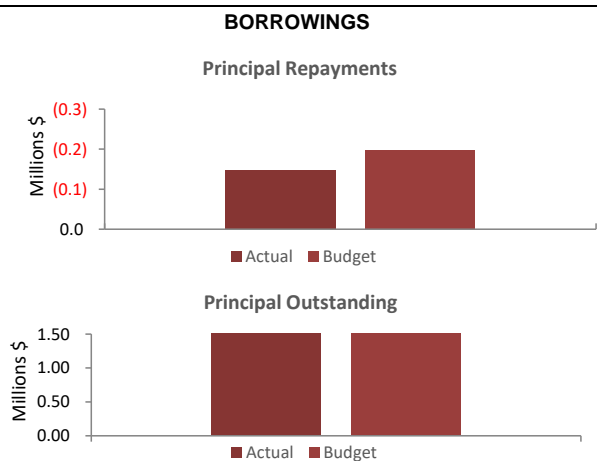
OPERATING ACTIVITIES



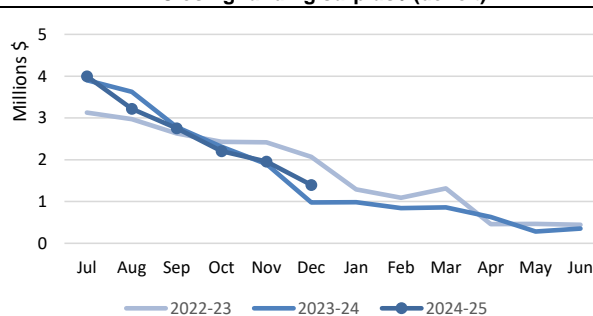
INVESTING ACTIVITIES



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 31 DECEMBER 2024

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	530,232	0	530,232	0	Bendigo		
Trust Bank Account	Cash and cash equivalents	0	0	0	19,053	Bendigo		
Medical Surgery Bank Account	Cash and cash equivalents		13,881	13,881	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	223,107	223,107		Bendigo	3.60%	17/02/2025
Sandhurst Managed Fund	Financial assets at amortised cost	1,507,568	0	1,507,568		Bendigo	4.50%	20/12/2024
Term Deposit - Skeleton Weed AL & L	Financial assets at amortised cost	0	10,877	10,877		Bendigo	4.75%	17/06/2025
Total		2,038,350	901,929	2,940,278	19,053			
Comprising								
Cash and cash equivalents		530,782	13,882	544,663	19,053			
Financial assets at amortised cost		1,507,568	888,047	2,395,615	0			
		2,038,350	901,929	2,940,278	19,053			

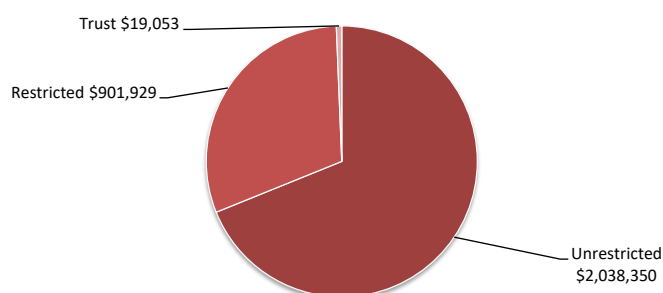
KEY INFORMATION

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 31 DECEMBER 2024

4 RESERVE ACCOUNTS

	Budget Opening Balance	Budget Interest Earned	Budget Transfer s In (+)	Budget Transfers 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	2,143	0	0	121,485
Reserve Cash Backed - Mortlock Lodge	3,355	148	0	0	3,503	3,355	60	0	0	3,415
Reserve Cash Backed - Plant Replacement	47,710	2,099	0	0	49,809	47,710	857	0	0	48,567
Reserve Cash Backed - Staff Housing	35,215	1,549	0	0	36,764	35,215	632	0	0	35,847
Reserve Cash Backed - Aged Care	126,924	5,585	0	0	132,509	126,924	2,279	0	0	129,203
Reserve Cash Backed - Vehicle Reserve	114,327	5,030	0	0	119,357	114,327	2,053	0	0	116,380
Reserve Cash Backed - Sewerage Scheme	346,373	15,240	0	0	361,613	346,373	6,219	0	0	352,592
Reserve Cash Backed - Community Bus	57,398	2,526	0	0	59,924	57,398	1,030	0	0	58,428
Reserve Cash Backed - LCDC Reserve	11,057	486	0	0	11,543	11,057	198	0	0	11,255
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	15,471	0	0	888,049

5 CAPITAL ACQUISITIONS

	Adopted Budget	YTD Budget	YTD Actual	YTD Actual Variance
Capital acquisitions	\$	\$	\$	\$
Buildings	78,000	73,000	59,465	(13,535)
Plant and equipment	275,000	150,000	151,130	1,130
Acquisition of property, plant and equipment	353,000	223,000	210,595	(12,405)
Infrastructure - roads	2,882,305	1,623,698	579,872	(1,043,826)
Infrastructure - Other Infrastructure	165,000	165,000	145,055	(19,945)
Infrastructure - Sewerage			35,146	35,146
Acquisition of infrastructure	3,047,305	1,788,698	760,072	(1,028,626)
Total capital acquisitions	3,400,305	2,011,698	970,667	(1,041,031)
Capital Acquisitions Funded By:				
Capital grants and contributions	2,315,444	1,309,967	437,530	(872,437)
Contribution - operations	1,084,861	701,731	424,501	(277,230)
Capital funding total	3,400,305	2,011,698	970,667	(1,041,031)

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.

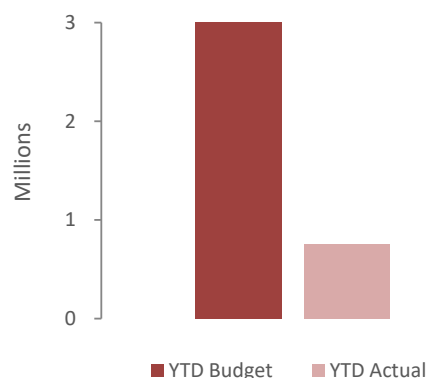
Initial recognition and measurement for assets held at cost

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.

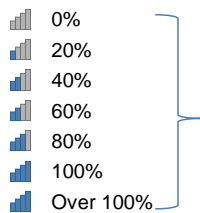
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



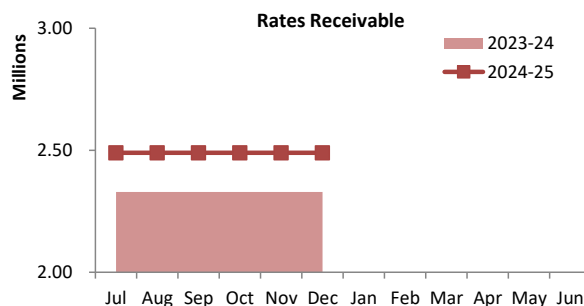
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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

		Adopted		YTD Actual	Variance (Under)/Over
Account Description		Budget	YTD Budget		
		\$	\$	\$	\$
Buildings					
98009	Housing Upgrade 35 Throssell St	8,000	8,000	0	8,000
98003	Capital 59 Railway Tce - LRCIP funding	0	0	142	
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	0	28,313	(28,313)
138010	Upgrade to 39A Railway Terrace	5,000	0	0	
118005	Town Hall Ceiling/Roof Upgrade - LRCIP	50,000	50,000	21,947	28,053
Plant & Equipment					
123917	Plant - Skid Steer	100,000	100,000	86,302	13,698
58009	Generator of the GSCC sports centre (recovery centre)	100,000	100,000	0	100,000
108001	Skeleton Weed Plant & Equipment	0	0	57,011	(57,011)
123902	Plant replacement new vehicle Go 038 (Ford)	50,000	50,000	0	50,000
123910	Plant replacement - Torro ride on mower	10,000	10,000	7,817	2,183
123913	Miscellaneous Small Plant	15,000	0	0	0
Infrastructure - Sewerage					
108004	Chlorinator Upgrade - LRCIP funding recycled water	0	0	35,146	(35,146)
Furniture & Equipment					
Infrastructure - Roads					
129901	EXPENSE - R 2 R Construction	304,511	234,000	5,060	228,940
129904	EXPENSE - Regional Road Group Construction	655,970	327,984	456,097	(128,113)
129908	EXPENSE - Wheatbelt Secondary Freight Network	1,320,224	660,114	118,715	541,399
129912	Black Spot Funding	200,000	0	0	0
129914	MRWA - Bridge Capital	401,600	401,600	0	401,600
Infrastructure - Other					
118010	Swimming Pool Upgrade (LRCIP)	165,000	165,000	145,055	19,945.46
		3,400,305	2,121,698	970,667	1,160,236

7 RECEIVABLES

Rates receivable	30 Jun 2025	31 Dec 2024
	\$	\$
Opening arrears previous years	118,042	118,042
Levied this year	2,445,555	2,682,600
Less - collections to date	(2,445,555)	(2,399,640)
Gross rates collectable	118,042	401,002
Net rates collectable	118,042	401,002
% Collected	95.4%	85.7%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(5,122)	133,217	3,866	1,430	(37,226)	96,165
Percentage	(5.3%)	138.5%	4.0%	1.5%	(38.7%)	
Balance per trial balance						
Sundry Receivables		0	0	0	0	96,165
GST Receivables		0	0	0	0	40,196
SS Loan _ MSC reimbursement of principal		0	0	0	0	0
Total receivables general outstanding						136,361

Amounts shown above include GST (where applicable)

KEY INFORMATION

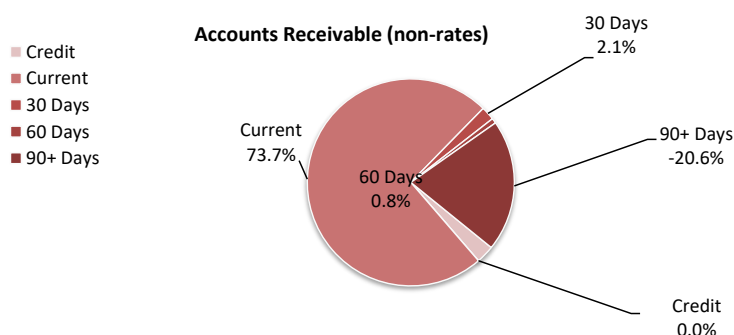
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods and services performed in the ordinary course of business.

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 31 December 2024
	\$	\$	\$	\$
Other current assets				
Inventory				
Stock on Hand	32,361	0	(6,143)	26,218
Land held for resale				
Cost of acquisition	69,000	0	(69,000)	0
Total other current assets	101,361	0	(75,143)	26,218
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.

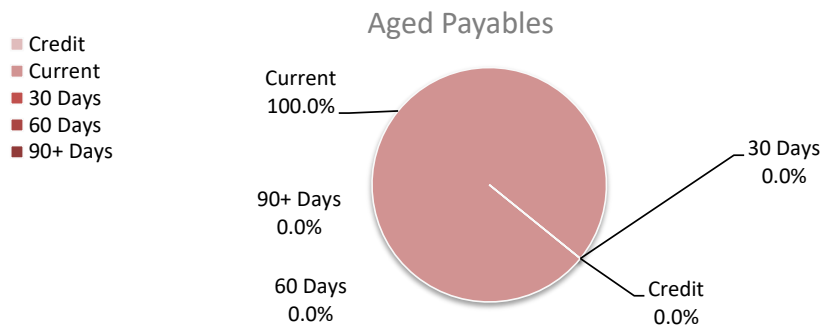
Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	207,243	0	0	0	207,243
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors	0	207,243	0	0	0	207,243
ATO liabilities	0	31,158	0	0	0	31,158
GST Payable	0	2,101	0	0	0	2,101
Bonds & Deposits	0	14,977	0	0	0	14,977
Total payables general outstanding						255,479
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.



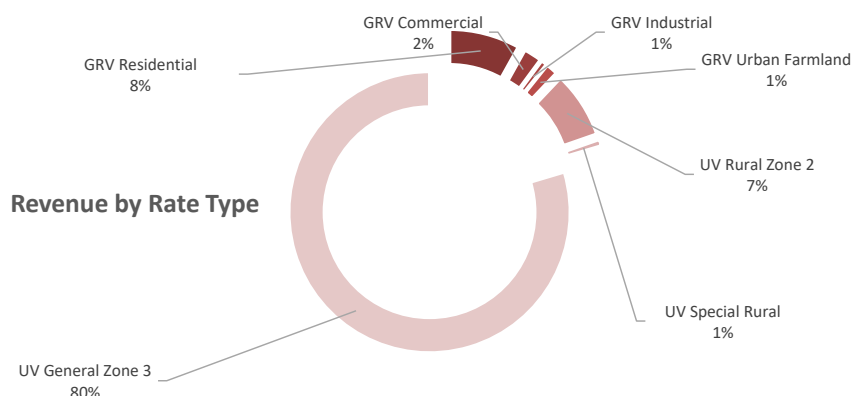
10 RATE REVENUE

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	(10,294)	(21,454)	92,582	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	(35,019)	(71,835)	683,039	646,223	26,140	50,466
		2,072,290	0	0	(73,835)	(150,664)	1,998,455	1,921,626	69,904	139,213
Self supporting loans										
Self Support Loan MSC		73,103	0	0	(72,936)	(47,221)	(0)	25,882	2,315	3,893
		73,103	0	0	(72,936)	(47,221)	0	25,882	2,315	3,893
Total		2,145,393	0	0	(146,771)	(197,885)	1,998,455	1,947,508	72,219	143,106
Current borrowings		197,885					0			
Non-current borrowings		1,947,508					1,998,455			
		2,145,393					1,998,455			

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	0	(5,481)	12,989	7,965	0	(323)
GOSHIRE Ford Escape (CDO)	6597793		20,586	0	0	0	(5,541)	21,048	15,045	0	(432)
GO015 Ford Everest (WM)			26,613	0	0	0	(12,630)	26,613	13,983	0	(1,402)
Total			60,645	0	0	0	(23,652)	60,650	36,993	0	(2,157)
Current lease liabilities			21,974					21,974			
Non-current lease liabilities			37,431					37,431			
			59,405					59,405			

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 31 December 2024
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		864,909	0	0	0	864,909
Total other liabilities		864,909	0	0	0	864,909
Employee Related Provisions						
Provision for annual leave		324,359	0	0	0	324,359
Provision for long service leave		421,562	0	0	0	421,562
Total Provisions		745,921	0	0	0	745,921
Total other current liabilities		1,610,830	0	0	0	1,610,830
Amounts shown above include GST (where applicable)						

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

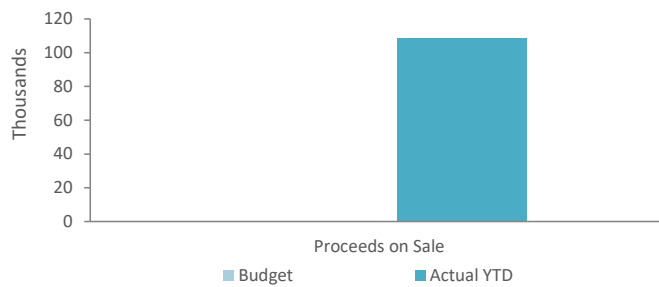
Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue					
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	Annual	Budget	YTD	
	1 July 2024	Liability	Liability	31 Dec 2024	Liability	Budget	Budget	Budget	Variations	Expected	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies											
GRANTS - General Purpose	0	0	0	0	0	600,000	300,000	600,000	0	600,000	14,867
GRANTS - Untied Road Grants	0	0	0	0	0	469,351	234,672	469,351	0	469,351	22,578
REVENUE - ESL Grant	0	0	0	0	0	65,000	32,496	65,000	0	65,000	34,000
REVENUE - Other Grant Funding	4,815	0	0	4,815	4,815	200,000	99,996	200,000	0	200,000	200,000
REVENUE - Grant SW LAG Narembreen	0	0	0	0	0	140,000	69,996	140,000	0	140,000	140,000
REVENUE - Grant SW LAG Yilgarn	0	0	0	0	0	220,000	109,998	220,000	0	220,000	220,000
REVENUE - Grant SW LAG Lower Lockhart	24,954	0	0	24,954	24,954	130,000	64,998	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	70,674	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	982,830	1,965,709	0	1,965,709	902,803
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	1,012,624	2,323,309	0	2,323,309	923,943

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)		31 Dec 2024	31 Dec 2024	Revenue	Budget	Budget	Variations	Expected	Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies											
GRANTS - Federal Government	179,585	0	0	179,585	179,585	406,610	203,304	406,610	0	406,610	81,318
REVENUE - Grants Regional Road Group	0	0	0	0	0	437,313	218,652	437,313	0	437,313	349,850
Revenue - Grant Wheatbelt Secondary Freight Network	0	0	0	0	0	1,093,010	546,504	1,093,010	0	1,093,010	6,362
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	12,000	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	1,284,971	2,265,444	0	2,265,444	437,530

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								
	Sale of Vehicle Asset 3476	0	0	0	0	33,315	33,636	321	0
		0	0	0	0	102,315	108,636	6,321	0





9.4 FINANCIAL REPORT FOR JANUARY 2025

File Reference	03.18 Financial Reports
Disclosure of Interest	Nil
Applicant	Shire of Goomalling
Previous Item Numbers	No Direct
Date	15 February 2025
Author	Natalie Bird – Deputy Chief Executive Officer
Authorising Officer	Natalie Bird – Deputy Chief Executive Officer
Attachments	9.4.1 Monthly Financial Report to 31 January 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 31 January 2025

SHIRE OF GOOMALLING

MONTHLY FINANCIAL REPORT

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

For the period ended 31 January 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF GOOMALLING
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 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	2,492,005	95,185	3.97%	
Rates excluding general rates		237,045	237,045	237,045	0	0.00%	
Grants, subsidies and contributions	14	2,406,709	1,403,843	1,059,296	(344,547)	(24.54%)	▼ Dependent on when the accounts for payment are received. Not all fees and charges being charged due the updating of leases.
Fees and charges		1,565,010	967,076	723,220	(243,856)	(25.22%)	▼
Interest revenue		98,328	57,344	60,711	3,367	5.87%	
Other revenue		282,902	164,941	123,438	(41,503)	(25.16%)	▼ Timing of receiving of income.
Profit on asset disposals	6	0	0	6,321	6,321	0.00%	Profit on sale of Lot 203 Grange St LHR
		7,084,284	5,227,069	4,702,036	(525,033)	(10.04%)	
Expenditure from operating activities							
Employee costs		(3,070,149)	(1,790,600)	(1,677,079)	113,521	6.34%	
Materials and contracts		(1,960,717)	(1,138,182)	(1,066,581)	71,601	6.29%	
Utility charges		(274,992)	(160,090)	(174,452)	(14,362)	(8.97%)	
Depreciation		(2,009,235)	(1,171,968)	(1,222,082)	(50,114)	(4.28%)	
Finance costs		(144,105)	(84,042)	(59,390)	24,652	29.33%	▲ This is showing accrued interest for loans in July, which was accrued at 30 June 24.
Insurance		(235,255)	(137,018)	(246,263)	(109,245)	(79.73%)	▼ Have paid the insurance out in two instalments instead of monthly.
Other expenditure		(345,522)	(201,222)	(180,360)	20,862	10.37%	▲ Dependent on the timing of the payment of expenditure during the year.
		(8,039,975)	(4,683,122)	(4,626,207)	56,915	1.22%	
Non-cash amounts excluded from operating activities	ote 2(l	2,014,487	1,171,968	1,217,374	45,406	3.87%	
Amount attributable to operating activities		1,058,796	1,715,915	1,293,203	(422,712)	(24.63%)	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	15	2,315,444	1,477,543	639,740	(837,803)	(56.70%)	▼ 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)
		2,362,665	1,477,543	821,312	(656,231)	(44.41%)	
Outflows from investing activities							
Loan to Medical Surgery		0		(265,000)			The Current doctor has resigned and now using Locums need to pay for them plus pay the staff their leave entitlements.
Payments for property, plant and equipment	5	(353,000)	(223,000)	(224,186)	(1,186)	(0.53%)	
Payments for construction of infrastructure	5	(3,047,305)	(1,953,381)	(951,920)	1,001,461	51.27%	▲ Timing of contractor accounts for the roadworks.
Amount attributable to investing activities		(1,037,640)	(698,838)	(619,795)	344,043	11.31%	

SHIRE OF GOOMALLING
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 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							
		0	0	0	0	0.00%	
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)	(15,471)	(15,471)	0	0.00%	
		(259,930)	(188,319)	(188,319)	0	0.00%	
Amount attributable to financing activities		(259,930)	(188,319)	(188,319)	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		1,058,796	1,715,915	1,293,203	(422,712)	(24.63%)	▼
Amount attributable to investing activities		(1,037,640)	(698,838)	(619,795)	344,043	11.31%	▲ Timing of receiving funds for TD
Amount attributable to financing activities		(259,930)	(188,319)	(188,319)	0	0.00%	
Surplus or deficit after imposition of general rates		(44,738)	1,022,794	575,879	(446,915)	(43.70%)	▼

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 31 JANUARY 2025

		Supplementary Information	30 June 2025	31 January 2025
			\$	\$
CURRENT ASSETS				
Cash and cash equivalents	3		2,635,339	2,484,447
Trade and other receivables			208,846	464,642
Inventories	8		32,361	27,331
TOTAL CURRENT ASSETS			2,876,546	2,976,420
NON-CURRENT ASSETS				
Trade and other receivables			85,248	85,248
Other financial assets			88,093	327,378
Inventories			69,000	0
Property, plant and equipment			27,045,363	26,908,097
Infrastructure			70,822,011	70,892,105
Right-of-use assets			59,405	47,286
TOTAL NON-CURRENT ASSETS			98,169,120	98,260,114
TOTAL ASSETS			101,045,666	101,236,534
CURRENT LIABILITIES				
Trade and other payables	9		374,469	302,646
Other liabilities	13		864,909	830,366
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	1,680,988
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	3,749,667
NET ASSETS			96,771,299	97,486,870
EQUITY				
Retained surplus			32,197,085	32,897,183
Reserve accounts	4		872,578	888,049
Revaluation surplus			63,701,638	63,701,638
TOTAL EQUITY			96,771,299	97,486,870

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 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 POLICIES

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 09 January 2024

SHIRE OF GOOMALLING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2025

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

		Adopted Budget Opening 30 June 2024	Last Year Closing 30 June 2024	Year to Date 31 January 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	2,484,447
Rates Receivables		0	118,042	304,991
Receivables		84,243	90,804	159,651
Inventories	8	13,633	32,361	27,331
		2,522,244	2,876,546	2,976,420
Less: current liabilities				
Trade and other payables	9	(266,322)	(374,469)	(302,646)
Contract liabilities	13	(823,096)	(864,909)	(830,366)
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)	(1,680,988)
Net current assets		739,961	671,388	1,295,432
Less: Total adjustments to net current assets	note 2(i)	(784,699)	(580,598)	(719,553)
Closing funding surplus / (deficit)		(44,738)	90,790	575,879

(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	0	0	(6,321)
Less: Movement in liabilities associated with restricted cash		5,252		2,143
Add: Depreciation		2,009,235	1,171,968	1,222,082
Total non-cash amounts excluded from operating activities		2,014,487	1,171,968	1,217,374

(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 31 January 2025
Adjustments to net current assets				
		\$	\$	\$
Less: Reserve accounts	4	(910,970)	(872,578)	(888,049)
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	121,485
Total adjustments to net current assets	note 2(i)	(784,699)	(580,598)	(719,553)

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

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SHIRE OF GOOMALLING
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 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	(\$0.04 M)	\$1.02 M	\$0.58 M	(\$0.45 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$2.48 M	% of total
Unrestricted Cash	\$1.58 M	63.8%
Restricted Cash	\$0.90 M	36.2%

Refer to 3 - Cash and Financial Assets

Payables	
	\$0.30 M
Trade Payables	\$0.23 M
0 to 30 Days	100.0%
Over 30 Days	0.0%
Over 90 Days	0.0%

Refer to 9 - Payables

Receivables		
	\$0.16 M	% Collected
Rates Receivable	\$0.30 M	89.1%
Trade Receivable	\$0.16 M	% Outstanding
Over 30 Days		71.5%
Over 90 Days		30.9%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.06 M	\$1.72 M	\$1.29 M	(\$0.42 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	\$0.92 M	% Variance
YTD Budget	\$1.18 M	(21.5%)

Refer to 14 - Grants and Contributions

Fees and Charges		
YTD Actual	\$0.72 M	% Variance
YTD Budget	\$0.97 M	(25.2%)

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)
(\$1.04 M)	(\$0.70 M)	(\$0.62 M)	\$0.08 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	\$0.95 M	% Spent
Adopted Budget	\$3.05 M	(68.8%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$0.64 M	% Received
Adopted Budget	\$2.32 M	(72.4%)

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	\$0.05 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

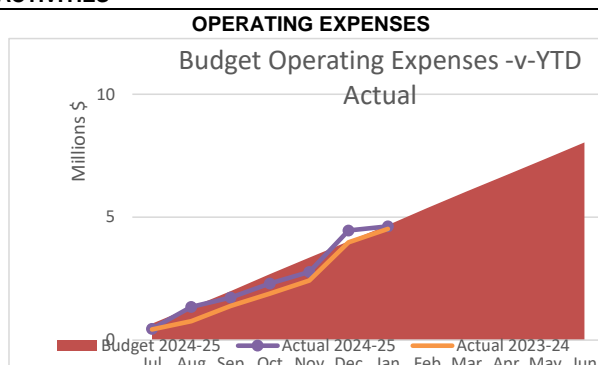
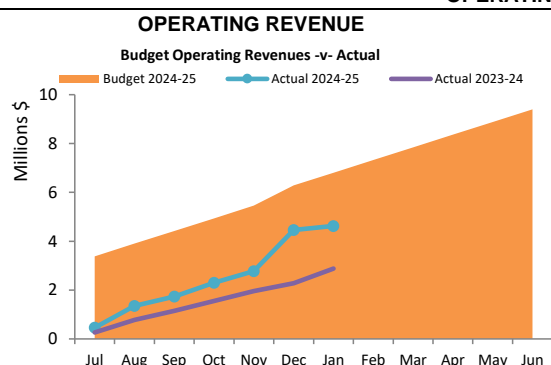
Refer to Note 12 - Lease Liabilities

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

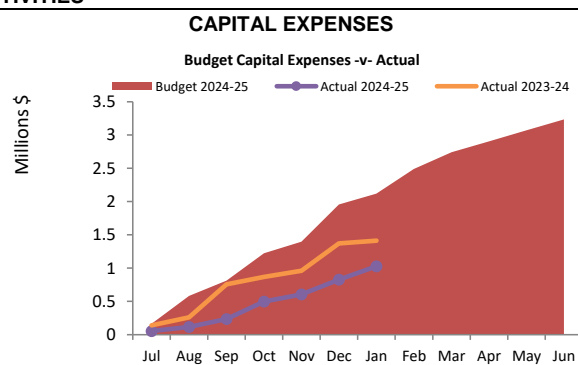
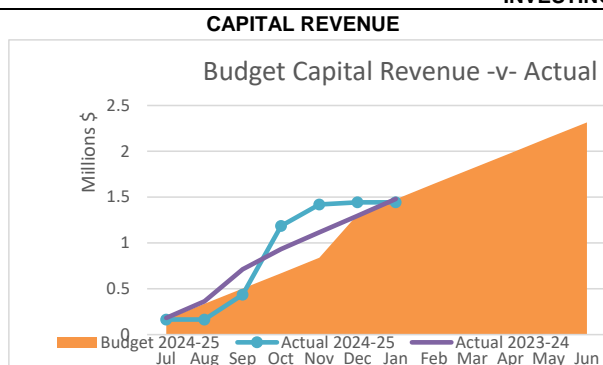
SHIRE OF GOOMALLING
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2025

2 KEY INFORMATION - GRAPHICAL

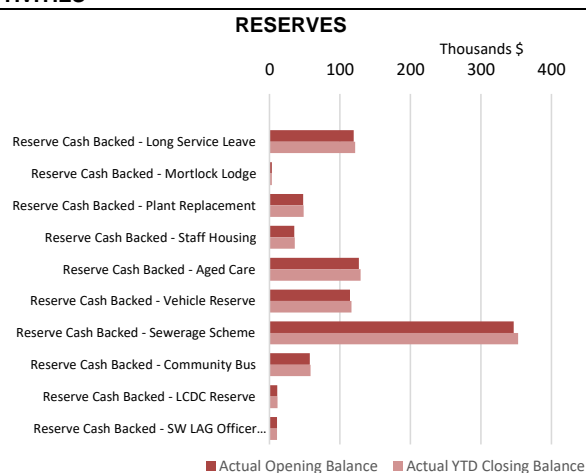
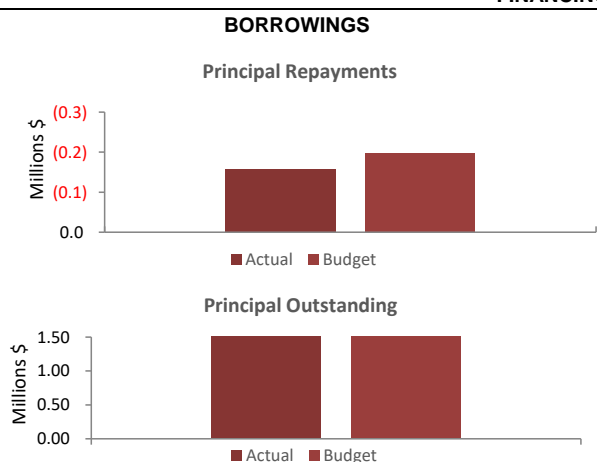
OPERATING ACTIVITIES



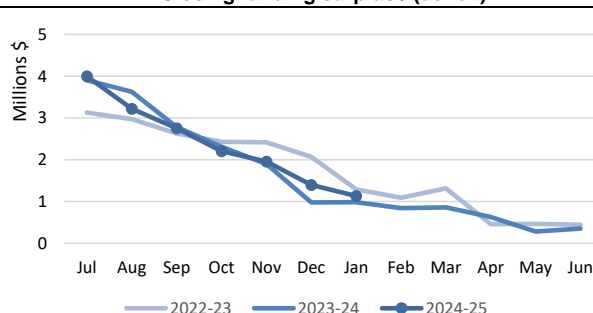
INVESTING ACTIVITIES



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 31 JANUARY 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	358,722	0	358,722	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	223,107	223,107		Bendigo	3.60%	17/02/2025
Sandhurst Managed Fund	Financial assets at amortised cost	1,224,847	0	1,224,847		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		1,584,119	897,233	2,481,352	19,238			
Comprising								
Cash and cash equivalents		359,272	9,186	368,457	19,238			
Financial assets at amortised cost		1,224,847	888,047	2,112,895	0			
		1,584,119	897,233	2,481,352	19,238			

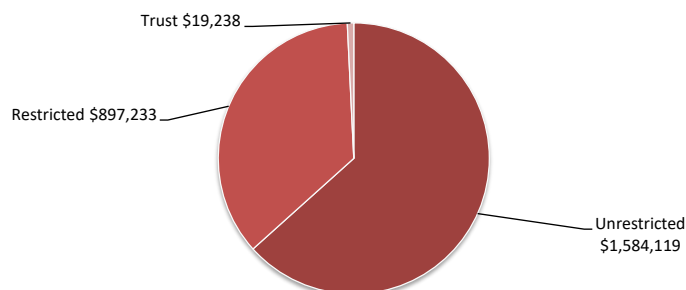
KEY INFORMATION

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 31 JANUARY 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	2,143	0	0	121,485
Reserve Cash Backed - Mortlock Lodge	3,355	148	0	0	3,503	3,355	60	0	0	3,415
Reserve Cash Backed - Plant Replacement	47,710	2,099	0	0	49,809	47,710	857	0	0	48,567
Reserve Cash Backed - Staff Housing	35,215	1,549	0	0	36,764	35,215	632	0	0	35,847
Reserve Cash Backed - Aged Care	126,924	5,585	0	0	132,509	126,924	2,279	0	0	129,203
Reserve Cash Backed - Vehicle Reserve	114,327	5,030	0	0	119,357	114,327	2,053	0	0	116,380
Reserve Cash Backed - Sewerage Scheme	346,373	15,240	0	0	361,613	346,373	6,219	0	0	352,592
Reserve Cash Backed - Community Bus	57,398	2,526	0	0	59,924	57,398	1,030	0	0	58,428
Reserve Cash Backed - LCDC Reserve	11,057	486	0	0	11,543	11,057	198	0	0	11,255
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	15,471	0	0	888,049

5 CAPITAL ACQUISITIONS

	Adopted Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$
Capital acquisitions				
Buildings	78,000	73,000	73,056	56
Plant and equipment	275,000	150,000	151,130	1,130
Acquisition of property, plant and equipment	353,000	223,000	224,186	1,186
Infrastructure - roads	2,882,305	1,788,381	768,888	(1,019,493)
Infrastructure - Other Infrastructure	165,000	165,000	147,887	(17,113)
Infrastructure - Sewerage			35,146	35,146
Acquisition of infrastructure	3,047,305	1,953,381	951,920	(1,001,461)
Total capital acquisitions	3,400,305	2,176,381	1,176,107	(1,000,274)
Capital Acquisitions Funded By:				
Capital grants and contributions	2,315,444	1,477,543	639,740	(837,803)
Contribution - operations	1,084,861	698,838	427,731	(271,107)
Capital funding total	3,400,305	2,176,381	1,176,107	(1,000,274)

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.

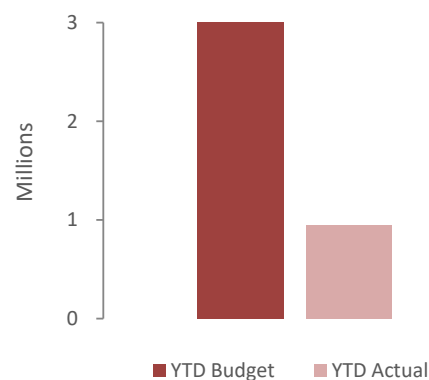
Initial recognition and measurement for assets held at cost

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.

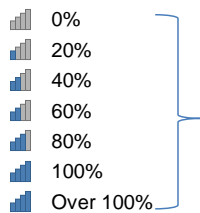
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



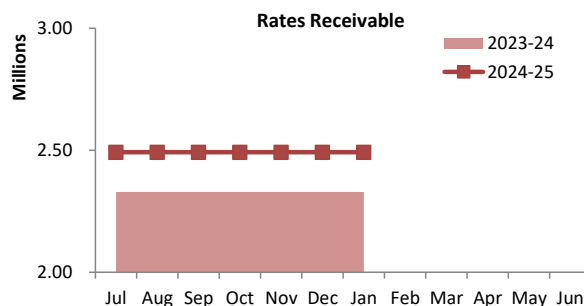
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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

		Adopted		YTD Actual	Variance (Under)/Over
Account Description		Budget	YTD Budget		
		\$	\$	\$	\$
Buildings					
98009	Housing Upgrade 35 Throssell St	8,000	8,000	0	8,000
98003	Capital 59 Railway Tce - LRCIP funding	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	0	40,983	(40,983)
138010	Upgrade to 39A Railway Terrace	5,000	0	0	
118005	Town Hall Ceiling/Roof Upgrade - LRCIP	50,000	50,000	23,010	26,990
Plant & Equipment					
123917	Plant - Skid Steer	100,000	100,000	86,302	13,698
58009	Generator of the GSCC sports centre (recovery centre)	100,000	100,000	0	100,000
108001	Skeleton Weed Plant & Equipment	0	0	57,011	(57,011)
123902	Plant replacement new vehicle Go 038 (Ford)	50,000	50,000	0	50,000
123910	Plant replacement - Torro ride on mower	10,000	10,000	7,817	2,183
123913	Miscellaneous Small Plant	15,000	0	0	0
Infrastructure - Sewerage					
108004	Chlorinator Upgrade - LRCIP funding recycled water	0	0	35,146	(35,146)
Furniture & Equipment					
Infrastructure - Roads					
129901	EXPENSE - R 2 R Construction	304,511	234,000	5,060	228,940
129904	EXPENSE - Regional Road Group Construction	655,970	382,648	632,978	(250,330)
129908	EXPENSE - Wheatbelt Secondary Freight Network	1,320,224	770,133	130,850	639,283
129912	Black Spot Funding	200,000	0	0	0
129914	MRWA - Bridge Capital	401,600	401,600	0	401,600
Infrastructure - Other					
118010	Swimming Pool Upgrade (LRCIP)	165,000	165,000	147,887	17113.05
		3,400,305	2,286,381	1,176,107	1,119,338

7 RECEIVABLES

Rates receivable	30 June 2025	31 Jan 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)	(2,495,651)
Gross rates collectable	118,042	304,991
Net rates collectable	118,042	304,991
% Collected	95.4%	89.1%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(5,099)	42,043	2,786	49,991	40,208	129,929
Percentage	(3.9%)	32.4%	2.1%	38.5%	30.9%	
Balance per trial balance						
Sundry Receivables		0	0	0	0	129,929
GST Receivables		0	0	0	0	29,722
SS Loan _ MSC reimbursement of principal		0	0	0	0	0
Total receivables general outstanding						159,651

Amounts shown above include GST (where applicable)

KEY INFORMATION

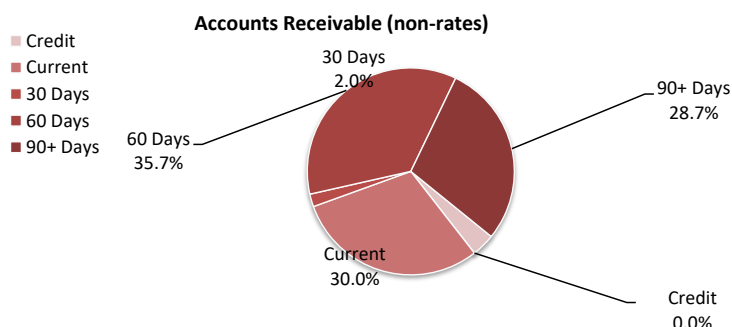
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods and services performed in the ordinary course of business.

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 31 January 2025
	\$	\$	\$	\$
Other current assets				
Inventory				
Stock on Hand	32,361	0	(5,030)	27,331
Land held for resale				
Cost of acquisition	69,000	0	(69,000)	0
Total other current assets	101,361	0	(74,030)	27,331
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.

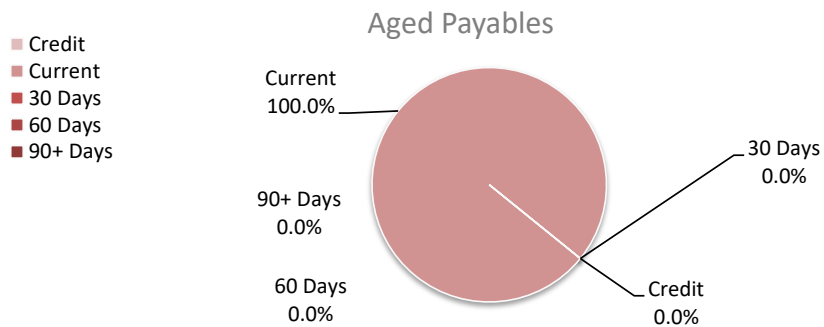
Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	232,377	0	0	0	232,377
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors	0	232,377	0	0	0	232,377
ATO liabilities	0	47,704	0	0	0	47,704
GST Payable	0	4,630	0	0	0	4,630
Bonds & Deposits	0	17,935	0	0	0	17,935
Total payables general outstanding						302,646
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.



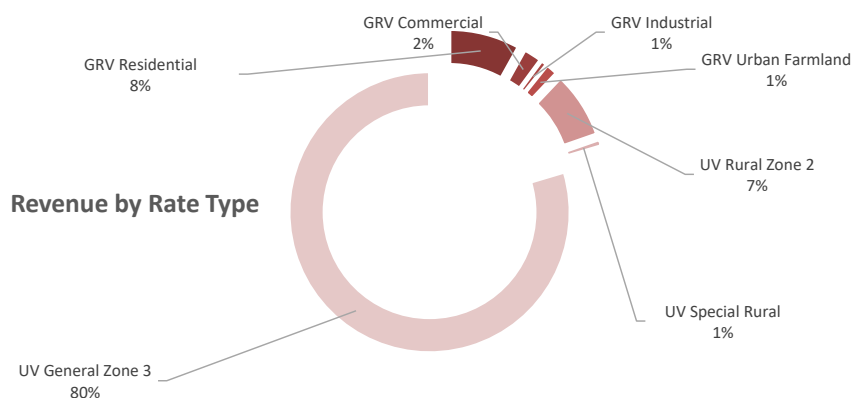
10 RATE REVENUE

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	0	50,466
		2,072,290	0	0	(84,144)	(150,664)	1,988,146	1,921,626	43,764	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	46,079	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 31 January 2025
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		864,909	0	0	(34,543)	830,366
Total other liabilities		864,909	0	0	(34,543)	830,366
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)	1,331,331
Amounts shown above include GST (where applicable)						

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

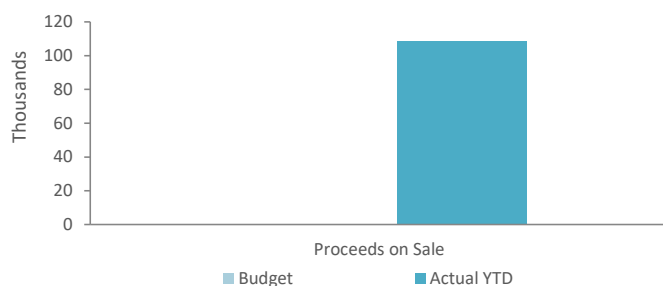
Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue					
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	Annual	Budget	YTD	
	1 July 2024	Liability	Liability	31 Jan 2025	Liability	Revenue	Budget	Budget	Variations	Expected	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies											
GRANTS - General Purpose	0	0	0	0	0	600,000	350,000	600,000	0	600,000	14,867
GRANTS - Untied Road Grants	0	0	0	0	0	469,351	273,784	469,351	0	469,351	22,578
REVENUE - ESL Grant	0	0	0	0	0	65,000	37,912	65,000	0	65,000	34,000
REVENUE - Other Grant Funding	4,815	0	0	4,815	4,815	200,000	116,662	200,000	0	200,000	200,000
REVENUE - Grant SW LAG Narembreen	0	0	0	0	0	140,000	81,662	140,000	0	140,000	140,000
REVENUE - Grant SW LAG Yilgarn	0	0	0	0	0	220,000	128,331	220,000	0	220,000	220,000
REVENUE - Grant SW LAG Lower Lockhart	24,954	0	0	24,954	24,954	130,000	75,831	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	82,453	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	1,146,635	1,965,709	0	1,965,709	902,803
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	1,176,429	2,323,309	0	2,323,309	923,943

15 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue					
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	Annual	Budget	Expected	YTD
	1 July 2024	Liability	Liability	31 Jan 2025	Liability	Budget	Budget	Budget	Variations		Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies											
GRANTS - Federal Government	179,585	0	0	179,585	179,585	406,610	237,188	406,610	0	406,610	283,528
REVENUE - Grants Regional Road Group	0	0	0	0	0	437,313	255,094	437,313	0	437,313	349,850
Revenue - Grant Wheatbelt Secondary Freight Network	0	0	0	0	0	1,093,010	637,588	1,093,010	0	1,093,010	6,362
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	14,000	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	1,448,381	2,265,444	0	2,265,444	639,740

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





9.5 2025 LOCAL GOVERNMENT ELECTION ARRANGEMENTS

File Reference	04.3
Disclosure of Interest	Nil
Applicant	Shire of Goomalling
Previous Item Numbers	No Direct Items
Date	31 January 2025
Author	Samuel E Bryce – Chief Executive Officer
Authorising Officer	Samuel E Bryce – Chief Executive Officer
Attachments	<p>9.5.1 LGE2025Cost Estimate Goomalling</p> <p>9.5.2 LGX Ordinary Election Process V2</p> <p>9.5.3 Written Agreement LGE2025</p>

Summary

For council to resolve to appoint the Western Australia Electoral Commission to carry out the 2025 Ordinary Election as a Postal Election.

Background

Every two (2) years Local Governments hold elections for those Councillors who are up for re-election. In 2025 three elected members office are open, Cr Julie Chester, Cr Mark Ashton and Cr Christine Barratt have their terms expiring.

Many Local Governments utilise the services of the Electoral Office in managing the election process as it streamlines the process and allows staff to progress other priority areas within the organisation. In 2023 the Shire of Goomalling engaged the Western Australian Electoral Commission to carry out the Ordinary Election as a Postal Election.

Consultation

Nil

Statutory Environment

Local Government Act 1995

Policy Implications

Nil

Financial Implications

A quotation has been sourced from Electoral Commission to undertake the election as a postal vote. The Electoral Commission have provided provisional quotation in the amount of \$12,870.00 ex GST.

These costs would be included into the 2024/2025 budget allocation.

Strategic Implications

Nil



Comment/Conclusion

In the 2025 Local Government elections, three (3) Councillors will be up for re-election.

Council may deem it prudent to again engage the Electoral Commissioner to carry out the Shire of Goomalling Local Government election as a postal election on this occasion. It must be noted.

Postal voting generally receives a greater return of votes than an in-person vote, also the votes can be returned by the elector at their convenience rather than having to come into town on Election Day and,

it is the responsibility of the Electoral Commissioner to appoint staff to accommodate and service the duties once engaged; and it's

Perceived to be a greater level of independence by Councillors and Community in the running of the election as the administration is removed from the election process.

Voting Requirements

Absolute Majority

OFFICERS' RECOMMENDATION

That the Council

Declare, in accordance with section 4.20(4) of the Local Government Act 1995, the Electoral Commissioner to be responsible for the conduct of the 2025 ordinary election, together with any other elections or polls which may be required;

Decide, in accordance with section 4.61(2) of the Local Government Act 1995 that the method of conducting the election will be as Postal election.



Mr Sam Bryce
Chief Executive Officer
Shire of Goomalling
PO Box 118
GOOMALLING WA 6460

Dear Mr Bryce,

Cost Estimate Letter: 2025 Local Government Ordinary Election

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

Cost Estimate

The Commission has estimated the cost to conduct your Council's election in 2025 as a postal election at approximately \$12,870 (ex GST).

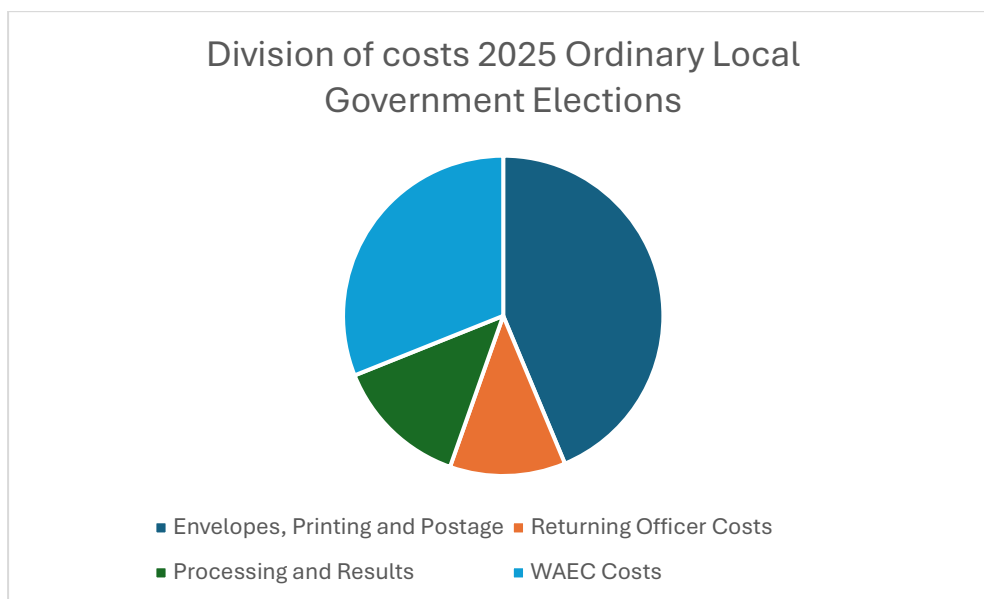
This cost has been based on the following assumptions:

- The method of election will be postal;
- 3 Councillor(s) vacancies;
- 800 electors;
- response rate of approximately 45%
- appointment of a local Returning Officer; and
- count to be conducted at your office using CountWA.

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

Cost Methodology

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



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

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

Estimated Cost of 2025 Local Government Elections

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

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

Variations to the final costs for your Council

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

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

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

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

Service Commitment

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

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

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

Next Steps

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

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

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

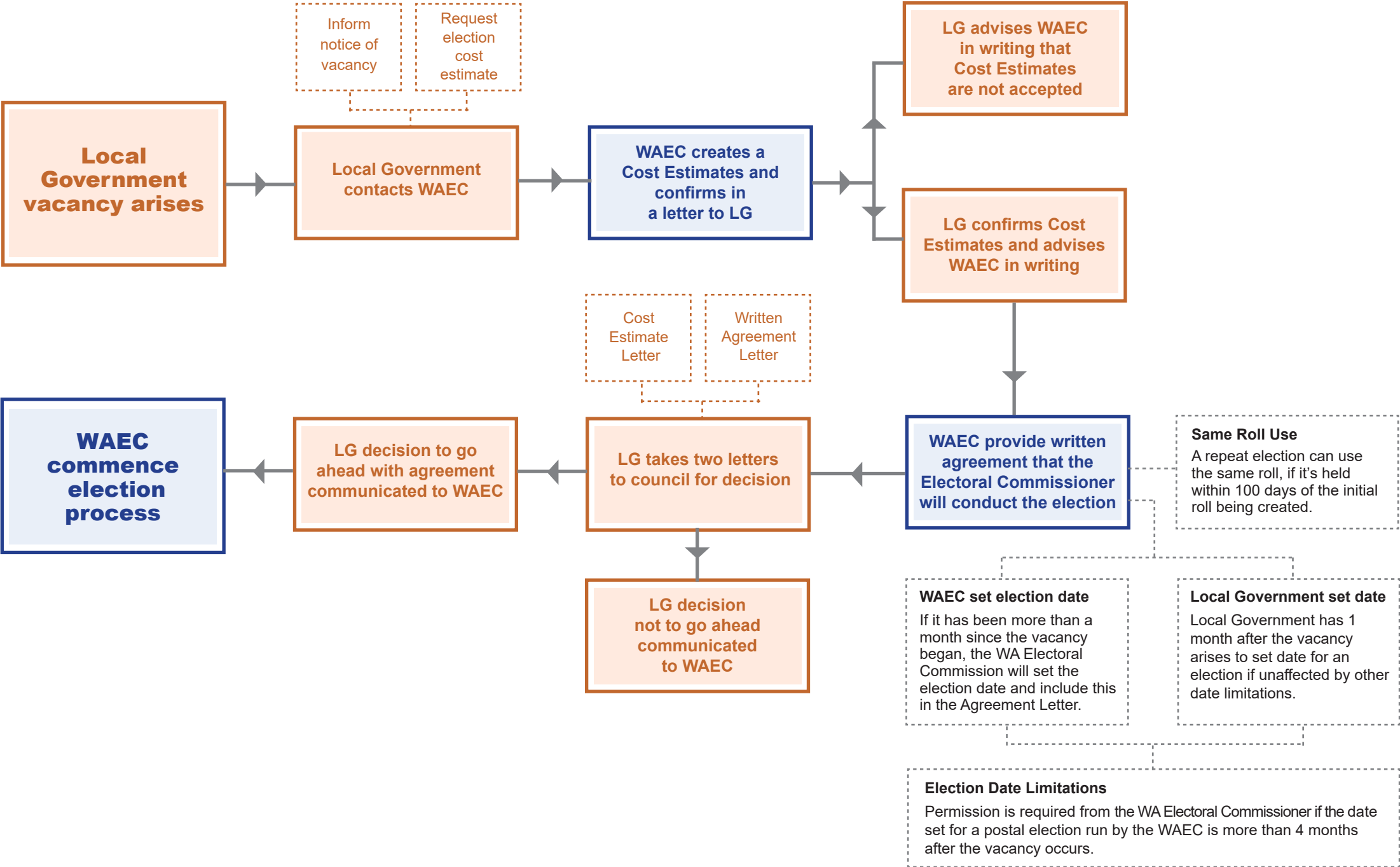
Yours sincerely,



Robert Kennedy
ELECTORAL COMMISSIONER

12 December 2024

Local Government Extraordinary Election Process





Mr Sam Bryce
Chief Executive Officer
Shire of Goomalling
PO Box 118
GOOMALLING WA 6460

Dear Mr Bryce,

Written Agreement: 2025 Local Government Ordinary Election

I refer to your correspondence dated 19 December 2024 in which you accept the Western Australian Electoral Commission's Cost Estimate for the 2025 Local Government Ordinary Election, as outlined in my letter to you dated 12 December 2024 (the Cost Estimates Letter).

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

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

Please note that:

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

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

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

Yours sincerely,

Robert Kennedy
ELECTORAL COMMISSIONER

9 January 2025



-
- 10. ELECTED MEMBERS MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**
 - 11. NEW BUSINESS OF AN URGENT NATURE AGREED TO BY RESOLUTION OF COUNCIL**
 - 12. 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



13. WORKS REPORTS

13.1 Works Manager Report

Meckering Road – RRG

Between SLK 10.40 and 13.20 the existing pavement has been removed and the sub grade compacted with a 150 mm compacted gravel basecourse overlay occurring. This was water bound and final trimmed in preparation for sealing.

Sealing was completed in January with a 95/5 prime seal using 14 mm aggregate. Due to material shortages the second coat seal was unable to be completed at this time. This will now occur next budget year. This is a more appropriate method of sealing works and will be used in future years. This allows for any remedial works to be completed on the prime seal during the 12-month period prior to final coat sealing.

In the water binding process the base material was very dry and in a couple of areas optimum moisture content was hard to be achieved uniformly which caused some compaction issues, unfortunately due to this there are a couple of pavement slumps where the joins of the water binding sections were. These mainly being on the joins to the existing bitumen at either end of the work site. These will be remediated at the end of the summer in the cooler weather and prior to second coat sealing.

Calingiri – WSN

Widening of curves has been completed, this is to improve super elevation and curve alignment prior to construction works commencing. All works are occurring between SLK 24.40 and 30.00.

Plant –

Effluent Pump Stations –

Pump Station 2 –

Both new pumps and macerators have been fitted, with the second pump and macerator commissioned on the 10.2.25. At this stage, all equipment appears to be working as expected.

Council meeting works -

Nil



13.2 Works Crew Report 2024

DATE	WORK DESCRIPTION
1	WEEKEND
2	Rubbish run/Refuse site maintenance/Calingiri road - Widen various curves for upgrade works to fit in a 9.5 m finished seal width between SLK -24.60 and 30.10/ Road network - inspect, repair signage and guideposts where required/Works Requests - Complete various tasks and deliveries from works request forms.
3	Calingiri road - Widen various curves for upgrade works to fit in a 9.5 m finished seal width between SLK -24.60 and 30.10/ Townsite - Clear drains and culverts.
4	Rubbish run/Refuse site maintenance/Calingiri road - Widen various curves for upgrade works to fit in a 9.5 m finished seal width between SLK -24.60 and 30.10/ Jennacubbine Hall - Clean and restock after hire event/Road network - Prune vegetation blocking signs and overhanging vegetation on verges.
5	Calingiri road - Widen various curves for upgrade works to fit in a 9.5 m finished seal width between SLK -24.60 and 30.10/ Road network - inspect and clear culverts where required/Works Requests - Complete various tasks and deliveries from works request forms.
6	Rubbish run/Refuse site maintenance/Calingiri road - Widen various curves for upgrade works to fit in a 9.5 m finished seal width between SLK -24.60 and 30.10/ Works Requests - Complete various tasks and deliveries from works request forms/Road network - inspect, repair signage and guideposts where required.
7	WEEKEND
8	WEEKEND
9	Rubbish run/Refuse site maintenance.
10	Long Forrest - Maintenance grade/Refuse Site - Backfill household pit, push and level concrete rubble, construct new household waste cell/Road network - Prune vegetation blocking signs and overhanging vegetation on verges/Works Requests - Complete various tasks and deliveries from works request forms.
11	Rubbish run/Refuse site maintenance/Burnt Hill - Patching sand holes/Road network - Prune vegetation blocking signs and overhanging vegetation on verges.
12	Tyndall and Burnt Hill - Patching sand holes/Road network - inspect, repair signage and guideposts where required.
13	Rubbish run/Refuse site maintenance/Tyndall and Burnt Hill - Patching sand holes/Works Requests - Complete various tasks and deliveries from works request forms/Road network - inspect and clear culverts where required.
14	WEEKEND
15	WEEKEND
16	Rubbish run/Refuse site maintenance/Jones - Patching sand holes.
17	Rossmore - Patching sand holes/Works Requests - Complete various tasks and deliveries from works request forms/Jennacubbine hall - Clean and restock for hire event.
18	Rubbish run/Refuse site maintenance/Rossmore - Patching sand holes.
19	Mc Lean - Patching sand holes.
20	Rubbish run/Refuse site maintenance/Bolgart East - Patching sand holes.
21	WEEKEND
22	WEEKEND
23	Rubbish run/Refuse site maintenance.
24	Annual Leave
25	PUBLIC HOLIDAY

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



DATE	WORK DESCRIPTION
26	PUBLIC HOLIDAY
27	DAY IN LIEU
28	WEEKEND
29	WEEKEND
30	Rubbish run/Refuse site maintenance/
31	Annual Leave



13.3 Works Crew Report 2025

DATE	WORK DESCRIPTION
1	PUBLIC HOLIDAY
2	STAFF LEAVE
3	Rubbish run/Refuse site maintenance.
4	WEEKEND
5	WEEKEND
6	Rubbish run/Refuse site maintenance.
7	Meckering Road - Pavement reconstruction works between SLK 10.40 and 13.20.
8	Rubbish run/Refuse site maintenance/Meckering Road - Pavement reconstruction works between SLK 10.40 and 13.20.
9	Meckering Road - Pavement reconstruction works between SLK 10.40 and 13.20.
10	Rubbish run/Refuse site maintenance/Meckering Road - Pavement reconstruction works between SLK 10.40 and 13.20.
11	WEEKEND - Meckering Road - Pavement reconstruction works between SLK 10.40 and 13.20.
12	WEEKEND
13	Rubbish run/Refuse site maintenance/Meckering Road - Pavement reconstruction works between SLK 10.40 and 13.20.
14	Meckering Road - Pavement reconstruction works between SLK 10.40 and 13.20.
15	Rubbish run/Refuse site maintenance/Meckering Road - Pavement reconstruction works between SLK 10.40 and 13.20.
16	Meckering Road - Pavement reconstruction works between SLK 10.40 and 13.20.
17	Rubbish run/Refuse site maintenance.
18	WEEKEND
19	WEEKEND
20	Rubbish run/Refuse site maintenance/Meckering Road - Prime sealing works between SLK 10.40 and 13.20, comprising of a 14mm aggregate and 95/5 bitumen prime seal at 1.6 lm/2.
21	Meckering Road - Prime sealing works between SLK 10.40 and 13.20, comprising of a 14mm aggregate and 95/5 bitumen prime seal at 1.6 lm/2.
22	Rubbish run/Refuse site maintenance/Refuse Site - Cart spoil for back filling of refuse cells/Meckering Road - Install guideposts where required, clean up debris and install after care signage on prime seal works between SLK 10.40 and 13.20.
23	Refuse Site - Cart spoil for back filling of refuse cells/Meckering Road - Install guideposts where required, clean up debris and install after care signage on prime seal works between SLK 10.40 and 13.20.
24	Rubbish run/Refuse site maintenance/Refuse Site - Cart spoil for back filling of refuse cells/Meckering Road - Install guideposts where required, clean up debris and install after care signage on prime seal works between SLK 10.40 and 13.20.
25	WEEKEND
26	WEEKEND
27	PUBLIC HOLIDAY
28	Rubbish run/Refuse site maintenance/Robert rd - Remove fallen trees/Meckering Road - Install guideposts where required between SLK 10.40 and 13.20.

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



DATE	WORK DESCRIPTION
30	Bolgart East - Patch sand holes/Cemetery - Burial duties.
31	Bolgart East - Patch sand holes/Meckering Road - Sweep excess aggregate off prime seal works between SLK 10.40 and 13.20.



13.4 Parks & Gardens Report 2024

DATE	WORK DESCRIPTION
1	WEEKEND
2	Millsteed - edge and mow lawns, garden bed and rose plant maintenance/Mortlock Lodge - Edge, mow lawns, garden bed maintenance.
3	Public Toilets and War Memorial-rake and tidy/Town streets - pick up fallen limbs and general refuse-rake and remove leaves from drains and kerbs/Swimming Pool - edge, mow lawns, garden bed maintenance, weed control/APU - Edge, mow lawns, garden bed maintenance/Cricket Pitch - Post Home game maintenance/Hockey oval - mow, weed control.
4	Townsite - sweep, clean debris from streets and verges/Cemetery - Rake and remove debris, weed control, clean downs access paths/Pavilion and Gym - Edge and mow laws, clean paths and access areas.
5	APU - Edge, mow lawn/Koomal Village - Edge, mow lawns, garden bed maintenance/s, garden bed maintenance/Slater Homestead - edge and mow lawns, garden bed maintenance, rake and remove debris from surrounds, weed control/Tennis pavilion - Edge and mow laws, clean paths and access areas.
6	Public Toilets and War Memorial-rake and tidy/Town streets - pick up fallen limbs and general refuse-rake and remove leaves from drains and kerbs/Millsteed - edge and mow lawns, garden bed and rose plant maintenance/GSC surrounds - Rake and remove leaves and debris, weed control/Tennis pavilion - Edge and mow laws, clean paths and access areas.
7	WEEKEND
8	WEEKEND
9	Public Toilets and War Memorial-rake and tidy/Town streets - pick up fallen limbs and general refuse-rake and remove leaves from drains and kerbs/Townsite - sweep, clean debris from streets and verges/Nature Playground - playground inspection, mow lawn, garden bed maintenance/Football and Hockey oval - mow, trim surrounds.
10	Slater Homestead - edge and mow lawns, garden bed maintenance, rake and remove debris from surrounds, weed control/Swimming Pool - edge, mow lawns, garden bed maintenance, weed control/32 Eaton St - edge, mow lawns, garden bed maintenance.
11	Town site - Weed control on street verges and vacant blocks/APU - Edge, mow lawns, garden bed maintenance/Mortlock Lodge - Edge, mow lawns, garden bed maintenance/Pavilion and Gym - Edge and mow laws, clean paths and access areas/GSC oval playground - Playground inspection and clean.
12	Townsite - sweep, clean debris from streets and verges/Tennis pavilion - Edge and mow laws, clean paths and access areas/Football oval - mow, weed control/Nature Playground - playground inspection, mow lawn, garden bed maintenance.
13	Public Toilets and War Memorial-rake and tidy/Town streets - pick up fallen limbs and general refuse-rake and remove leaves from drains and kerbs/Anstey Park - Mow and edge lawn, garden bed maintenance/Football and Hockey oval - Apply liquid wetter/Railway museum - Rake and remove debris.
14	WEEKEND
15	WEEKEND
16	Public Toilets and War Memorial-rake and tidy/Town streets - pick up fallen limbs and general refuse-rake and remove leaves from drains and kerbs/Townsite Verge Lawns - edge and mow lawns on all street verges, inspect reticulation.

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



DATE	WORK DESCRIPTION
17	Townsite - sweep, clean debris from streets and verges/Rural Roadsides - Weed and vegetation control works/Cricket Pitch - Home game preparation/Pavilion and Gym - Edge and mow laws, clean paths and access areas/Swimming Pool - edge, mow lawns, garden bed maintenance, weed control/7 Forward Street - edge, mow lawns, garden bed maintenance.
18	Town site - Weed control on street verges and vacant blocks/Cricket Pitch - Home game preparation/Railway museum - Rake and remove debris/Slater Homestead - edge and mow lawns, garden bed maintenance, rake and remove debris from surrounds, weed control.
19	Rural Roadsides - Weed and vegetation control works/Cricket Pitch - Home game preparation/Pavilion and Gym - Edge and mow laws, clean paths and access areas/Townsite Verge Lawns - edge and mow lawns on all street verges, inspect reticulation/Koomal Village - Edge, mow lawns, garden bed maintenance/APU - Edge, mow lawns, garden bed maintenance.
20	Public Toilets and War Memorial-rake and tidy/Town streets - pick up fallen limbs and general refuse-rake and remove leaves from drains and kerbs/Cricket Pitch - Home game preparation/GSC surrounds - Rake and remove leaves and debris, weed control/7 Forward Street - edge, mow lawns, garden bed maintenance/32 Eaton Street - edge, mow lawns, garden bed maintenance.
21	WEEKEND
22	WEEKEND
23	Public Toilets and War Memorial-rake and tidy/Town streets - pick up fallen limbs and general refuse-rake and remove leaves from drains and kerbs/Cricket Pitch - Post Home game maintenance/Pavilion and Gym - Edge and mow laws, clean paths and access areas/Cemetery - Rake and remove debris, weed control, clean downs access paths.
24	Millstead - edge and mow lawns, garden bed and rose plant maintenance/Anstey Park - Mow and edge lawn, garden bed maintenance/Mortlock Lodge - Edge, mow lawns, garden bed maintenance/Nature Playground - playground inspection, mow lawn, garden bed maintenance.
25	Public Holiday
26	Public Holiday
27	DAY IN LIEU
28	WEEKEND
29	WEEKEND
30	Public Toilets and War Memorial-rake and tidy/Town streets - pick up fallen limbs and general refuse-rake and remove leaves from drains and kerbs/Townsite Verge Lawns - edge and mow lawns on all street verges, inspect reticulation/
31	Townsite - sweep, clean debris from streets and verges/Throssell Street Museum - Rake and remove debris, garden bed maintenance/Nature Playground - playground inspection, mow lawn, garden bed maintenance.



13.5 Parks & Gardens Report 2025

DATE	WORK DESCRIPTION
1	PUBLIC HOLIDAY
2	Shire Offices - Blow down verandas and access areas, rake and remove leaves and debris from rear carpark.
3	32 Eaton Street - edge, mow lawns, garden bed maintenance/Townsite - sweep, clean debris from streets and verges.
4	WEEKEND
5	WEEKEND
6	Public Toilets and War Memorial-rake and tidy/Townsite Lawns - Manual watering where required/Millsteed - edge and mow lawns, garden bed and rose plant maintenance.
7	Millsteed Park - Reticulation repairs/Cricket Pitch - mow, fertilise/GSC oval playground - Playground inspection and clean.
8	Townsite Verge Lawns - edge and mow lawns on all street verges, inspect reticulation/GSC surrounds - Rake and remove leaves and debris, weed control.
9	Anstey Park - Mow and edge lawn, garden bed maintenance/Townsite Lawns - Manual watering where required.
10	Public Toilets and War Memorial-rake and tidy/Railway museum - Rake and remove debris.
11	WEEKEND
12	WEEKEND
13	Public Toilets and War Memorial-rake and tidy/Townsite Lawns - Manual watering where required/Town site - Weed control on street verges and vacant blocks.
14	Townsite - sweep, clean debris from streets and verges/Swimming Pool - edge, mow lawns, garden bed maintenance, weed control/Railway museum - Rake and remove debris/Cricket Pitch - mow, fertilise.
15	Townsite Verge Lawns - edge and mow lawns on all street verges, inspect reticulation/Townsite - sweep, clean debris from streets and verges/Mortlock Lodge - Edge, mow lawns, garden bed maintenance/Pavilion and Gym - Edge and mow laws, clean paths and access areas/Football and Hockey oval - Reticulation inspection and repairs if required.
16	Townsite - sweep, clean debris from streets and verges/Anstey Park - Mow and edge lawn, garden bed maintenance/Pavilion and Gym - Edge and mow laws, clean paths and access areas/GSC surrounds - Rake and remove leaves and debris, weed control.
17	Public Toilets and War Memorial-rake and tidy/Millsteed - edge and mow lawns, garden bed and rose plant maintenance/Koomal Village - Edge, mow lawns, garden bed maintenance/Throssell Street Museum - Rake and remove debris, garden bed maintenance/Football and Hockey oval - Back fill deep holes from cockatoo's/Tennis pavilion - Edge and mow laws, clean paths and access areas.
18	WEEKEND
19	WEEKEND
20	Public Toilets and War Memorial-rake and tidy/Shire Offices - Blow down verandas and access areas, rake and remove leaves and debris from rear carpark/Football oval - mow, weed control/Pavilion and Gym - Edge and mow laws, clean paths and access areas.



DATE	WORK DESCRIPTION
21	Anstey Park - Mow and edge lawn, garden bed maintenance/Townsite - sweep, clean debris from streets and verges/Swimming Pool - edge, mow lawns, garden bed maintenance, weed control/Nature Playground - playground inspection, mow lawn, garden bed maintenance/Cricket Pitch - mow, fertilise/GSC surrounds - Rake and remove leaves and debris, weed control.
22	Townsite - sweep, clean debris from streets and verges/Cemetery - Rake and remove debris, weed control, clean downs access paths/GSC surrounds - Rake and remove leaves and debris, weed control.
23	Townsite Verge Lawns - edge and mow lawns on all street verges, inspect reticulation/Pavilion and Gym - Edge and mow laws, clean paths and access areas/Tennis pavilion - Edge and mow laws, clean paths and access areas.
24	Public Toilets and War Memorial-rake and tidy/Anstey Park - Mow and edge lawn, garden bed maintenance/Cemetery - Rake and remove debris, weed control, clean downs access paths/GSC surrounds - Rake and remove leaves and debris, weed control.
25	WEEKEND
26	WEEKEND
27	PUBLIC HOLIDAY
28	Public Toilets and War Memorial-rake and tidy/Townsite - sweep, clean debris from streets and verges/Millsteed - edge and mow lawns, garden bed and rose plant maintenance.
29	Townsite Lawns - Manual watering where required/Residential housing - garden bed and front yard maintenance/Cemetery - Rake and remove debris, weed control, clean downs access paths/Cricket Pitch - Home game preparation.
30	Townsite - sweep, clean debris from streets and verges/Cemetery - Rake and remove debris, weed control, clean downs access paths/GSC surrounds - Rake and remove leaves and debris, weed control.
31	Public Toilets and War Memorial-rake and tidy/Millsteed - edge and mow lawns, garden bed and rose plant maintenance/Koomal Village - Edge, mow lawns, garden bed maintenance/Throssell Street Museum - Rake and remove debris, garden bed maintenance/Football and Hockey oval - Back fill deep holes from cockatoo's/Tennis pavilion - Edge and mow laws, clean paths and access areas.



13.6 Plant Report

		KM/HRS	KM/HRS	KMS/HRS
FLEET	MACHINE	START	END	COMPLETED
GO 009	UTE	-106527	107360	833
GO 010	J DEERE	0	0	0
GO 015	SUV	-57096	60455	3359
GO 016	UTE	-203690	204168	478
GO 017	LUIGONG LOADER	-836	917	81
GO 018	6 WHEEL TRUCK	-314400	315025	625
GO 019	P/MOVER TRUCK	-625704	627771	2067
GO 020	12 H	-18489	18562	73
GO 021	12 M	-11535	11571	36
GO 022	STEEL ROLLER	-4980	4980	0
GO 023	UTE	-14909	17068	2159
GO 024	LOADER	-449	456	7
GO 025	MULTI ROLLER	-3478	3495	17
GO 026	UTE	-300085	303965	3880
GO 027	SMALL TRUCK	-293853	293902	49
GO 028	WATER TRUCK	-127369	127569	200
GO 033	COASTER BUS	-194051	194051	0
GO 034	MASSEY	-7306	7310	4
GO 035	CASE SKID STEER	0	6	6
GO 037	UTE	-123625	124750	1125
GO 038	UTE	-190148	190431	283
GO 039	UTE	-304965	308475	3510
GO 041	SMALL TRUCK	-200360	201468	1108
GO 042	UTE	-174600	175830	1230
GO 183	UTE	-192320	192391	71
GO 050	FORD UTE	-234745	235370	625
GO SHIRE1	BUS	-331337	331550	213
GO 009	UTE	service		
GO 010	J DEERE			
GO 015	SUV			
GO 016	UTE	service		
GO 017	LUIGONG LOADER			
GO 018	6 WHEEL TRUCK			
GO 019	P/MOVER TRUCK			
GO 020	12 H	service		
GO 021	12 M	service		
GO 022	STEEL ROLLER			
GO 023	UTE	service		
GO 024	LOADER			
GO 025	MULTI ROLLER			

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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	camshaft sensor		
GO 038	UTE			
GO 039	UTE			
GO 041	SMALL TRUCK			
GO 042	UTE	service		
GO 183	UTE			
GO 2990	FORD UTE			
GO SHIRE1	BUS			
MISC PLANT				
MISC PLANT				
MISC PLANT				
MISC PLANT				



13.7 Building Maintenance Report 2024

DATE	WORK DESCRIPTION
1	WEEKEND
2	Pump station-Maintenance/Imhoff-maintenance./Public Toilets - Replace damaged doors and paint.
3	Slaters Homestead - Sand and oil tearoom balustrade, sand and paint all upright bush poles/Install Xmas decorations - Main Street and Railway Terrace, Public Toilets
4	Pump station-Maintenance/Imhoff-maintenance./Slaters Homestead - Sand and oil tea room balustrade, sand and paint all upright bush poles/Install Xmas decorations - Main Street and Railway Terrace, Public Toilets
5	Works Requests - Complete various tasks and deliveries from works request forms/Install Xmas decorations - Main Street and Railway Terrace, Public Toilets
6	Pump station-Maintenance/Imhoff-maintenance.
7	WEEKEND
8	WEEKEND
9	Pump station-Maintenance/Imhoff-maintenance.
10	Slaters Homestead - Sand and oil tearoom balustrade, sand and paint all upright bush poles.
11	Pump station-Maintenance/Imhoff-maintenance./59 Railway Terrace - Rendering rear external wall.
12	59 Railway Terrace - Rendering rear external wall, external brick walls mortar repairs.
13	Pump station-Maintenance/Imhoff-maintenance./Works Requests - Complete various tasks and deliveries from works request forms.
14	WEEKEND
15	WEEKEND
16	Pump station-Maintenance/Imhoff-maintenance./Pool - Repair water leak to pump shed/DWC Bus - Forward and James Street - Repairs on damaged footpath sections.
17	Pool - Trench water line for new pipe to pump shed/59 Railway Terrace -Touch up Paint internal walls where required.
18	Pump station-Maintenance/Imhoff-maintenance./59 Railway Terrace -Touch up Paint internal walls where required.
19	Slaters Homestead - Sand and oil tearoom balustrade, sand and paint all upright bush poles/59 Railway Terrace - Install ply wood on kitchen floor.
20	Pump station-Maintenance/Imhoff-maintenance./59 Railway Terrace - Install ply wood on kitchen floor/Gumnuts - Inspect water damage to wooden floor.
21	WEEKEND
22	WEEKEND
23	Slaters Homestead - sand and paint all upright bush poles.
24	Slaters Homestead - sand and paint all upright bush poles.
25	PUBLIC HOLIDAY
26	PUBLIC HOLIDAY
27	DAY IN LIEU
28	WEEKEND
29	WEEKEND
30	Pump station-Maintenance/Imhoff-maintenance./Works Requests - Complete various tasks and deliveries from works request forms.
31	Slaters Homestead - sand and paint all upright bush poles.



13.8 Building Maintenance Report 2025

DATE	WORK DESCRIPTION
1	PUBLIC HOLIDAY
2	STAFF LEAVE
3	Pump station-Maintenance/Imhoff-maintenance/
4	WEEKEND
5	WEEKEND
6	Pump station-Maintenance/Imhoff-maintenance/Christmas decorations - Remove from main street and Railway Terrace/59 Railway Terrace - Paint concrete floor on side entrance veranda.
7	59 Railway Terrace - Paint concrete floor on side entrance veranda, patch rendering on external wall on Railway Terrace side.
8	Pump station-Maintenance/Imhoff-maintenance/Railway Terrace Public Toilets - repair vandalism damage/Railway Terrace - Reset security cameras.
9	APU - Ant control works/43 Throssell Street - Ant control works/Slaters Homestead - sand and paint barn veranda bush poles.
10	Pump station-Maintenance/Imhoff-maintenance/
11	WEEKEND
12	WEEKEND
13	Pump station-Maintenance/Imhoff-maintenance/Sewer lines - Investigate grease residue in pump station 1 wet well and adjoining sewer lines/59 Railway Terrace - Paint concrete floor on side entrance veranda, patch rendering on external wall on Railway Terrace side/Caravan Park - Investigate and measure Unit 1 guttering after it was damaged.
14	Caravan Park - Motel unit 4 air conditioner replacement/73 A James Street - Investigate roof timber damage and prop to prevent collapse/Konnongorring Hall - Power metre readings.
15	Pump station-Maintenance/Imhoff-maintenance/Slaters Homestead - sand and paint barn veranda bush poles.
16	59 Railway Terrace - Render shop front and prepare for painting/Op shop - Render shop front and prepare for painting.
17	Pump station-Maintenance/Imhoff-maintenance/Chlorinator maintenance.
18	WEEKEND
19	WEEKEND
20	Pump station-Maintenance/Imhoff-maintenance/Chlorinator maintenance/Oval Tanks - Assist with startup issues on pump.
21	Cemetery - Burial duties/Opshop - Paint front external of shop.
22	Pump station-Maintenance/Imhoff-maintenance/Chlorinator maintenance/Opshop - Paint front external of shop/59 Railway Terrace -painting of render on shop front.
23	Slaters Homestead - sand and paint barn veranda bush poles.
24	Pump station-Maintenance/Imhoff-maintenance/Chlorinator maintenance/Mortlock Lodge - Sewer Pump station maintenance.
25	WEEKEND
26	WEEKEND
27	PUBLIC HOLIDAY
28	Pump station-Maintenance/Imhoff-maintenance/Chlorinator maintenance/Caravan Park - Clear drain blockages/59 Railway Terrace - Install self-floor leveller in bathroom.

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DATE	WORK DESCRIPTION
29	Slaters Homestead - sand and paint barn veranda bush poles/
30	Pump station-Maintenance/Imhoff-maintenance/Chlorinator maintenance/Cemetery - Assist with burial duties/59 Railway Terrace - Water proof self-floor leveller in bathroom.
31	Pump station-Maintenance/Slaters Homestead - repair leaking taps and toilet cisterns.



13.6 2025 Maintenance Grading Report

SOUTH WEST	
ROAD NAME	DATE
ANDERSON	29.8.24
BEBAKINE	26.11.24
BEECROFT	9.1.25
BOLGART EAST	3.2.25
CHITIBIN	28.6.24
CLARKE	10.1.25
CLAY PIT	17.9.24
EATON	21.1.25
GOON GOONING	4.9.24
HUGHES	25.11.24
JENNACUBBINE E	27.8.24
KROE HUT	17.9.24
LAWLER	2.12.24
LEESON	30.8.24
LONG FORREST	22.1.25
MC LEAN	4.9.24
MUGGIN MUGGINS	9.1.24
ROSSMORE	21.1.25
ROWLES	6.2.25
SAWYER	7.2.24
SHEEN	19.9.24
SMITH	7.2.25
TYNDALL	23.1.25
WONGAMINE	25.11.24

SOUTH EAST	
ROAD NAME	DATE
ABBATOIR	4.7.24
BERRING	21.11.24
BERRING E	6.9.24
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	13.6.24
BOTHERLING E	21.6.24
BURABADJI E	12.1.24
BYBERDING	6.12.24
COOPER	21.10.24
DEAN	24.9.24
DOWERIN-KONNONGORRING	10.12.24
EGAN	27.10.23
EVANS	2.8.24
FAIRLEE	13.3.24
GABBY QUOI QUOI	5.12.24
GRIFFITH WHALEY	18.10.24
KALGUDDER W	22.10.24
KING	18.10.23
LAKE	10.1.24
MOUNTJOY	24.9.24
NAMBLING NTH	23.10.23
OAKPARK	20.11.24
PRYOR	8.1.25
SAWYER	21.6.24
SCHELL	24.10.23
SEIGERT	24.9.24
SLATER	27.10.23
SPARK	8.2.24
WHITE	18.9.24
WILLIAMS	22.10.24

14. MEETING CLOSURE