



Shire of
Bruce Rock
Where friends become family



Agenda

Ordinary Meeting of Council

To be held in Council Chambers
54 Johnson Street, Bruce Rock
Thursday, 26 February 2026
Commencing from 3.00pm



Notice of Ordinary Meeting of Council

Dear President and Councillors,

The next Ordinary Meeting of Council will be held on Thursday, **26 February 2026, commencing from 3.00pm** in Council Chambers, at 54 Johnson Street, Bruce Rock.

Please contact the undersigned for any enquiries regarding the Agenda prior to the meeting.

Mark Furr
CHIEF EXECUTIVE OFFICER

DISCLAIMER

PLEASE READ THE FOLLOWING IMPORTANT DISCLAIMER BEFORE PROCEEDING:

Statements or decisions made at this meeting should not be relied or acted on by an applicant or any other person until they have received written notification from the Shire. Notice of all approvals, including planning and building approvals, will be given to applicants in writing. The Shire of Bruce Rock expressly disclaims liability for any loss or damages suffered by a person who relies or acts on statements or decisions made at a Council or Committee meeting before receiving written notification from the Shire.

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

Our Mission

We will achieve our vision by maintaining and enhancing the Bruce Rock lifestyle, increase business and employment opportunities and achieve population growth in an environmentally sustainable way.

Our Values

Respect, Inclusiveness, Fairness and Equality and Communication

SHIRE OF BRUCE ROCK

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SHIRE OF BRUCE ROCK

AGENDA – ORDINARY MEETING 26 FEBRUARY 2026

1. Declaration of Opening
2. Record of Attendance/Apologies/Leave of Absence (Previously Approved)

3. Declarations of Interest

In accordance with section 5.65 of the Local Government Act 1995, the following disclosures of **Financial** interest were made at the Council meeting.

Date	Name	Item No	Reason

In accordance with section 5.65 of the Local Government Act 1995, the following disclosures of **Closely Associated Person and Impartiality** interest were made at the Council meeting.

Date	Name	Item No	Reason

In accordance with sections 5.60B and 5.65 of the Local Government Act 1995, the following disclosures of **Proximity** interest were made at the Council meeting.

Date	Name	Item No	Reason

4. Response to Previous Public Questions Taken on Notice
5. Public Question Time
6. Petitions/Deputations/Presentations/Submissions
7. Applications for Leave of Absence

8. Announcements by the Person Presiding without Discussion

9. Confirmation of Minutes

OFFICERS' RECOMMENDATION

That the minutes of the Audit and Risk Committee Meeting held on 18 December 2025 be confirmed as an accurate record of the proceedings.

OFFICERS' RECOMMENDATION

That the minutes of the Ordinary Council Meeting held on 18 December be confirmed as an accurate record of the proceedings.

10. Matters for Decision

10.1 Executive Manager Technical Services

There are no reports requiring a Council decision for the current month.

10.2 Deputy Chief Executive Officer

There are no reports requiring a Council decision for the current month.

10.3 Executive Manager Corporate Services

10.3.1 Schedule of Accounts Paid – December 2025 and January 2026

File Reference	1.0053
Disclosure of Interest	Neither the Author nor Authorising Officer have any Impartiality, Financial or Proximity Interest that requires disclosure.
Applicant	Nil
Previous Item Numbers	Nil
Date	17 February 2026
Author	Mike Darby – Executive Manager Corporate Services
Authorising Officer	Mark Furr – Chief Executive Officer
Attachments	1. Schedule of Accounts Paid – December 2025 and January 2026

Summary

Council is requested to note the payments as presented in the Schedule of Accounts Paid for December 2025 and January 2026.

Background

Pursuant to Local Government Act 1995, section 6.8 (2)(b), where expenditure has been incurred by a Local Government, it is to be reported to the next Ordinary Meeting of Council.

Consultation

Consultation has been undertaken with the Finance Officer - Creditors.

Statutory Environment

Local Government Act 1995 (WA), section 6.8 (2)(b) and Local Government (Financial Management) Regulations 1996, regulation 13 relates.

Policy Implications

The Council's Policy Manual contains no policies that relate and nor are there any proposed.

Financial Implications

All expenditure has been approved via adoption of the 2025/26 Annual Budget or resulting from a Council resolution.

Strategic Implications

Shire of Bruce Rock Strategic Community Plan 2022-2032	
Outcome:	4.0 Governance Priorities
Strategy:	4.1 Our organisation is well positioned and has capacity for the future.

Risk Implications

Risk	Risk Likelihood	Risk Impact / Consequence	Risk Rating	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
Failure to present a detailed listing of payments in the prescribed form would result in non-compliance with the Local Government (Financial Management) Regulations 1996, clause 13, which may result in a qualified audit.	Rare (1)	Minor (2)	Low (1-4)	Compliance Requirements	Accept Officer Recommendation

Risk Matrix

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

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives; occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating of **two (2)** has been determined for this item. Any items with a risk rating over 10 or greater (considered to be high or extreme risk) will be added to the Risk Register, and any item with a risk rating of 16 or greater will require a specific risk treatment plan to be developed.

Comment/Conclusion

The Schedule of Accounts Paid for December 2025 and January 2026 is presented to Council for notation.

Below is the summary of activity for December 2025 and January 2026:

<i>As at 31 January 2026</i>		
Payment Type		
Cheque	\$3,747.58	0.27%
EFT (incl. Payroll)	\$1,398,343.52	94.20%
Direct Debit	\$79,517.94	5.36%
Credit Card	\$1,347.94	0.09%
Fuel Card	\$1,173.31	0.08%
Total Payments	\$1,484,130.29	100%

Voting Requirements

Simple Majority

OFFICERS' RECOMMENDATION

That with respect to the Schedule of Accounts Paid for December 2025 and January 2026, Council note the Report as presented.

Schedule of Accounts Paid - December 2025 and January 2026						
Serial No	Chq/EFT	Date	Name	Description	Amount	Legend
Municipal Account Cheques						
1	47	11/12/2025	DEPARTMENT OF TRANSPORT	VEHICLE REGISTRATION RENEWAL 2025-2026	217.35	
2	48	11/12/2025	WATER CORPORATION	WATER USAGE AT SHIRE PROPERTIES	837.34	
3	49	18/12/2025	SHIRE OF BRUCE ROCK	PETTY CASH RECOUP NOVEMBER 2025 (PLATE CHANGE)	51.40	
4	50	16/01/2026	BOND ADMINISTRATOR	LODGEMENT OF BOND WITH BOND ADMINISTRATOR	2,100.00	R
5	51	22/01/2026	DEPARTMENT OF TRANSPORT	VEHICLE REGISTRATION RENEWAL 2025-2026	207.50	
6	52	22/01/2026	WATER CORPORATION	WATER SERVICE CHARGE AT SHIRE PROPERTY	47.99	
7	53	30/01/2026	DEPARTMENT OF TRANSPORT	VEHICLE REGISTRATION RENEWAL 2025-2026	286.00	
					Total Cheques	3,747.58
Municipal Account EFTs (incl. Payroll)						
8	EFT25222	01/12/2025	DEPARTMENT OF TRANSPORT (DOT CLEARING)	DOT CLEARING 27/11/2025 (EOM TRANSACTION)	4,664.20	R
9	EFT25223	02/12/2025	DEPARTMENT OF TRANSPORT (DOT CLEARING)	DOT CLEARING 28/11/2025 (EOM TRANSACTION)	556.65	R
10	EFT25224	03/12/2025	GREAT SOUTHERN FUEL SUPPLIES	FUEL FOR NOVEMBER 2025	862.69	
11	EFT25225	03/12/2025	THE TRUSTEE FOR THE NORTHSTAR ASSET TRUST T/A ARTISTRALIA PTY LTD	LICENCE TO SCREEN A MOVIE AT AMPHITHEATRE	385.00	
12		03/12/2025	PAYROLL DIRECT DEBIT OF NET PAYS	PAYROLL FORTNIGHT ENDING 03/12/2025	89,157.21	
13	EFT25226	04/12/2025	SHIRE OF BRUCE ROCK	PAYROLL DEDUCTIONS	607.50	
14	EFT25227	05/12/2025	DEPARTMENT OF TRANSPORT DRIVER AND VEHICLE SERVICES (VI BAL OF REV EOM)	DOT VEHICLE INSPECTION BALANCE OF REVENUE NOVEMBER 2025 (EOM TRANSACTION)	179.00	R
15	EFT25229	10/12/2025	DEPARTMENT OF LOCAL GOVERNMENT, INDUSTRY REGULATION AND SAFETY	BSL FOR NOVEMBER 2025	56.65	R
16	EFT25230	11/12/2025	AUSROAD PLANT SERVICES PTY LTD	WET HIRE OF MULTIPATCHER	13,906.20	
17	EFT25231	11/12/2025	AUSTRALIAN GENERAL PRACTICE ACCREDITATION LIMITED	SELF ASSESSMENT FEES	1,320.00	
18	EFT25232	11/12/2025	BUNNINGS NORTHAM	MATERIALS FOR WEATHER STATION INSTALLATION	198.70	G
19	EFT25233	11/12/2025	AUSTRALIA POST	POSTAL CHARGES FOR NOVEMBER	153.95	
20	EFT25234	11/12/2025	AVON WASTE	KERBSIDE WASTE & RECYCLING COLLECTIONS AND BULK RECYCLING COLLECTIONS FOR NOVEMBER 2025	11,352.87	
21	EFT25235	11/12/2025	BLACKWOODS	PURCHASE OF INSULATED WATER BOTTLES	131.78	
22	EFT25236	11/12/2025	BOB WADDELL & ASSOCIATES PTY LTD	FINANCIAL CONSULTING	5,236.00	
23	EFT25237	11/12/2025	BOC LIMITED	GAS BOTTLE RENTAL	114.86	
24	EFT25238	11/12/2025	BOOEASY AUSTRALIA PTY LTD	ONLINE CARAVAN PARK BOOKING NOVEMBER 2025	220.00	
25	EFT25239	11/12/2025	BP MEDICAL	MEDICAL SUPPLIES FOR MED CENTRE	429.29	
26	EFT25240	11/12/2025	BROWNLEY'S PLUMBING & GAS	REPLACE SEPTIC PUMP AT SHIRE PROPERTY	566.50	
27	EFT25241	11/12/2025	BRUCE ROCK COMMUNITY RESOURCE CENTRE	CATERING FOR CADETS DURING VETERANS WEEK	623.53	
28	EFT25242	11/12/2025	BRUCE ROCK DISTRICT CLUB	CONTRIBUTION TO ROCK REVIEW CHRISTMAS LUNCH	240.00	
29	EFT25243	11/12/2025	BRUCE ROCK ENGINEERING	TYRES FOR BK373 AND BK09	3,853.95	
30	EFT25244	11/12/2025	BRUCE ROCK LPO	STATIONERY ITEMS DECEMBER 2025	22.10	
31	EFT25245	11/12/2025	BRUCE ROCK PROGRESS ASSOCIATION INC	COMMUNITY ROSE PRUNING DAY CONTRIBUTION	500.00	
32	EFT25246	11/12/2025	BUNNINGS MIDLAND W/H	CHRISTMAS DECORATIVE LIGHTS	861.36	
33	EFT25247	11/12/2025	CARROLL & RICHARDSON - FLAGWORLD PTY LTD	AUSTRALIAN NATIONAL FLAGS	1,192.55	
34	EFT25248	11/12/2025	CENTRE POINT ELECTRICAL SERVICES PTY LTD	SUPPLY & INSTALL AC UNITS AND ELECTRICAL WORKS AT SHIRE PROPERTIES	14,784.00	PF
35	EFT25249	11/12/2025	CHRIS BRAY ELECTRICS PTY LTD	ELECTRICAL WORKS AT SHIRE PROPERTY	1,168.20	
36	EFT25250	11/12/2025	COPIER SUPPORT	PHOTOCOPIER METER READING NOVEMBER 2025	537.25	
37	EFT25251	11/12/2025	CORP CLOUD PTY LTD	MED CENTRE IT SUPPORT	333.14	
38	EFT25252	11/12/2025	CREIGHAN HOLDINGS PTY LTD T/A C & F BUILDING APPROVALS	BUILDING PERMIT CONSULTATION NOVEMBER 2025	495.00	
39	EFT25253	11/12/2025	E & MJ ROSHER PTY LTD	PARTS FOR BK117	197.70	
40	EFT25254	11/12/2025	ELEC TECH DIESEL SERVICES PTY LTD	ELECTRICAL REPAIRS TO BK505	1,418.56	
41	EFT25255	11/12/2025	ELEMENT ADVISORY PTY LTD	COMPLETION OF MAIN STREET REVITALISATION DOCUMENT AND PLAYGROUND CONCEPT	2,854.50	
42	EFT25256	11/12/2025	ENVIRONEX INTERNATIONAL PTY LTD	POOL CHEMICALS	2,172.50	
43	EFT25257	11/12/2025	ESS EARTH SCIENCES PTY LTD	PURCHASE OF REMOTE WEATHER STATION FINAL PAYMENT	15,598.00	G
44	EFT25258	11/12/2025	GOGO AUSTRALIA PTY LTD T/A GOGO MEDIA	ON-HOLD MESSAGING SERVICE	414.00	
45	EFT25259	11/12/2025	HADDEO INFRASTRUCTURE AGRICULTURE PTY LTD T/A HARRIYANDLE FAMILY TRUST	EXECUTIVE SERVICES FOR WORKS DEPARTMENT FOR NOVEMBER 2025	3,476.00	
46	EFT25260	11/12/2025	HERSEY'S SAFETY PTY LTD	ELECTRICAL TEST TAGS	709.39	
47	EFT25261	11/12/2025	JTB - JAPANESE TRUCK & BUS SPARES	PARTS FOR BK505	412.60	
48	EFT25262	11/12/2025	LGIS WA	EAP PROGRAM FOR EMPLOYEES AND BUSHFIRE VOLUNTEERS 2025-2026	3,136.10	
49	EFT25263	11/12/2025	LIBERTY OIL RURAL PTY LTD	DEGREASING FLUID	118.10	
50	EFT25264	11/12/2025	LIVINGSTREAMS MEDICAL SERVICES PTY LTD T/A DR OLMUMUYIWA JEGEDE	PRE-EMPLOYMENT MEDICALS	420.00	
51	EFT25265	11/12/2025	LUKERATIVE PLUMBING, GAS & MAINTENANCE	ANNUAL BUILDING EVAPORATIVE SERVICES & REPAIRS AT SHIRE PROPERTIES	5,049.00	
52	EFT25266	11/12/2025	MELISSA SCHILLING	REIMBURSEMENT OF EXPENSES	49.98	
53	EFT25267	11/12/2025	MERREDIN TELEPHONE SERVICES	SECURITY MONITORING OF SHIRE OFFICE NOVEMBER 2025	35.20	
54	EFT25268	11/12/2025	MIDLAND TROPHIES	CRYSTAL AWARDS	108.00	
55	EFT25269	11/12/2025	NAPA	PARTS FOR BK472	227.05	
56	EFT25270	11/12/2025	NB HARDWARE & AG SUPPLIES	PARTS FOR RETICULATION MAINTENANCE	495.31	
57	EFT25271	11/12/2025	OFFICE OF THE AUDITOR GENERAL	ANNUAL FINANCIAL AUDIT 2024-25	55,530.20	
58	EFT25272	11/12/2025	OFFICEWORKS BUSINESS DIRECT	STATIONERY & CORDLESS PHONE	140.95	
59	EFT25273	11/12/2025	RZK CONTRACTING	PARTS FOR BK6670	105.85	
60	EFT25274	11/12/2025	RAMESH RAJAGOPALAN	ELECTED MEMBER FEES & EXPENSES CLAIM	1,056.00	
61	EFT25275	11/12/2025	SHIRE OF KELLERBERRIN	HIRE OF STREET SWEEPER OCTOBER 2025	3,330.00	
62	EFT25276	11/12/2025	STIHL SHOP MALAGA	PARTS FOR SMALL PLANTS	16.00	
63	EFT25277	11/12/2025	SULLIVAN LOGISTICS PTY LTD	FREIGHT CHARGES	155.96	
64	EFT25278	11/12/2025	SYNERGY	ELECTRICITY USAGE AT SHIRE PROPERTIES	10,094.86	
65	EFT25279	11/12/2025	TEAM GLOBAL EXPRESS PTY LTD	FREIGHT CHARGES	389.45	

66	EFT25280	11/12/2025	TOCOJEP PTY LTD T/A T-QUIP	PARTS FOR SMALL PLANT	1,528.00	
67	EFT25281	11/12/2025	TRANSTRUCT	PARTS FOR BK604 AND BK05	1,895.00	
68	EFT25282	11/12/2025	TWO DOGS MITRE 10	CHRISTMAS DECORATIONS, ELECTRICAL OVEN & MATERIALS FOR BUILDING MAINTENANCE	2,612.76	
69	EFT25283	11/12/2025	WA AGRISTORE PTY LTD	MATERIALS FOR MAINTENANCE OF SHIRE PROPERTY	349.58	
70	EFT25284	11/12/2025	WESTRAC PTY LTD	PARTS FOR BK012, BK6338, BK511, BK510 AND BK727	1,406.19	
71	EFT25285	11/12/2025	WHEATBELT PAINTING	REPAINTING WORK AT SHIRE PROPERTY	2,205.00	
72	EFT25286	11/12/2025	WILSONS SIGN SOLUTIONS	HONOUR BOARD UPDATE & NAME PLATE	154.00	
73	EFT25287	16/12/2025	BYPROGRESS PTY LTD (MONSTERBALL AMUSEMENTS & HIRE)	DEPOSIT FOR HIRE OF INFLATABLES FOR AUSTRALIA DAY	2,495.00	G
74	EFT25288	16/12/2025	RAMESH RAJAGOPALAN	ELECTED MEMBERS FEES AND EXPENSES CLAIM	931.05	
75		17/12/2025	PAYROLL DIRECT DEBIT OF NET PAYS	PAYROLL FORTNIGHT ENDING 17/12/2025	95,718.62	
76	EFT25289	18/12/2025	AUSTRALIAN TAXATION OFFICE	BAS FOR NOVEMBER 2025	27,880.00	
77	EFT25290	19/12/2025	SHIRE OF BRUCE ROCK	PAYROLL DEDUCTIONS	807.50	
78	EFT25291	24/12/2025	AMD AUDIT & ASSURANCE	ROADS TO RECOVERY ACQUITTAL AUDIT 2025	2,838.00	
79	EFT25292	24/12/2025	BADGELINK	STAFF NAME BADGES	143.10	
80	EFT25293	24/12/2025	BLACKWOODS	PURCHASE OF INSULATED WATER BOTTLES	154.18	
81	EFT25294	24/12/2025	BOB WADDELL & ASSOCIATES PTY LTD	FINANCIAL CONSULTING	1,892.00	
82	EFT25295	24/12/2025	BRETT WILLIAM WAYE	REIMBURSEMENT OF EXPENSES	32.60	
83	EFT25296	24/12/2025	BROWNLEY'S PLUMBING & GAS	SERVICING WATER COOLERS AT REC CENTRE	1,318.90	
84	EFT25297	24/12/2025	BRUCE ROCK CAFE - LOVE THAT FOOD	REFRESHMENTS FOR COUNCIL MEETING	36.00	
85	EFT25298	24/12/2025	BRUCE ROCK DISTRICT CLUB	REFRESHMENTS FOR CHRISTMAS STAND DOWN FUNCTION	3,014.30	
86	EFT25299	24/12/2025	BUNNINGS NORTHAM	RESPIRATORS FOR BUSH FIRE BRIGADES	1,109.85	F
87	EFT25300	24/12/2025	BURGESS RAWSON PTY LTD	INDUSTRIAL RENT AND MANAGEMENT FEES	425.74	
88	EFT25301	24/12/2025	CIVIL PRODUCTS WA PTY LTD	SIGNS FOR ROAD UPGRADE	1,663.20	G
89	EFT25302	24/12/2025	COLESTAN ELECTRICS	EARTH TESTING AND REPAIRS AT AQUATIC CENTRE	6,241.10	
90	EFT25303	24/12/2025	COMBINED PEST CONTROL WA P/L	INSECTICIDE FOR AQUATIC CENTRE	594.00	
91	EFT25304	24/12/2025	COPIER SUPPORT	PHOTOCOPIER METER READING	611.32	
92	EFT25305	24/12/2025	ELDERS BRUCE ROCK	CHEMICALS FOR AQUATIC CENTRE	194.92	
93	EFT25306	24/12/2025	FILTERS PLUS WA	PARTS FOR BK05 AND GENERATORS	930.16	
94	EFT25307	24/12/2025	GRILLEX PTY LTD T/A GX OUTDOORS	BBQ HOODS AND COVERS	3,300.00	
95	EFT25308	24/12/2025	HERSEY'S SAFETY PTY LTD	MATERIALS FOR WORKSHOP	750.31	
96	EFT25309	24/12/2025	HIP POCKET WORKWEAR & SAFETY GERALDTON	STAFF & COUNCILLOR UNIFORMS	373.05	
97	EFT25310	24/12/2025	INSYNC SURVEYS PTY LTD	MED CENTRE PATIENT SURVEYS	325.00	
98	EFT25311	24/12/2025	JADE HEALEY - RATIMA T/A BROTHER & I	ENTERTAINMENT FOR CHRISTMAS STAND DOWN FUNCTION	1,500.00	
99	EFT25312	24/12/2025	JTB - JAPANESE TRUCK & BUS SPARES	PARTS FOR BK024 AND BK604	1,024.35	
100	EFT25313	24/12/2025	LANDGATE	UV INTERIM VALUATION	96.96	
101	EFT25314	24/12/2025	LGIS INSURANCE BROKING	REGIONAL RISK COORDINATOR FEES	5,900.40	
102	EFT25315	24/12/2025	LIBERTY OIL RURAL PTY LTD	ENGINE OIL	393.27	
103	EFT25316	24/12/2025	LIVINGSTREAMS MEDICAL SERVICES PTY LTD T/A DR OLUMUYIWA JEGEDE	PRE EMPLOYMENT MEDICAL	220.00	
104	EFT25317	24/12/2025	NAPA	PARTS FOR BK02, BK05, BK604 AND MATERIALS FOR WORKSHOP	895.23	
105	EFT25318	24/12/2025	NB HARDWARE & AG SUPPLIES	SOIL WETTER	4,640.00	
106	EFT25319	24/12/2025	PINGARNING PTY LTD (PROMPT SAFETY SOLUTIONS)	WORKER (CONTRACTOR) MANAGEMENT SERVICE	6,600.00	
107	EFT25320	24/12/2025	PUMPS AUSTRALIA PTY LTD	PARTS FOR SMALL PLANT	35.20	
108	EFT25321	24/12/2025	SMITH, MICHELLE LEAH T/A MI FAMILIA FLAVOURS	CATERING FOR CHRISTMAS STAND DOWN FUNCTION	2,092.50	
109	EFT25322	24/12/2025	SNALLOW PTY LTD T/A WALLIS COMPUTER SOLUTIONS	ADMIN IT SUPPORT	214.50	
110	EFT25323	24/12/2025	STEPHEN ARTHUR STRANGE	ELECTED MEMBERS FEES AND EXPENSES CLAIM	1,373.00	
111	EFT25324	24/12/2025	STIHL SHOP MALAGA	PARTS FOR SMALL PLANT	402.00	
112	EFT25325	24/12/2025	SULLIVAN LOGISTICS PTY LTD	FREIGHT CHARGES	313.70	
113	EFT25326	24/12/2025	SYNERGY	ELECTRICITY USAGE AT SHIRE PROPERTIES	3,201.07	
114	EFT25327	24/12/2025	TEAM GLOBAL EXPRESS PTY LTD	FREIGHT CHARGES	770.75	
115	EFT25328	24/12/2025	TELSTRA	TELEPHONE CHARGES	2,951.97	
116	EFT25329	24/12/2025	THE BRUCE ROCK HOTEL	COUNCIL MEETING LUNCH	322.00	
117	EFT25330	24/12/2025	TOWN TEAM MOVEMENT	RETURN OF STREETS ALIVE 2024 PROJECT GRANT	5,000.00	G
118	EFT25331	24/12/2025	TRANSTRUCT	PARTS FOR BK024 AND REPLACEMENT OF GRATE AT AQUATIC CENTRE	1,617.25	
119	EFT25332	24/12/2025	WA AGRISTORE PTY LTD	VARIOUS PURCHASES FOR SHIRE PROPERTY MAINTENANCE AND GAS BOTTLE EXCHANGE	139.00	
120	EFT25333	24/12/2025	WA CONTRACT RANGER SERVICES	CONTRACT RANGER SERVICES DECEMBER 2025	375.38	
121	EFT25334	24/12/2025	WA DISTRIBUTORS PTY LTD T/AS ALLWAYS FOODS	CLEANING PRODUCTS	637.85	
122	EFT25335	24/12/2025	WESTERN DIAGNOSTIC PATHOLOGY	MEDICAL SUPPLIES FOR MED CENTRE	527.47	
123	EFT25336	24/12/2025	WESTRAC PTY LTD	PARTS FOR BK012, BK6338 AND BK6670	1,306.88	
124	EFT25337	24/12/2025	WHEATBELT FRAMING SERVICES	BLOCK CLEARING FOR BUSH FIRE COMPLIANCE (ON CHARGED)	400.00	
125	EFT25338	24/12/2025	WHEATBELT UNIFORMS, SIGNS & SAFETY	STAFF UNIFORMS	298.10	
126		31/12/2025	PAYROLL DIRECT DEBIT OF NET PAYS	PAYROLL FORTNIGHT ENDING 31/12/2025	83,487.09	
127	EFT25339	05/01/2026	SHIRE OF BRUCE ROCK	PAYROLL DEDUCTIONS	747.50	
128	EFT25340	09/01/2026	GREAT SOUTHERN FUEL SUPPLIES	FUEL FOR DECEMBER 2025	1,002.23	
129	EFT25341	09/01/2026	LUKERATIVE PLUMBING, GAS & MAINTENANCE	A/C REPAIRS AT SHIRE PROPERTIES	4,587.00	
130	EFT25342	09/01/2026	RODGER EDWIN GEORGE	EXCAVATOR HIRE	240.00	
131	EFT25343	09/01/2026	WA DISTRIBUTORS PTY LTD T/AS ALLWAYS FOODS	CLEANING PRODUCTS	997.30	
132	EFT25344	12/01/2026	AUSROAD MANUFACTURING PTY LTD	FINAL PAYMENT FOR PURCHASE OF MULTIPATCHER	523,072.55	
133	EFT25345	14/01/2026	DEPARTMENT OF LOCAL GOVERNMENT, INDUSTRY REGULATION AND SAFETY	BSL FOR DECEMBER 2025	56.65	R
134		14/01/2026	PAYROLL DIRECT DEBIT OF NET PAYS	PAYROLL FORTNIGHT ENDING 14/01/2026	79,841.34	
135	EFT25346	15/01/2026	SHIRE OF BRUCE ROCK	PAYROLL DEDUCTIONS	747.50	
136	EFT25347	16/01/2026	MAJOR MOTORS PTY LTD	MULTIPATCHER TRUCK REGISTRATION	463.25	
137	EFT25348	29/12/2025	COMMONWEALTH BANK CORPORATE CHARGE CARDS	CREDIT CARD FOR DECEMBER 2025	887.65	
138	EFT25349	08/01/2026	DEPARTMENT OF TRANSPORT DRIVER AND VEHICLE SERVICES (VI OF REV EOM)	DOT VEHICLE INSPECTION BALANCE OF REVENUE DECEMBER 2025 (EOM TRANSACTION)	201.00	R

139	EFT25350	21/01/2026	AUSTRALIAN TAXATION OFFICE	BAS FOR DECEMBER 2025	42,061.00		
140	EFT25351	22/01/2026	AFGRI EQUIPMENT AUSTRALIA	PARTS FOR BK997	669.34		
141	EFT25352	22/01/2026	AUSTRALIA POST	POSTAL CHARGES FOR DECEMBER 2025	136.08		
142	EFT25353	22/01/2026	BOB WADDELL & ASSOCIATES PTY LTD	FINANCIAL CONSULTING	1,320.00		
143	EFT25354	22/01/2026	BOC LIMITED	GAS BOTTLE RENTAL	118.68		
144	EFT25355	22/01/2026	BOOEASY AUSTRALIA PTY LTD	ONLINE CARAVAN PARK BOOKING DECEMBER 2025	220.00		
145	EFT25356	22/01/2026	BRUCE ROCK ENGINEERING	SUPPLY, FIT AND BALANCE TYRES FOR BK650 AND BK08	3,720.79		
146	EFT25357	22/01/2026	BURGESS RAWSON PTY LTD	INDUSTRIAL RENT AND MANAGEMENT FEES	1,445.98		
147	EFT25358	22/01/2026	BYPROGRESS PTY LTD (MONSTERBALL AMUSEMENTS & HIRE)	FINAL PAYMENT FOR HIRE OF INFLATABLES FOR AUSTRALIA DAY	2,736.99	G	
148	EFT25359	22/01/2026	CORPCLOUD PTY LTD	MED CENTRE IT SUPPORT	352.39		
149	EFT25360	22/01/2026	COURTENAY STANLEY SMITH	REIMBURSEMENT OF EXPENSES	200.00		
150	EFT25361	22/01/2026	CREIGHAN HOLDINGS PTY LTD T/A C & F BUILDING APPROVALS	BUILDING PERMIT CONSULTATION DECEMBER 2025	880.00		
151	EFT25362	22/01/2026	EDGE PLANNING & PROPERTY	PLANNING CONSULTATION SERVICES NOVEMBER - DECEMBER 2025	3,083.02		
152	EFT25363	22/01/2026	GOGO AUSTRALIA PTY LTD T/A GOGO MEDIA	ON-HOLD MESSAGING SERVICE FOR MED CENTRE	414.00		
153	EFT25364	22/01/2026	HADDEO INFRASTRUCTURE AGRICULTURE PTY LTD T/A HARRIYANDLE FAMILY TRUST	EXECUTIVE SERVICES FOR WORKS DEPARTMENT DECEMBER 2025	3,652.00		
154	EFT25365	22/01/2026	LANDGATE	COPY OF CERTIFICATE OF TITLES	163.00		
155	EFT25366	22/01/2026	MELISSA SCHILLING	REIMBURSEMENT OF EXPENSES	149.77	G	
156	EFT25367	22/01/2026	NB HARDWARE & AG SUPPLIES	MATERIALS FOR OVAL MAINTENANCE AND TOOLS	89.39		
157	EFT25368	22/01/2026	NUTRIEN AG SOLUTIONS	SOUT CAPPED POST	135.63		
158	EFT25369	22/01/2026	QUEST INNALOO	STAFF TRAINING ACCOMMODATION	1,297.68	R	
159	EFT25370	22/01/2026	SQUASH MAGIC	SUPPLY AND DELIVER INFLATABLE AND FITTINGS	1,980.00		
160	EFT25371	22/01/2026	SUPER AMART	DEPOSIT FOR PURCHASE AND SUPPLY OF SOFAS FOR CHALETs	650.00		
161	EFT25372	22/01/2026	SYNERGY	ELECTRICITY USAGE AT SHIRE PROPERTIES	17,974.78	PR	
162	EFT25373	22/01/2026	TEAM GLOBAL EXPRESS PTY LTD	FREIGHT CHARGES	246.98		
163	EFT25374	22/01/2026	TELSTRA	TELEPHONE CHARGES	2,686.44		
164	EFT25375	22/01/2026	THE PERTH MINT	AUSTRALIAN CITIZENSHIP COINS	45.65		
165	EFT25376	22/01/2026	THE TRUSTEE FOR THE SHACKLETON BULK HAULAGE TRUST T/A SHACKLETON BULK HAULAGE	SUPPLY AND DELIVER METAL AND CRACKER DUST	20,503.13		
166	EFT25377	22/01/2026	TRANSTRUCT	MATERIALS FOR DEPOT BUILDING MAINTENANCE	47.87		
167	EFT25378	22/01/2026	WA AGRISTORE PTY LTD	VARIOUS PURCHASES FOR SHIRE PROPERTY MAINTENANCE AND GAS BOTTLE EXCHANGE	173.80		
168	EFT25379	22/01/2026	WA CONTRACT RANGER SERVICES	CONTRACT RANGER SERVICES DECEMBER 2025	375.38		
179		28/01/2026	PAYROLL DIRECT DEBIT OF NET PAYS	PAYROLL FORTNIGHT ENDING 28/01/2026	89,391.47		
169	EFT25380	02/01/2026	CHG-MERIDIAN AUSTRALIA PTY LTD	GYM EQUIPMENT RENTAL	1,304.39		
170	EFT25381	29/01/2026	COLESTAN ELECTRICS	INVESTIGATE AND REPAIR COOL ROOM AT REC CENTRE AND ELECTRICAL WORKS AT SHIRE PROPERTIES	7,104.07		
171	EFT25382	29/01/2026	COLPET BROWNLEY	MANAGEMENT OF LANDFILL SITE FOR FNE 28/01/2026	1,031.60		
172	EFT25383	29/01/2026	MERREDIN TELEPHONE SERVICES	GYM CARDS	288.20		
173	EFT25384	29/01/2026	NB HARDWARE & AG SUPPLIES	FERTILIZER FOR TOWNSITE GARDEN MAINTENANCE	68.80		
174	EFT25385	29/01/2026	SMITH, MICHELLE LEAH T/A MI FAMILIA FLAVOURS	CATERING FOR AUSTRALIA DAY	1,558.00	G	
175	EFT25386	30/01/2026	SHIRE OF BRUCE ROCK	PAYROLL DEDUCTIONS	747.50		
176	EFT25387	30/01/2026	EDWARDS ISUZU UTE (NARROGIN)	PURCHASE OF NEW VEHICLE WITH TRADE-IN OF CURRENT VEHICLE	15,554.20		
177	EFT25388	23/01/2026	WESTERN AUSTRALIAN TREASURY CORPORATION	GOVERNMENT GUARANTEE FEES	7,373.52		
178	EFT25395	27/01/2026	COMMONWEALTH BANK CORPORATE CHARGE CARDS	CREDIT CARD FOR JANUARY 2026	460.29		
					Total EFTs	1,398,343.52	
Direct Debits							
180	DD11042.1	03/12/2025	AWARE SUPER PTY LTD	PAYROLL DEDUCTIONS	5,887.73		
181	DD11042.2	03/12/2025	CONSTRUCTION AND BUILDING UNIONS SUPERANNUATION FUND (CBUS)	SUPERANNUATION CONTRIBUTIONS	341.44		
182	DD11042.3	03/12/2025	REST INDUSTRY SUPER	SUPERANNUATION CONTRIBUTIONS	314.11		
183	DD11042.4	03/12/2025	HESTA	SUPERANNUATION CONTRIBUTIONS	213.79		
184	DD11042.5	03/12/2025	MLC MASTERKEY-PERSONAL SUPER	SUPERANNUATION CONTRIBUTIONS	227.11		
185	DD11042.6	03/12/2025	HOST PLUS SUPERANNUATION	PAYROLL DEDUCTIONS	1,401.81		
186	DD11042.7	03/12/2025	GUILDSUPER	SUPERANNUATION CONTRIBUTIONS	75.73		
187	DD11042.8	03/12/2025	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	4,782.25		
188	DD11042.9	03/12/2025	PANORAMA SUPER	SUPERANNUATION CONTRIBUTIONS	1,080.60		
189	DD11077.1	17/12/2025	AWARE SUPER PTY LTD	PAYROLL DEDUCTIONS	6,157.88		
190	DD11077.2	17/12/2025	CONSTRUCTION AND BUILDING UNIONS SUPERANNUATION FUND (CBUS)	SUPERANNUATION CONTRIBUTIONS	254.90		
191	DD11077.3	17/12/2025	REST INDUSTRY SUPER	SUPERANNUATION CONTRIBUTIONS	278.36		
192	DD11077.4	17/12/2025	HESTA	SUPERANNUATION CONTRIBUTIONS	222.36		
193	DD11077.5	17/12/2025	MLC MASTERKEY-PERSONAL SUPER	SUPERANNUATION CONTRIBUTIONS	271.55		
194	DD11077.6	17/12/2025	HOST PLUS SUPERANNUATION	PAYROLL DEDUCTIONS	1,463.37		
195	DD11077.7	17/12/2025	GUILDSUPER	SUPERANNUATION CONTRIBUTIONS	42.13		
196	DD11077.8	17/12/2025	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	4,770.47		
197	DD11077.9	17/12/2025	PANORAMA SUPER	SUPERANNUATION CONTRIBUTIONS	1,106.56		
198	DD11084.1	31/12/2025	AWARE SUPER PTY LTD	PAYROLL DEDUCTIONS	5,755.25		
199	DD11084.2	31/12/2025	MLC MASTERKEY-PERSONAL SUPER	SUPERANNUATION CONTRIBUTIONS	100.91		
200	DD11084.3	31/12/2025	HOST PLUS SUPERANNUATION	PAYROLL DEDUCTIONS	1,463.37		
201	DD11084.4	31/12/2025	GUILDSUPER	SUPERANNUATION CONTRIBUTIONS	101.58		
202	DD11084.5	31/12/2025	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	4,897.17		
203	DD11084.6	31/12/2025	PANORAMA SUPER	SUPERANNUATION CONTRIBUTIONS	1,167.70		
204	DD11084.7	31/12/2025	MACQUARIE SUPER MANAGER II	SUPERANNUATION CONTRIBUTIONS	335.43		
205	DD11084.8	31/12/2025	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	735.12		
206	DD11084.9	31/12/2025	THE TRUSTEE FOR AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	102.93		
207	DD11101.1	14/01/2026	AWARE SUPER PTY LTD	PAYROLL DEDUCTIONS	5,745.00		
208	DD11101.2	14/01/2026	HOST PLUS SUPERANNUATION	PAYROLL DEDUCTIONS	1,463.37		
209	DD11101.3	14/01/2026	GUILDSUPER	SUPERANNUATION CONTRIBUTIONS	15.83		

210	DD11101.4	14/01/2026	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	4,470.89
211	DD11101.5	14/01/2026	PANORAMA SUPER	SUPERANNUATION CONTRIBUTIONS	1,201.47
212	DD11101.6	14/01/2026	MACQUARIE SUPER MANAGER II	SUPERANNUATION CONTRIBUTIONS	343.61
213	DD11101.7	14/01/2026	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	740.56
214	DD11101.8	14/01/2026	MERCER SUPER TRUST	SUPERANNUATION CONTRIBUTIONS	330.61
215	DD11101.9	14/01/2026	CONSTRUCTION AND BUILDING UNIONS SUPERANNUATION FUND (CBUS)	SUPERANNUATION CONTRIBUTIONS	290.31
216	DD11141.1	28/01/2026	AWARE SUPER PTY LTD	PAYROLL DEDUCTIONS	6,608.76
217	DD11141.2	28/01/2026	HOST PLUS SUPERANNUATION	PAYROLL DEDUCTIONS	1,463.37
218	DD11141.3	28/01/2026	CATHOLIC SUPER	SUPERANNUATION CONTRIBUTIONS	67.70
219	DD11141.4	28/01/2026	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	4,812.93
220	DD11141.5	28/01/2026	PANORAMA SUPER	SUPERANNUATION CONTRIBUTIONS	1,106.56
221	DD11141.6	28/01/2026	MACQUARIE SUPER MANAGER II	SUPERANNUATION CONTRIBUTIONS	294.52
222	DD11141.7	28/01/2026	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	737.07
223	DD11141.8	28/01/2026	MERCER SUPER TRUST	SUPERANNUATION CONTRIBUTIONS	330.46
224	DD11141.9	28/01/2026	CONSTRUCTION AND BUILDING UNIONS SUPERANNUATION FUND (CBUS)	SUPERANNUATION CONTRIBUTIONS	343.76
225	DD11042.10	03/12/2025	MACQUARIE SUPER MANAGER II	SUPERANNUATION CONTRIBUTIONS	297.41
226	DD11042.11	03/12/2025	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	663.49
227	DD11042.12	03/12/2025	BENDIGO SMART SAVER SUPER	SUPERANNUATION CONTRIBUTIONS	321.58
228	DD11042.13	03/12/2025	THE TRUSTEE FOR AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	274.49
229	DD11042.14	03/12/2025	THE TRUSTEE FOR DYSON SUPER FUND	SUPERANNUATION CONTRIBUTIONS	104.25
230	DD11042.15	03/12/2025	MERCER SUPER TRUST	SUPERANNUATION CONTRIBUTIONS	331.65
231	DD11077.10	17/12/2025	MACQUARIE SUPER MANAGER II	SUPERANNUATION CONTRIBUTIONS	294.52
232	DD11077.11	17/12/2025	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	743.08
233	DD11077.12	17/12/2025	BENDIGO SMART SAVER SUPER	SUPERANNUATION CONTRIBUTIONS	253.88
234	DD11077.13	17/12/2025	THE TRUSTEE FOR AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	274.49
235	DD11077.14	17/12/2025	THE TRUSTEE FOR DYSON SUPER FUND	SUPERANNUATION CONTRIBUTIONS	91.90
236	DD11077.15	17/12/2025	MERCER SUPER TRUST	SUPERANNUATION CONTRIBUTIONS	332.48
237	DD11084.10	31/12/2025	MERCER SUPER TRUST	SUPERANNUATION CONTRIBUTIONS	329.83
238	DD11084.11	31/12/2025	CONSTRUCTION AND BUILDING UNIONS SUPERANNUATION FUND (CBUS)	SUPERANNUATION CONTRIBUTIONS	144.12
239	DD11084.12	31/12/2025	HESTA	SUPERANNUATION CONTRIBUTIONS	250.02
240	DD11101.10	14/01/2026	HESTA	SUPERANNUATION CONTRIBUTIONS	170.35
241	DD11101.11	14/01/2026	MLC MASTERKEY-PERSONAL SUPER	SUPERANNUATION CONTRIBUTIONS	106.90
242	DD11141.10	28/01/2026	HESTA	SUPERANNUATION CONTRIBUTIONS	372.41
243	DD11141.11	28/01/2026	MLC MASTERKEY-PERSONAL SUPER	SUPERANNUATION CONTRIBUTIONS	242.70
Total Direct Debits					79,517.94
Credit Cards					
244		27/11/2025	OPEN AI	CHAT GPT PRO FOR OFFICER	34.19
245		27/11/2025	COMM BANK	INTERNATIONAL TRANSACTION FEE	0.85
246		29/11/2025	FISKARS AUSTRALIA PT	GRATUITY FOR RETIRING COUNCILLOR	260.40
247		30/11/2025	CELEBRATIONS HALLS H	GRATUITY FOR RETIRING COUNCILLOR	140.00
248		12/12/2025	LG & QU NOMINEES PTY LTD	ITEMS FOR DEPOT BBQ FUNCTION	29.00
249		12/12/2025	MERREDIN SUPA IGA	ITEMS FOR DEPOT BBQ FUNCTION	25.25
250		12/12/2025	MERREDIN SUPA IGA	ITEMS FOR DEPOT BBQ FUNCTION	31.76
251		12/12/2025	BWA LIQUOR	REFRESHMENTS FOR DEPOT BBQ FUNCTION	60.00
252		14/12/2025	HEALTHENGINE	HEALTH ENGINE APP, SMS RECALLS AND NEW PATIENTS	176.00
253		18/12/2025	GO MAD	STAND DOWN CHRISTMAS FUNCTION DECORATIONS	100.00
254		21/12/2025	COLES 7543	REFRESHMENTS FOR MUSEUM VOLUNTEER MEETING	30.20
255		25/12/2025	OPEN AI	CHAT GPT PRO FOR OFFICER	32.90
256		25/12/2025	COMM BANK	INTERNATIONAL TRANSACTION FEE	0.82
257		30/12/2025	BP RAVENSTHORPE RDHS 6	DIESEL	250.57
258		14/01/2026	HEALTHENGINE	HEALTH ENGINE APP, SMS RECALLS AND NEW PATIENTS	176.00
Total Credit Card Payments					1,347.94
Fuel Cards					

Card One				
259	01/12/2025	BP ARMADALE	UNLEADED FOR DOCTOR'S CAR	98.44
260	01/12/2025	BP ARMADALE	BP PLUS FEE	0.38
261	03/12/2025	BP MAIN STREET	UNLEADED FOR DOCTOR'S CAR	100.79
262	08/12/2025	BP ARMADALE	UNLEADED FOR DOCTOR'S CAR	77.49
263	08/12/2025	BP ARMADALE	BP PLUS FEE	0.38
264	11/12/2025	BP MAIN STREET	UNLEADED FOR DOCTOR'S CAR	97.59
265	15/12/2025	BP ARMADALE	UNLEADED FOR DOCTOR'S CAR	64.00
266	15/12/2025	BP ARMADALE	BP PLUS FEE	0.38
267	18/12/2025	BP MAIN STREET	UNLEADED FOR DOCTOR'S CAR	100.77
268	23/12/2025	BP MAIN STREET	UNLEADED FOR DOCTOR'S CAR	98.21
269	18/01/2026	BP ARMADALE	UNLEADED FOR DOCTOR'S CAR	77.35
270	18/01/2026	BP ARMADALE	BP PLUS FEE	0.38
271	22/01/2026	BP MAIN STREET	UNLEADED FOR DOCTOR'S CAR	93.35
Card One Total				809.51
Card Four				
272	10/12/2025	BP MAIN STREET	BULK UNLEADED	363.80
Card Four Total				363.80
Total Fuel Card Payments				1,173.31

Legend	
R	Recoverable
PR	Partially Recoverable
G	Grant Funded
PG	Partial Grant Funded
F	Funded
PF	Partially Funded

Total Municipal Account Cheque Payments	3,747.58
Total Municipal Account EFT Payments (incl. Payroll)	1,398,343.52
Total Trust Account EFT Payments	0.00
Total Trust Account Cheque Payments	0.00
Direct Debits	79,517.94
Credit Cards	1,347.94
Fuel Cards	1,173.31
Total	1,484,130.29

10.3.2 Monthly Financial Reports – December 2025 and January 2026

File Reference	12.8.1
Disclosure of Interest	Neither the Author nor Authorising Officer have any Impartiality, Financial or Proximity Interest that requires disclosure.
Applicant	Nil
Previous Item Numbers	Nil
Date	17 February 2026
Author	Mike Darby – Executive Manager Corporate Services
Authorising Officer	Mark Furr - Chief Executive Officer
Attachments	1. Monthly Financial Report for December 2025 and January 2026.

Summary

In accordance with the Local Government Financial Management Regulations (1996), the Shire is to prepare monthly Statements of Financial Activity for notation by Council.

Background

Due to there being no Ordinary Council Meeting in January 2026, Council is requested to review the December 2025 and January 2026 Monthly Financial Reports.

Consultation

Consultation has been undertaken with the Chief Executive Officer.

Statutory Environment

Local Government (Financial Management) Regulations 1996, Regulation 34 applies.

Policy Implications

The Council's Policy Manual contains no policies that relate and nor are there any proposed.

Financial Implications

All expenditure has been approved via adoption of the 2025/26 Annual Budget or resulting from a Council resolution.

Council is requested to review the December 2025 and January 2026 Monthly Financial Reports, noting that Council is advised of the following matters as at the end of January 2026:

- As a consequence of financial audit findings, the Opening Funding Surplus has been adjusted, up from \$1,522,598 to \$1,559,596, a positive variant of \$36,998 or 2.4% up against original end of year reporting for 2024/25;
- The Chief Executive Officer engaged with Executive and other Shire managers and officers as part of the required budget review; the outcome of which is presented as a separate agenda item for Council consideration;
- The overall financial position for January 2026 stands at \$1,326,444 surplus; this is predominantly due to timing of projects and phasing of works.

- Rates –The amount received to date is 93% of the total to be collected, and there is still more than \$163k still to be collected from both current rates and arrears. It should be noted that there is approximately \$28k related to Pensioner Rates and ESL Deferments.
- The current amount of \$40k for 90+ day debts include 15 outstanding amounts. The Main Roads debt of 17k will be cleared once works have been completed this financial year. This debt equates to 43% of the total 90+ day debt. The remaining \$23k is made up of 14 debtors, which are being followed up.
- A total of 170 invoices were paid in December and January, of which 100% were paid within 30 days.
- Capital projects for 2025/26 are progressing. With a total of 27 Capital Projects for 2025/26, six (6) projects, or 22%, are completed, and 11 projects, or 41%, have purchase orders lodged in the system.
- Operating activities after non cash transactions (depreciation) show a current surplus of \$551K.

Strategic Implications

Shire of Bruce Rock Strategic Community Plan 2022-2032	
Outcome:	4.0 Governance Priorities
Strategy:	4.1 Our organisation is well positioned and has capacity for the future.

Risk Implications

Risk	Risk Likelihood	Risk Impact / Consequence	Risk Rating	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
Failure to monitor the Shire's ongoing financial performance would increase the risk of a negative impact on the Shire's Financial position. As the monthly report is a legislative requirement, non-compliance may result in a qualified audit.	Rare (1)	Moderate (3)	Low (1-4)	Compliance Requirements	Accept Officer Recommendation

Risk Matrix

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

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives; occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating of **three (3)** has been determined for this item. Any items with a risk rating over 10 or greater (considered to be high or extreme risk) will be added to the Risk Register, and any item with a risk rating of 16 or greater will require a specific risk treatment plan to be developed.

Comment/Conclusion

The December 2025 and January 2026 Monthly Financial Reports are presented for review.

Voting Requirements

Simple Majority

OFFICERS' RECOMMENDATION

That with respect to the Monthly Financial Reports for December 2025 and January 2026, Council note the Reports as presented.



SHIRE OF BRUCE ROCK

MONTHLY FINANCIAL REPORT

(Containing the Statement of Financial Activity)

FOR THE PERIOD ENDED 31 DECEMBER 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025

BY NATURE

	Ref Note	Adopted Annual Budget (a) \$	Amended Annual Budget (d) \$	Amended YTD Budget (c) \$	YTD Actual (b) \$	Variance \$ (c) - (b) \$	Variance % ((c) - (b))/(b) %	Var. ▲▼
OPERATING ACTIVITIES								
Revenue from operating activities								
Rates		2,036,226	2,036,226	2,036,226	2,032,859	(3,367)	(0.17%)	
Operating grants, subsidies and contributions		2,129,778	2,129,778	1,199,916	1,193,699	(6,217)	(0.52%)	
Fees and charges		1,228,902	1,228,902	717,936	691,891	(26,045)	(3.63%)	
Interest earnings		136,584	136,584	57,702	44,236	(13,466)	(23.34%)	▼
Other revenue		177,712	177,712	45,284	87,814	42,530	93.92%	▲
Profit on disposal of assets		7,211	7,211	7,209	0	(7,209)	(100.00%)	▼
		5,716,412	5,716,412	4,064,273	4,050,500	(13,773)	(0.34%)	
Expenditure from operating activities								
Employee costs		(3,523,559)	(3,523,559)	(1,974,924)	(1,691,650)	283,274	14.34%	▲
Materials and contracts		(1,821,974)	(1,821,974)	(1,123,351)	(1,130,512)	(7,161)	(0.64%)	
Utility charges		(310,540)	(310,540)	(143,082)	(142,707)	375	0.26%	
Depreciation on non-current assets		(6,373,502)	(6,373,502)	(3,186,612)	(3,189,814)	(3,202)	(0.10%)	
Interest expenses		(126,075)	(126,075)	(55,193)	(31,003)	24,190	43.83%	▲
Insurance expenses		(265,316)	(265,316)	(265,060)	(244,459)	20,601	7.77%	
Other expenditure		(177,283)	(177,283)	(95,752)	(82,499)	13,253	13.84%	▲
Loss on disposal of assets		(1,923)	(1,923)	(1,923)	0	1,923	100.00%	
		(12,600,172)	(12,600,172)	(6,845,897)	(6,512,644)	333,253	(4.87%)	
Non-cash amounts excluded from operating activities		6,373,559	6,373,559	3,186,671	3,211,737	25,066	0.79%	
Amount attributable to operating activities		(510,201)	(510,201)	405,047	749,592	344,545	85.06%	
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions		1,851,100	1,851,100	1,551,989	177,917	(1,374,073)	(88.54%)	▼
Proceeds from disposal of assets		57,000	57,000	57,000	0	(57,000)	(100.00%)	▼
		1,908,100	1,908,100	1,608,989	177,917	(1,431,073)	(88.94%)	
Outflows from investing activities								
Payments for inventories, property, plant and equipment and infrastructure		(2,918,240)	(2,918,240)	(2,547,443)	(543,808)	2,003,635	78.65%	▲
		(2,918,240)	(2,918,240)	(2,547,443)	(543,808)	2,003,635	(78.65%)	
Amount attributable to investing activities		(1,010,140)	(1,010,140)	(938,454)	(365,891)	572,563	(61.01%)	
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from new debentures	11	385,000	385,000	0	0	0	0.00%	
Transfer from reserves		92,000	92,000	0	0	0	0.00%	
		477,000	477,000	0	0			
Outflows from financing activities								
Repayment of borrowings		(129,090)	(129,090)	(49,950)	(49,492)	458	0.92%	
Payments for principal portion of lease liabilities		(6,987)	(6,987)	0	0	0	0.00%	
Transfer to reserves		(343,181)	(343,181)	(6,764)	(7,540)	(776)	(11.48%)	
		(479,258)	(479,258)	(56,714)	(57,032)	(318)	0.56%	
Amount attributable to financing activities		(2,258)	(2,258)	(56,714)	(57,032)	(318)	0.56%	
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year		1,522,598	1,522,598	1,522,598	1,559,596	36,998	2.43%	
Amount attributable to operating activities		(510,201)	(510,201)	405,047	749,592	344,545	85.06%	▲
Amount attributable to investing activities		(1,010,140)	(1,010,140)	(938,454)	(365,891)	572,563	(61.01%)	
Amount attributable to financing activities		(2,258)	(2,258)	(56,714)	(57,032)	(318)	0.56%	
Surplus or deficit at the end of the financial year		(1)	(1)	932,477	1,886,265	953,788	(102.29%)	▲

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to the Explanation of Variances Note for an explanation of the reasons for the variance.

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025**

EXPLANATION OF MATERIAL VARIANCES

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 2025-26 year is \$5,000 or 10.0% whichever is the greater.

Nature or type			Explanation of positive variances		Explanation of negative variances	
	Var. \$	Var. %	Timing	Permanent	Timing	Permanent
	\$	%				
Revenue from operating activities						
Interest earnings	(13,466)	(23.34%)	▼			Interest on Investments tracking lower than budgeted. Interest will be recognised on maturity of the investments.
Other revenue	42,530	93.92%	▲		Positive variance is mainly due to receipts from Insurance Claims, which were not budgeted for.	
Profit on disposal of assets	(7,209)	(100.00%)	▼			Some asset disposals have not yet taken place.
Expenditure from operating activities						
Employee costs	283,274	14.34%	▲	Actual Employee Cost expenditure generally tracking behind budgeted expenditure.		
Other expenditure	13,253	13.84%	▲	Various other expenditure expenses are behind budgeted amount.		
Investing activities						
Proceeds from capital grants, subsidies and contributions	(1,374,073)	(88.54%)	▼			Budget allocations for completed projects which are grant related in this FY are ahead of actuals.
Proceeds from disposal of assets	(57,000)	(100.00%)	▼			Some asset disposals have not yet taken place.
Payments for inventories, property, plant and equipment	2,003,635	78.65%	▲	Expenditure on capital projects is behind budget phasing.		
Surplus or deficit at the end of the financial year	953,788	(102.29%)	▲	Budget Phasing based on Monthly Distribution		

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025

BY PROGRAM

	Adopted Annual Budget (a)	Amended Annual Budget (d)	Amended YTD Budget (c)	YTD Actual (b)	Variance \$ (c) - (b)	Variance % ((c) - (b))/(b)	Var. ▲▼
Note	\$	\$	\$	\$	\$	%	
OPERATING ACTIVITIES							
Revenue from operating activities							
Governance	53,140	53,140	28,492	30,422	1,930	6.77%	
General Purpose Funding - Rates	2,036,226	2,036,226	2,036,226	2,032,859	(3,367)	(0.17%)	
General Purpose Funding - Other	1,858,691	1,858,691	904,455	896,173	(8,282)	(0.92%)	
Law, Order and Public Safety	37,900	37,900	19,225	17,411	(1,814)	(9.43%)	
Health	94,040	94,040	47,076	39,035	(8,041)	(17.08%)	▼
Housing	218,578	218,578	112,768	116,958	4,190	3.72%	
Community Amenities	211,431	211,431	194,303	195,875	1,572	0.81%	
Recreation and Culture	101,622	101,622	60,871	49,534	(11,337)	(18.63%)	▼
Transport	482,387	482,387	391,881	381,843	(10,038)	(2.56%)	
Economic Services	321,166	321,166	165,290	184,113	18,823	11.39%	▲
Other Property and Services	290,011	290,011	97,326	88,976	(8,350)	(8.58%)	
	5,716,412	5,716,412	4,064,273	4,050,500	(13,773)	(0.34%)	
Expenditure from operating activities							
Governance	(600,770)	(600,770)	(455,407)	(299,507)	155,900	34.23%	▲
General Purpose Funding	(107,017)	(107,017)	(49,568)	(49,153)	415	0.84%	
Law, Order and Public Safety	(258,576)	(258,576)	(139,080)	(144,188)	(5,108)	(3.67%)	
Health	(387,118)	(387,118)	(188,460)	(177,344)	11,116	5.90%	
Education and Welfare	(133,797)	(133,797)	(69,562)	(74,859)	(5,297)	(7.61%)	
Housing	(424,765)	(424,765)	(233,164)	(184,316)	48,848	20.95%	▲
Community Amenities	(345,958)	(345,958)	(178,091)	(181,839)	(3,748)	(2.10%)	
Recreation and Culture	(2,301,996)	(2,301,996)	(1,182,364)	(1,069,798)	112,566	9.52%	
Transport	(6,687,218)	(6,687,218)	(3,539,378)	(3,309,975)	229,403	6.48%	
Economic Services	(1,222,173)	(1,222,173)	(648,472)	(678,952)	(30,480)	(4.70%)	
Other Property and Services	(130,785)	(130,785)	(162,351)	(342,713)	(180,362)	(111.09%)	▼
	(12,600,172)	(12,600,172)	(6,845,897)	(6,512,644)	333,253	4.87%	
Non-cash amounts excluded from operating activities	6,373,559	6,373,559	3,186,671	3,211,737	(52,663)	23.69%	
Amount attributable to operating activities	(510,201)	(510,201)	405,047	749,592	344,545	85.06%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	1,851,100	1,851,100	1,551,989	177,917	(1,374,073)	(88.54%)	▼
Proceeds from Disposal of Assets	57,000	57,000	57,000	0	(57,000)	(100.00%)	▼
	1,908,100	1,908,100	1,608,989	177,917	(1,431,073)	(88.94%)	
Outflows from investing activities							
Payments for inventories, property, plant and equipment and infrastructure	(2,918,240)	(2,918,240)	(2,547,443)	(543,808)	2,003,635	78.65%	▲
	(2,918,240)	(2,918,240)	(2,547,443)	(543,808)	2,003,635	(78.65%)	
Amount attributable to investing activities	(1,010,140)	(1,010,140)	(938,454)	(365,891)	572,563	(61.01%)	
FINANCING ACTIVITIES							
Inflows from financing activities							
Proceeds from New Debentures	385,000	385,000	0	0	0	0.00%	
Transfer from Reserves	92,000	92,000	0	0	0	0.00%	
	477,000	477,000	0	0	0	0.00%	
Outflows from financing activities							
Repayment of borrowings	(129,090)	(129,090)	(49,950)	0	49,950	100.00%	▲
Payments for principal portion of lease liabilities	(6,987)	(6,987)	0	(49,492)	(49,492)	0.00%	▼
Transfer to Reserves	(343,181)	(343,181)	(6,764)	(7,540)	(776)	(11.48%)	
	(479,258)	(479,258)	(56,714)	(57,032)	(318)	(0.56%)	
Amount attributable to financing activities	(2,258)	(2,258)	(56,714)	(57,032)	(318)	(0.56%)	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	1,522,598	1,522,598	1,522,598	1,559,596	36,998	2.43%	
Amount attributable to operating activities	(510,201)	(510,201)	405,047	749,592	344,545	85.06%	▲
Amount attributable to investing activities	(1,010,140)	(1,010,140)	(938,454)	(365,891)	572,563	(61.01%)	
Amount attributable to financing activities	(2,258)	(2,258)	(56,714)	(57,032)	(318)	0.56%	
Surplus or deficit at the end of the financial year	(1)	(1)	932,477	1,886,265	953,788	102.29%	▲

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 15 for an explanation of the reasons for the variance. The material variance adopted by Council for the 2022/23 year is \$10,000 and 10%.

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

SHIRE OF BRUCE ROCK
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 DECEMBER 2025

	30 June 2025	31 December 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	2,688,248	3,242,689
Trade and other receivables	626,442	278,311
Inventories	43,152	40,584
Contract assets	284,527	238,094
Other assets	11,778	0
TOTAL CURRENT ASSETS	3,654,147	3,799,678
NON-CURRENT ASSETS		
Trade and other receivables	29,649	9,087
Other financial assets	79,620	79,620
Property, plant and equipment	66,650,557	50,659,562
Infrastructure	155,029,271	168,376,718
Right-of-use assets	22,653	20,194
TOTAL NON-CURRENT ASSETS	221,811,750	219,145,181
TOTAL ASSETS	225,465,897	222,944,859
CURRENT LIABILITIES		
Trade and other payables	453,375	109,287
Other liabilities	319,205	475,976
Lease liabilities	6,986	6,986
Borrowings	99,900	50,408
Employee related provisions	367,577	367,577
TOTAL CURRENT LIABILITIES	1,247,044	1,010,234
NON-CURRENT LIABILITIES		
Lease liabilities	13,841	13,841
Borrowings	2,005,515	2,005,515
Employee related provisions	46,575	46,575
TOTAL NON-CURRENT LIABILITIES	2,065,931	2,065,931
TOTAL LIABILITIES	3,312,974	3,076,165
NET ASSETS	222,152,923	219,868,695
EQUITY		
Retained surplus	23,592,705	21,300,937
Reserve accounts	1,088,025	1,095,565
Revaluation surplus	197,472,192	197,472,192
TOTAL EQUITY	222,152,923	219,868,695

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

BASIS OF PREPARATION

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying Regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are

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.

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.

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING 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 making the judgements about carrying values of assets and liabilities 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:

- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.



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

CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Cash on hand								
ASSET - Petty Cash & Floats	Cash and cash equivalents	900		900		N/A	NIL	On hand
At Call Deposits								
ASSET - Municipal Cash at Bank (CBA)	Cash and cash equivalents	70,229		70,229		CBA	3.00%	N/A
ASSET - Online Investment Account (CBA)	Cash and cash equivalents	2,065,221		2,065,221		CBA	3.30%	N/A
ASSET - Investment Account (CBA)	Cash and cash equivalents	31		31		CBA	3.00%	N/A
Trust Cash at Bank (CBA)	Cash and cash equivalents			10,743	10,743	CBA	0.00%	N/A
Term Deposits								
ASSET - General Reserve Account	Cash and cash equivalents		524,852	524,852		CBA	4.09%	8/01/2026
ASSET - Transport Infrastructure Reserve Account	Cash and cash equivalents		225,681	225,681		CBA	4.09%	8/01/2026
ASSET - Sporting Clubs Facility Replacement Reserve	Financial assets at amortised cost		345,033	345,033		CBA	3.99%	17/04/2026
Total		2,136,381	1,095,565	3,242,689	10,743			
Comprising								
Cash and cash equivalents		2,136,381	750,532	2,897,656	10,743			
Financial assets at amortised cost		0	345,033	345,033	0			
		2,136,381	1,095,565	3,242,689	10,743			

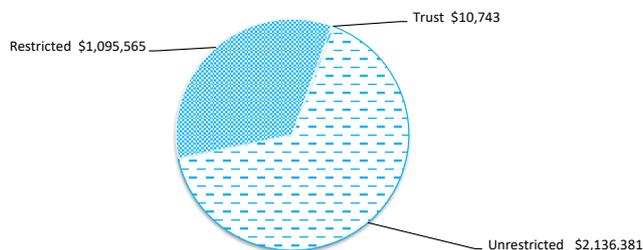
KEY INFORMATION

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:

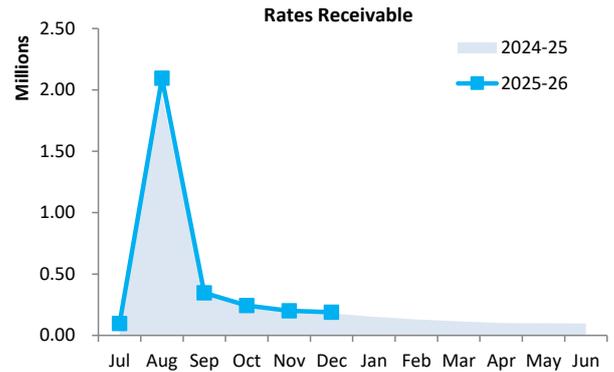
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note.



RECEIVABLES

Rates receivable	30 Jun 2025	31 Dec 2025
	\$	\$
Opening arrears previous years	86,717	96,895
Levied this year	2,080,087	2,234,078
Less - collections to date	(2,069,909)	(2,141,420)
Gross rates collectable	96,895	189,552
Allowance for impairment of rates/trade receivable	(28,558)	(28,558)
Net rates collectable	68,337	160,994
% Collected	95.5%	91.9%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(3,162)	80,794	6,239	12,931	32,102	128,904
Percentage	(2.5%)	62.7%	4.8%	10%	24.9%	
Balance per trial balance						
Sundry receivable						128,904
Allowance for impairment of rates/trade receivable						(28,558)
Total receivables general outstanding						100,776

Amounts shown above include GST (where applicable)

KEY INFORMATION

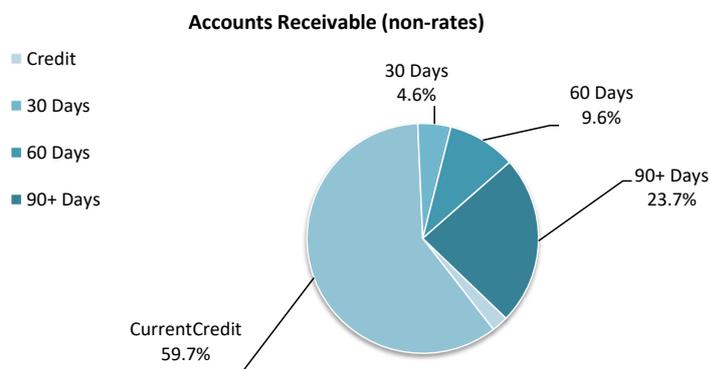
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 DECEMBER 2025

ADJUSTED NET CURRENT ASSETS
STATEMENT OF FINANCIAL ACTIVITY INFORMATION

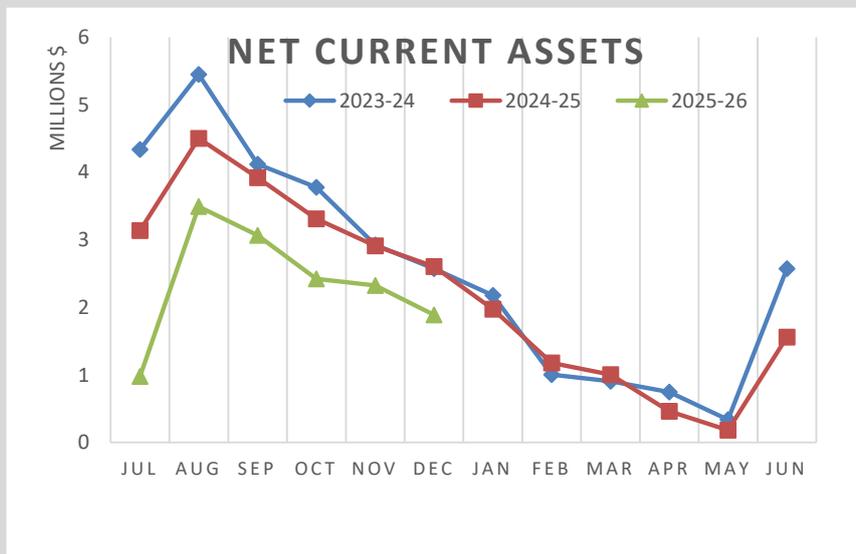
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2025	This Time Last Year 31/12/2024	Year to Date Actual 31/12/2025
		\$	\$	\$
Current Assets				
Cash Unrestricted		1,589,740	3,115,395	2,136,381
Cash Restricted - Reserves		1,088,025	979,658	1,095,565
Receivables - Rates		59,396	170,214	177,535
Receivables - Other		567,046	184,704	100,776
Other Assets Other Than Inventories		296,305	245,538	238,094
Inventories		43,152	43,799	40,584
		3,643,664	4,739,308	3,788,935
Less: Current Liabilities				
Payables		(442,312)	(151,940)	(95,864)
Contract and Capital Grant/Contribution Liabilities		(319,205)	(720,604)	(475,976)
Bonds & Deposits		(580)	(1,130)	(2,680)
Loan and Lease Liability		(106,886)	(55,236)	(57,394)
Provisions		(367,577)	(411,650)	(367,577)
		(1,236,560)	(1,340,559)	(999,491)
Less: Cash Reserves		(1,088,025)	(979,658)	(1,095,565)
Add Back: Component of Leave Liability not Required to be funded		133,631	129,044	134,992
Add Back: Loan and Lease Liability		106,886	55,236	57,394
Less : Loan Receivable - clubs/institutions		0	0	0
Less : Trust Transactions Within Muni		0	0	0
Net Current Funding Position		1,559,596	2,603,370	1,886,265

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.



This Year YTD
Surplus(Deficit)
\$1.89 M

Last Year YTD
Surplus(Deficit)
\$2.6 M

CAPITAL ACQUISITIONS

Capital acquisitions	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$	\$
Buildings	151,420	151,420	106,417	45,607	(60,810)
Plant and equipment	603,731	603,731	603,727	29,525	(574,202)
Infrastructure - roads	1,477,841	1,477,841	1,194,725	339,956	(854,769)
Infrastructure - bridges	387,000	387,000	379,338	3,848	(375,490)
Infrastructure - footpaths	70,000	70,000	69,993	51,688	(18,305)
Infrastructure - drainage	130,000	130,000	129,996	9,139	(120,857)
Infrastructure - airstrip	88,248	88,248	53,248	61,363	8,115
Infrastructure - other	10,000	10,000	9,999	2,682	(7,317)
Payments for Capital Acquisitions	2,918,240	2,918,240	2,547,443	543,808	(2,003,635)
Capital Acquisitions Funded By:					
	\$	\$	\$	\$	\$
Capital grants and contributions	1,851,100	1,851,100	1,551,989	177,917	(1,374,073)
Borrowings	385,000	385,000	0	0	0
Other (disposals & C/Fwd)	57,000	57,000	57,000	0	(57,000)
Cash backed reserves					
Transport Infrastructure reserve	92,000	92,000	0	0	0
Contribution - operations	533,140	533,140	938,454	365,891	(572,563)
Capital funding total	2,918,240	2,918,240	2,547,443	543,808	(2,003,635)

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.

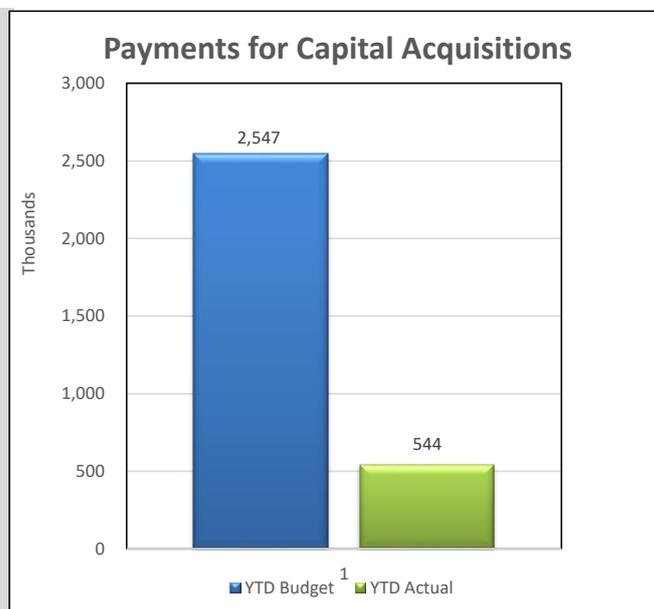
Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

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.

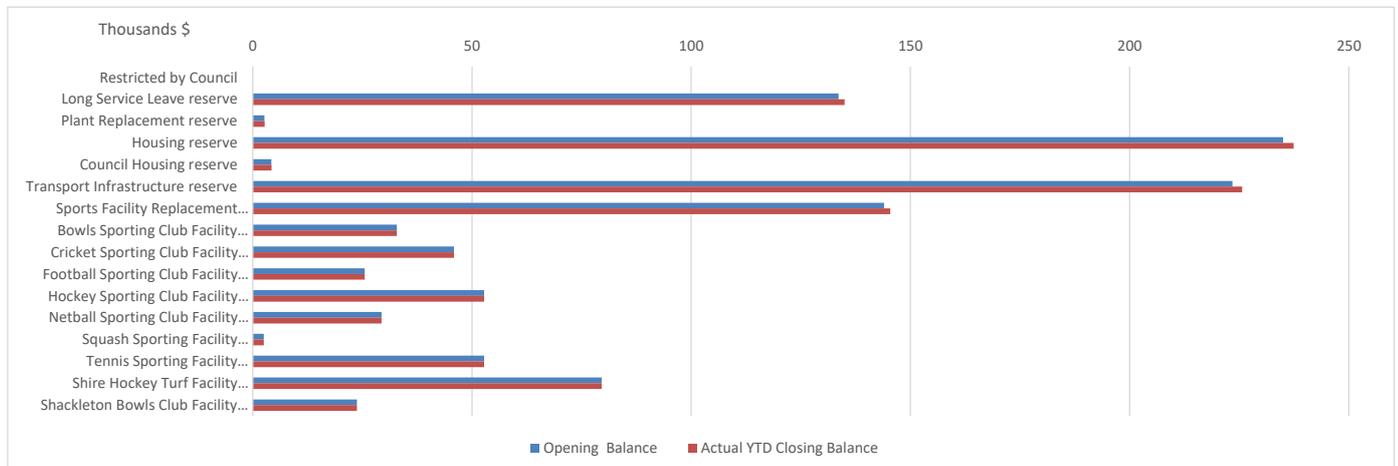


RESERVE ACCOUNTS

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council									
Long Service Leave reserve	133,631	5,345	1,361	0	0	0	0	138,976	134,992
Plant Replacement reserve	2,688	108	27	95,311	0	0	0	98,107	2,715
Housing reserve	235,029	9,401	2,393	153,000	0	0	0	397,430	237,422
Council Housing reserve	4,250	170	43	0	0	0	0	4,420	4,293
Transport Infrastructure reserve	223,431	8,937	2,250	0	0	(92,000)	0	140,368	225,681
Sports Facility Replacement reserve	143,964	5,759	1,466	0	0	0	0	149,723	145,429
Bowls Sporting Club Facility Replacement reserve	32,835	1,313	0	0	0	0	0	34,148	32,835
Cricket Sporting Club Facility Replacement reserve	45,873	1,835	0	6,000	0	0	0	53,708	45,873
Football Sporting Club Facility Replacement reserve	25,547	1,022	0	6,000	0	0	0	32,569	25,547
Hockey Sporting Club Facility Replacement reserve	52,784	2,111	0	6,000	0	0	0	60,895	52,784
Netball Sporting Club Facility Replacement reserve	29,357	1,174	0	6,000	0	0	0	36,531	29,357
Squash Sporting Facility Replacement reserve	2,511	100	0	750	0	0	0	3,361	2,511
Tennis Sporting Facility Replacement reserve	52,772	2,111	0	6,000	0	0	0	60,883	52,772
Shire Hockey Turf Facility Replacement reserve	79,568	3,183	0	15,000	0	0	0	97,751	79,568
Shackleton Bowls Club Facility Replacement Reserve	23,785	951	0	5,600	0	0	0	30,336	23,785
	1,088,025	43,520	7,540	299,661	0	(92,000)	0	1,339,206	1,095,565

KEY INFORMATION



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025**

BUDGET AMENDMENTS

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

GL/JOB Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget adoption						0
	Difference between Adopted Budget and Annual Financial Statements		Opening Surplus(Deficit)			0	0
				0	0	0	0



SHIRE OF BRUCE ROCK

MONTHLY FINANCIAL REPORT

(Containing the Statement of Financial Activity)

FOR THE PERIOD ENDED 31 JANUARY 2026

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026

BY NATURE

	Ref Note	Adopted Annual Budget (a) \$	Amended Annual Budget (d) \$	Amended YTD Budget (c) \$	YTD Actual (b) \$	Variance \$ (c) - (b) \$	Variance % ((c) - (b))/(b) %	Var. ▲▼
OPERATING ACTIVITIES								
Revenue from operating activities								
Rates		2,036,226	2,036,226	2,036,226	2,032,863	(3,363)	(0.17%)	
Operating grants, subsidies and contributions		2,129,778	2,129,778	1,203,931	1,209,502	5,571	0.46%	
Fees and charges		1,228,902	1,228,902	798,303	784,792	(13,511)	(1.69%)	
Interest earnings		136,584	136,584	75,165	58,866	(16,299)	(21.68%)	▼
Other revenue		177,712	177,712	50,205	92,656	42,451	84.55%	▲
Profit on disposal of assets		7,211	7,211	7,209	0	(7,209)	(100.00%)	▼
		5,716,412	5,716,412	4,171,039	4,178,679	7,640	0.18%	
Expenditure from operating activities								
Employee costs		(3,523,559)	(3,523,559)	(2,181,391)	(1,913,322)	268,069	12.29%	▲
Materials and contracts		(1,821,974)	(1,821,974)	(1,248,826)	(1,209,178)	39,648	3.17%	
Utility charges		(310,540)	(310,540)	(174,929)	(160,289)	14,640	8.37%	
Depreciation on non-current assets		(6,373,502)	(6,373,502)	(3,717,714)	(3,727,228)	(9,514)	(0.26%)	
Interest expenses		(126,075)	(126,075)	(62,431)	(38,376)	24,055	38.53%	▲
Insurance expenses		(265,316)	(265,316)	(265,096)	(244,459)	20,637	7.78%	
Other expenditure		(177,283)	(177,283)	(100,906)	(84,850)	16,056	15.91%	▲
Loss on disposal of assets		(1,923)	(1,923)	(1,923)	0	1,923	100.00%	
		(12,600,172)	(12,600,172)	(7,753,216)	(7,377,701)	375,515	(4.84%)	
Non-cash amounts excluded from operating activities		6,373,559	6,373,559	3,717,773	3,750,511	32,738	0.88%	
Amount attributable to operating activities		(510,201)	(510,201)	135,596	551,490	415,894	306.72%	
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions		1,851,100	1,851,100	1,647,003	244,507	(1,402,496)	(85.15%)	▼
Proceeds from disposal of assets		57,000	57,000	57,000	50,000	(7,000)	(12.28%)	▼
		1,908,100	1,908,100	1,704,003	294,507	(1,409,496)	(82.72%)	
Outflows from investing activities								
Payments for inventories, property, plant and equipment and infrastructure		(2,918,240)	(2,918,240)	(2,684,383)	(1,106,548)	1,577,835	58.78%	▲
		(2,918,240)	(2,918,240)	(2,684,383)	(1,106,548)	1,577,835	(58.78%)	
Amount attributable to investing activities		(1,010,140)	(1,010,140)	(980,380)	(812,041)	168,339	(17.17%)	
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from new debentures	11	385,000	385,000	385,000	0	(385,000)	(100.00%)	▼
Transfer from reserves		92,000	92,000	92,000	92,000	0	0.00%	
		477,000	477,000	477,000	92,000			
Outflows from financing activities								
Repayment of borrowings		(129,090)	(129,090)	(49,950)	(49,492)	458	0.92%	
Payments for principal portion of lease liabilities		(6,987)	(6,987)	0	0	0	0.00%	
Transfer to reserves		(343,181)	(343,181)	(13,443)	(15,109)	(1,666)	(12.40%)	
		(479,258)	(479,258)	(63,393)	(64,601)	(1,208)	1.91%	
Amount attributable to financing activities		(2,258)	(2,258)	413,607	27,399	(386,208)	(93.38%)	
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year		1,522,598	1,522,598	1,522,598	1,559,596	36,998	2.43%	
Amount attributable to operating activities		(510,201)	(510,201)	135,596	551,490	415,894	306.72%	▲
Amount attributable to investing activities		(1,010,140)	(1,010,140)	(980,380)	(812,041)	168,339	(17.17%)	
Amount attributable to financing activities		(2,258)	(2,258)	413,607	27,399	(386,208)	(93.38%)	▼
Surplus or deficit at the end of the financial year		(1)	(1)	1,091,421	1,326,444	235,023	(21.53%)	▲

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to the Explanation of Variances Note for an explanation of the reasons for the variance.

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026**

EXPLANATION OF MATERIAL VARIANCES

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 2025-26 year is \$5,000 or 10.0% whichever is the greater.

Nature or type			Explanation of positive variances		Explanation of negative variances	
	Var. \$	Var. %	Timing	Permanent	Timing	Permanent
	\$	%				
Revenue from operating activities						
Interest earnings	(16,299)	(21.68%)	▼			Interest on Investments tracking lower than budgeted. Interest will be recognised on maturity of the investments.
Other revenue	42,451	84.55%	▲		Positive variance is mainly due to receipts from Insurance Claims, which were not budgeted for.	
Profit on disposal of assets	(7,209)	(100.00%)	▼			Some asset disposals have not yet taken place.
Expenditure from operating activities						
Employee costs	268,069	12.29%	▲	Actual Employee Cost expenditure generally tracking behind budgeted expenditure.		
Other expenditure	16,056	15.91%	▲	Various other expenditure expenses are behind budgeted amount.		
Investing activities						
Proceeds from capital grants, subsidies and contributions	(1,402,496)	(85.15%)	▼			Budget allocations for completed projects which are grant related in this FY are ahead of actuals.
Proceeds from disposal of assets	(7,000)	(12.28%)	▼			Some asset disposals have not yet taken place.
Payments for inventories, property, plant and equipment	1,577,835	58.78%	▲	Expenditure on capital projects is behind budget phasing.		
Financing activities						
Proceeds from new debentures	(385,000)	(100.00%)	▼			New loan borrowings for Multi Patcher have not yet been received but have been budgeted to be received.
Surplus or deficit at the end of the financial year	235,023	(21.53%)	▲	Budget Phasing based on Monthly Distribution		

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026

BY PROGRAM

	Adopted	Amended	Amended YTD	YTD	Variance	Variance	Var.
Note	Annual Budget	Annual Budget	Budget	Actual	\$	%	
	(a)	(d)	(c)	(b)	(c) - (b)	((c) - (b))/(b)	▲▼
	\$	\$	\$	\$	\$	%	
OPERATING ACTIVITIES							
Revenue from operating activities							
Governance	53,140	53,140	32,574	33,112	538	1.65%	
General Purpose Funding - Rates	2,036,226	2,036,226	2,036,226	2,032,863	(3,363)	(0.17%)	
General Purpose Funding - Other	1,858,691	1,858,691	922,200	911,632	(10,568)	(1.15%)	
Law, Order and Public Safety	37,900	37,900	19,416	26,351	6,935	35.72%	▲
Health	94,040	94,040	48,743	56,465	7,722	15.84%	▲
Housing	218,578	218,578	130,396	135,925	5,529	4.24%	
Community Amenities	211,431	211,431	197,155	198,408	1,253	0.64%	
Recreation and Culture	101,622	101,622	66,235	65,523	(712)	(1.07%)	
Transport	482,387	482,387	405,797	391,335	(14,462)	(3.56%)	
Economic Services	321,166	321,166	191,255	211,310	20,055	10.49%	▲
Other Property and Services	290,011	290,011	113,547	97,424	(16,123)	(14.20%)	▼
	5,716,412	5,716,412	4,171,039	4,178,679	7,640	0.18%	
Expenditure from operating activities							
Governance	(600,770)	(600,770)	(496,334)	(317,224)	179,110	36.09%	▲
General Purpose Funding	(107,017)	(107,017)	(57,870)	(53,982)	3,888	6.72%	
Law, Order and Public Safety	(258,576)	(258,576)	(160,617)	(156,732)	3,885	2.42%	
Health	(387,118)	(387,118)	(217,885)	(197,562)	20,323	9.33%	
Education and Welfare	(133,797)	(133,797)	(80,232)	(83,385)	(3,153)	(3.93%)	
Housing	(424,765)	(424,765)	(265,208)	(204,058)	61,150	23.06%	▲
Community Amenities	(345,958)	(345,958)	(205,781)	(198,592)	7,189	3.49%	
Recreation and Culture	(2,301,996)	(2,301,996)	(1,379,192)	(1,234,521)	144,671	10.49%	▲
Transport	(6,687,218)	(6,687,218)	(3,988,476)	(3,768,227)	220,249	5.52%	
Economic Services	(1,222,173)	(1,222,173)	(746,844)	(753,435)	(6,591)	(0.88%)	
Other Property and Services	(130,785)	(130,785)	(154,777)	(409,981)	(255,204)	(164.88%)	▼
	(12,600,172)	(12,600,172)	(7,753,216)	(7,377,701)	375,515	4.84%	
Non-cash amounts excluded from operating activities	6,373,559	6,373,559	3,717,773	3,750,511	(52,663)	23.69%	
Amount attributable to operating activities	(510,201)	(510,201)	135,596	551,490	415,894	306.72%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	1,851,100	1,851,100	1,647,003	244,507	(1,402,496)	(85.15%)	▼
Proceeds from Disposal of Assets	57,000	57,000	57,000	50,000	(7,000)	(12.28%)	▼
	1,908,100	1,908,100	1,704,003	294,507	(1,409,496)	(82.72%)	
Outflows from investing activities							
Payments for inventories, property, plant and equipment and infrastructure	(2,918,240)	(2,918,240)	(2,684,383)	(1,106,548)	1,577,835	58.78%	▲
	(2,918,240)	(2,918,240)	(2,684,383)	(1,106,548)	1,577,835	(58.78%)	
Amount attributable to investing activities	(1,010,140)	(1,010,140)	(980,380)	(812,041)	168,339	(17.17%)	
FINANCING ACTIVITIES							
Inflows from financing activities							
Proceeds from New Debentures	385,000	385,000	385,000	0	(385,000)	(100.00%)	▼
Transfer from Reserves	92,000	92,000	92,000	92,000	0	0.00%	
	477,000	477,000	477,000	92,000	(385,000)	(80.71%)	
Outflows from financing activities							
Repayment of borrowings	(129,090)	(129,090)	(49,950)	0	49,950	100.00%	▲
Payments for principal portion of lease liabilities	(6,987)	(6,987)	0	(49,492)	(49,492)	0.00%	▼
Transfer to Reserves	(343,181)	(343,181)	(13,443)	(15,109)	(1,666)	(12.40%)	
	(479,258)	(479,258)	(63,393)	(64,601)	(1,208)	(1.91%)	
Amount attributable to financing activities	(2,258)	(2,258)	413,607	27,399	(386,208)	93.38%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	1,522,598	1,522,598	1,522,598	1,559,596	36,998	2.43%	
Amount attributable to operating activities	(510,201)	(510,201)	135,596	551,490	415,894	306.72%	▲
Amount attributable to investing activities	(1,010,140)	(1,010,140)	(980,380)	(812,041)	168,339	(17.17%)	
Amount attributable to financing activities	(2,258)	(2,258)	413,607	27,399	(386,208)	(93.38%)	▼
Surplus or deficit at the end of the financial year	(1)	(1)	1,091,421	1,326,444	235,023	21.53%	▲

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 15 for an explanation of the reasons for the variance. The material variance adopted by Council for the 2022/23 year is \$10,000 and 10%.

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

SHIRE OF BRUCE ROCK
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 JANUARY 2026

	30 June 2025	31 January 2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	2,688,248	2,599,948
Trade and other receivables	626,442	321,501
Inventories	43,152	61,956
Contract assets	284,527	238,094
Other assets	11,778	0
TOTAL CURRENT ASSETS	3,654,147	3,221,500
NON-CURRENT ASSETS		
Trade and other receivables	29,649	9,087
Other financial assets	79,620	79,620
Property, plant and equipment	66,650,557	51,081,678
Infrastructure	155,029,271	167,980,343
Right-of-use assets	22,653	19,780
TOTAL NON-CURRENT ASSETS	221,811,750	219,170,508
TOTAL ASSETS	225,465,897	222,392,008
CURRENT LIABILITIES		
Trade and other payables	453,375	207,754
Other liabilities	319,205	444,944
Lease liabilities	6,986	6,986
Borrowings	99,900	50,408
Employee related provisions	367,577	367,577
TOTAL CURRENT LIABILITIES	1,247,044	1,077,669
NON-CURRENT LIABILITIES		
Lease liabilities	13,841	13,841
Borrowings	2,005,515	2,005,515
Employee related provisions	46,575	46,575
TOTAL NON-CURRENT LIABILITIES	2,065,931	2,065,931
TOTAL LIABILITIES	3,312,974	3,143,600
NET ASSETS	222,152,923	219,248,408
EQUITY		
Retained surplus	23,592,705	20,765,082
Reserve accounts	1,088,025	1,011,134
Revaluation surplus	197,472,192	197,472,192
TOTAL EQUITY	222,152,923	219,248,408

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

BASIS OF PREPARATION

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying Regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are

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.

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.

SIGNIFICANT ACCOUNTING POLICIES

CRITICAL ACCOUNTING 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 making the judgements about carrying values of assets and liabilities 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:

- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.



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

CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Cash on hand								
ASSET - Petty Cash & Floats	Cash and cash equivalents	900		900		N/A	NIL	On hand
At Call Deposits								
ASSET - Municipal Cash at Bank (CBA)	Cash and cash equivalents	65,212		65,212		CBA	3.00%	N/A
ASSET - Online Investment Account (CBA)	Cash and cash equivalents	1,511,493		1,511,493		CBA	3.30%	N/A
ASSET - Investment Account (CBA)	Cash and cash equivalents	1		1		CBA	3.00%	N/A
Trust Cash at Bank (CBA)	Cash and cash equivalents			11,208	11,208	CBA	0.00%	N/A
Term Deposits								
ASSET - General Reserve Account	Financial assets at amortised cost		530,145	530,145		CBA	4.36%	29/06/2026
ASSET - Transport Infrastructure Reserve Account	Financial assets at amortised cost		135,957	135,957		CBA	4.36%	29/06/2026
ASSET - Sporting Clubs Facility Replacement Reserve	Financial assets at amortised cost		345,033	345,033		CBA	3.99%	17/04/2026
Total		1,577,606	1,011,134	2,599,948	11,208			
Comprising								
Cash and cash equivalents		1,577,606	0	1,588,814	11,208			
Financial assets at amortised cost		0	1,011,134	1,011,134	0			
		1,577,606	1,011,134	2,599,948	11,208			

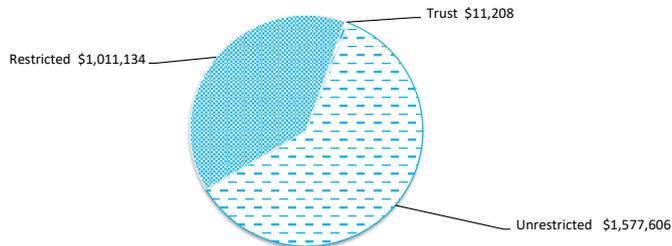
KEY INFORMATION

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:

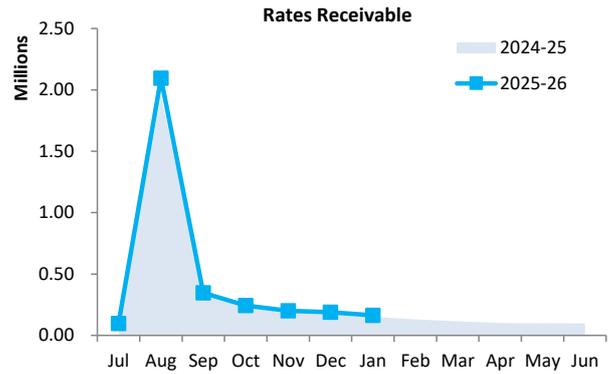
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note.



RECEIVABLES

Rates receivable	30 June 2025	31 Jan 2026
	\$	\$
Opening arrears previous years	86,717	96,895
Levied this year	2,080,087	2,234,185
Less - collections to date	(2,069,909)	(2,167,370)
Gross rates collectable	96,895	163,710
Allowance for impairment of rates/trade receivable	(28,558)	(28,558)
Net rates collectable	68,337	135,152
% Collected	95.5%	93%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(3,818)	59,489	32,042	5,057	40,390	133,160
Percentage	(2.9%)	44.7%	24.1%	3.8%	30.3%	
Balance per trial balance						
Sundry receivable						133,160
Allowance for impairment of rates/trade receivable						(28,558)
Total receivables general outstanding						169,755

Amounts shown above include GST (where applicable)

KEY INFORMATION

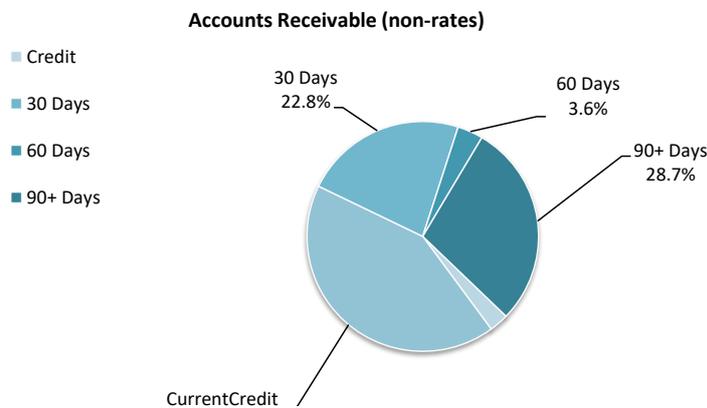
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 JANUARY 2026

ADJUSTED NET CURRENT ASSETS
STATEMENT OF FINANCIAL ACTIVITY INFORMATION

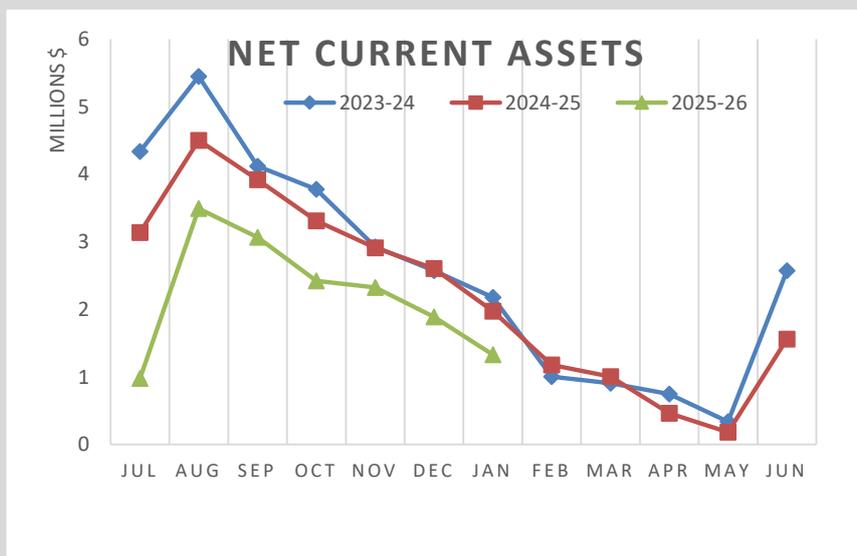
Adjusted Net Current Assets	Note	Last Years Closing	This Time Last Year	Year to Date Actual
		30/06/2025	31/01/2025	31/01/2026
		\$	\$	\$
Current Assets				
Cash Unrestricted		1,589,740	2,552,239	1,577,606
Cash Restricted - Reserves		1,088,025	987,712	1,011,134
Receivables - Rates		59,396	141,804	151,746
Receivables - Other		567,046	215,251	169,755
Other Assets Other Than Inventories		296,305	245,538	238,094
Inventories		43,152	21,019	61,956
		<u>3,643,664</u>	<u>4,163,563</u>	<u>3,210,292</u>
Less: Current Liabilities				
Payables		(442,312)	(169,673)	(196,430)
Contract and Capital Grant/Contribution Liabilities		(319,205)	(751,104)	(444,944)
Bonds & Deposits		(580)	(1,130)	(580)
Loan and Lease Liability		(106,886)	(55,236)	(57,394)
Provisions		(367,577)	(411,650)	(367,577)
		<u>(1,236,560)</u>	<u>(1,388,792)</u>	<u>(1,066,926)</u>
Less: Cash Reserves		(1,088,025)	(987,712)	(1,011,134)
Add Back: Component of Leave Liability not Required to be funded		133,631	131,097	136,353
Add Back: Loan and Lease Liability		106,886	55,236	57,394
Less : Loan Receivable - clubs/institutions		0	0	0
Less : Trust Transactions Within Muni		0	0	465
Net Current Funding Position		1,559,596	1,973,391	1,326,444

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.



This Year YTD
Surplus(Deficit)
\$1.33 M

Last Year YTD
Surplus(Deficit)
\$1.97 M

Capital acquisitions	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$	\$
Buildings	151,420	151,420	113,083	46,198	(66,885)
Plant and equipment	603,731	603,731	603,727	569,186	(34,541)
Infrastructure - roads	1,477,841	1,477,841	1,323,724	354,576	(969,148)
Infrastructure - bridges	387,000	387,000	380,613	11,107	(369,506)
Infrastructure - footpaths	70,000	70,000	69,993	51,688	(18,305)
Infrastructure - drainage	130,000	130,000	129,996	9,748	(120,248)
Infrastructure - airstrip	88,248	88,248	53,248	61,363	8,115
Infrastructure - other	10,000	10,000	9,999	2,682	(7,317)
Payments for Capital Acquisitions	2,918,240	2,918,240	2,684,383	1,106,548	(1,577,835)
Capital Acquisitions Funded By:					
	\$	\$	\$	\$	\$
Capital grants and contributions	1,851,100	1,851,100	1,647,003	244,507	(1,402,496)
Borrowings	385,000	385,000	385,000	0	(385,000)
Other (disposals & C/Fwd)	57,000	57,000	57,000	50,000	(7,000)
Cash backed reserves					
Transport Infrastructure reserve	92,000	92,000	92,000	92,000	0
Contribution - operations	533,140	533,140	503,380	720,041	216,661
Capital funding total	2,918,240	2,918,240	2,684,383	1,106,548	(1,577,835)

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.

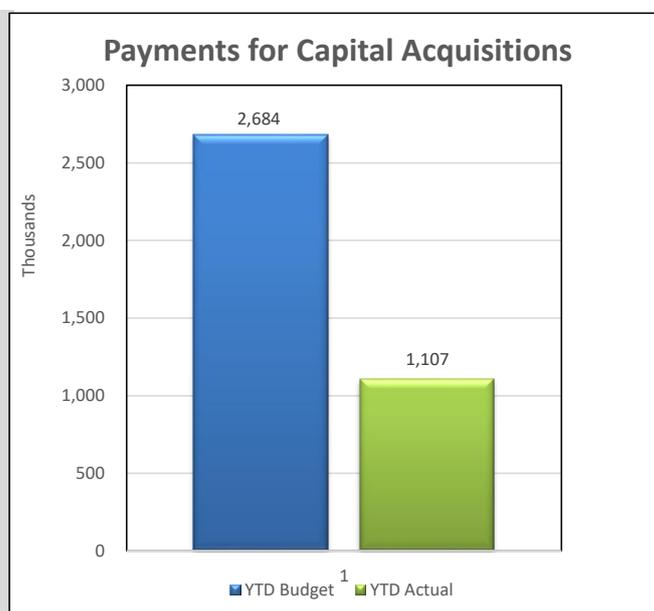
Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

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

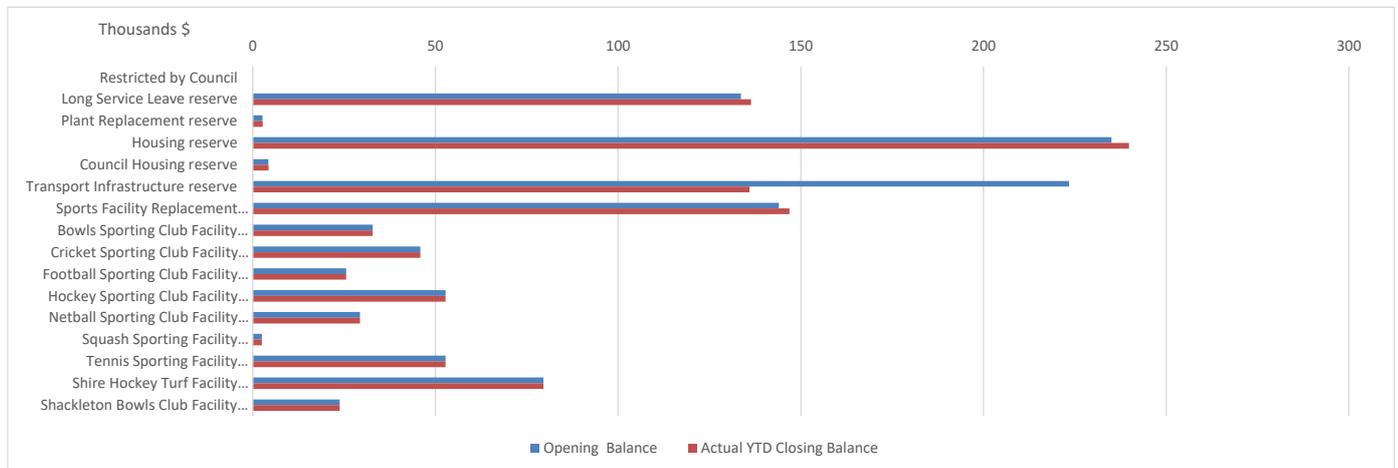
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The 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.



Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council									
Long Service Leave reserve	133,631	5,345	2,722	0	0	0	0	138,976	136,353
Plant Replacement reserve	2,688	108	55	95,311	0	0	0	98,107	2,743
Housing reserve	235,029	9,401	4,787	153,000	0	0	0	397,430	239,816
Council Housing reserve	4,250	170	87	0	0	0	0	4,420	4,337
Transport Infrastructure reserve	223,431	8,937	4,526	0	0	(92,000)	(92,000)	140,368	135,957
Sports Facility Replacement reserve	143,964	5,759	2,932	0	0	0	0	149,723	146,896
Bowls Sporting Club Facility Replacement reserve	32,835	1,313	0	0	0	0	0	34,148	32,835
Cricket Sporting Club Facility Replacement reserve	45,873	1,835	0	6,000	0	0	0	53,708	45,873
Football Sporting Club Facility Replacement reserve	25,547	1,022	0	6,000	0	0	0	32,569	25,547
Hockey Sporting Club Facility Replacement reserve	52,784	2,111	0	6,000	0	0	0	60,895	52,784
Netball Sporting Club Facility Replacement reserve	29,357	1,174	0	6,000	0	0	0	36,531	29,357
Squash Sporting Facility Replacement reserve	2,511	100	0	750	0	0	0	3,361	2,511
Tennis Sporting Facility Replacement reserve	52,772	2,111	0	6,000	0	0	0	60,883	52,772
Shire Hockey Turf Facility Replacement reserve	79,568	3,183	0	15,000	0	0	0	97,751	79,568
Shackleton Bowls Club Facility Replacement Reserve	23,785	951	0	5,600	0	0	0	30,336	23,785
	1,088,025	43,520	15,109	299,661	0	(92,000)	(92,000)	1,339,206	1,011,134

KEY INFORMATION



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026**

BUDGET AMENDMENTS

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

GL/JOB Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget adoption						0
	Difference between Adopted Budget and Annual Financial Statements		Opening Surplus(Deficit)			0	0
				0	0	0	0



2025/26 Capital Projects

January 2026

Project Progress	
Complete	●
On Track	●
Off Track	●
In Trouble	●

CAPITAL PROJECT NAME	GL No.	JOB No.	SOURCE	TOTAL CAPITAL EXPENSE	DISPOSAL SALES PROCEEDS	GRANT FUNDING		CONTRIBUTIONS		RESERVES		LOAN		COUNCIL MUNI FUND	CURRENT BUDGET	OUTSTANDING POs	ACTUAL EXPENSE	TOTAL COMMITTED EXPENSE	VARIANCE	Status	Comment
						Description	Amount	Description	Amount	Description	Amount	Description	Amount								
Hockey Club Viewing Area - Path/Ramp (Carry Over)	113401	J11345	Muni	\$ 10,000	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000.00	●	Phased for Q4 2025/26
Shade Structure Improvements - Bowling Green (Carry Over)	113407	J11355	Muni	\$ 10,000	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000.00	●	Phased to start Q2 2025/26
Playground Upgrades (Babakin)	113401	J11335	Grants	\$ 15,000	\$ -	Subject to Grant Funding	\$ 10,000	Babakin Progress Assn	\$ 5,000	N/A	\$ -	N/A	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000.00	●	Phased for Q4 2025/26, subject to Grant
Replacement Vehicle - (Dual Cab Ute) Rec Centre Mgr (BK 05)	121405	J12126	Muni	\$ 50,000	\$ 37,000	N/A	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -	\$ 13,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000.00	●	Phased for Q2 2025/26
Replacement Vehicle - (Dual Cab Ute) Town Supervisor (BK 08)	121405	J12104	Muni	\$ 50,000	\$ 20,000	N/A	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -	\$ 30,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000.00	●	Phased for Q2 2025/26 - RFQ sent to suppliers and closing 09/01/2026
Procurement of Mulipatcher	121405	J12178	Muni	\$ 477,000	\$ -	N/A	\$ -	N/A	\$ -	Transport Infrastructure Reserve	\$ 92,000	WATC	\$ 385,000	\$ -	\$ 477,000	\$ -	\$ 475,520.50	\$ 475,520.50	\$ 1,479.50	●	Complete
Old Beverley Road (SLK31.80 to SLK33.80)	121410	RC050B	Grants	\$ 305,880	\$ -	RRG	\$ 203,920	N/A	\$ -	N/A	\$ -	N/A	\$ -	\$ 101,960	\$ 305,880	\$ 141,735.45	\$ 46,129.88	\$ 187,865.33	\$ 118,014.67	●	Earth Works Starting Shortly
Doodlakine-Bruce Rock Road - Reseal (SLK11.61 to SLK16.11)	121410	RC173A	Grants	\$ 292,290	\$ -	RRG	\$ 194,860	N/A	\$ -	N/A	\$ -	N/A	\$ -	\$ 97,430	\$ 292,290	\$ 231,380.00	\$ -	\$ 231,380.00	\$ 60,910.00	●	Completed, Expense will be Recognised Next Month
Bruce Rock-Naremben Road - Reseal (SLK3.65 to SLK7.15)	121410	RC176A	Grants	\$ 236,850	\$ -	RRG	\$ 157,900	N/A	\$ -	N/A	\$ -	N/A	\$ -	\$ 78,950	\$ 236,850	\$ -	\$ -	\$ -	\$ 236,850.00	●	Completed, Expense will be Recognised Next Month
Corrigin-Bruce Rock Road (Survey and Scope) (Carry Over)	121408	RC174	Grants	\$ 74,400	\$ -	WSFN	\$ 47,600	N/A	\$ -	N/A	\$ -	N/A	\$ -	\$ 26,800	\$ 74,400	\$ 20,181.82	\$ 42,141.88	\$ 62,323.70	\$ 12,076.30	●	Gravel Search to be Completed
Hines Hill Road - Shoulders and Sealing (SLK3.70 to SLK8.00)	121411	RR015	Grants	\$ 162,250	\$ -	R2R	\$ 162,250	N/A	\$ -	N/A	\$ -	N/A	\$ -	\$ -	\$ 162,250	\$ 87,200.00	\$ 189,037.26	\$ 276,237.26	\$ 113,987.26	●	Awaiting Sealing
Cumminin Road Intersection (Carry Over)	121411	RR0045	Grants	\$ 281,171	\$ -	R2R	\$ 281,171	N/A	\$ -	N/A	\$ -	N/A	\$ -	\$ -	\$ 281,171	\$ 68,118.18	\$ 40,912.67	\$ 109,030.85	\$ 172,140.15	●	Sealing Complete, Final Tidy Up and Line Marking to be Completed
Shepherd Road Floodway	121411	RR008	Grants	\$ 25,000	\$ -	R2R	\$ 25,000	N/A	\$ -	N/A	\$ -	N/A	\$ -	\$ -	\$ 25,000	\$ -	\$ 29,129.22	\$ 29,129.22	\$ 4,129.22	●	Complete
Resheet Gravel Roads (Carry Over)	121411	RR203	Muni	\$ 100,000	\$ -	N/A	\$ 100,000	N/A	\$ -	N/A	\$ -	N/A	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000.00	●	Phased for Q4 2025/26
Yarding - Ardath Rd 4059A (Carry Over) (SLK0.82)	121413	BR014	Grants	\$ 87,000	\$ -	WALGGC	\$ 87,000	N/A	\$ -	N/A	\$ -	N/A	\$ -	\$ -	\$ 87,000	\$ 20,771.45	\$ 10,011.66	\$ 30,783.11	\$ 56,216.89	●	Works Commenced
Yarding - Ardath Rd 4885 (SLK1.81)	121413	BR014A	Grants	\$ 200,000	\$ -	WALGGC	\$ 200,000	N/A	\$ -	N/A	\$ -	N/A	\$ -	\$ -	\$ 200,000	\$ 45,454.55	\$ 818.13	\$ 46,272.68	\$ 153,727.32	●	Phased for Q2 2025/26, RFQ ararded for pipes, delivery early January
Yarding - Ardath Rd 6023 (SLK1.79)	121413	BR014B	Grants	\$ 100,000	\$ -	WALGGC	\$ 100,000	N/A	\$ -	N/A	\$ -	N/A	\$ -	\$ -	\$ 100,000	\$ -	\$ 193.03	\$ 193.03	\$ 99,806.97	●	Phased for Q2 2025/26, RFQ ararded for pipes, delivery early January
Railway Parade Footpath Construction (Butler to Falconer Streets)	121415	FC161	Grants	\$ 70,000	\$ -	R2R	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -	\$ 70,000	\$ 70,000	\$ -	\$ 51,687.67	\$ 51,687.67	\$ 18,312.33	●	Complete
New Landfill Pit at Waste Site	101401	J10102	Muni	\$ 30,000	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ 10,786.91	\$ 10,786.91	\$ 19,213.09	●	Complete
Turkey Nest Dam Upgrade	136407	J13614	Grants	\$ 130,000	\$ -	DWER	\$ 100,000	N/A	\$ -	N/A	\$ -	N/A	\$ -	\$ 30,000	\$ 130,000	\$ 68,090.91	\$ -	\$ 68,090.91	\$ 61,909.09	●	Desilting Complete, Reforming of Batters to be Completed
Airstrip Upgrade (Including Fencing of Apron, Vehicle Parking, (non-airside)).	121418	J12179	Grants	\$ 35,000	\$ -	Subject to Grant Funding	\$ 35,000	N/A	\$ -	N/A	\$ -	N/A	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ 35,000.00	●	Phased for Q4 2025/26, subject to Grant
Caravan Park Chalet Upgrades - Painting, Furniture and A/C	131401	J13107	Muni	\$ 35,000	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -	\$ 35,000	\$ 35,000	\$ 5,552.91	\$ 590.91	\$ 6,143.82	\$ 28,856.18	●	Works Commenced
Shackelton Bank Refurbishment	117401	J11747	Muni	\$ 20,000	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000.00	●	Hoping to have Perth based experienced Heritage contractor quote early in their new year
Aquatic Centre Upgrade (Shade Sails)(Carry Over)	114405	J11501	Grants	\$ 26,731	\$ -	LRCIP	\$ 26,731	N/A	\$ -	N/A	\$ -	N/A	\$ -	\$ -	\$ 26,731	\$ -	\$ 29,525.02	\$ 29,525.02	\$ 2,794.02	●	Complete
Repair and renovation works at Amphitheatre (Shade Sails) (Carry Over)	111401	J11146	Grants	\$ 31,420	\$ -	LRCIP	\$ 31,420	N/A	\$ -	N/A	\$ -	N/A	\$ -	\$ -	\$ 31,420	\$ -	\$ 34,819.71	\$ 34,819.71	\$ 3,399.71	●	Complete
Weather Station for Airstrip (Carry Over)	121418	J12177	Grants	\$ 53,248	\$ -	LRCIP	\$ 53,248	N/A	\$ -	N/A	\$ -	N/A	\$ -	\$ -	\$ 53,248	\$ 18.87	\$ 54,705.37	\$ 54,724.24	\$ 1,476.24	●	Installed, awaiting upgraded Telemetry components, completion expected in December
Community Resource Centre Roof Repairs	135401	J13507	Muni	\$ 10,000	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000.00	●	2 Quotes received awaiting a third

10.3.3 Shire of Bruce Rock Budget Review 2025/26

File Reference	10.0.53
Disclosure of Interest	Neither the Author nor Authorising Officer have any Impartiality, Financial or Proximity Interest that requires disclosure.
Applicant	Nil
Previous Item Numbers	Nil
Date	17 February 2026
Author	Mark Furr - Chief Executive Officer
Authorising Officer	Mark Furr - Chief Executive Officer
Attachments 1. Budget Review - Statutory Submission. 2. Budget Review Comments.	

Summary

Council is requested to consider the proposed budget amendments, as detailed in the attached spreadsheet, and adopt the Shire's 2025/26 Budget Review.

Background

The budget review is based on the Shire's December 2025 actual financial balances and was completed on the 12 February 2026. The Chief Executive Officer engaged with Executive and other Shire Managers and Officers to determine any significant budget variances. The outcome of these consultations has contributed to variations identified in the attached spreadsheet, as well as other statutory financial documentation required for submission to DLGIRS and reflect a balanced budget for the remainder of 2025/26 financial year.

Consultation

The Chief Executive Officer, and Senior Management have reviewed budget allocations under their responsibility. This review included an analysis of the year to date levels of expenditure and income in comparison to the original budget allocations and that which is forecast to 30 June 2026.

Statutory Environment

Regulation 33A of the Local Government (Financial Management) Regulations 1996 - Review of budget, requires:

- Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year;
- The review of an annual budget for a financial year must:
 - consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year;
 - consider the local government's financial position as at the date of the review; and
 - review the outcomes for the end of that financial year that are forecast in the budget.
- Within 30 days after the review of the annual budget of a local government is carried out it is to be submitted to the Council;
- The Council is to consider a review submitted to it and is to determine whether or not to adopt the review, any parts of the review or any recommendations made in the review;
- An absolute majority is required; and

- Within 30 days after a Council has made a determination, a copy of the review and determination is to be provided to the Department.

Policy Implications

The Council’s Policy Manual contains no policies that relate and nor are there any proposed.

Financial Implications

The Budget materiality variance was adopted at Council’s Meeting held on 24 July 2025 (Council Resolution OCM July 24-10.3.3). This means a variance of a percentage (equal to or greater than 10%) or a value (equal to or greater than \$5,000) for the 2025/26 financial year must be reported. This Policy was applied in this Budget Review.

Strategic Implications

Shire of Bruce Rock Strategic Community Plan 2022-2032	
Outcome:	4.0 Governance Priorities
Strategy:	4.1 Our organisation is well positioned and has capacity for the future.

Risk Implications

Risk	Risk Likelihood	Risk Impact / Consequence	Risk Rating	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
Failure to conduct a budget review would be in breach of legislation and would increase the risk of a negative impact on the Shire’s end of year Financial position. As the budget review is a legislative requirement, non-compliance may result in a qualified audit.	Rare (1)	Moderate (3)	Low (1-4)	Compliance Requirements	Adopt the budget with amendments as proposed.

Risk Matrix

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

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives; occupational health and safety, financial, service interruption, compliance, reputation and

environment. A risk matrix has been prepared and a risk rating of **three (3)** has been determined for this item. Any items with a risk rating over 10 or greater (considered to be high or extreme risk) will be added to the Risk Register, and any item with a risk rating of 16 or greater will require a specific risk treatment plan to be developed.

Comment/Conclusion

The Budget has been reviewed to continue to deliver on strategies adopted by the Council and maintains a high level of service across all programs. Budget adjustments made throughout 2025/26, in accordance with previous Council resolutions, have been included in the review and the attachment to this report outlines other proposed budget variations.

The budget review, after allowing for all these adjustments, represents an estimated balanced budget at \$0 as at 30 June 2026.

Voting Requirements

Absolute Majority

OFFICERS' RECOMMENDATION

That Council adopt the Budget Review, including endorsement of proposed amendments to the 2025/26 Municipal Budget, as detailed in Attachments 1 and 2.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025

	Ref Note	Adopted Annual Budget (a) \$	Amended Annual Budget (d) \$	Amended YTD Budget (c) \$	YTD Actual (b) \$	Forecast Actual (e) \$	Variance \$ (e)-(d) \$	Variance % (e)-(d)/(d) %
OPERATING ACTIVITIES								
Revenue from operating activities								
Rates		2,036,226	2,036,226	2,036,226	2,032,859	2,033,237	(2,988)	(0.15%)
Operating grants, subsidies and contributions		2,129,778	2,129,778	1,199,916	1,193,699	2,145,117	15,339	0.72%
Fees and charges		1,228,902	1,228,902	717,936	691,891	1,252,827	23,925	1.95%
Interest earnings		136,584	136,584	57,702	44,236	136,584	0	0.00%
Other revenue		177,712	177,712	45,284	87,814	177,712	0	0.00%
Profit on disposal of assets		7,211	7,211	7,209	0	7,211	0	0.00%
		5,716,412	5,716,412	4,064,273	4,050,500	5,752,688	36,276	0.63%
Expenditure from operating activities								
Employee costs		(3,523,559)	(3,523,559)	(1,974,924)	(1,691,650)	(3,525,862)	(2,303)	(0.07%)
Materials and contracts		(1,821,974)	(1,821,974)	(1,123,351)	(1,130,512)	(1,946,847)	(124,873)	(6.85%)
Utility charges		(310,540)	(310,540)	(143,082)	(142,707)	(309,110)	1,430	0.46%
Depreciation on non-current assets		(6,373,502)	(6,373,502)	(3,186,612)	(3,189,814)	(6,373,502)	0	0.00%
Interest expenses		(126,075)	(126,075)	(55,193)	(31,003)	(126,075)	0	0.00%
Insurance expenses		(265,316)	(265,316)	(265,060)	(244,459)	(262,875)	2,441	0.92%
Other expenditure		(177,283)	(177,283)	(95,752)	(82,499)	(156,233)	21,050	11.87%
Loss on disposal of assets		(1,923)	(1,923)	(1,923)	0	(30,353)	(28,430)	(1478.25%)
		(12,600,172)	(12,600,172)	(6,845,897)	(6,512,644)	(12,730,857)	(130,685)	(1.04%)
Non-cash amounts excluded from operating activities		6,373,559	6,373,559	3,186,671	3,211,737	6,401,989	28,430	0.45%
Amount attributable to operating activities		(510,201)	(510,201)	405,047	749,592	(576,181)	(65,979)	12.93%
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions		1,851,100	1,851,100	1,551,989	177,917	1,851,100	0	0.00%
Proceeds from disposal of assets		57,000	57,000	57,000	0	162,000	105,000	184.21%
		1,908,100	1,908,100	1,608,989	177,917	2,013,100	105,000	5.50%
Outflows from investing activities								
Payments for inventories, property, plant and equipment and infrastructure		(2,918,240)	(2,918,240)	(2,547,443)	(543,808)	(3,107,258)	(189,018)	(6.48%)
		(2,918,240)	(2,918,240)	(2,547,443)	(543,808)	(3,107,258)	(189,018)	(6.48%)
Amount attributable to investing activities		(1,010,140)	(1,010,140)	(938,454)	(365,891)	(1,094,158)	(84,018)	8.32%
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from new debentures	11	385,000	385,000	0	0	385,000	0	0.00%
Transfer from reserves		92,000	92,000	0	0	92,000	0	0.00%
		477,000	477,000	0	0	477,000	0	0.00%
Outflows from financing activities								
Repayment of borrowings		(129,090)	(129,090)	(49,950)	(49,492)	(129,090)	0	0.00%
Payments for principal portion of lease liabilities		(6,987)	(6,987)	0	0	(6,987)	0	0.00%
Transfer to reserves		(343,181)	(343,181)	(6,764)	(7,540)	(230,181)	113,000	32.93%
		(479,258)	(479,258)	(56,714)	(57,032)	(366,258)	113,000	23.58%
Amount attributable to financing activities		(2,258)	(2,258)	(56,714)	(57,032)	110,742	113,000	(5004.78%)
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year		1,522,598	1,522,598	1,522,598	1,559,596	1,559,596	36,998	2.43%
Amount attributable to operating activities		(510,201)	(510,201)	405,047	749,592	(576,181)	(65,979)	(12.93%)
Amount attributable to investing activities		(1,010,140)	(1,010,140)	(938,454)	(365,891)	(1,094,158)	(84,018)	(8.32%)
Amount attributable to financing activities		(2,258)	(2,258)	(56,714)	(57,032)	110,742	113,000	5004.78%
Surplus or deficit at the end of the financial year		(1)	(1)	932,477	1,886,265	(0)	1	(53%)

KEY INFORMATION

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

Refer to the Explanation of Variances Note for an explanation of the reasons for the variance.

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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025

BY PROGRAM

Note	Adopted	Amended	Amended YTD	YTD	Forecast	Variance	Variance
	Annual Budget (a)	Annual Budget (d)	Budget (c)	Actual (b)	Actual (e)	\$ (e)-(d)	% (e)-(d)/(d)
	\$	\$	\$	\$	\$	\$	%
OPERATING ACTIVITIES							
Revenue from operating activities							
Governance	53,140	53,140	28,492	30,422	53,140	0	0.00%
General Purpose Funding - Rates	2,036,226	2,036,226	2,036,226	2,032,859	2,033,237	(2,988)	(0.15%)
General Purpose Funding - Other	1,858,691	1,858,691	904,455	896,173	1,868,030	9,339	0.50%
Law, Order and Public Safety	37,900	37,900	19,225	17,411	37,900	0	0.00%
Health	94,040	94,040	47,076	39,035	106,040	12,000	12.76%
Education and Welfare	11,220	11,220	6,360	17,300	17,220	6,000	53.48%
Housing	218,578	218,578	112,768	116,958	230,503	11,925	5.46%
Community Amenities	211,431	211,431	194,303	195,875	211,431	0	0.00%
Recreation and Culture	101,622	101,622	60,871	49,534	101,622	0	0.00%
Transport	482,387	482,387	391,881	381,843	482,387	0	0.00%
Economic Services	321,166	321,166	165,290	184,113	321,166	0	0.00%
Other Property and Services	290,011	290,011	97,326	88,976	290,011	0	0.00%
	5,716,412	5,716,412	4,064,273	4,050,500	5,752,688	36,276	0.63%
Expenditure from operating activities							
Governance	(600,770)	(600,770)	(455,407)	(299,507)	(637,393)	(36,623)	(6.10%)
General Purpose Funding	(107,017)	(107,017)	(49,568)	(49,153)	(107,017)	0	0.00%
Law, Order and Public Safety	(258,576)	(258,576)	(139,080)	(144,188)	(273,076)	(14,500)	(5.61%)
Health	(387,118)	(387,118)	(188,460)	(177,344)	(416,658)	(29,540)	(7.63%)
Education and Welfare	(133,797)	(133,797)	(69,562)	(74,859)	(146,781)	(12,984)	(9.70%)
Housing	(424,765)	(424,765)	(233,164)	(184,316)	(448,647)	(23,882)	(5.62%)
Community Amenities	(345,958)	(345,958)	(178,091)	(181,839)	(356,822)	(10,864)	(3.14%)
Recreation and Culture	(2,301,996)	(2,301,996)	(1,182,364)	(1,069,798)	(2,287,255)	14,741	0.64%
Transport	(6,687,218)	(6,687,218)	(3,539,378)	(3,309,975)	(6,658,687)	28,531	0.43%
Economic Services	(1,222,173)	(1,222,173)	(648,472)	(678,952)	(1,242,443)	(20,270)	(1.66%)
Other Property and Services	(130,785)	(130,785)	(162,351)	(342,713)	(156,079)	(25,294)	(19.34%)
	(12,600,172)	(12,600,172)	(6,845,897)	(6,512,644)	(12,730,857)	(130,685)	(1.04%)
Non-cash amounts excluded from operating activities	6,373,559	6,373,559	3,186,671	3,211,737	6,401,989	28,430	0.45%
Amount attributable to operating activities	(510,201)	(510,201)	405,047	749,592	(576,181)	(65,979)	12.93%
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	1,851,100	1,851,100	1,551,989	177,917	1,851,100	0	0.00%
Proceeds from Disposal of Assets	57,000	57,000	57,000	0	162,000	105,000	184.21%
	1,908,100	1,908,100	1,608,989	177,917	2,013,100	105,000	5.50%
Outflows from investing activities							
Payments for inventories, property, plant and equipment and infrastructure	(2,918,240)	(2,918,240)	(2,547,443)	(543,808)	(3,107,258)	(189,018)	(6.48%)
	(2,918,240)	(2,918,240)	(2,547,443)	(543,808)	(3,107,258)	(189,018)	(6.48%)
Amount attributable to investing activities	(1,010,140)	(1,010,140)	(938,454)	(365,891)	(1,094,158)	20,982	(8.32%)
FINANCING ACTIVITIES							
Inflows from financing activities							
Proceeds from New Debentures	385,000	385,000	0	0	385,000	0	0.00%
Transfer from Reserves	92,000	92,000	0	0	92,000	0	0.00%
	477,000	477,000	0	0	477,000	0	0.00%
Outflows from financing activities							
Repayment of borrowings	(129,090)	(129,090)	(49,950)	0	(129,090)	0	0.00%
Payments for principal portion of lease liabilities	(6,987)	(6,987)	0	(49,492)	(6,987)	0	0.00%
Transfer to Reserves	(343,181)	(343,181)	(6,764)	(7,540)	(230,181)	113,000	32.93%
	(479,258)	(479,258)	(56,714)	(57,032)	(366,258)	113,000	23.58%
Amount attributable to financing activities	(2,258)	(2,258)	(56,714)	(57,032)	110,742	113,000	5004.78%
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	1,522,598	1,522,598	1,522,598	1,559,596	1,559,596	36,998	2.43%
Amount attributable to operating activities	(510,201)	(510,201)	405,047	749,592	(576,181)	(65,979)	(12.93%)
Amount attributable to investing activities	(1,010,140)	(1,010,140)	(938,454)	(365,891)	(1,094,158)	(84,018)	(8.32%)
Amount attributable to financing activities	(2,258)	(2,258)	(56,714)	(57,032)	110,742	113,000	5004.78%
Surplus or deficit at the end of the financial year	(1)	(1)	932,477	1,886,265	(0)	1	(53.40%)

KEY INFORMATION

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

Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2022/23 year is \$10,000 and 10%.

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

**ADJUSTED NET CURRENT ASSETS
STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

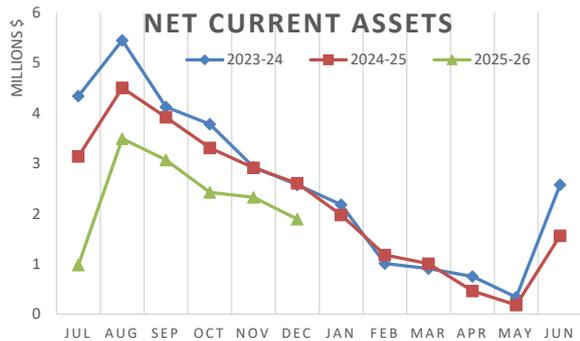
	Last Years Closing	This Time Last Year	Year to Date Actual	Forecast	Movements In Year End Balances	Proposed Year End Balances
Adjusted Net Current Assets	Note 30/06/2025	31/12/2024	31/12/2025	Actual	Balances	Balances
	\$	\$	\$	\$	\$	\$
Current Assets						
Cash Unrestricted	1,589,740	3,115,395	2,136,381	131,023		
Cash Restricted - Reserves	1,088,025	979,658	1,095,565	1,226,206		
Receivables - Rates	59,396	170,214	177,535	40,000	(137,535)	40,000
Receivables - Other	567,046	184,704	100,776	50,000	(50,776)	50,000
Other Assets Other Than Inventories	296,305	245,538	238,094	0	(238,094)	0
Inventories	43,152	43,799	40,584	80,000	39,416	80,000
	3,643,664	4,739,308	3,788,935	1,527,229		
Less: Current Liabilities						
Payables	(442,312)	(151,940)	(95,864)	(150,000)	(54,136)	(150,000)
Contract and Capital Grant/Contribution Liabilities	(319,205)	(720,604)	(475,976)	(190,000)	285,976	(190,000)
Bonds & Deposits	(580)	(1,130)	(2,680)	0	2,680	0
Loan and Lease Liability	(106,886)	(55,236)	(57,394)	0	57,394	0
Provisions	(367,577)	(411,650)	(367,577)	(100,000)	267,577	(100,000)
	(1,236,560)	(1,340,559)	(999,491)	(440,000)		
Less: Cash Reserves	(1,088,025)	(979,658)	(1,095,565)	(1,226,206)		
Add Back: Component of Leave Liability not Required to be funded	133,631	129,044	134,992	138,976	3,984	138,976
Add Back: Loan and Lease Liability	106,886	55,236	57,394	0	(57,394)	0
Less : Loan Receivable - clubs/institutions	0	0	0	0	0	0
Less : Trust Transactions Within Muni	0	0	0	0	0	0
Net Current Funding Position	1,559,596	2,603,370	1,886,265	(0)	119,092	

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.



This Year YTD
Surplus(Deficit)
\$1.89 M
Last Year YTD
Surplus(Deficit)
\$2.6 M

(a) Non-cash items 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*.

	Notes	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)	Forecast Actual
Non-cash items excluded from operating activities						
		\$	\$	\$	\$	\$
Adjustments to operating activities						
Less: Profit on asset disposals	6	(7,211)	(7,211)	(7,209)	0	(7,211)
Less: Movement in liabilities associated with restricted cash		5,345	5,345	5,345	1,361	5,345
Movement in pensioner deferred rates (non-current)		0	0	0	20,562	0
Add: Loss on asset disposals	6	1,923	1,923	1,923	0	30,353
Add: Depreciation on assets		6,373,502	6,373,502	3,186,612	3,189,814	6,373,502
Total non-cash items excluded from operating activities		6,373,559	6,373,559	3,186,671	3,211,737	6,401,989

(b) Adjustments to net current assets in the Statement of Financial Activity

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 2025	Amended Budget Opening 30 June 2025	Last Year Closing 30 June 2025	Year to Date 31 December 2025	Forecast Actual
Adjustments to net current assets						
Less: Reserves - restricted cash	4	(1,088,025)	(1,088,025)	(1,088,025)	(1,095,565)	(1,226,206)
Add: Borrowings	11	129,090	129,090	99,900	50,408	129,090
Add: Lease liabilities	12	6,987	6,987	6,986	6,986	6,987
Add: Current portion of employee benefit provisions held in reserve		133,631	133,631	133,631	134,992	138,976
Total adjustments to net current assets		(818,317)	(818,317)	(847,508)	(903,179)	(951,153)

(c) Net current assets used in the Statement of Financial Activity

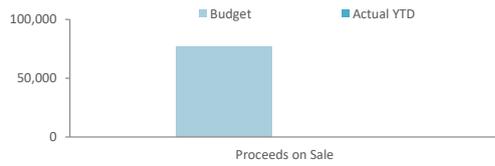
Current assets

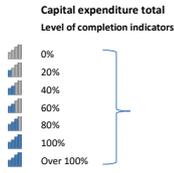
Cash and cash equivalents	3	1,813,171	1,813,171	2,688,248	2,886,913	1,221,152
Financial assets at amortised cost	3	864,594	864,594	0	345,033	0
Rates receivables	7	79,958	79,958	59,396	177,535	40,000
Receivables	7	475,940	475,940	567,046	100,776	50,000
Other current assets	8	341,511	341,511	339,457	278,678	80,000
Less: Current liabilities						
Payables	9	(367,328)	(367,328)	(453,375)	(98,544)	(150,000)
Borrowings	11	(129,090)	(129,090)	(99,900)	(50,408)	0
Contract and Capital Grant/Contribution liabilities	13	(319,205)	(319,205)	(319,205)	(475,976)	(190,000)
Lease liabilities	12	(6,987)	(6,987)	(6,986)	(6,986)	0
Provisions	13	(411,649)	(411,649)	(367,577)	(367,577)	(100,000)
Less: Total adjustments to net current assets	1(b)	(818,317)	(818,317)	(847,508)	(903,179)	(951,153)
Closing funding surplus / (deficit)		1,522,598	1,522,598	1,559,596	1,886,265	(0)

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.

Asset Ref.	Asset description	Budget				YTD Actual				Forecast Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment												
	Governance												
P3455	Toyota Prado GXL Glacier White 2023 BK1 (CEO)	0	0	0	0	0	0	0	0	51,281	50,000	0	(1,281)
	Health												
P3463	MAZDA CX9 WAGON SILVER	0	0	0	0	0	0	0	0	42,760	30,000	0	(12,760)
	Transport												
P3465	FORD RANGER SUPER CAB UTE AUTO 2024- BK05	29,789	37,000	7,211	0	0	0	0	0	29,789	37,000	7,211	0
P3456	Mitsubishi Pajero Sport GLS2 (BK3-MOWS)	21,923	20,000	0	(1,923)	0	0	0	0	39,389	25,000	0	(14,389)
P3446	Utility - Double cab automatic utility with style side body Mitsubishi BK08 for Town Crew	21,923	20,000	0	(1,923)	0	0	0	0	21,923	20,000	0	(1,923)
		73,635	77,000	7,211	(3,846)	0	0	0	0	185,142	162,000	7,211	(30,353)





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

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

Account Number	Job Number	Balance Sheet Category	Account/Job Description	Adopted		Amended		YTD Actual	Total Forecast	Variance (Under)/Over
				Budget	Budget	YTD Budget	YTD Budget			
				\$	\$	\$	\$	\$	\$	
Buildings										
Community Amenities										
101401	J10102	9231	Upgrade of Refuse Site	(30,000)	(30,000)	(30,000)	(10,787)	(15,000)	19,213	
Total - Community Amenities				(30,000)	(30,000)	(30,000)	(10,787)	(15,000)	19,213	
Recreation And Culture										
111401	J11146	9231	Amphitheatre Sound Shell Upgrade	(31,420)	(31,420)	(31,420)	(34,820)	(31,420)	(3,400)	
113401	J11345	9231	Hockey Club Viewing Area - Path/Ramp	(10,000)	(10,000)	0	0	(10,000)	0	
113401	J11335	9231	Babakin Playground Upgrades	(15,000)	(15,000)	0	0	(15,000)	0	
117401	J11747	9231	Shackleton Bank Refurbishment	(20,000)	(20,000)	0	0	(20,000)	0	
Total - Recreation And Culture				(76,420)	(76,420)	(31,420)	(34,820)	(76,420)	(3,400)	
Economic Services										
131401	J13107	9231	Asset Additions to Caravan Park Buildings	(35,000)	(35,000)	(34,998)	0	(47,500)	34,998	
135401	J13507	9231	Community Resource Centre Roof Repairs	(10,000)	(10,000)	(9,999)	0	(10,000)	9,999	
Total - Economic Services				(45,000)	(45,000)	(44,997)	0	(57,500)	44,997	
Total - Buildings				(151,420)	(151,420)	(106,417)	(45,607)	(148,920)	60,810	
Plant & Equipment										
Governance										
042405	J04202	9235	Purchase Plant (BK1)	0	0	0	0	(65,000)	0	
042405	J04203	9235	Purchase Plant (BK2)	0	0	0	0	(64,000)	0	
Total - Governance				0	0	0	0	(129,000)	0	
Recreation & Culture										
114405	J11501	9235	Aquatic Centre Upgrade	(26,731)	(26,731)	(26,731)	(29,525)	(26,731)	(2,794)	
Total - Recreation & Culture				(26,731)	(26,731)	(26,731)	(29,525)	(26,731)	(2,794)	
Transport										
121405	J12104	9235	BK08 - Town Foremans Ute	(50,000)	(50,000)	(49,998)	0	(58,000)	49,998	
121405	J12126	9235	Rec Centre Manager's Ute (BK05)	(50,000)	(50,000)	(49,998)	0	(50,000)	49,998	
121405	J12178	9235	Purchase of Multi Patcher	(477,000)	(477,000)	(477,000)	0	(477,000)	477,000	
Total - Transport				(577,000)	(577,000)	(576,996)	0	(585,000)	576,996	
Total - Plant & Equipment				(603,731)	(603,731)	(603,727)	(29,525)	(740,731)	574,202	
Furniture & Equipment										
Governance										
042403	J04215	9233	Purchase Software - Altus Payroll	0	0	0	0	(20,000)	0	
Total - Governance				0	0	0	0	(20,000)	0	
Total - Furniture & Equipment				0	0	0	0	(20,000)	0	
Infrastructure - Roads										
Transport										
121408	RC045	9250	RC Cumminin Rd & Bruce Rock Naremben Road Intersecti	0	0	0	(203)	(95)	(203)	
121408	RC050	9250	RC Old Beverley Rd (Regional Road Group)	0	0	0	(564)	0	(564)	
121408	RC174	9250	RC Corrigin-Bruce Rock Rd	(74,400)	(74,400)	(74,397)	(42,142)	(74,400)	32,255	
121408	RC176	9250	RC Bruce Rock-Naremben Rd	0	0	0	(7,225)	(7,225)	(7,225)	
121410	RC050B	9250	RC Old Beverley Rd (25/26 Regional Road Group)	(305,880)	(305,880)	(203,918)	(45,443)	(305,880)	158,475	
121410	RC173A	9250	RC Doodlakine-Bruce Rock Rd 25/26 (SLK 11.61 - SLK 16.11	(292,290)	(292,290)	(292,287)	0	(292,290)	292,287	
121410	RC176A	9250	RC Bruce Rock-Naremben Rd 25/26 (SLK 3.65 - SLK 7.15)	(236,850)	(236,850)	(236,844)	0	(236,850)	236,844	
121411	RR008	9250	R2R - Shepherd Road	(25,000)	(25,000)	(24,993)	(29,129)	(29,540)	(4,136)	
121411	RR015	9250	R2R - Hines Hill Road	(162,250)	(162,250)	(81,120)	(213,241)	(162,250)	(132,121)	
121411	RR0045	9250	Naremben Cumminin Road Intersection_Reconstruction	(281,171)	(281,171)	(281,166)	(2,009)	(282,371)	279,157	
121411	RR203	9250	R2R - Gravel Sheeting (Multiple Roads- Capital works)	(100,000)	(100,000)	0	0	(100,000)	0	
Total - Transport				(1,477,841)	(1,477,841)	(1,194,725)	(339,956)	(1,490,902)	854,769	
Total - Infrastructure - Roads				(1,477,841)	(1,477,841)	(1,194,725)	(339,956)	(1,490,902)	854,769	
Infrastructure - Other										
Recreation & Culture										
113407	J11355	9264	Shade Structure Improvements for Bowling Greens	(10,000)	(10,000)	(9,999)	0	(10,000)	9,999	
113407	J11347	9264	Drought Ready Community Garden (partly funded Drought Funding FRRR)	0	0	0	(2,682)	0	(2,682)	
Total - Recreation & Culture				(10,000)	(10,000)	(9,999)	(2,682)	(10,000)	7,317	
Total - Infrastructure - Other				(10,000)	(10,000)	(9,999)	(2,682)	(10,000)	7,317	
Infrastructure - Footpaths										
Transport										
121415	FC161	9256	Railway parade Footpath Construction	0	0	0	(51,688)	0	(51,688)	
121415	FC999	9256	Footpath Construction - General Budget Allocation	(70,000)	(70,000)	(69,993)	0	(70,000)	69,993	
Total - Transport				(70,000)	(70,000)	(69,993)	(51,688)	(70,000)	18,305	
Total - Infrastructure - Footpaths				(70,000)	(70,000)	(69,993)	(51,688)	(70,000)	18,305	
Infrastructure - Drainage										
Economic Services										
136407	J13614	9258	Turkey Nest Upgrades - CWSP Funded	(130,000)	(130,000)	(129,996)	0	(130,000)	129,996	
136407	J13615	9258	Currie Dam Tank Pad and Trenching for DWER Works	0	0	0	(9,139)	(10,000)	(9,139)	
Total - Economic Services				(130,000)	(130,000)	(129,996)	(9,139)	(140,000)	120,857	
Total - Infrastructure - Drainage				(130,000)	(130,000)	(129,996)	(9,139)	(140,000)	120,857	
Infrastructure - Bridges										
Transport										
121413	BR029	9254	Erikin South Rd (Bridge no: 6033)	0	0	0	(84)	0	(84)	
121413	BR014	9254	Yarding Ardath Rd (Bridge No 4059A)	(87,000)	(87,000)	(79,344)	(3,270)	(87,000)	76,074	
121413	BR014A	9254	Yarding Ardath Road (Bridge No 6023)	(200,000)	(200,000)	(199,998)	(300)	(200,000)	199,698	
121413	BR014B	9254	Yarding Ardath Road (Bridge No 4885)	(100,000)	(100,000)	(99,996)	(193)	(100,000)	99,803	
Total - Transport				(387,000)	(387,000)	(379,338)	(3,848)	(387,000)	375,490	
Total - Infrastructure - Bridges				(387,000)	(387,000)	(379,338)	(3,848)	(387,000)	375,490	
Infrastructure - Airstrips										
Transport										
121418	J12177	9260	Weather Station at Airstrip	(53,248)	(53,248)	(53,248)	(54,705)	(54,705)	(1,457)	
121418	J12179	9260	Airstrip Upgrade - Fencing of Apron & Vehicle Parking	(35,000)	(35,000)	0	0	(35,000)	0	
121418	J12180	9260	Airstrip Tank Pad and Trenching for DWER Works	0	0	0	(6,658)	(10,000)	(6,658)	
Total - Transport				(88,248)	(88,248)	(53,248)	(61,363)	(99,705)	(8,115)	
Total - Infrastructure - Airstrips				(88,248)	(88,248)	(53,248)	(61,363)	(99,705)	(8,115)	
Grand Total				(2,918,240)	(2,918,240)	(2,547,443)	(543,808)	(3,107,258)	2,003,635	

Repayments - borrowings

Information on borrowings	Loan No.	1 July 2025	New Loans				Principal Repayments				Principal Outstanding				Interest & Guarantee Repayments			
			Actual	Adopted Budget	Amended Budget	Forecast Actual	Actual	Adopted Budget	Amended Budget	Forecast Actual	Actual	Adopted Budget	Amended Budget	Forecast Actual	Actual	Adopted Budget	Amended Budget	Forecast Actual
Particulars		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Housing																		
44 Curlew Rd - Housing	3	141,045	0	0	0	0	(13,638)	(27,378)	(27,378)	(27,378)	127,407	113,667	113,667	113,667	(702)	(2,908)	(2,908)	(2,908)
Transport																		
Multi Patcher	5	0	0	385,000	385,000	385,000	0	(29,190)	(29,190)	(29,190)	0	355,810	355,810	355,810	0	(20,200)	(20,200)	(20,200)
Economic services																		
Reconstruct Supermarket	4	1,964,370	0	0	0	0	(35,854)	(72,522)	(72,522)	(72,522)	1,928,516	1,891,848	1,891,848	1,891,848	(30,300)	(101,935)	(101,935)	(101,935)
Total		2,105,414	0	385,000	385,000	385,000	(49,492)	(129,090)	(129,090)	(129,090)	2,055,922	2,361,324	2,361,324	2,361,324	(31,003)	(125,043)	(125,043)	(125,043)
Current borrowings		99,900									50,408							
Non-current borrowings		2,005,515									2,005,515							
		2,105,414									2,055,922							

All debenture repayments were financed by general purpose revenue.

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.

Movement in carrying amounts

Information on leases	Particulars	Lease No.	1 July 2025	New Leases				Principal Repayments				Principal Outstanding				Interest Repayments			
				Actual	Adopted Budget	Amended Budget	Forecast Actual	Actual	Adopted Budget	Amended Budget	Forecast Actual	Actual	Adopted Budget	Amended Budget	Forecast Actual	Actual	Adopted Budget	Amended Budget	Forecast Actual
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Recreation and culture																			
Gym Equipment			15,277	0	0	0	0	(3,857)	(3,857)	(3,857)	15,277	11,420	11,420	11,420	0	(886)	(886)	(886)	
Economic services																			
PTAWA - Saleyards (50%)	L7109		2,775	0	0	0	0	(1,565)	(1,565)	(1,565)	2,775	1,210	1,210	1,210	0	(73)	(73)	(73)	
Other property and services																			
PTAWA - Batching Plant (50%)	L7109		2,775	0	0	0	0	(1,565)	(1,565)	(1,565)	2,775	1,210	1,210	1,210	0	(73)	(73)	(73)	
Total			20,828	0	0	0	0	(6,987)	(6,987)	(6,987)	20,828	13,841	13,841	13,841	0	(1,032)	(1,032)	(1,032)	
Current lease liabilities			6,986								6,986								
Non-current lease liabilities			13,841								13,841								
			20,828								20,828								

All lease repayments were financed by general purpose revenue.

The Shire does not have any lease liabilities to report.

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.

Shire of Bruce Rock
FORECAST STATEMENT OF RESERVE MOVEMENTS FOR THE PERIOD ENDED
30 June 2026

Account Number	Reserve															Total Reserves
	Long Service Leave	Plant Replacement	Housing	Council Housing	Transport Infrastructure	Sport Facility Replacement	Bowls Facility Replacement	Cricket Facility Replacement	Football Facility Replacement	Hockey Facility Replacement	Netball Facility Replacement	Squash Facility Replacement	Tennis Facility Replacement	Shire Hockey Turf Replacement	Shackleton Bowls Facility Replacement	
Opening Balance - 01 July 2025	133,631.24	2,688.09	235,028.95	4,249.99	223,430.60	143,963.64	32,835	45,873	25,547	52,784	29,357	2,511	52,772	79,568	23,785	1,088,025
Additions To Reserves																
Transfer to Long Service Leave Reserve - Interest Allocation	5,345															5,345
Transfer to Plant Replacement Reserve - Interest Allocation		108														108
Transfer to Housing Reserve - Interest Allocation			9,401													9,401
Transfer to Council Housing Reserve - Interest Allocation				170												170
Transfer to Transport Infrastructure Reserve - Interest Allocation					8,937											8,937
Transfer to Sport Facility Replacement Reserve - Interest Allocation						5,759										5,759
Transfer to Bowls Facility Replacement Reserve - Interest Allocation							1,313									1,313
Transfer to Cricket Facility Replacement Reserve - Interest Allocation								1,835								1,835
Transfer to Football Facility Replacement Reserve - Interest Allocation									1,022							1,022
Transfer to Hockey Facility Replacement Reserve - Interest Allocation										2,111						2,111
Transfer to Netball Facility Replacement Reserve - Interest Allocation											1,174					1,174
Transfer to Squash Facility Replacement Reserve - Interest Allocation												100				100
Transfer to Tennis Facility Replacement Reserve - Interest Allocation													2,111			2,111
Transfer to Supermarket Guarantee Reserve - Interest Allocation																0
Transfer to Supermarket Reconstruction Reserve - General Allocation																0
Transfer to Shire Hockey Turf Replacement Reserve - Interest Allocation														3,183		3,183
Transfer to Shackleton Bowls Facility Replacement Reserve - Interest Allocation															951	951
Transfer to Long Service Leave Reserve - General Allocation																0
Transfer to Plant Replacement Reserve - General Allocation		95,311														95,311
Transfer to Housing Reserve - Additional CEACA Units (10\$ for 3 Units) - \$51,000 x 3			40,000													40,000
Transfer to Council Housing Reserve - General Allocation																0
Transfer to Transport Infrastructure Reserve - General Allocation																0
Transfer to Sport Facility Replacement Reserve - General Allocation																0
Transfer to Bowls Facility Replacement Reserve - General Allocation																0
Transfer to Cricket Facility Replacement Reserve - General Allocation								6,000								6,000
Transfer to Football Facility Replacement Reserve - General Allocation									6,000							6,000
Transfer to Hockey Facility Replacement Reserve - General Allocation										6,000						6,000
Transfer to Netball Facility Replacement Reserve - General Allocation											6,000					6,000
Transfer to Squash Facility Replacement Reserve - General Allocation												750				750
Transfer to Tennis Facility Replacement Reserve - General Allocation													6,000			6,000
Transfer to Supermarket Guarantee Reserve - General Allocation																0
Transfer to Shire Hockey Turf Replacement Reserve - General Allocation														15,000		15,000
Transfer to Shackleton Bowls Facility Replacement Reserve - General Allocation															5,600	5,600
Transfer to Sport Facility Replacement Reserve - General Allocation																0
																0
																0
																0
																0
																0
Total Additions to Reserves	5,345	95,419	49,401	170	8,937	5,759	1,313	7,835	7,022	8,111	7,174	850	8,111	18,183	6,551	230,181
Reserves Utilised																
Transfer from Long Service Leave Reserve - General Allocation																0
Transfer from Plant Replacement Reserve - General Allocation																0
Transfer from Housing Reserve - General Allocation																0
Transfer from Council Housing Reserve - General Allocation																0
Transfer from Transport Infrastructure Reserve - New Multipatcher					92,000											92,000
Transfer from Sport Facility Replacement Reserve - General Allocation																0
Transfer from Bowls Facility Replacement Reserve - General Allocation																0
Transfer from Cricket Facility Replacement Reserve - General Allocation																0
Transfer from Football Facility Replacement Reserve - General Allocation																0
Transfer from Hockey Facility Replacement Reserve - General Allocation																0
Transfer from Netball Facility Replacement Reserve - General Allocation																0
Transfer from Squash Facility Replacement Reserve - General Allocation																0
Transfer from Tennis Facility Replacement Reserve - General Allocation																0
Transfer from Supermarket Guarantee Reserve - General Allocation																0
Transfer from Shire Hockey Turf Replacement Reserve - General Allocation																0
Transfer from Shackleton Bowls Facility Replacement Reserve - General Allocation																0
Transfer from Sport Facility Replacement Reserve - General Allocation																0
																0
																0
Total Reserves Utilised	0	0	0	0	92,000	0	0	0	0	0	0	0	0	0	0	92,000
Closing Balance - 30 June 2026	138,976	98,107	284,430	4,420	140,368	149,723	34,148	53,708	32,569	60,895	36,531	3,361	60,883	97,751	30,336	1,226,206
Total Reserves - 30 June 2026																1,226,206

GL Code	COA Type	COA Type Description	GL Name	Job No	Job Name	Original Budget	New Budget	Movement	Comment
						-\$ 1,522,598.00	-\$ 1,559,596.00	\$ 36,998.00	Surplus from Budgeted Closing Position versus Actual Closing Position 2024/25
031201	3	OPERATING INCOME	INC - Rates - Discounts Allowed			\$ 51,265.00	\$ 54,254.00	-\$ 2,989.00	Increased to Match Actuals
032300	3	OPERATING INCOME	INC - GPF - WALGGC - Local Roads Grant (FAGS)			-\$ 588,325.00	-\$ 525,056.00	-\$ 63,269.00	Decreased to Match Actuals
032301	3	OPERATING INCOME	INC - GPF - Grants Commission Grant			-\$ 1,098,977.00	-\$ 1,171,585.00	\$ 72,608.00	Increased to Match Actuals
041201	2	OPERATING EXPENDITURE	EXP - Council - Election Expenses			\$ 13,000.00	\$ 15,066.00	-\$ 2,066.00	Increased to Match Actuals
041205	2	OPERATING EXPENDITURE	EXP - Council - Councillors Conferences Expenses			\$ 20,500.00	\$ 10,000.00	\$ 10,500.00	Reduced to Reflect Projections Based on Spend to Date
041207	2	OPERATING EXPENDITURE	EXP - Council - Council Meeting Dinners & Receptions Expenses			\$ 10,000.00	\$ 12,500.00	-\$ 2,500.00	Increased to Reflect Projections Based on Spend to Date
041210	2	OPERATING EXPENDITURE	EXP - Council - Councillors Meeting Attendance Fees			\$ 21,885.00	\$ 11,885.00	\$ 10,000.00	Reduced to Reflect Projections Based on Spend to Date
041211	2	OPERATING EXPENDITURE	EXP - Council - Donations			\$ 18,000.00	\$ 5,000.00	\$ 13,000.00	Budgeted incorrectly, Community Budget Requests were included here
041226	2	OPERATING EXPENDITURE	EXP - Council - Insurance Expenses			\$ 12,475.00	\$ 7,240.00	\$ 5,235.00	Decreased to Match Actuals
042202	2	OPERATING EXPENDITURE	EXP - Admin - CEO Performance Review Expenses			\$ 2,500.00	\$ 5,530.00	-\$ 3,030.00	Increased to Match Actuals
042219	2	OPERATING EXPENDITURE	EXP - Admin - Maintenance on Admin Office Building Expenses			\$ 17,648.00	\$ 27,648.00	-\$ 10,000.00	Increased to Reflect Projections Based on Spend to Date
042222	2	OPERATING EXPENDITURE	EXP - Admin - Staff Recruitment Expenses			\$ 36,500.00	\$ 31,500.00	\$ 5,000.00	Reduced to Reflect Projections Based on Spend to Date
042224	2	OPERATING EXPENDITURE	EXP - Admin - Loss on Sale of Assets			\$ -	\$ 1,281.00	-\$ 1,281.00	Loss on Trade In of Existing BK1
042231	2	OPERATING EXPENDITURE	EXP - Admin - Consultant Fees Expenses			\$ 60,000.00	\$ 95,000.00	-\$ 35,000.00	Increased to Reflect Projections Based on Spend to Date
042233	2	OPERATING EXPENDITURE	EXP - Admin - Dept of Transport & Licensing - Other Expenses			\$ -	\$ 100.00	-\$ 100.00	Increased to Reflect Projections Based on Spend to Date
042238	2	OPERATING EXPENDITURE	EXP - Admin - Financial Management Systems Review Expenses			\$ 10,000.00	\$ 6,825.00	\$ 3,175.00	Decreased to Match Actuals
042239	2	OPERATING EXPENDITURE	EXP - Admin - Regulation 17 Compliance (Audit) Expenses			\$ 5,000.00	\$ 3,900.00	\$ 1,100.00	Decreased to Match Actuals
042403	4	CAPITAL EXPENDITURE	CAP EXP - Admin - Purchase Furniture & Equipment Assets	J04215	Purchase Software - Altus Payroll	\$ -	\$ 20,000.00	-\$ 20,000.00	Implementation of Definitiv (Altus) Payroll
042405	4	CAPITAL EXPENDITURE	CAP EXP - Admin - Purchase Plant & Equipment Assets	J04202	Purchase Plant (BK1)	\$ -	\$ 65,000.00	-\$ 65,000.00	Original Amendment Approved December OCM (Purchase of New BK1)
042405	4	CAPITAL EXPENDITURE	CAP EXP - Admin - Purchase Plant & Equipment Assets	J04203	Purchase Plant (BK2)	\$ -	\$ 64,000.00	-\$ 64,000.00	Original Amendment Approved December OCM (Purchase of New BK2, Existing BK2 Transferred to Doctor BK09)
042408	5	CAPITAL INCOME	CAP INC - Admin - Proceeds on Disposal of Asset			\$ -	-\$ 50,000.00	\$ 50,000.00	Trade In of Existing BK1
053205	2	OPERATING EXPENDITURE	EXP - BFB - Clothing & Accessories Expenses for Bush Fire Brigades (Funded by ESL)			\$ -	\$ 14,500.00	-\$ 14,500.00	Increased to Reflect Projections Based on Spend to Date
071304	3	OPERATING INCOME	INC - Hlth Ins - Town Planning Application Fee Income (TP)			-\$ 1,500.00	-\$ 13,500.00	\$ 12,000.00	Increased to Reflect Projections Based on Revenue to Date
072202	2	OPERATING EXPENDITURE	EXP - Dentist - Dentist's House (5 Collier St) Maintenance Expenses			\$ 2,206.00	\$ 10,000.00	-\$ 7,794.00	Repairs to Main Bathroom and Window
073202	2	OPERATING EXPENDITURE	EXP - Med Cent - Locum (Relief for Doctor) Expenses			\$ 20,000.00	\$ -	\$ 20,000.00	Reduced due to Inability to Secure a Locum and the Constraints it Places on Reception Staff to Take Leave
073203	2	OPERATING EXPENDITURE	EXP - Med Cent - Maint on Medical Centre, Butcher St Expenses			\$ 7,766.00	\$ 40,002.00	-\$ 32,236.00	Full Internal Repaint

073224	2	OPERATING EXPENDITURE	EXP - Med Cent - Loss on Sale of Assets			\$ -	\$ 12,760.00	-\$ 12,760.00	Loss on Trade In of Existing BK09
073501	5	CAPITAL INCOME	CAP INC - Med Cent - Proceeds on Disposal of Assets			\$ -	\$ 30,000.00	\$ 30,000.00	Trade In of Existing BK09
082201	2	OPERATING EXPENDITURE	EXP - Sen Citz - Senior Citizens Building, Dampier St Maint Expenses			\$ 8,874.00	\$ 16,774.00	-\$ 7,900.00	Increased to Reflect Projections Based on Spend to Date
082301	3	OPERATING INCOME	INC - Sen Citz - Reimbursement and Contributions from Senior Citizens			\$ -	-\$ 6,000.00	\$ 6,000.00	Increased to Match Actuals
083201	2	OPERATING EXPENDITURE	EXP - Oth Welf - Daycare Building (1 - 3 Bean Rd) Maint Expenses			\$ 8,616.00	\$ 14,000.00	-\$ 5,384.00	Repairs to Shaded Play Area Roof
083202	2	OPERATING EXPENDITURE	EXP - Oth Welf - Opportunity Shop in Old Courthouse, Johnson St Maint Expenses			\$ 7,314.00	\$ 7,014.00	\$ 300.00	Reduced to Reflect Projections Based on Spend to Date
091208	2	OPERATING EXPENDITURE	EXP - Aged Housing - Gas for Settlers Court			\$ 250.00	\$ 3,000.00	-\$ 2,750.00	Increased to Reflect Projections Based on Revenue to Date
092201	2	OPERATING EXPENDITURE	EXP - Singles Units - McDonald Court - Maint (Use Jobs)	J92203	Unit 3, McDonald Court	\$ 3,627.00	\$ 6,000.00	-\$ 2,373.00	Increased to Match Actuals
092201	2	OPERATING EXPENDITURE	EXP - Singles Units - McDonald Court - Maint (Use Jobs)	J92204	Unit 4, McDonald Court	\$ 3,930.00	\$ 8,000.00	-\$ 4,070.00	Increased to Match Actuals
092204	2	OPERATING EXPENDITURE	EXP - Singles Units - Farrall Court - Gardens			\$ 883.00	\$ 5,000.00	-\$ 4,117.00	Increased to Reflect Projections Based on Spend to Date
093201	2	OPERATING EXPENDITURE	EXP - Comm Housing - 53 Dampier St - Maint			\$ 7,274.00	\$ 2,274.00	\$ 5,000.00	Reduced to Reflect Projections Based on Spend to Date
093203	2	OPERATING EXPENDITURE	EXP - Comm Housing - 57 Westral St - Maint			\$ 6,925.00	\$ 4,425.00	\$ 2,500.00	Reduced to Reflect Projections Based on Spend to Date
093210	2	OPERATING EXPENDITURE	EXP - Comm Housing - 60 Dampier St - Maint			\$ 4,428.00	\$ 18,750.00	-\$ 14,322.00	Budget Error Correction, Mixup Between 58 and 60 Dampier Street
093211	2	OPERATING EXPENDITURE	EXP - Comm Housing - 23 Collier St (MOF's House) - Maintenance		Building Maintenance Costs	\$ 3,528.00	\$ 7,278.00	-\$ 3,750.00	Front Yard Improvements
093303	3	OPERATING INCOME	INC - Comm Housing - Housing Rent for CLGF Houses			-\$ 18,074.95	-\$ 30,000.00	\$ 11,925.05	Increased to Reflect Projections Based on Spend to Date
094205	2	OPERATING EXPENDITURE	EXP - Staff Housing - 21 Collier St - Construction Supervisor			\$ 19,556.00	\$ 40,000.00	-\$ 20,444.00	Replace Carpets, Repair Water Damage from Leaking Shower and Full Repaint
094206	2	OPERATING EXPENDITURE	EXP - Staff Housing - 99 Noonajin St - Leased to Regal Ventures (Supermarket)			\$ 8,282.00	\$ 14,000.00	-\$ 5,718.00	Structural Repairs to Patio Roof
094212	2	OPERATING EXPENDITURE	EXP - Staff Housing - 58 Dampier St - Maint (EHO)			\$ 14,254.00	\$ 11,004.00	\$ 3,250.00	Budget Error Correction, Mixup Between 58 and 60 Dampier Street, Slight Increase to Reflect Projections Based on Spend to Date
094213	2	OPERATING EXPENDITURE	EXP - Staff Housing - 50 Curlew Drive (CEO Residence)			\$ 6,312.00	\$ 31,250.00	-\$ 24,938.00	Repairs to Leaking Roof and Damage caused by this Leak
101201	2	OPERATING EXPENDITURE	EXP - Sanitation - Refuse Site (Use Jobs)	J10121	Refuse Site Maint - Contractor	\$ 61,498.00	\$ 46,498.00	\$ 15,000.00	Reduced to Reflect Time Contractor was Absent
101201	2	OPERATING EXPENDITURE	EXP - Sanitation - Refuse Site (Use Jobs)	J10123	Refuse Site Maint - Shire (In btw contractors)	\$ 3,475.00	\$ 38,475.00	-\$ 35,000.00	Increased to Reflect Time Contractor was Absent
101202	2	OPERATING EXPENDITURE	EXP - Sanitation - Refuse Collection			\$ 90,000.00	\$ 82,000.00	\$ 8,000.00	Reduced to reflect projections based on spend to date
101401	4	CAPITAL EXPENDITURE	CAP EXP - Sanitation - Purchase Buildings Assets	J10102	Upgrade of Refuse Site	\$ 30,000.00	\$ 15,000.00	\$ 15,000.00	Decreased to Match Actuals
102202	2	OPERATING EXPENDITURE	EXP - Cemetery - Burial Expenditure			\$ 8,136.00	\$ 12,000.00	-\$ 3,864.00	Increased to Reflect Projections Based on Spend to Date
102203	2	OPERATING EXPENDITURE	EXP - Cemetery - Toilet/Gazebo Maint			\$ 10,336.00	\$ 5,336.00	\$ 5,000.00	Reduced to Reflect Projections Based on Spend to Date
111201	2	OPERATING EXPENDITURE	EXP - Entertainment - Amphitheatre Building Maint			\$ 19,864.00	\$ 13,864.00	\$ 6,000.00	Increased to Reflect Projections Based on Spend to Date
112204	2	OPERATING EXPENDITURE	EXP - P&G - Main Street Gardens			\$ 102,595.00	\$ 105,295.00	-\$ 2,700.00	Increased to Reflect Projections Based on Spend to Date

112209	2	OPERATING EXPENDITURE	EXP - P&G - Townsite Maintenance			\$ 42,811.00	\$ 22,811.00	\$ 20,000.00	Reduced to Reflect Projections Based on Spend to Date
112213	2	OPERATING EXPENDITURE	EXP - P&G - Tourism Signage at Kokerbin & Kwolyin Camp			\$ 1,441.00	\$ 5,000.00	-\$ 3,559.00	Instagram Frame at Kokerbin
112215	2	OPERATING EXPENDITURE	EXP - P&G - Flagpole Repairs			\$ 8,329.00	\$ 13,329.00	-\$ 5,000.00	Increased to Reflect Projections Based on Spend to Date
121202	2	OPERATING EXPENDITURE	EXP - Roads - Roads Maintenance (Use Jobs)	RM999	Road Maintenance Job - Budget Purposes	\$ 1,858,096.00	\$ 1,821,176.00	\$ 36,920.00	Reduced to Reflect Projections Based on Spend to Date
121203	2	OPERATING EXPENDITURE	EXP - AERO - Airstrip Maintenance			\$ 23,216.00	\$ 18,216.00	\$ 5,000.00	Reduced to Reflect Projections Based on Spend to Date
121205	2	OPERATING EXPENDITURE	EXP - Roads - Footpaths Maintenance	FM999	Footpath Maintenance - Budget Puposos	\$ 43,820.00	\$ 33,820.00	\$ 10,000.00	Decreased to Match Actuals
121206	2	OPERATING EXPENDITURE	EXP - Roads - Bridges & Culverts Maintenance			\$ 26,112.00	\$ 13,112.00	\$ 13,000.00	Reduced to Reflect Projections Based on Spend to Date
121207	2	OPERATING EXPENDITURE	EXP - Roads - Traffic Signs, Safety, Safety Plans & Entry S'ment			\$ 6,714.00	\$ 2,714.00	\$ 4,000.00	Reduced to Reflect Projections Based on Spend to Date
121216	2	OPERATING EXPENDITURE	EXP - Roads - RAMM (Road Asset Management Software)			\$ 17,500.00	\$ 10,500.00	\$ 7,000.00	Decreased to Match Actuals
121217	2	OPERATING EXPENDITURE	EXP - Roads - Rural Street Numbering			\$ 2,266.00	\$ 1,266.00	\$ 1,000.00	Reduced to Reflect Projections Based on Spend to Date
121224	2	OPERATING EXPENDITURE	EXP - Plant - Loss on Sale of Asset			\$ -	\$ 14,389.00	-\$ 14,389.00	Loss on Trade In of Existing BK3
121228	2	OPERATING EXPENDITURE	EXP - Roads - Bridge Inspections			\$ 28,159.00	\$ 63,159.00	-\$ 35,000.00	Increased for Contractor to Complete all Bridge Inspections
121229	2	OPERATING EXPENDITURE	EXP - Plant - Selling Cost (Inc GST)			\$ -	\$ 2,000.00	-\$ 2,000.00	Increased to Reflect Projections Based on Spend to Date
121314	5	CAPITAL INCOME	CAP INC - Plant - Proceeds on Disposal of Asset			\$ -	-\$ 25,000.00	\$ 25,000.00	Trade In of Existing BK3 (Existing BK51 to be Transferred to EMTS BK3)
121320	2	OPERATING EXPENDITURE	EXP - Street Lights Operations			\$ 10,000.00	\$ 7,000.00	\$ 3,000.00	Ardath Street Light/Electricity for Street Lighting was Accounted for Twice in the Original Budget
121405	4	CAPITAL EXPENDITURE	CAP EXP - Plant - Purchase Plant & Equipment Assets	J12104	BK08 - Town Foremans Ute	\$ 50,000.00	\$ 58,000.00	-\$ 8,000.00	Additional Funds to Acquire a Better Quality Vehicle
121411	4	CAPITAL EXPENDITURE	CAP EXP - Roads - Roads to Recovery - (Capital Renewal)	RR008	R2R - Shepherd Road	\$ 25,000.00	\$ 29,540.00	-\$ 4,540.00	Addition of Muni Funds to Match Actuals
121418	4	CAPITAL EXPENDITURE	CAP EXP - AERO - Airstrip Infrastructure Expenditure	J12177	Weather Station at Airstrip	\$ 53,248.00	\$ 54,705.00	-\$ 1,457.00	Increased to Match Actuals
121418	4	CAPITAL EXPENDITURE	CAP EXP - AERO - Airstrip Infrastructure Expenditure	J12180	Airstrip Tank Pad and Trenching for DWER Works	\$ -	\$ 10,000.00	-\$ 10,000.00	DWER and Shire Works on Tank and Pipe Instalation
130207	2	OPERATING EXPENDITURE	EXP - Supermarket - Insurance			\$ 10,126.00	\$ 5,126.00	\$ 5,000.00	Reduced to Reflect Projections Based on Spend to Date
131401	4	CAPITAL EXPENDITURE	CAP EXP - Caravan Park - Purchase Buildings Assets	J13107	Asset Additions to Caravan Park Buildings	\$ 35,000.00	\$ 47,500.00	-\$ 12,500.00	Full Repaint Inside & Out of Backpacker Huts, Cost Additions for 2 A/C Install to Backpacker Huts
136407	4	CAPITAL EXPENDITURE	CAP EXP - Dams - Purchase Drainage Assets	J13615	Currie Dam Tank Pad and Trenching for DWER Works	\$ -	\$ 10,000.00	-\$ 10,000.00	DWER and Shire Works on Tank and Pipe Instalation
138208	2	OPERATING EXPENDITURE	EXP - Comm Dev - Community Budget Requests			\$ -	\$ 5,000.00	-\$ 5,000.00	Budget Correction (from 041211, Council Donations, also Reduced to Reflect Projections Based on Spend to Date)
138216	2	OPERATING EXPENDITURE	EXP - Comm Dev - Main Street Redevelopment Plans & Consultation			\$ 25,000.00	\$ 45,000.00	-\$ 20,000.00	Updating Concepts
139205	2	OPERATING EXPENDITURE	EXP - NRM - NRMO Vehicle - BK123 (Use Number Plate)			\$ -	\$ 20.00	-\$ 20.00	Increased to Reflect Projections Based on Spend to Date
139211	2	OPERATING EXPENDITURE	EXP - NRM - Telephone & Broadband Expenses			\$ -	\$ 250.00	-\$ 250.00	Increased to Reflect Projections Based on Spend to Date
142226	2	OPERATING EXPENDITURE	EXP - PWO - Stand Down Xmas Party			\$ 99.96	\$ 4,950.00	-\$ 4,850.04	Increased to Match Actuals
151204	4	CAPITAL EXPENDITURE	RES - Transfer INTO - Housing Reserve			\$ 162,401.00	\$ 49,401.00	\$ 113,000.00	Reduction in Transfer to Housing Reserve for CEACA Contribution (Figures Include Interest)

10.4 Regulatory Services

10.4.1 Proposed Road Closure – Strange Street Reserve

File Reference	122512.1.2
Disclosure of Interest	Neither the Author nor Authorising Officer have any Impartiality, Financial or Proximity Interest that requires disclosure.
Applicant	Bruce Rock Engineering
Previous Item Numbers	12.1.2 – Ordinary Council Meeting Held 18 December 2025
Date	16 February 2026
Author	Vanessa Ward – Executive Services Manager
Authorising Officer	Mark Furr – Chief Executive Officer
Attachments: 1. Submission from Water Corporation; and 2. Submission from Telstra.	

Summary

Council is requested to consider submissions received in relation to the advertising of the proposal to close the Strange Street Reserve.

Background

At its meeting held on 18 December 2025 council resolved:

“That Council:

- 1. Agrees to initiate permanent road reserve closure action, under section 58 of the Land Administration Act 1997, to close a section of Strange Street as outlined in Attachment 1, with the road reserve proposed to be amalgamated into adjoining land.*
- 2. Notes the Shire administration will invite submissions on the closure of a portion of Strange Street reserve for at least 35 days.*
- 3. Will reconsider the road closure request following the close of the public submission period and will determine whether or not it will agree to request that the Minister for Lands permanently closes a section of the Strange Street reserve.*
- 4. Notes the applicant will meet all costs associated with the road reserve closure process.”*

The proposed closure was advertised for the prescribed 35 day period in which two (2) submissions were received, being from Telstra and Water Corporation. These submissions are attached.

Consultation

Consultation has been undertaken with:

- Chief Executive Officer
- Statutory Authorities and Members of the Public through the advertising period.

Statutory Environment

Land Administration Act 1997 and the Land Administration Regulations 1998. A Council resolution is required to initiate the road closure process.

- (1) *When a local government wishes a road in its district to be closed permanently, the local government may, subject to subsection (3), request the Minister to close the road.*
- (2) *When a local government resolves to make a request under subsection (1), the local government must in accordance with the regulations prepare and deliver the request to the Minister.*
- (3) *A local government must not resolve to make a request under subsection (1) until a period of 35 days has elapsed from the publication in a newspaper circulating in its district of notice of motion for that resolution, and the local government has considered any objections made to it within that period concerning the proposals set out in that notice.*
- (4) *On receiving a request delivered to him or her under subsection (2), the Minister may, if he or she is satisfied that the relevant local government has complied with the requirements of subsections (2) and (3) —*
 - (a) *by order grant the request;*
 - (b) *direct the relevant local government to reconsider the request, having regard to such matters as he or she thinks fit to mention in that direction; or*
 - (c) *refuse the request.*
- (5) *If the Minister grants a request under subsection (4) —*
 - (a) *the road concerned is closed on and from the day on which the relevant order is registered; and*
 - (b) *any rights suspended under section 55(3)(a) cease to be so suspended.*
- (6) *When a road is closed under this section, the land comprising the former road —*
 - (a) *becomes unallocated Crown land; or*
 - (b) *if a lease continues to subsist in that land by virtue of section 57(2), remains Crown land.*

Policy Implications

The Council's Policy Manual contains no policies that relate, nor are there any proposed.

Financial Implications

There are no financial implications associated with this item.

Strategic Implications

Shire of Bruce Rock Strategic Community Plan 2022-2032	
Outcome:	2.0 Economic Priorities
Strategy	2.1 Assist the local economy to grow

Risk Implications

Risk	Risk Likelihood	Risk Impact / Consequence	Risk Rating	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
Failure to comply with building and development	Rare (1)	Minor (2)	Low (1-4)	Compliance Requirements	Accept Officer Recommendation

regulations via application process can result in breach of law and legislation with significant repercussions for the Local Government and applicant.					
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Risk Matrix

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

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating of **two (2)** has been determined for this item. Any items with a risk rating of 10 or greater (considered to be high or extreme risk) will be added to the Risk Register, and any item with a risk rating of 16 or greater will require a specific risk treatment plan to be developed.

Comment/Conclusion

The submissions received indicate that there are no significant objections to the proposal to close the Strange Street Reserve, however the Water Corporation have indicated that the existing water main in Strange Street would need to be removed as water mains cannot be located within private property.

Given that the issues raised by the Water Corporation can be resolved, it is recommended that Council resolve to recommend to the Minister for Lands that the Strange Street Reserve be permanently closed.

(This space is intentionally blank).

Voting Requirements

Simple Majority

OFFICERS' RECOMMENDATION

That Council, in relation to the closure of the Strange Street reserve:

- 1. Reconsider the request from Bruce Rock Engineering for the closure;**
- 2. Request that the Minister for Lands permanently close the section of the reserve; and**
- 3. Notes that the applicant will meet all costs associated with the road reserve closure process.**

From: Ethan Lynam <Ethan.Lynam@watercorporation.com.au>
Sent: Thursday, 5 February 2026 10:36 AM
To: Vanessa Ward
Subject: RE: PROPOSED CLOSURE OF STRANGE STREET BRUCE ROCK
Attachments: Strange St Road Closure.pdf; Public Notice for Proposed Closure of a Portion of Strange Street Road Reserve.pdf; Proposed Closure of Strange Street - Water Corporation.pdf

Follow Up Flag: Follow up
Flag Status: Flagged

You don't often get email from ethan.lynam@watercorporation.com.au. [Learn why this is important](#)

Good afternoon Vanessa,

Thank you for referring to us regarding the proposed closure of Strange Street.

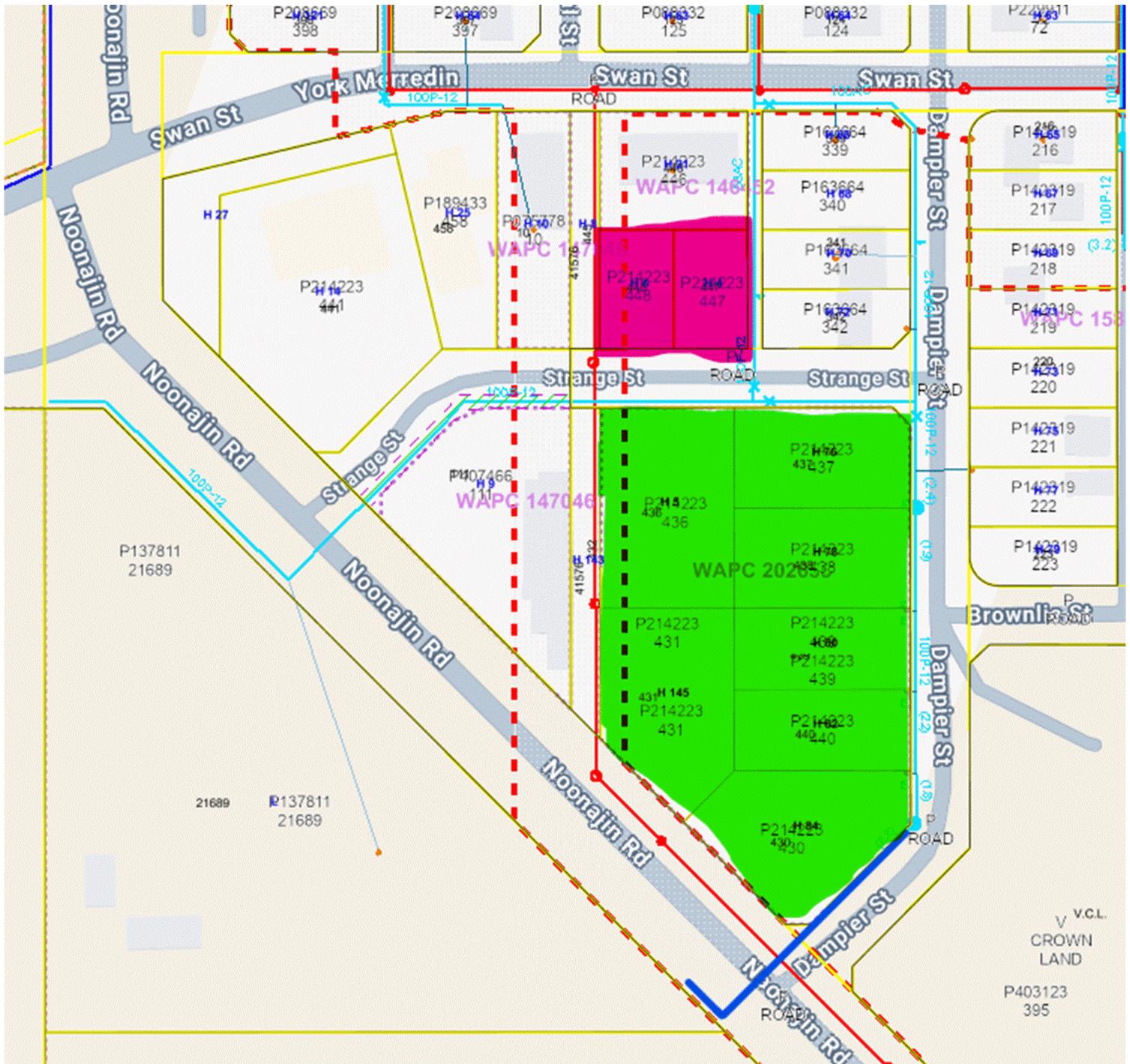
The closure of this road reserve would require that the existing water main in Strange St would need to be removed as water mains cannot sit within private property. This presents a few issues with guaranteeing water availability to lots fronting Strange St and Lot 21689 Noonajin Rd to the west whose water service is dependent on this main.

I understand that there is currently an amalgamation of the lots within the development area (highlighted green below) on the proposal attached, this solves our issue of guaranteeing water availability to the properties facing Strange St as they will now have frontage to the existing main on Dampier St.

The only lot that remains an issue for water availability is Lot 448 #6 Strange St (highlighted pink). If the main is removed, this lot is isolated from any water main and being rated as a residential lot we would not support removing iLot448's water availability. A solution for this would be to amalgamate it with Lot 447 #4 Strange St as this lot has frontage to a water main on its eastern boundary and shares the same ownership as Lot 448.

Services to Lot 21689 Noonajin Rd would be cut off should this water main be removed and an extension from a water main that will remain in operation will be required.

There is potential to come from either Swan St or Dampier St, with Dampier ST being the shortest option (marked in dark blue) however the most appropriate route should be determined by a civil consulting engineer.



In summary Water Corporation can support the closure of this road if the below conditions be met:

- Removal of the water main within Strange St
- Finalisation of the amalgamation under WAPC 202655
- Amalgamation of lots 448 to another lot that will maintain frontage to a water main (i.e. Lot 447 or Lot 446)
- Extension of a new water main to maintain a water service to Lot 21689 Noonajin Rd

Please let me know if I can provide any clarification on the above.

Kind regards,

Ethan Lynam

Land Servicing Advisor – Infill Developments

Development Services

(08) 9420 2477

Date **05/02/2026**

Your Ref: ** NOT PROVIDED **

Our Ref: **PF633386-1**

Vanessa Ward

vanessa.ward@brucerock.wa.gov.au

Telstra Plan Services

Level 1, 275 George Street
Brisbane, QLD 4000

Postal Address:
275 George Street
Brisbane, QLD 4000

Email: F0501488@team.telstra.com

Dear Vanessa,

Re: PROPOSED CLOSURE OF STRANGE STREET BRUCE ROCK

Thank you for your communication dated **22/01/2026** in relation to the location specified above.

Telstra's plant records indicate that there are no Telstra assets within the area of the proposal. Subject to your compliance with the below conditions, **Telstra has NO OBJECTIONS** to the **Road Closure**.

We note that our plant records merely indicate the approximate location of the Telstra assets and should not be relied upon as depicting a true and accurate reflection of the exact location of the assets. Accordingly, we note that all individuals have a legal "Duty of Care" that must be observed when working in the vicinity of Telstra's communication plant. It is the constructor's/land owner's responsibility to anticipate and request the nominal location of Telstra plant via the **Before You Dig Australia web site www.BYDA.com.au** in advance of any construction activities in the vicinity of Telstra's assets.

On receipt of plans, notwithstanding the recorded location of Telstra's plant, the constructor/land owner is responsible for obtaining a Telstra accredited Asset Plant Locator to perform cable location, potholing and physical exposure to confirm the actual location of the plant prior to the commencement of site civil work. Telstra reserves all rights to recover compensation for loss or damage caused by interference to its cable network or other property.

Telstra would also appreciate due confirmation when this proposed acquisition proceeds so as to update its Cadastre records. Information regarding acquisition of the land would be of benefit to us and should be directed to the following location:

Telstra - Cadastre Updates

PO Box 102

Toormina NSW 2452

Attention: - Matt Stuart

F1103453@team.telstra.com

Please pass all information contained in this communication to all parties involved in this proposed process. If you have any difficulties in meeting the above conditions or if you have any questions relating to them, please do not hesitate to contact us at F0501488@team.telstra.com.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Anthony Lebessis', with a stylized flourish at the end.

Anthony Lebessis

For

Manager – Peter Anestopoulos

Telstra Plan Services

F0501488@team.telstra.com

10.5 Chief Executive Officer

10.5.1 Council Policy Manual

File Reference	0226.10.5.1
Disclosure of Interest	Neither the Author nor Authorising Officer have any Impartiality, Financial or Proximity Interest that requires disclosure.
Applicant	Nil
Previous Item Numbers	0925.10.5.2
Date	17 February 2026
Author	Mark Furr – Chief Executive Officer
Authorising Officer	Mark Furr – Chief Executive Officer
Attachments	1. Council Policy Manual (Under Separate Cover).

Summary

Council is asked to adopt a revised Policy Manual, as presented in **Attachment 1**.

Background

A full review of the Council Policy Manual was undertaken by the administration and approved by Council on the 18 September 2025. In December 2025, Council adopted amendments to policy 4.1 - Purchasing as well as policy 4.4 – Signing Purchase Orders.

The purpose of this review was to amend the administrative roles to reflect the revised organisation restructure in December 2025; additionally an updated summary of some proposed changes to the current Council Policy Manual is provided below:

Proposed Policy		Comment
3.1	Appointment of Acting Chief Executive Officer	Amended policy. The Deputy Chief Executive Officer is now the default Acting Chief Executive Officer.
7.20	Employee Recognition of Service (Other than Gratuity)	Amended policy. It enables the Chief Executive Officer to provide a gift, gift card or voucher to an employee in recognition of their service under certain circumstances up to a maximum of \$600 subject to tenure.

Consultation

Consultation has been undertaken with the:

- Deputy Chief Executive Officer
- Executive Manager Corporate Services; and
- Executive Manager Technical Services.

Statutory Environment

Various statutory instruments relate, as outlined in the Policy Manual.

Policy Implications

Council’s current Policies have been reviewed and amended, as considered necessary.

Financial Implications

Nil.

Strategic Implications

Outcome:	4.0	Governance Priorities
Strategy:	4.3	Proactive and well governed Shire

Risk Implications

Risk	Risk Likelihood	Risk Impact / Consequence	Risk Rating	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
That, if the revised Council Policy Manual is not adopted by Council, this could lead to poor governance outcomes.	Rare (1)	Moderate (3)	Low (1-4)	Compliance Requirements	Accept Officer Recommendation

Risk Matrix

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

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating of **three (3)** has been determined for this item. Any items with a risk rating over ten (10) or greater (considered to be high or extreme risk) will be added to the Risk Register, and any item with a risk rating of 16 or greater will require a specific risk treatment plan to be developed.

This risk is not needed to be added to the Shire’s Risk Register and does not require a risk treatment plan.

Comment/Conclusion

The proposed, revised Council Policy Manual:

- Replaces old administration job titles with new role titles adopted at restructure in December 2025;
- Appoints the Deputy Chief Executive Officer, as default to be Acting Chief Executive Officer; and
- Increases the employee recognition of service limits, for employment milestones.

It is therefore recommended that Council adopt the revised Council Policy Manual, as presented in Attachment 1.

Voting Requirements

Absolute Majority

OFFICERS' RECOMMENDATION

That Council adopt the revised Council Policy Manual, as presented in Attachment 1.

10.5.2 Change of Date – April Ordinary Meeting of Council

File Reference	
Disclosure of Interest	Neither the Author nor Authorising Officer have any Impartiality, Financial or Proximity Interest that requires disclosure.
Applicant	Nil
Previous Item Numbers	
Date	17 February 2026
Author	Vanessa Ward – Executive Services Manager
Authorising Officer	Mark Furr – Chief Executive Officer
Attachments:	Nil.

Summary

Council is requested to approve a change to the scheduled April 2026 Ordinary Council Meeting date from Thursday, 23 April 2026 to Wednesday, 22 April 2026 to avoid a conflict with the scheduled Western Australian Local Government Association (WALGA) Zone Meeting.

Background

The April 2026 Ordinary Council Meeting is currently scheduled for Thursday, 23 April 2026. It has since been confirmed that the WALGA Zone Meeting will be held on the same day.

Attendance at WALGA Zone Meetings is important to ensure the Shire is represented on regional matters, advocacy priorities and sector updates. Retaining the current Council meeting date would prevent elected members and senior staff from participating in this meeting.

To avoid this conflict, it is proposed that the Ordinary Council Meeting be brought forward by one day to Wednesday, 22 April 2026.

Consultation

Consultation has been undertaken with:

- Councillors; and
- Chief Executive Officer.

Statutory Environment

s.5.25(1)(g) of the Local Government Act 1995 and r.12 of the Local Government (Administration) Regulations 1996.

Policy Implications

The Council's Policy Manual contains no policies that relate, nor are there any proposed.

Financial Implications

There are no financial implications associated with the changing of the meeting date.

Strategic Implications

There are no Strategic Implications associated with the changing of the meeting date.

Risk Implications

Risk	Risk Likelihood	Risk Impact / Consequence	Risk Rating	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
Potential to miss key advocacy and discussions associated with Shire and regional business by non-attendance at Regional Zone meetings.	Rare (1)	Minor (2)	Low (1-4)	Compliance Requirements	Accept Officer Recommendation

Risk Matrix

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

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating of **two (2)** has been determined for this item. Any items with a risk rating of 10 or greater (considered to be high or extreme risk) will be added to the Risk Register, and any item with a risk rating of 16 or greater will require a specific risk treatment plan to be developed.

Comment/Conclusion

Changing the April 2026 Ordinary Council Meeting date will enable Councillors and the Chief Executive Officer to attend the WALGA Zone Meeting while maintaining continuity of Council business.

Should Council approve the amended date, public notice will be provided in accordance with legislative requirements.

Voting Requirements

Simple Majority

OFFICERS' RECOMMENDATION

That notwithstanding Resolution OCM November 25 – 10.6.5 of 20 November 2025, Council resolves that:

- 1. The April 2026 Ordinary Council Meeting be held on Thursday 23 April 2026 be rescheduled to Wednesday 22 April 2026, one day earlier than previously resolved and advertised, to enable Shire representation at the Great Eastern Zone meeting; and**
- 2. Further, Council requests that the Chief Executive Officer:**
 - (a) Arrange for public advertising of the amended meeting date through appropriate channels, including but not limited to the Shire's Facebook page and the Shire's official noticeboard.**
 - (b) Update the Shire's website and any relevant documentation to reflect the revised meeting date.**

10.5.3 Establishment of Audit Risk and Improvement Committee

File Reference	0226.10.6.6
Disclosure of Interest	Neither the Author nor Authorising Officer have any Impartiality, Financial or Proximity Interest that requires disclosure.
Applicant	Nil
Previous Item Numbers	1125.10.6.6
Date	17 February 2026
Author	Mark Furr – Chief Executive Officer
Authorising Officer	Mark Furr – Chief Executive Officer
Attachments <ol style="list-style-type: none">1. Draft Terms of Reference;2. Standing Agenda Template; and3. Application for Independent Presiding Member.	

Summary

In accordance with the regulations and confirmation from the Department of Local Government Industry Regulation Safety (DLGIRS), Local Governments are to have an Audit, Risk and Improvement Committee (ARIC) in place by 30 June 2026.

Council is requested to consider an application by a local resident to be the Independent Presiding Member of the ARIC, as well as consider a suitable candidate to be the Independent Deputy of the Presiding Member. Council is also requested to review, again, the ARIC Terms of Reference which have been amended in accordance with DLGIRS guidelines, presented in December 2025, to ensure compliance with amendments to the Local Government Act.

Background

The previous agenda item in November 2025, outlined the new legislative framework and resolved to accept the Terms of Reference, Standing Agenda Template, and an Expression of Interest advertisement to recruit an Independent Chair and Deputy Chair in preparation for this transition.

In December 2025, a presentation conducted by DLGIRS, confirmed requirements for the transition or the establishment of the ARIC, including clarity regarding composition and structure, function and fees. In summary the following changes to the Terms of Reference have been undertaken to comply with the requirements of ARIC establishment:

- The removal of Independent Deputy Presiding Member (IDPM), and replaced with an Independent Deputy to the Presiding Member (IDTPM);
- The IDPM cannot stand in for the Presiding Member and is therefore an optional role in the structure of the ARIC; an IDTPM only attends the ARIC when standing in for the IDPM in their absence.

A single application to be Independent Presiding Member has been received from a Mr Phillip Negri, and Council is requested to consider this application and subsequent appointment; additionally the current Independent Community representative of the current Shire Audit and Risk committee has applied to be Independent Deputy to the Presiding Member and stand in when the Presiding Member is absent.

Consultation

Consultation has been undertaken with the following:

- Department of Local Government Industry Regulation Safety;
- Councillors; and
- WALGA Governance.

Statutory Environment

The following legislation and Standards relate to this item:

- Local Government Act 1995 (WA) – Part 7, Division 1A; and
- Local Government Regulations Amendment Regulations (No. 4) 2025.

Policy Implications

A new governance policy on the operations of the ARIC may be developed as part of broader governance improvements following Council’s endorsement of this item.

Financial Implications

The ARIC is a paid committee. Sitting fees will be as follows:

- Independent Presiding Member and Deputy to the Presiding Member - \$105 per meeting; and
- Reasonable travel expenses may also be reimbursed.

Provision will be made in the 2025/26 Budget to accommodate these costs.

Strategic Implications

Shire of Bruce Rock Strategic Community Plan 2022-2032	
Outcome:	4.0 Governance Priorities
Strategy:	4.1 Our organisation is well positioned and has capacity for the future.

Risk Implications

Risk	Risk Likelihood	Risk Impact / Consequence	Risk Rating	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
Failure to comply with regulations exposes an Organisation to long term governance risks and consequences if not mitigated.	Possible (3)	Moderate (3)	Medium (5-9)	Compliance Requirements	Manage by adopting the recommendations to reduce organisational risk and improve oversight.

Risk Matrix

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

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives; occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating of **nine (9)** has been determined for this item. Any items with a risk rating over 10 or greater (considered to be high or extreme risk) will be added to the Risk Register, and any item with a risk rating of 16 or greater will require a specific risk treatment plan to be developed.

Comment/Conclusion

The revised ARIC structure for the Shire of Bruce Rock includes:

- Three (3) Elected Members of Council; and
- One (1) Independent Presiding Member (Chair);

Meetings will be held at least three (3) times per year (every four months), and additional meetings may be convened as required, with the first meeting proposed for the 22 April 2026.

The adoption of revised Terms of Reference and appointment of an Independent Presiding Member and Independent Deputy of the Presiding Member will ensure the Shire meets its obligations before the statutory deadline.

Voting Requirements

Absolute Majority

OFFICERS' RECOMMENDATION

That Council:

- 1. Adopts the revised Terms of Reference for the Audit, Risk and Improvement Committee as attached;**
- 2. Approves the sitting fee for the Independent Presiding Member and Independent Deputy to the Presiding Member, (when standing in); and**
- 3. Approves the appointment of Mr P.Negri as Independent Presiding Member (Chair) and Mrs C.Negri as Independent Deputy to the Presiding Member.**

Shire of Bruce Rock

Audit, Risk and Improvement Committee (ARIC) – Terms of Reference

Date: 17 February 2026

Adopted: 20 November 2025

Next Review: November 2026

Effective: 01 April 2026, replacing the former Audit & Risk Committee.

1. Establishment and Appointment

The Audit, Risk and Improvement Committee (“ARIC” or “Committee”) is a Committee of the Shire of Bruce Rock (the Shire) Council pursuant to the Local Government Act 1995 (“the Act”), sections 5.8 and 7.1A.

The Committee will operate in accordance with all relevant provisions of the Act, the Local Government (Audit) Regulations 1996 and the Local Government (Administration) Regulations 1996. These Terms of Reference set out the ARICs purpose, authority, membership, functions, and responsibilities.

2. Role and Purpose

As prescribed by Regulation 16 of the Local Government (Audit) Regulations 1996, the ARIC provides appropriate advice to Council on matters relevant to its Terms of Reference. The ARIC achieves this by making a recommendation to Council on all matters brought before it.

The ARIC advise Council in fulfilling its oversight responsibilities in relation to:

- a. Systems of risk management and internal control.
- b. Performance reporting for external and internal audit.
- c. Financial management and reporting practices.
- d. Compliance with laws and regulations.

The ARIC is not responsible for the management of these functions but will engage with the administration in a constructive and professional manner to perform its oversight responsibilities.

The Committee also acts as a forum for communication between Council, the administration, External Service Providers, and the Office of the Auditor General (“OAG”) and their selected auditor. Members of the Committee are expected to:

- a. Understand the legal and regulatory obligations of the Council.
- b. Understand the governance arrangements that support achievement of the Shire’s strategies and objectives.
- c. Exercise due care, diligence and skill when performing their duties.
- d. Adhere to the Code of Conduct for Council Members, Committee Members and Candidates and demonstrate behaviour which reflects the Shire’s desired culture.
- e. Be aware of contemporary and relevant issues impacting the public sector.

- f. Only use information provided to the ARIC to carry out their responsibilities, unless expressly agreed by Council.
- g. Be committed to implementing better practice principles within their workings.

3. Authority and Independence

The ARIC is a Committee of Council and is responsible to that body. The ARIC does not have any delegated decision-making powers under Section 5.16 of the Act. The Council authorises the Committee, in accordance with these Terms of Reference, to:

- a. Obtain any information it requires from any official or external party (subject to any legal obligations to protect information).
- b. Discuss any matters with internal auditors, OAG, other external parties, or members of the administration.
- c. Request the attendance of an elected member at ARIC meetings. Committee, Session and External Bodies Register
- d. Request that the CEO obtains legal or other professional advice when necessary to fulfil its role, at the entity's expense, subject to approval by Council.

The Committee must remain independent from management of the Shire; however, it will be administratively supported by the CEO. Any member of the ARIC can meet with the CEO on request.

The Committee is only to consider reported items that are within the scope outlined in these Terms of Reference, or as directed by Council. Any exceptions to this will be recorded in the minutes.

4. Membership and Meetings

4.1 Composition

The ARIC is comprised of a maximum of four (4) members, of which, one (1) must be independent. All members will have full voting rights.

Council must appoint an Independent Presiding Member to chair ARIC meetings. Council must appoint an Independent Deputy to the Presiding Member to stand in as the Presiding Member in the Presiding Member's absence.

The Committee may request that the CEO invite the External Audit Service Providers and relevant management representatives to attend a meeting to present information and respond to questions at the meeting.

4.2 Appointment and Membership Term

Members of the ARIC are appointed by Council in accordance with Section 7.1A of the Act. Independent committee members must be appointed by Council, in accordance with section 5.10 of the Act. The appointment process will follow relevant Council Policies relating to Independent Committee Members.

In accordance with section 5.11 of the Act, all members will be appointed by the Council, and will remain a member until:

- a. The term of the person's appointment as a committee member expires; or

- b. The local government removes the person from the office of committee member, or the office of committee member otherwise becomes vacant; or
- c. The committee is disbanded; or
- d. The next ordinary elections day.

The Presiding Member and Deputy Presiding Member of the Committee will each serve a term of two (2) years, in accordance with the Local Government Act 1995. Under Part 2, Regulation 4 of the Local Government (Administration) Regulations 1996, members may resign from the ARIC by giving the CEO or the ARIC's Presiding Member written notice of their resignation. It is encouraged that ARIC members provide a notice period of three (3) months.

The Shire will conduct an induction following each ordinary election to help support the skills and experience of elected and ARIC members. Any additional training for members will be in accordance with section 5.126 of the Act.

5. Meetings

- a. **Frequency:** Every four (4) months for ordinary meetings, or more regularly as required at the discretion of the Presiding Member of the committee, the Shire President or the CEO, with all members expected to attend each meeting in person. Electronic attendance is permitted where a member is unable to be present in person, however the Presiding Member and CEO must be informed of this at least 24 hours prior to the meeting. Elected Members, who are not part of the committee are invited to observe meetings, however they are not entitled to participate in the meeting.
- b. **Member attendance:** Meeting attendances and absences are to be recorded and monitored. Where regular non-attendance is noted, the Presiding Member may raise this with the ARIC member.
- c. **Quorum:** As prescribed by Section 5.19 of the Act, the quorum for Committee meetings will be at least 50% of the number of offices of the Committee (whether vacant or not).
- d. **Agenda:** An agenda will be distributed at least 72 hours prior to the meeting, along with reports and other attachments or information to be addressed. ARIC Agenda papers will be circulated to members via the Document Centre and to independent members via email.
- e. **Voting:** Voting is in accordance with Section 5.21 of the Act. All decisions to make a recommendation to Council must be made by simple majority.
- f. **Minutes:** All meetings will be minuted, and minutes will be submitted to the Committee at the next Committee meeting for confirmation, as per Section 5.22 of the Act. Minutes are to include all that is listed in Regulation 11 of the Local Government (Administration) Regulations 1996.
- g. **Reporting:** Where reports require a decision of Council, the ARIC will present its recommendation to the next Ordinary Council Meeting.
- h. **Confidentiality:** All Committee members will be required to adhere to the Shire's confidentiality requirements in accordance with the Act and the Code of Conduct for Council Members, Committee Members and Candidates.
- i. **Conduct of Meetings:** An in-camera session with the CEO may be conducted before the conclusion of an ARIC meeting.

6. Responsibilities

The ARIC oversees the Shire's systems of financial reporting, risk management and internal control. Its duty is to provide oversight over significant risk exposures and control issues, including fraud risks, governance issues and other matters as necessary or requested by the CEO or Council.

The duties and responsibilities of the ARIC include, but are not limited to:

- a. Overseeing the Shire's risk management, through:
 - I. Biennial review of the Shire's Risk Management Policy.
 - II. Reviewing reports on the movement of the Shire's current strategic risks, and the emergence of new strategic risks.
 - III. Overseeing strategic risks which sit outside of the Shire's Risk Appetite.
- b. Overseeing the Shire's processes for managing fraud and corruption, by:
 - I. Enquiring with the CEO and the OAG about whether they are aware of any actual, suspected, or alleged fraud or corruption affecting the Shire.
 - II. Reviewing summary reports from the CEO on communication from external parties including regulators that indicate problems in the internal control system or inappropriate management actions.
- c. Overseeing the Shire's financial management and legislative compliance, by:
 - I. Reviewing the Shire's annual Compliance Audit Return and reporting the results of that review to Council, in accordance with the Local Government (Audit) Regulations 1996. Committee, Session and External Bodies Register.
 - II. Receiving and reviewing reports from the CEO regarding the appropriateness and effectiveness of the Shire's legislative compliance and ensuring any non-compliances are rectified on a timely basis.
 - III. Considering and recommending adoption of the annual financial report to Council.
- d. Overseeing an internal audit function, by:
 - I. Assessing and making a recommendation to Council on material business risks that may threaten the achievement of strategic objectives
 - II. Reviewing the quality and timeliness of internal audit reporting.
 - III. Considering the implications of internal audit findings on the business, its risks, and controls.
 - IV. Monitoring the implementation of internal audit recommendations.
 - V. Reviewing and making a recommendation to Council on the level of resources allocated to internal audit and the scope of the function's authority.
- e. Fulfilling responsibilities pertaining to external audit, by:
 - I. Reviewing reports from the OAG, including auditor's reports, closing reports and management letters.
 - II. Reviewing management's response to OAG findings and recommendations.
 - III. Monitoring the implementations of recommendations from external audits.
 - IV. Reviewing results of relevant OAG audit reports and better practice publications for guidance on good practices, including any self-assessment by the CEO.

6. Committee Sitting Fees and Reimbursement*

Independent Committee Members will be paid meeting attendance fees and reimbursed expenses in accordance with Section 5.100 of the Act and in accordance with the Salaries and Allowances Tribunal, Table 8A of section 6.4A of the Local Government Chief Executive Officers and Elected Council Members Determination No 1 of 2025.

*This section provides for Independent Member Committee members only as council members receive an annual fee for meeting attendance under relevant Council Policy.

7. Reporting

The Shire shall provide functional reports to the ARIC. The Presiding Member of the ARIC will meet with the CEO:

- a. Before an ARIC meeting to discuss the Agenda, Papers and address any questions relating to the conduct of the meeting.

8. Conflicts of Interest

All members of the ARIC must disclose and manage any actual or perceived conflicts of interest in accordance with the Act, subsidiary legislation, and the Shire's Code of Conduct for Council Members.

All members of the ARIC will be provided with information and support to enable them to understand and comply with their disclosure requirements.

Members are expected to review Committee meeting agendas and papers to identify any relevant interests prior to meetings.

Interests will be recorded in the ARIC minutes.

9. Audit, Risk and Improvement Committee Performance Assessment Arrangements

Once per year, the ARIC will perform a self-assessment of its performance, in collaboration with the CEO. Feedback on the Performance of the ARIC may be received verbally and/or in written form from the Members. Outcomes from the annual self-assessment will be communicated to Council.

SHIRE OF BRUCE ROCK

AUDIT RISK AND IMPROVEMENT COMMITTEE MEETING – STANDING AGENDA
DATE DD/MM/YYYY

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SHIRE OF BRUCE ROCK

AUDIT RISK AND IMPROVEMENT COMMITTEE MEETING – STANDING AGENDA DATE DD/MM/YYYY

Disclaimer

The recommendations in the Agenda are subject to confirmation by Council. The Shire of Bruce Rock warns that anyone who has any application lodged with Council must obtain, and should only rely on, written confirmation of the outcomes of the application following the Council meeting, and any conditions attaching to the decision made by the Council in respect of the application. No responsibility whatsoever is implied or accepted by the Shire of Bruce Rock for any act, omission or statement or intimation occurring during a Council Committee meeting.

- 1. Declaration of Opening**
- 2. Record of Attendance / Apologies / Leave of Absence (Previously Approved)**
- 3. Response to Previous Public Questions Taken on Notice**
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 - 8.1. OAG Annual Audit Recommendations Status**
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 - 8.3. Other Finance Matters**
- 9. Risk Management**
 - 9.1. Strategic and Operational Risk Registers**
 - 9.2. Business Continuity Planning**
- 10. Governance and Compliance**
 - 10.1. Statutory Compliance Items**
 - 10.2. Continuous Improvement Initiatives**
- 11. Reports of Officers**
- 12. General Business**
- 13. Closure of Meeting**

9 February 2026

Council of the Shire of Bruce Rock
c/o Chief Executive Officer
Bruce Rock WA 6418

Dear Council Members,

Reference: Expression of Interest - Chair, Audit, Risk and Improvement Committee

I write to formally submit my application for appointment as Independent Presiding Member (Chair) of the Shire of Bruce Rock's Audit, Risk and Improvement Committee.

I am a former elected Councillor with extensive experience in local government decision-making, governance, and accountability. During my time in elected office, I developed a strong understanding of the importance of robust audit processes, effective risk management frameworks, and transparent financial and governance oversight to support sound Council decision-making and public confidence.

Through my professional and governance experience, I have worked closely with senior executives, auditors, and committee members in scrutinising financial reporting, monitoring compliance with statutory obligations, and ensuring appropriate internal controls are in place. I bring a considered, analytical approach to governance matters, with the capacity to assess complex information, ask constructive and independent questions, and provide balanced guidance focused on continuous improvement.

I am well-versed in the principles of public sector governance, including the need for independence, ethical conduct, and impartial oversight. My previous experience as a Councillor has given me a practical appreciation of the legislative environment in which local governments operate, and the respective roles of Council, the Chief Executive Officer, and advisory committees such as the Audit, Risk and Improvement Committee.

I am confident in my ability to chair meetings effectively, encourage open and professional discussion, and ensure the Committee discharges its responsibilities in accordance with legislative requirements and best practice. I am also comfortable working collaboratively with elected members, executive staff, and external auditors while maintaining the independence required of the role.

I am available to attend scheduled meetings, review papers thoroughly in advance, and commit the necessary time to ensure the Committee functions effectively and adds value to the Shire's governance and improvement objectives. I would welcome the opportunity to contribute my experience and skills to the Shire of Bruce Rock in this important role and thank Council for considering my application.

Yours sincerely,

A handwritten signature in blue ink, appearing to read "P. Negri". The signature is written in a cursive style with a horizontal line underlining the name.

Phillip Negri

10.5.4 Delegation Register 2026

File Reference	02.26.10.6.1
Disclosure of Interest	Neither the Author nor Authorising Officer have any Impartiality, Financial or Proximity Interest that requires disclosure.
Applicant	Nil
Previous Item Numbers	Item 10.6.1, 18 September 2025
Date	17 February 2026
Author	Mark Furr – Chief Executive Officer
Authorising Officer	Mark Furr – Chief Executive Officer
Attachments	1. Shire of Bruce Rock Delegation Register 2026 (under separate cover)

Summary

The purpose of this report is to seek Council's approval to amend the Shire of Bruce Rock's Delegations Register. The Delegations Register has been reviewed and amended again since September 2025. The amendments made to the delegation register merely reflect the recent Administration restructure in December 2025, after the resignation of the Manager Governance and Community Services.

These amendments to the delegations, and the role changes continue to meet required obligations under the Local Government Act 1995 (WA) (Act).

Background

Section 5.46(2) of the Act requires that delegations made under the Act be reviewed at least once every financial year. The Shire last reviewed its Delegations Register at the Ordinary Meeting of Council (OCM) of 18 September 2025.

Since that meeting, a further review of the delegations has been undertaken to accurately represent the sub-delegate roles within the register. Delegations appointed to the Manager Governance and Community Services have now been allocated to the Deputy Chief Executive Officer, Manager of Finance, now to the Executive Manager Corporate Services and Manager Works and Services now to Executive Manager Technical Services.

Consultation

Consultation has been undertaken with the following:

- Deputy Chief Executive Officer
- Executive Manager Corporate Services; and
- Executive Manager Technical Services.

Statutory Environment

The following statutes relate:

- Local Government Act 1995;
- Local Government (Administration) Regulations, regulation 19;
- Building Act 2011;
- Bush Fires Act 1954;
- Cat Act 2011;

- Dog Act 1976;
- Food Act 2008;
- Health (Miscellaneous Provisions) Act 1911;
- Public Health Act 2016;
- Local Government (Miscellaneous Provisions) Act 1960;
- Planning and Development Act 2005;
- Graffiti Vandalism Act 2016;
- Caravan Parks and Camping Grounds Act 1995;
- Control of Vehicles (Off-road Areas) Act 1978;
- Environmental Protection Act 1986;
- Strata Titles Act 1985;
- Main Roads Act 1930;
- Road Traffic (Vehicles) Act 2012;
- Interpretation Act 1984; and
- All Local Laws of the Shire.

Policy Implications

The proposed minor changes to the Delegations Register mean that the Council Policy Manual will require updating to ensure that all governance documents remain aligned and is presented concurrently with this agenda item.

Financial Implications

There are no known meaningful financial implications relative to this matter.

Strategic Implications

Shire of Bruce Rock Strategic Community Plan 2022-2032	
Outcome:	4.0 Governance Priorities
Strategy:	4.3 A proactive and well governed Shire.

Risk Implications

Risk	Risk Likelihood	Risk Impact / Consequence	Risk Rating	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
Failure to adopt a Delegations Register in the 2024/25 financial year would result in Council breaching section 5.46 of the Act.	Rare (1)	Moderate (3)	Low (1-4)	Compliance Requirements	Accept Officer Recommendation

Risk Matrix

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

Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)
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A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives; occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating of **three (3)** has been determined for this item. Any items with a risk rating over 10 or greater (considered to be high or extreme risk) will be added to the Risk Register, and any item with a risk rating of 16 or greater will require a specific risk treatment plan to be developed.

Comment/Conclusion

It is recommended that Council adopt the proposed Shire of Bruce Rock Delegations Register 2026.

Voting Requirements

Absolute Majority

<p>OFFICERS' RECOMMENDATION</p> <p>That, with respect to the 2026 Delegations Register, Council:</p> <ol style="list-style-type: none"> 1. Accepts the amendments to Sub-Delegates appointed by the Chief Executive Officer; and 2. Delegates its powers and duties to the Chief Executive Officer, as per the Shire of Bruce Rock Delegations Register 2026.

11. New Business of an Urgent Nature Introduced by Discussion of the Meeting

Nil

12. Confidential Items

13. Closure of the Meeting

There being no further business to discuss, the Presiding Member declared the meeting closed at pm and, pursuant to Resolution OCM November 25 – 10.6.5 of 20 November 2025, reminded Councillors of the next Ordinary Meeting of the Council, scheduled for 3.00pm on Thursday 26 March 2026, at this same venue.