

CITY OF GREATER GERALDTON
ANNUAL REPORT
2023/2024



City of
Greater Geraldton
a vibrant future



Mayor's FOREWORD

We are committed to making progress that will see our City continue to foster a small-town community spirit on a national and international level.

This year saw a lot of projects that considered both sustainable and environmental impacts. We opened the Meru Resource Recovery Station, which has made disposing waste easier. Significant steps towards achieving the City's Net Zero Corporate Climate Change Mitigation Plan will be undertaken with gas flaring at Meru Waste Facility set to reduce the Landfill's carbon emissions up to 50%. We look forward to embracing more sustainable initiatives going forward, and achieving net zero carbon emissions by 2030.

Youth projects remain a top priority with the Mitchell Street Community Centre and AMC Park being reopened, revitalising Spalding and creating a space for all. Design works commenced on the Geraldton Youth Centre that will create a multi-functional space for many activities targeted towards young people. The City also received funding from the State Government for the Mullewa Youth Centre, allowing us to continue providing a vital service.

It was a bumper year for infrastructure projects with over \$13 million allocated to repair aged roads and footpaths as well as build new ones. Construction of the Chapman Road Shared Path, which connects Drummond Cove to the City of Greater Geraldton's Cycling Network, was also completed. Council approved the Maitland Park Transport Hub Concept Masterplan, which will not only improve pedestrian safety, but will also reduce traffic congestion during peak hour school drop-off and pick-up times.

Our continued dedication to the entire community is demonstrated by our lobbying of the State Government for funding for the Mullewa Hospital, renovations to the Walkaway Public Hall and upgrades to the Geraldton-Mt Magnet Road. We will continue keeping our rural regions top of mind and continue advocating for better services.

Whilst we can acknowledge some of the successes we saw in the Midwest this year, we must also acknowledge some of the challenges we faced.

Following announcements from both Carnival and Viking cruise lines that they will be withdrawing from Australia, there will be no cruise ships visiting Geraldton in 2025. I look forward to finding new ways to market Geraldton as a top cruise ship destination and working with all tiers of government to see cruise ships return to our shore.

City staff continue to serve our community and I'm immensely proud of the work we have produced, guaranteeing that Greater Geraldton is a thriving and fantastic area to live, work and conduct business. I remain excited for our continued development and progress.

Jerry Clune
City of Greater Geraldton Mayor



Message FROM THE CEO

Looking back on 2023/2024, it was a year the whole organisation can be proud of.

The rate rise was kept below inflation for the third year in a row, seeds were sown for a number of large-scale infrastructure projects, we advocated on behalf of the local government sector, teams across the organisation won multiple awards and we maintained a strong focus on the community events which help to bring us together.

In response to both Federal and State Government devolution of responsibilities to local government, the City threw its support behind the Northern Country Zone of WALGA's advocacy campaign. This included written and verbal presentations to the Federal Government championing improvements to safeguard the long-term financial sustainability of the sector.

Infrastructure improvement remained a key priority with community consultation and planning taking place for a number of exciting developments including Maitland Park Transportation Hub, Mahomet's Key Workers Accommodation and the Olive Street Housing Project.

On the social and economic development front, the City continued to provide a multitude of engaging events and programs enhancing the social fabric of our community. Making its debut was the hugely popular Women on Wheels, a celebration of active travel and International Women's Day. Iwarra Wilungga Festival of Aboriginal Art and Culture

returned for the second year alongside many enduring favourites including Shore Leave Festival, Big Sky Readers and Writers Festival, Mullewa Muster and Rodeo, Mullewa Agricultural Show, Outback Bloom, Seniors Week and Battle of the Bands along with many engaging exhibitions at the Geraldton Regional Art Gallery.

It was also a year of accolades for the organisation, notably a silver medal in the 7NEWS Top Tourism Town Awards, our Customer Experience Team exceeded national local government service benchmarks and improvements to roundabouts in the CBD Education Precinct earning the City the 2023 Safe System Approach Road Infrastructure Improvements Local Government Road Safety Award.

I would like to extend a heartfelt thank you to all the teams throughout the organisation for all the hard work that you put into serving our community, making 2023/24 the success it was and Greater Geraldton a brighter place to be.

Ross McKim
Chief Executive Officer





About GREATER GERALDTON

Located 419 kilometres north of Perth, Greater Geraldton is a thriving city with a population of over 40,000. The Midwest is recognised as having the most diversified economy in the state through industries including mining, fishing, aquaculture, agriculture, manufacturing, construction, retail and tourism.

With the best of coastal and rural living and stunning weather year round, Greater Geraldton is a truly perfect place to visit and to make home. Geraldton's coastline is a huge tourist attraction and has beautiful foreshores to match. Other attractions include the iconic Point Moore Lighthouse, the HMAS *Sydney II* Memorial and the Houtman Abrolhos Islands which are located 80km off the coast of Geraldton.

Greater Geraldton also incorporates the towns of Mullewa, Walkaway and Greenough. World renowned for water sports, Geraldton lends itself to some of the most spectacular kite surfing, windsurfing, fishing and diving conditions to be found anywhere.

City of Greater Geraldton

SNAPSHOT



HOUSING

Median price
Sept 2023 - Oct 2024

\$420,000 HOUSE

\$480/wk RENT



VISITORS

Door numbers

34,700

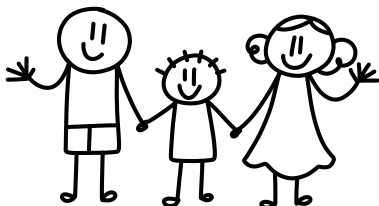


AIRPORT

2023/24 PASSENGERS

131,185

RESIDENT POPULATION



41,495

50.6%
FEMALE

49.4%
MALE

40
MEDIAN AGE

UNEMPLOYMENT

As at June 2024

3.5%



CGG EMPLOYEES

Total FTE

315



TOTAL AREA

City of
Greater Geraldton

9,908km²



BUILDING ASSETS

City of
Greater Geraldton

214



RATEABLE PROPERTIES

GRV Residential Properties **19,505**

UV Rural, Farming and Mining Properties **1,101**

Exempt Properties **1,553**



TERTIARY EDUCATION

STUDENTS ENROLLED

Geraldton
University Centre
Vocational
Education

270
4,653



GROSS REGIONAL PRODUCT

Greater Geraldton
\$4B

Midwest
\$8.2B

GERALDTON PORT



Total Trade Throughput **17.4MT**



Vessel visits
400

Total Trade Exports
16.5MT

Total Trade Imports
0.90MT

TOP FIVE INDUSTRIES BY OUTPUT

Mining **\$1,225M**

Construction **\$1,018M**

Rental, Hiring & Real Estate Services **\$589M**

Manufacturing **\$576M**

Transport, Postal & Warehousing **\$552M**

TOP FIVE ICONIC ATTRACTIONS



1. Abrolhos Islands
2. HMAS Sydney II Memorial
3. Museum of Geraldton
4. St Francis Xavier Cathedral
5. Point Moore Lighthouse

TOP FIVE INDUSTRIES BY EXPORT

Mining **\$1,065M**

Transport, Postal & Warehousing **\$272M**

Agriculture, Forestry & Fishing **\$262M**

Construction **\$257M**

Manufacturing **\$253M**



KEY ACHIEVEMENTS

Events continue in popularity

A number of Geraldton's ever-popular events returned in 2023/24 including Iwarra Wilungga Festival of Aboriginal Art and Culture, Big Sky Readers and Writers Festival, Outback Bloom, Christmas on the Terrace, numerous GRAG exhibitions, Sundays by the Sea, Films on the Foreshore, Seniors Week, Battle of the Bands, Mullewa Agricultural Show and Gift and the Mullewa Muster and Rodeo. The City also welcomed the inaugural Women on Wheels and Seniors Have a Go eBike events.

KEY ACHIEVEMENTS (CONT)

Geraldton wins silver in tourism awards

Geraldton claimed silver in the 2024 7NEWS Top Tourism Town Awards for a third year in a row. The Awards recognise destinations with a strong commitment to tourism and increasing visitation in their locality.

Youth

Thousands of local young people continue to enjoy the programs and events delivered by the City. The popular School Holiday Program returned for each school break, giving local families plenty of options for things to do. Revolve Skate Series also starred as did Late Night Basketball and the ever-popular makers market for young people - 'A Day in the Laneway'. New for 2023/24 was Game On, an innovative initiative aimed at getting young people active after school.

Meru Resource Recovery Station opens

Dropping off unwanted items and materials at the Meru Waste Management Facility became a whole lot easier following the opening of the new Resource Recovery Station.

This 'one stop shop' let's residents and small commercial vehicles take their unwanted items, leftover materials and general waste to one place where these resources can be more safely, easily and economically recovered, repurposed and recycled.

Chapman Road Shared Path opened

Construction of the long-awaited Chapman Road Shared Path connecting Drummond Cove to the City of Greater Geraldton's cycling network officially opened this year. Fully funded as part of the State Government's cycling election commitment package, the 3.5km long, 3m wide red asphalt path built on the west side of Chapman Road, connects to the existing path at Corallina Quays in Sunset Beach and the new shared path on Glenfield Beach Drive.

Road safety award

Improvements made to three intersections in the CBD Education Precinct meant the City of Greater Geraldton received a prestigious road safety award. The 2023 Safe System Approach Road Infrastructure Improvements Local Government Road Safety Award was received for the construction of the Durlacher-Maitland Streets and the Cathedral Avenue-Sanford Street roundabouts and improvements made to the existing Cathedral Avenue-Maitland Street roundabout.



KEY ACHIEVEMENTS (CONT)

Aquarena outdoor pool reopens to public

Refurbishments and major upgrades to the 50-year-old Aquarena outdoor pool were completed and the facility reopened in time for summer.

The refurbishments included the replacement of the pool's concrete walls and water treatment plant, the installation of new drainage and hydraulic systems, the complete retiling of the pool and a ramp to enhance access.

Fishing tackle bins installed at Chapman River Estuary

Four 'Reel It In' fishing tackle collection bins were installed at the Chapman River Estuary Reserve. The bins, a primary recommendation in the Chapman River Estuary Reserve Action Plan, were installed to enable local fishers to look after the environment by responsibly disposing of all their fishing tackle waste.

Drink container exchange points introduced

Recycling empty 10 cent drink containers in Geraldton got a whole lot easier following the installation of a number of Containers for Change collection baskets. The baskets give everyone the option to save their drink containers from going to landfill by throwing them into the white baskets for recycling and not in the rubbish bin.

Following the success of the trial along the Foreshore, Council rolled out container exchange points throughout the CBD.

AMC Park and Mitchell Street Community Centre reopened

The revitalisation of the new AMC Park and renovated Mitchell Street Community Centre was completed and opened to the community.

AMC Park has been completely transformed now featuring water play for younger children, a flying fox for the more adventurous, a multiuse court for sports enthusiasts, barbecues and covered picnic tables, public toilets, a bush tucker garden, yarning circle and much more.

City hosts filming of region's first TV drama series

A film friendly city since 2019, Greater Geraldton was thrilled to welcome the production of *Invisible Boys* based on the book by local author Holden Sheppard. The City provided considerable in-kind support to the production team and staff went above and beyond to make the guests feel welcome. Alongside the direct financial injection into the economy our community can also look forward to reaping the longer-term benefits of showcasing the region to a huge domestic and international audience.

Public art

Great efforts were made to add vibrancy and beautify the region through public art with new murals being installed at Geraldton Regional Art Gallery and the Sail Inn. As well as new public art commissioned for the Geraldton Regional Library and Rocks Laneway.





OUR COMMUNITY ACHIEVEMENTS

OUR COMMUNITY ACHIEVEMENTS

Events

Description: This service plans and delivers City run events as well as working with external organisers to approve their events and functions. The department is responsible for Christmas decorations along Marine Terrace, and plays a key role in contributing to the social fabric of the community through fostering opportunities for participation in a broad range of events.

Service performance 2023/24:

- 10 City events delivered including Christmas on the Terrace, Stargazing in Greenough, Australia Day, HMAS Sydney II Memorial Commemorative Service, ANZAC Day, All Ability Day and A Day in the Laneway
- Supported 57 external events including the Sunshine Festival, Festival of Lights, Carols by Candlelight, Harmony Festival, Shore Leave Festival, Mullewa Muster and Rodeo and WA Day Festival

Heritage Services

Description: This service is responsible for the preservation of local history, pioneer cemeteries, civic archives, community museums, Indigenous heritage and the historical research needs of the community. The service also utilises the City's historical identity, material heritage and culture to develop tourist products such as signage and trails.

Service performance 2023/24:

- 1.5K photographs, newspaper articles, family history research and other ephemera catalogued and added to the Local History Collection
- 285 Local History enquiries were received, totalling some 172.25 hours of assistance provided
- Mullewa Drive Trail signage renewed, plus new/repairs to signage at Eradu, Globe Brewery, Edith Cowan Park, Bells Cottage, Olive Street Memorial
- Substantial repairs undertaken to the former Maley Homestead (Greenough Museum and Gardens)
- Australian Heritage Festival events conducted
- Curatorial support provided to ex-Victoria District Hospital Staff Association and Walkaway Station Museum



OUR COMMUNITY ACHIEVEMENTS

Library Services

Description: The Geraldton Regional Library, also servicing Mullewa Library, offers a range of services including free lending services (books, e-Books, DVDs), children's literacy programs, free WIFI and computer access, meeting rooms, Big Sky Readers and Writers Festival, Randolph Stow Young Writers Awards and a mobile lending service for homebound customers. The Library is a thriving community hub, which activates east Marine Terrace.

Service performance 2023/24:

- 89K visitors to Library
- 2.3K active Library members, 1.3K new memberships and total registered 22K.
- 160K items loaned (physical and e-resources)
- 3K items delivered via outreach visits to elderly/frail housebound patrons
- Big Sky Readers and Writers Festival 2023 – 1K tickets booked, 30 sessions held with 13 guest authors/creatives
- Randolph Stow Young Writers Awards in its 35th Year
- 143 children and adults attended Library events for young people
- 1.5K Better Beginnings Literacy Packs distributed
- New RFID gates installed
- 12 partner Shires in Midwest Libraries Consortium with 51K total loans

Gallery and Public Art

Description: The Geraldton Regional Art Gallery (GRAG) is the City's principal arts institution, which curates the Mid West Art Prize, City Art Collection and the City's public art portfolio along with a myriad of exhibitions and art related workshops. Since 1984, GRAG has been recognised as an A-Class venue, which creates a vibrant arts scene, stimulates tourism and fosters social wellbeing.

Service performance 2023/24:

- 15 exhibitions hosted, both travelling and locally curated
- 34K people attended the Geraldton Regional Art Gallery (including foot-traffic to Visitor Centre)
- Mid West Art Prize received 221 entries
- DLGSC grant funding \$136K over three years for new Mid West Arts Membership programme
- Large-scale mural on rear of Gallery completed "Kingfisher's Flight"
- Other new public art at Spalding AMC Park, "Crabbie" on the Foreshore and "Postcard from Geraldton" on the Sail Inn



OUR COMMUNITY ACHIEVEMENTS

Queens Park Theatre

Description: The Queens Park Theatre (QPT) is the region's flagship performing arts theatre and hosts shows, conferences and events that contribute to a vibrant community and support a rich cultural life. The QPT adds to the cultural vibrancy and social fabric of the region by affording community members access to shows that they would normally have to travel to Perth to enjoy.

Service performance 2023/24:

- Over 25K patrons
- High profile and popular shows included the Bystander Project, Little Shop of Horrors, The Lion King Jr, Cirque Nouvelle, Luke Kidgell, Cosentino, Jimeoin "Who's Your Man", Legally Blond Jr and The One Who Planted Trees
- Six sold-out shows
- Over \$675K in ticket sales

Community Development

Description: The service works closely with State Government agencies and businesses to enhance our local communities via precinct planning processes and implementation, working closely with the community and local progress associations to develop and implement projects and programs in their areas. This service oversees and implements the City's Reconciliation Action Plan (RAP) and the City's Access and Inclusion Plan (AIP) including the City's annual Disability Support Awards.

Service performance 2023/24:

- Prepared and developed the Reconciliation Action Plan (RAP) for 2024-2026, which provides strategic guidance for the next two years
- Successful delivery of the Iwarra Wilungga - Aboriginal Cultural Festival which attracted up to 5.4K visitors
- Integration of Aboriginal Protocols into City's Key Service Induction
- National Reconciliation Week 2024 - A Virtual Breakfast and Bring and Share Lunch, NAIDOC Week 2024 and participation in the flag-raising ceremony at Geraldton Regional Aboriginal Medical Services
- Launch of the City's Access and Inclusion Plan 2024 – 2029, which ensures everyone has equal access to City facilities, services, programs and events
- Delivery of the All Ability Day to celebrate International Day of People with Disability
- 18 participants in the 2023 Passport 2 Employment Program. This program is a collaborative effort involving various teams across the City, local schools and organisations throughout our community
- Dance Day Disco for people with disability delivered monthly at the QEII Seniors and Community Centre in collaboration with local volunteers
- Reopening of Mitchell Street Community Garden
- Delivered the Active Bystander Training – Speaking Out Against Disrespect to 334 participants, which saw the City receive the National Award for Local Government
- The City of Greater Geraldton Access and Inclusion Plan is a major component in the City's commitment to facilitating the inclusion of people with disability through developing and improving its access to services, facilities, programs and events. The whole community benefits from better designed communal spaces and adopting the principles of universal access design. Our commitment is to administer best practice principles through the Access and Inclusion Plan to continually develop accessibility to a high standard. You can read the Plan on our website.



OUR COMMUNITY ACHIEVEMENTS

Youth Development

Description: This service organises and delivers a range of community projects and programs including the School Holiday Program. It delivers a series of diversionary programs to reduce or prevent the antisocial behaviour of at risk youth. The service also operates the Mullewa Youth Centre.

Service performance 2023/24:

- Over 200 attendees at Revolve Skate Series
- Late Night Basketball had a record attendance of 380 young people over a six-week period
- The second "A Day in the Laneway" event was hosted with 20 stallholders
- Skate Today remained popular at Wonthella Skate Park with 20 young people attending each session
- Over 630 attendees to Game On each term
- Back to Country funding supported a December camp at Bickley Recreational Campgrounds. Local stakeholders helped select and mentor the 12 youth who attended
- The Mullewa Youth Centre offered a range of programs and activities including Bimba Basketball, Blue Light Disco, Halloween Party and Bike Rescue, which saw 19 young people repair and renew donated bicycles
- 20 participants to Champion Ways
- Films on the Foreshore had an average of 180 people in attendance at Stow Gardens on the Geraldton Foreshore
- Sundays by the Sea scheduled 16 performances from January to May, attracting up to 300 attendees each week
- Sunset Yoga delivered sessions every week for the entire year
- Over 60 School Holiday Programs delivered with approximately 750 attendees

QEII Seniors and Community Centre

Description: The QEII Seniors and Community Centre (QEII) provides seniors with a range of programs, activities and presentations that promote healthy ageing. The service produces and distributes a monthly newsletter and provides free access to computers and the internet. The QEII is also available to the community for hire.

Various programs at the QEII provide ongoing initiatives that support mental and physical health. Programs include Pickle Ball, Switched on Seniors, Gentle Pilates, Balance Gym and many more. A survey showed more than 99% said they would be very likely to recommend services and programs the Centre provides to other seniors. The top activities were Balance Gym, Over 50's Gentle Gym, Seniors Action Group and Pilates. The Centre receives ongoing funding from the Department of Communities.

Service performance 2023/24:

- 40 programs delivered throughout the year
- Launched Fit for Life Program, Walking Soccer, extra session of Pickle Ball and Dementia WA Carers Support Group
- 1.3K attendees for Seniors Week 2023
- 1.5K registered members
- 46.7K attendees at various events and activities throughout the year
- 800 recipients of the QEII Centre's monthly newsletter
- 4.9K face-to-face and over the phone assistance provided



OUR COMMUNITY ACHIEVEMENTS

Aquatic Facilities

Description: The City has three aquatic facilities, the Geraldton Aquarena, Doc Docherty Pool in Mullewa and the Foreshore Waterpark, located on the Geraldton Foreshore.

Service performance 2023/24:

- The Outdoor Pool reopened following a complete refurbishment. The availability of the pool led to 14 school swimming carnivals being held at the Aquarena
- Provided compliant facilities for 'learn to swim' classes
- Facilitated and offered 19 group fitness classes per week with high attendance rates
- 198.5K visitors to the Aquarena
- 6.4K visitors to the Doc Doherty Pool in Mullewa, a 30% increase on the previous summer
- User Groups regularly used the swimming pools and facilities throughout the year, which included the Geraldton Amateur Swimming Club, Geraldton Water Polo Association, Geraldton Masters Swimming Club, Artistic Swimming Program, Geraldton Physiotherapy and Department of Education Swimming Lessons
- Royal Life Saving WA training
- 1.4K patrons enrolled for Swim School with an average of 95% capacity
- 6.3K students enrolled in the Department of Education swim classes

Sports and Leisure Planning

Description: This service provides a link between the sporting community and the City. It assists sporting venues through Ground Management Committees with the planning, ground level operations and management of these facilities to ensure they are sustainable. The service also works with sporting groups and sporting industry bodies to activate sporting spaces and support sports events tourism. The service also administers the State Government's Community Sporting and Recreation Facilities Fund (CSRFF) by collating applications and reporting to Council on the equitable and transparent distribution of grant funding.

Service performance 2023/24:

- Annual Sporting Tower Lighting Compliance Audit
- Sporting/club educational webinars and professional development
- Coordinated sports summer and winter ground usage
- Facilitated grant funding opportunities for sporting groups
- Managed sporting precincts and leased sporting facilities
- Provided responses to sporting community enquiries
- 14 sporting facilities/precincts managed
- One Community Sporting and Recreation Facilities Fund application supported



OUR COMMUNITY ACHIEVEMENTS

Community Funding Programs

Description: This service provides funding assistance to local community groups and organisations that make positive contributions to the quality of life within Greater Geraldton.

Service performance 2023/24:

- \$150K awarded through Community Grants Program
- \$15K awarded through Community Project Support Program
- \$47.2K shared to 19 recipients through the Mayoral Discretionary Fund
- \$210K through Festival and Event Funding Program
- \$85K through 2023/24 Service Agreement Program

Mullewa District Office

Description: This service provides administrative support to the community and manages a wide range of tourism, library, recreation, youth, health, cultural and transport services. It also produces a monthly community newsletter and supports the local community with annual events, festivals, shows and projects.

Service performance 2023/24:

- Australia Day activities and Active Citizenship Awards
- Supported Mullewa Youth Centre, WACRH, Binmaga Dance, Stephen Michael Foundation, JK Foundation and WA Cricket to deliver various youth programs
- Mullewa Youth Week banners
- Rural Aid's Community Builders Program
- ANZAC Day Breakfast, Street Parade and Remembrance Service
- Support provided for Mullewa Muster and Rodeo, Agricultural Show, Outback Bloom Wildflower Exhibition and Mullewa District High School's NAIDOC program
- 1.7K customers served
- 958 calls received
- 734 Department of Transport licensing services
- 1.3K resources loaned through the Mullewa Library
- Mullewa Caravan Park Bookings 3.7K



OUR COMMUNITY ACHIEVEMENTS

Emergency Management and Fire

Description: This service ensures the City is prepared for, able to respond to, and recover from, natural disasters and emergency events. It ensures the City is compliant with relevant legislation including Emergency Management Act 2005, Bush Fires Act 1954, Fire Brigades Act 1942 and Local Government Act 1995. The service provides assistance to the Volunteer Bush Fire Brigades to mitigate the risk of bushfire on City managed and private land which includes preparation and prevention of bush fires by undertaking prescribed burns and maintaining City owned fire hydrants. The service is also responsible for the annual firebreak inspections.

Service performance 2023/24:

- Inspected properties as part of the City's annual firebreak compliance check
- Issued 1K notices to ensure property owners complied with fire mitigation requirements
- 121 fires responded to by the Volunteer Bush Fire Brigades
- Three fire appliances replaced within the Bush Fire Brigade fleet as part of the Emergency Services Levy Capital Grants Program

Ranger Services

Description: This service is responsible for applying and administering the City's legal obligations in relation to animal management, local laws, parking, camping grounds, caravan parks, off-road vehicles and litter. This includes operation of the Animal Management Facility (AMF), implementation of the City Centre Car Parking Management Plan and the Corella Management Program, management of CCTV and representing the City on related legal matters.

Service performance 2023/24:

- Ongoing partnerships with numerous animal rehoming agencies
- Continued implementation of the Corella Management Program
- Ongoing partnerships with the community including the RSPCA WA and the Central Regional TAFE
- Continued an ongoing attendance in Mullewa to ensure provision of full Ranger Services
- Successful management of proactive TAFE sterilisation, vaccination and microchipping program in Geraldton and Mullewa
- 3.3K requests were initiated
- 216 dog attack complaints investigated





OUR ENVIRONMENT ACHIEVEMENTS

OUR ENVIRONMENT ACHIEVEMENTS

Waste Management

Description: This service manages the Meru Waste Disposal Facility, which consists of five waste cells, two liquid waste treatment ponds, stock wash-down bay, a transfer station, household hazardous storage, a green waste mulching area and the Bowerbird (Reuse Shop).

The service also includes the Mullewa Transfer Station facility and takes waste from surrounding Local Governments and businesses in the Midwest. The Meru Landfill is one of two, Class III landfills, located north of the metropolitan region and is managed under a Department of Water and Environment Regulation (DWER) licence.

Service performance 2023/24:

The City manages the Bowerbird with a dedicated team of staff.

- 11.7K customers served
- 55.4K items diverted from landfill
- \$150.6K in sales

The new Resource Recovery Station opened and the following materials were diverted from landfill:

- 32.7 tonnes of E-waste
- 18.3 tonnes of household hazardous waste
- 1,052.3 tonnes of scrap metal
- 68 tonnes of cardboard
- 4.5 tonnes of plastic
- 232 tonnes of tyres
- Total waste received at the Meru site 68,762 tonnes

City Precinct

Description: This service provides a heightened level of service to high-profile areas of the Central Business District (CBD). These services include mowing lawns, path sweeping, garden maintenance, high pressure cleaning, graffiti removal, and maintenance of the showers and drink fountains. Extensive footpath and limestone painting was also conducted along the foreshore.

Service performance 2023/24:

- Maintained 1,350kms of footpath sweeping services – Geraldton CBD/Geraldton Foreshore/Memorials
- Maintained 580kms of lawn mowing, street trees, verges and playgrounds – Geraldton CBD/Geraldton Foreshore/Memorials
- Provided expedited maintenance services to high profile areas to ensure vibrancy of areas
- Coordinated the annual CBD tree pruning program, which included the "Love Heart Tree" for Valentines Day
- Supported projects and events including Australia Day, Shore Leave Festival, Women on Wheels as well as various cruise ship visits and the Invisible Boys production crew
- Supported the maintenance and presentation of the HMAS *Sydney* II Memorial by mowing, pruning, graffiti removal and general upkeep to ensure the memorial is presented to the highest standard, which also included new limestone kerbing, lighting and cleaning of the propellor



OUR ENVIRONMENT ACHIEVEMENTS

Natural and Coastal Areas

Description: This service is responsible for the restoration, enhancement and protection of the environment. It provides expert advice and input into the environmental components of infrastructure planning, design and delivery of projects including the development of the Coastal Hazard Risk Management and Adaptation Plan (CHRMAP).

The team also provides a variety of biodiversity, natural areas, climate change and sustainability programs, undertakes a range of coastal protection projects and manages Community Nursery operations.

Service performance 2023/24:

- 16K seedlings were planted and grown from the City Community Nursery
- 645 metres of fencing were installed to protect the City's high value conservation areas
- Infrastructure renewal of coastal areas such as access control, fencing, bollards and gravel access renewals including Point Moore
- 4.5K invasive animals were removed from high value environmental areas
- 1.2K square metres of sand dune stabilisation was completed with over 200 seedlings planted in collaboration with Community members and Yamatji Southern Ranger Group
- Chapman River Regional Park infrastructure renewal and trail rehabilitation, including fencing, stair removal, trail way makers, rehabilitation planting and new signage
- Implementation of the Chapman Estuary Reserve Action Plan
- Renewal of the Francis Street Jetty and Boat Ramp

Rubbish collection and sanitation

Description: This service collects rubbish from commercial and residential properties for transport to Meru Landfill. The service includes weekly kerbside bin pickup, street/park bin collection, illegal dumping and litter clean ups, animal carcass collection, bin delivery, street litter bin maintenance, plastic blue bin servicing and event bin hire.

Service performance 2023/24:

- The FOGO Kerbside Collection Trial concluded in June 2024
- 15.4K tonnes collected from kerb-side wheelie bin waste



OUR ENVIRONMENT ACHIEVEMENTS

Planning and Design

Description: This service investigates, plans and designs roads, intersections, footpaths, cycle paths, carparks and stormwater drainage to ensure they are practical, viable, cost effective and sustainable. It also provides technical advice to maximise the lifespan of City assets and ensure they continue to meet current standards. It assesses development applications to ensure existing assets are protected, public health and safety is maintained and planned roads, parking, stormwater drainage and driveway crossovers meet standards, are compliant and appropriate.

Service performance 2023/24:

- A site services investigation was conducted on Lot 3142 Willcock Drive
- Four regional road group projects were designed to help maintain assets used by the commodity and grain industries
- The designs for the new Meru Transfer Station and the site-wide power upgrade to the facility completed
- Design of the Spalding Regional Renewal Project
- Design of the Chapman Road and Glenfield Beach Drive Shared Paths – a Department of Transport funded initiative
- Designed Rovers Football Club carpark, Derna Parade footpath and Elphick Street footpath
- Designed the Maitland Cathedral Roundabout, Moonyanooka/Narngulu intersection, and Geraldton Airport traffic circulation upgrades
- 384 internal and external engineering queries, crossover applications and development applications
- Chapman Road-Phelps Street cycle path designed to improve cycle safety at this roundabout
- African Reef Path designed to improve cycle and pedestrian safety
- Chapman Road-Bosley Road roundabout designed to improve vehicle safety at the roundabout
- Durlacher Street Path was designed to link with the Hermitage Street, this improved path connectivity
- Siding Road designed to improve road safety by removing an unsafe intersection on the Geraldton-Mount Magnet Road
- Two new bus stops with shelters designed in Rifle Range Road, improving the public transport network

Environmental Health

Description: This service implements and maintains various health programs and projects which ensure a high standard of environmental and public health is attained in accordance with the Health Act 1911, Food Act 2008, Caravan Park and Camping Ground Act 1995, Environmental Protection Act 1986 and Health Local Laws 2014. The service also developed and administered the Five Star Food Safety program.

Service performance 2023/24:

- Commenced an environmental health cadet program with a local Central Regional TAFE student employed
- Commenced an industry-wide skin penetration bacterial testing program
- Commenced the rollout of the joint City and private sector stakeholder pigeon control program using birth control feeds
- 268 Health Act inspections
- 128 environmental and public health related complaints investigated and actioned
- 149 food business inspections undertaken



OUR ENVIRONMENT ACHIEVEMENTS

Asset Management

Description: This service identifies the location and condition of individual assets including roads, bridges, parks, paths, playgrounds, stormwater drainage, street and park furniture and City owned buildings. The asset information helps develop and update asset maintenance and renewal programs utilised by all departments. It is also responsible for providing statistical asset data to State Government agencies including Main Roads WA and Department of Water and Environmental Regulation.

Service performance 2023/24:

- Maintain physical asset data and prepare renewal scopes for asset renewals including:
 - 16.8 kilometres of sealed roads with spray seal and asphalt treatments
 - 55 kilometres of unsealed roads with gravel re-sheet and resurface four rural road intersections
 - Stormwater pit and pipe renewals, drainage sumps and culverts
 - Four footpath renewal projects
 - 194 parks and reserves renewed and maintained
 - 54 playgrounds renewed and maintained

Development Integrity

Description: This service is responsible for ensuring compliance with the full range of Planning, Building and Pool/Spa legislation. We are committed to ensuring that all compliance activities are undertaken in a consistent, transparent and integrated manner.

Depending on the circumstances of the investigation action can be taken in accordance with the following state legislation:

- Planning and Development Act 2005
- Building Act 2011
- Building Regulations 2012
- Local Government Act 1995
- City of Greater Geraldton Policies and Local Laws

In most instances works within the City of Greater Geraldton should not be carried out without the relevant approvals and permits. Works carried out without prior approvals are unauthorised and will be investigated by the Development Integrity team.

Service performance 2023/24:

- Ongoing pro-active approach to non-compliant issues within our City
- Successful demolition of the Batavia Motor Inn
- Working with other Government agencies and sections to provide advice and guidance
- Ongoing training for the Development Integrity team to ensure good knowledge of required legislation, local laws and policies



OUR ENVIRONMENT ACHIEVEMENTS

Parks, Reserves and Sporting Grounds

Description: This service maintains parks and green space, street trees, verges and sporting grounds including Park furniture, playground's, street signage and irrigation systems within the open space reserves across the City. It also undertakes parks and reserves planning utilising the Parks Hierarchy Guidelines to ensure public open space reserves are safe and fit for purpose. The service implements upgrades and renewals of open space infrastructure to ensure organised sport and informal recreation assets are provided to enhance the health and wellbeing of our community.

Service performance 2023/24:

- 47,000m² irrigated turf maintained
- Mowing of sports reserves, parks and open space throughout Geraldton, Mullewa, Greenough and Walkaway
- Fertiliser, turf nutrient and wetting agent application to irrigated turf to reduce water usage and maintain turf resilience
- Maintain extensive irrigation systems across approximately 200 parks, reserves and street gardens
- Inspect, audit and maintain approximately 55 playgrounds
- Plan and implement upgrades and renewal to irrigation systems, parks furniture and landscaping
- Maintain playground shade sails
- 23 sport fields maintained to provide for a wide range of organised and informal sports or recreation activity
- Approximately 300 street trees planted annually
- Approximately 2,500 trees under power lines maintained annually
- Manufacture and install street signs and nonregulatory road signage
- Manage and maintain the City's urban forest including planting, pruning and inspecting street trees and Park trees

Roads and Drainage

Description: This service manages maintenance operations throughout Greater Geraldton including maintaining, upgrading and completing renewals for some of the City's biggest asset groups – roads, footpaths, cycle paths and stormwater drainage infrastructure.

Spanning from Geraldton, Greenough, Mullewa and Walkaway, the vast network of infrastructure plays a vital role in the liveability of the region and maintaining a safe and fit for purpose transport network. The service also looks after bus stop locations and associated infrastructure.

Service performance 2023/24:

- Maintain approximately 833kms of sealed roads including pothole repair and shoulder maintenance
- Maintaining the road sweeping program to all City controlled sealed roads and car parks
- Identify, investigate and repair road defects ahead of road renewal program
- Maintaining 1,234kms of unsealed roads including maintenance grading, scour repairs and table drain maintenance
- Complete rural road gravel re-sheet programme of 60 kilometres of unsealed road annually
- Maintaining approximately 750kms of stormwater drainage infrastructure including CCTV inspections of pits and pipes
- Inspecting, maintaining and clearing stormwater system blockages and ocean outfalls
- Cleaning gross pollutant traps which trap litter and debris from within the system to reduce pollution of water ways
- Maintaining approximately 250kms of footpath and shared path including repair/remove trip hazards and replace damaged path sections
- Maintaining brick paved paths and parking areas in the CBD
- Develop and implemented a 10-year renewal plan for bus stop locations in collaboration with public transport authority





OUR ECONOMY ACHIEVEMENTS

OUR ECONOMY ACHIEVEMENTS

Economic Development

Description: This service is dedicated to driving economic growth, channelling greater prosperity into our local community, and finalising the actions set out in the City's Geraldton Jobs and Growth Plan 2020-2023.

Service performance 2023/24:

- Delivery of the Buy Local Greater Geraldton Gift Card Program with more than 2,680 cards purchased to the value of \$226.6K and total redemption value over \$196K
- Provided tailored concierge services for investment and trade inquiries including liaison with community and proactive business support
- City Centre Activation including:
 - 98 regular and one-off activations delivered with approximately 18.6K participants in total
 - Hosted three City Centre improvement walk throughs and a retailer briefing with City Centre retailers
- Overseeing of the Beam e-Scooter program which has included 246.3K trips and over 585.9K kms travelled since launching in 2022
- The Investment Attraction Portal Project was completed with the material formerly hosted on the Project Midwest website transferred to and consolidated on the City's website

Geraldton Airport

Description: This service undertakes the planning, development, operation and maintenance of the Geraldton Airport as a commercial airport for regular public transport and charter airline services, general aviation operations and support services, RAAF flight operations, local and itinerant recreational aviation and Royal Flying Doctor Service operations.

Service performance 2023/24:

- Provided support to maintain the airline schedule
- Secured funding and commenced Airport Microgrid Project
- Continued marketing Geraldton Airport as an International Airline Alternate, with 4 x international airlines diverting to Geraldton for a Gas n Go situation before proceeding to Perth Airport
- Rejuvenation of General Aviation Pavement Areas - Runway 14/32, taxiways and aprons
- Continued Airport Master Plan Update
- Conducted Airport Field Emergency Exercise - "Wing Span" with all emergency services and relevant stakeholders
- Celebrated one year anniversary of new airline NEXUS
- Activated Airport Emergency Plan twice and responded to emergency situations



OUR ECONOMY ACHIEVEMENTS

Property Services

Description: Property Services provides care for City owned land, building assets, and crown land managed by the City. The service delivers efficient, reliable and community-focussed solutions – rooted in the principles of placemaking to benefit all users.

The Land and Leasing team - Creating opportunities for community growth by:

- Coordinating the purchase and/or sale of City land and building assets (as approved by Council), ensuring seamless transitions that benefit both residents and businesses
- Managing a comprehensive lease program that supports commercial, sporting and community groups, helping to create a vibrant and activated City
- Overseeing the administration of 170+ agreements for leasehold properties in West End (Point Moore) including managing lease transfers during property sales
- Leading land subdivision developments and subsequent land sales or leases, fostering community growth and revitalisation
- Administration of trading permits for commercial activity on crown land, supporting mobile vendors operating on City managed land

The Place Management team - Ensuring quality spaces for every user through:

- Delivery of programmed maintenance and renewals for operational and community buildings incorporating placemaking principles to keep them safe, comfortable and welcoming
- Providing reliable essential services by managing contracts for cleaning, trades, and security services, ensuring that every facility remains secure and well maintained
- Coordinating daily maintenance of City owned buildings to ensure public spaces are always ready for use
- Delivery of the City's building capital works renewal program, with a commitment to the ongoing improvement and longevity of our community's infrastructure

Service performance 2023/24:

- Ensured statutory compliance on all leases, licences and land transactions
- Managed 200+ building assets to ensure safety and comfort of all users, including heritage buildings to provide environments that are not only safe but also preserve our community's history
- Enabled the option for all Point Moore lease holders to extend lease agreements to a 2039 expiry date, providing long-term stability
- Delivered both the land asset disposal program and the capital building renewal program





OUR LEADERSHIP ACHIEVEMENTS

OUR LEADERSHIP ACHIEVEMENTS

Fleet Services

Description: This service maintains, services, renews and manages the City's fleet of light vehicles, trucks, loaders, graders, trailers, minor plant and equipment. It maintains and services the City's Volunteer Bushfire Brigades' fire trucks along with the SES light vehicles, trailers and minor plant. The service manages the City's depot stores and maintains both Mullewa and Geraldton Depot sites.

Service performance 2023/24:

- Completed annual servicing, repairs and maintenance for all City owned vehicles as well as 12 bushfire brigade trucks twice per year and 29 SES vehicles, trailers and small plant

City owned assets:

- | | |
|---------------------|---------------|
| • 198 minor plant | • 4 sweepers |
| • 82 light vehicles | • 19 mowers |
| • 4 excavators | • 4 tractors |
| • 5 graders | • 36 trucks |
| • 12 loaders | • 59 trailers |
| • 7 rollers | |

Total items managed: 515

Town Planning

Description: The service is responsible for establishing a strategy for accommodating forecast population and business growth. It also assesses development applications so that new development is in the right place, is a good neighbour, preserves the things we value as a community and contributes positively to creating great places to live, work and play.

Service performance 2023/24:

- Commenced development of a strategy to guide the location of renewable energy generation and its use to create green products such as steel
- Developed a comprehensive program to establish a strategy for the management of growth over the next 20 years
- Secured the Planning Institute of Australia 2025 Regional Conference for Geraldton
- Processed an application to amend the planning scheme to facilitate the establishment of a vanadium processing plant
- Engaged with our customers to better understand their needs and identified 12 opportunities for service improvement
- Partnered with the City's Customer Experience team to improve customer engagement
- Commenced planning to action the 12 service improvement opportunities including establishing bookable pre-lodgement appointments, improving the way planning information is presented and accessed, streamlining approvals processes
- 244 development applications were approved with an estimated total value of \$53.9M
- The average time to receive development approval was 21 business days
- Reduced the number of active development applications from 120 to 30
- Supported the approval of several major development projects through the Development Assessment Panel, including:
 - Spud Shed
 - Mixed use development including 56 units, 40 serviced apartments and a café and consulting rooms/offices
 - Redevelopment of the former Radio Theatre
 - Redevelopment of the BCF/Ultratune site
- Approved the construction of 38 new residential units



OUR LEADERSHIP ACHIEVEMENTS

Project Delivery

Description: This service is primarily responsible for the delivery of the City's annual New Capital and Renewals Programs. It provides project management, contract management and project supervision services to ensure all projects are delivered on time, within allocated budget and comply with statutory and regulatory requirements.

Service performance 2023/24:

- Renewal of the Francis Street Boat Ramp and Jett Timber Chafers, which was co-funded by the Department of Transport
- Construction of the Manager's House in Mullewa
- Phase 2 of the Department of Transport funded Sunset Beach Sandbag Groynes completed
- Gravel carpark constructed at Explosives Beach Point Moore
- Queens Park Theatre loading dock improvements and upgrade completed
- Completion of the Chapman Road/Phelps Street Bicycle Bypass supported by 2050 Cycling Strategy and funded by WA Regional Bike Network
- Completion of the Spalding Regional Renewal Project
- New Transfer Station at Meru Landfill, which was partially funded by the Building Better Regions Fund
- Completion of shared footpath along Chapman Road between Sunset Beach and Glenfield Beach, which was funded by Department of Transport
- Four Regional Road Group funded road renewal projects were successfully completed
- 59 road renewal projects delivered
- Seven footpath projects delivered
- 117 projects delivered with a further seven projects commencing and progressing

Building Surveying

Description: This service is primarily responsible for ensuring that new buildings are constructed so they can be used and occupied safely, including withstanding our strong winds. The service is also responsible for ensuring that private swimming pools have appropriate safety barriers, which has significantly reduced the number of drownings in backyard pools since becoming mandatory in 2001. The service also offers a private certifying service to other local governments and the general public.

Service performance 2023/24:

- 710 applications processed with an estimated value of \$93.6M
- Supported nine other shires providing building surveying services and acting on their behalf, drafting building permits and providing certification services for Class 1 and 10 buildings
- 196 building applications assessed on behalf of the other shires
- 89% of all certified applications were assessed within 8 working days
- 95% of all uncertified applications were assessed within 20 working days
- 948 pool barrier inspections conducted



OUR LEADERSHIP ACHIEVEMENTS

Communications and Tourism

Description: This service develops and delivers all aspects of communications including media, marketing, advertising, social media, websites, online platforms and graphic design. It ensures the community is kept informed in a timely and effective manner on important issues, news and opportunities. This service utilises a large number of both traditional and modern platforms to engage and inform the community and ensures information is open, transparent and readily available at all times. The team also coordinates tourism efforts including destination marketing and cruise ship coordination with Mid West Ports.

Service performance 2023/24:

- Developed award-winning submission for the 2024 GWN7 Top Tourism Town Awards where Geraldton secured silver
- Communications campaign for the 2023/24 Budget and Rates
- Various tourism marketing efforts across a number of channels including campaigns for destination marketing and wildflowers
- Continued to work with Mid West Ports for coordination of Cruise Ship visits which saw three visits by three ships
- Working with Tourism WA and Australia's Coral Coast to align destination marketing efforts
- Coordinated the filming of *Invisible Boys*, Greater Geraldton's first TV drama
- Coordination with Midwest Development Commission and Tourism Geraldton Midwest for regional industry tourism efforts
- 201 Community service announcements
- 184 Media enquiries
- 154 Media releases
- 788K City website hits
- 1.44M page views across all websites
- 396 Instagram posts
- 1.1K Facebook posts
- 971 graphic design jobs

Community Engagement

Description: This service works closely with all departments to identify opportunities where the community can provide feedback, input and ideas on the design, delivery and evaluation of City programs, projects and services, designs and delivers engagement process so they are consensus seeking, inclusive and transparent, and ensures engagement outcomes inform City and Council decision-making processes.

Service performance 2023/24:

- Facilitated a series of workshops for the Maitland Park Transport Hub Concept Plan
- Facilitated workshops for the Youth Precinct Redevelopment
- Community Safety and Crime Prevention Strategy Survey
- e-Scooter Trial Community Survey
- Youth Strategy Survey
- QEII Seniors and Community Centre Survey
- Household Emergency Preparation Survey
- 23 surveys conducted
- 14 stakeholder meetings held
- 15 FAQs/project webpages/newsletters/videos created
- 16 engagement reports produced
- 19 workshops/information sessions held



OUR LEADERSHIP ACHIEVEMENTS

Customer Experience

Description: Customer Experience serves as the welcoming face and first point of contact for many enquiries coming into the City, offering face-to-face service at the Civic Centre and a multi-channel contact centre that coordinates services through email, telephone, and web chat channels. The team also facilitate a wide range of payments, from applications to animal registrations, theatre tickets, infringements, and rates. Committed to enhancing how we support our community, the City continues to deliver on the actions outlined in our Customer Experience Strategy 2021–2025.

The National Benchmarking Report 2023/2024 highlighted the City of Greater Geraldton's exceptional performance against National Local Government averages, with faster phone, counter, and web chat wait times. With an impressive first contact resolution rate of 86.2% - well above the national mean of 70.6% - the Customer Experience team continued to set a high standard of service delivery throughout 2023/2024.

Service performance 2023/24:

- 86.2% first call resolution*
- 24.5K phone calls
- 14.3K face-to-face visitors
- 396 web chats
- 6,618 service/works requests raised organisation-wide

** First call resolution is the Customer Experience Contact Centre's primary KPI to determine success and measures the percentage of customer enquiries resolved in a single contact.*

People, Safety and Wellbeing

Description: The service facilitates and optimises all stages of the employee lifecycle to effectively support the organisation to achieve its goals and objectives. This includes the provision of recruitment, induction, remuneration, industrial relations, performance management, counselling, training and development services, employee wellness and Work Health and Safety (WHS).

People, Safety and Wellbeing also coordinates organisational development activities including the development, implementation and monitoring of management systems, policies and procedures and legislative requirements and provides organisational support and oversight of the City's safety management system.

Service performance 2023/24:

- Ongoing recruitment, selection, on boarding and induction of new employees
- Employee engagement and organisational wellbeing
- Employee and industrial relations, Enterprise Agreement maintenance and negotiations
- Implemented actions aligning to the four high-level people themes within the Strategic Workforce Plan
- Implemented employee wellness initiatives and the four high-level wellness themes within the City Wellness Plan 2021-2025
- Implemented actions and strategies within the Equal Employment Opportunity (EEO) Management Plan 2021-2025
- Management of workers compensation claims, injury management and return to work programs
- The ongoing management of volunteer programs across a number of business units including Bush Fire Brigades
- 315 City full-time equivalent employees
- 2.3% of people with disability
- 4.1% Aboriginal and Torres Strait Islander people
- 9.7% culturally and linguistically diverse people
- Implementation of the City's Work Health & Safety Implementation Plan 2023 – 2024
- Ongoing training and development in the WHS Act requirements and the Codes of Practice
- 419 safety incidents reported and actioned



OUR LEADERSHIP ACHIEVEMENTS

Information Communication and Technology

Description: This service provides, maintains and operates the architecture, hardware, software and data networks including computing, telecommunications, business information systems, data and technical support. This service ensures the confidentiality, integrity and availability of information, communication and technology assets and resources.

Service performance 2023/24:

- Adopted Cybersecurity Strategy 2023-2027
- Adopted ICT Digital Strategy 2023-2027
- Implemented Network and System monitoring across the organisation
- Continued improvements to the governance of Enterprise IT
- 1.9K+ ICT assets actively managed
- 3.3K+ Requests for ICT support actioned

Information Management

Description: This service captures and maintains official records in accordance with the Recordkeeping Plan, which is prepared in accordance with the State Records Act and adopted by Council. It also ensures the confidentiality, integrity and availability of records.

Service performance 2023/24:

- 175.8K total records registered into TRIM
- 24.3K incoming emails to council@cgg.wa.gov.au
- 9.9K hardcopy incoming mail
- 34.2K total incoming mail
- 529 electronic containers disposed

Hardcopies disposed "Documents with volumes equalling":

- Airport Depot 14 x boxes and 240l bin
- Civic Centre 2 x pallets and 2 x 240l bins



OUR LEADERSHIP ACHIEVEMENTS

Treasury and Finance

Description: Treasury and Finance oversees the collection of all money owing to the City, authorisation of liabilities and making of payments, accounting for assets and liabilities, payroll, stock control, statutory reporting, facilitation of internal and external audits and the preparation of budgets, budget reviews and reporting to Council. The Local Government Act 1995 and associated regulations provide the framework for the administration and financial management of local government.

Service performance 2023/24:

- Review of the Long Term Financial Plan finalised and adopted by Council
- Prepared the 2023/24 Annual Budget, which was adopted by Council
- The 2022/23 Annual Financial Report was presented to the Audit Committee and Council, and the interim audit for the 2023/24 year was conducted in May 2024
- A review of the Financial Management Systems was completed and the report presented to the Audit Committee and Council in May 2024
- Provided services to the organisation including payroll, accounts payable and receivable, taxation, asset accounting and financial reporting
- 96.9% of rates collected
- \$52M rate revenue
- 1.8K property sales enquiries
- \$24M grant funding under management

IBIS

Description: The implementation of a contemporary and customer focused Enterprise Resource Planning (ERP) solution that enhances efficiency, transparency, and responsive local government services; Achieved by streamlined administrative processes and integrated customer experiences to enable faster, more reliable, and accessible public services. The project will be delivered in phases over several years.

The key project objectives are to:

- Achieve strategic alignment
- Improve customer service
- Streamline processes
- Establish an accessible and accurate single source of truth
- Implement effective system controls
- Introduce new functionality
- Enable improved insights

Service performance 2023/24:

Phase 1 scope delivered:

- System administration - Users, profiles, roles and financial delegations
- Supply chain management – Requisitions and purchase orders
- Human resources and payroll – Organisation management, workforce management and payroll
- Enterprise content management – Indexes and attachment management
- Financials – Accounts payable, general ledger and reconciliations
- Associated forms and workflows

Phase 2 scope delivered:

- Human resources and payroll – Performance management

Project activities:

- Project phase planning and resourcing
- Change management training
- Implementation team training
- Configuration design workshops
- System configuration
- User acceptance testing
- User training
- Helpdesk



Integrated Business Intelligence System

CGG BUSINESS IN THE CLOUD

STRATEGIC PROJECTS 2024/2025

SNAPSHOT

The below list provides a snapshot of the major projects and initiatives that the City plans to deliver (or commence) in 2024/2025.

All these projects and more, are included in the Budget 2024/25 where we continue to listen and deliver for the community. To view the full Budget, head to the City's website.



Commence construction of a solar microgrid at the Geraldton Airport to help us achieve net zero emissions*

\$5.8M



Replacement of Nangetty Walkaway Bridge*

\$7.6M



Road, drainage and footpath renewals*

\$19.1M



Installation of additional weighbridge, associated roadworks and CCTV at Meru*

\$692K



Development of Geraldton Youth Centre

\$1.5M



New footpaths

\$1.56M



Renewal works at Doc Docherty Pool and Aquarena, sporting facilities, parks and playgrounds*

\$8.12M



Installation of sport lighting towers at the Recreation Ground*

\$623K



Community funding opportunities

\$560K

** Including Federal / State Government Funding*



STRATEGIC COMMUNITY PLAN

The City of Greater Geraldton Strategic Community Plan 2031 encompasses the wisdom of our community and their aspirations for this great part of the world.

It highlights our role as an emerging global city underpinned by our commitment to serve the communities within it.

Our four key strategic directions reflect what matters the most to us as a progressive community: protecting our environment, growing our economy, creating an inclusive community where there exists a sense of place and pride and good leadership. These are the goals towards which we are committed.

They also highlight our greatest strengths: our diversity, our resilient people, our idyllic location and our enviable lifestyle.

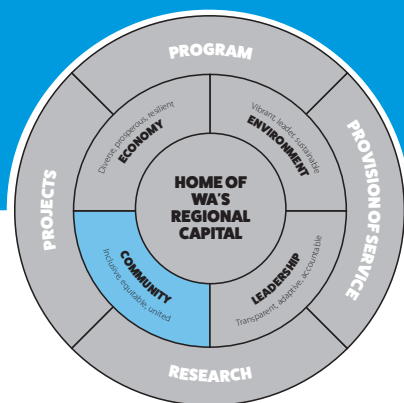
1. COMMUNITY

ASPIRATION

Our culture and heritage is recognised and celebrated. We are creative and resilient. We can all reach our full potential.

OUR UNDERLYING PRINCIPLE

The City is always looking to empower people to create their own opportunities and to enjoy a healthy, safe and social life at all stages of their lives no matter who you are.



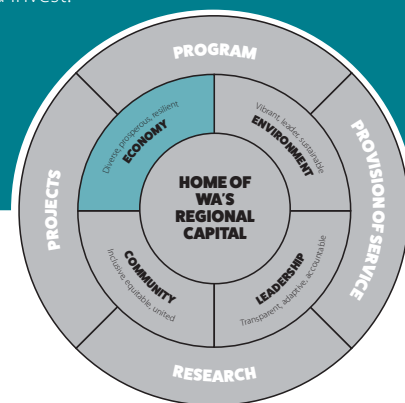
2. ECONOMY

ASPIRATION

A healthy thriving and resilient economy that provides opportunities for all whilst protecting the environment and enhancing our social and cultural fabric

OUR UNDERLYING PRINCIPLE

By supporting and creating business opportunities, we retain and attract talent making it a great place to live, work, play, study and invest.



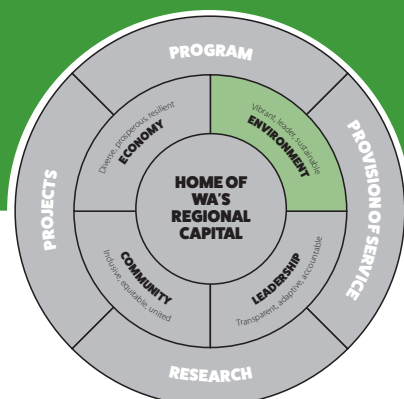
3. ENVIRONMENT

ASPIRATION

Our natural environment has a voice at the table in all our decisions. We are a leader in environmental sustainability.

OUR UNDERLYING PRINCIPLE

We value our natural and built environment and live sustainably, in balance with nature.



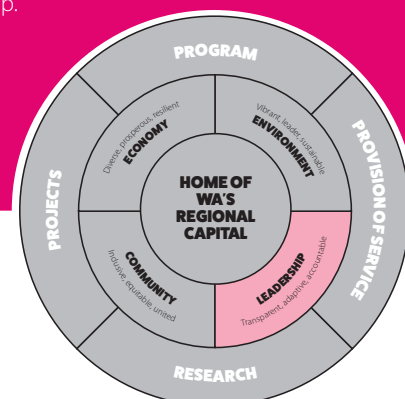
4. LEADERSHIP

ASPIRATION

A strong local democracy with an engaged community, effective partnerships, visionary leadership and well informed decision-making.

OUR UNDERLYING PRINCIPLE

Leadership is about empowering and supporting people and community groups to get involved. This encourages active citizenship.



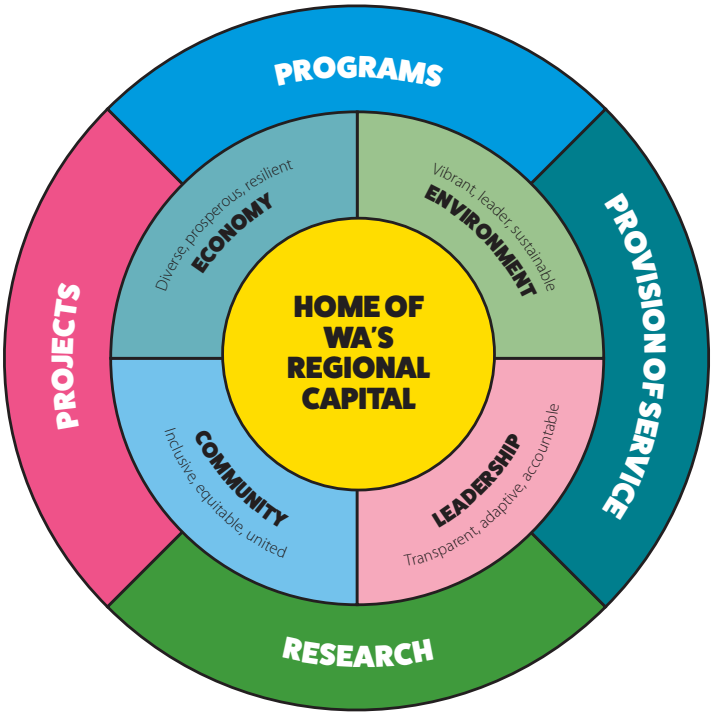
OUR VISION

HOME OF WA'S REGIONAL CAPITAL


It is 2031, Greater Geraldton is the home of the regional capital city in Western Australia. Vibrant public places and spaces support our enviable lifestyle. We will be a recognised leader in the protection of our natural environment and our people will thrive and prosper. We will celebrate our cultural heritage and history. We support business growth through industry diversification, education and employment opportunities. As an inclusive community, we will strive for equal rights and access for all. We will face challenges by working together in unity with integrity and creativity. We will achieve this on the foundation of open and collaborative leadership.

Explaining this diagram:


The centre of this diagram represents the vision we are working towards. Wrapped around that are the four focus areas developed in consultation with our community that will help us achieve that vision. Each focus area has the values our community said were important to them. The outer circle highlights the four methods the City of Greater Geraldton has to deliver on the vision.



OUR ROLE



LEADER




PROVIDER



COLLABORATER



PLANNER



CAPACITY BUILDER



ADVOCATE





GOVERNANCE 2023-2024

COUNCILLORS

City of Greater Geraldton Council (from left to right)

Cr M Librizzi	Term expires 2025
Cr J Denton	Term expires 2027
Cr S Cooper	Term expires 2025
Cr S Keemink	Term expires 2027
Cr N Colliver (Deputy Mayor)	Term expires 2025

Mayor J Clune (Mayor)

Cr J Critch	Term expires 2025
Cr P Fiorenza	Term expires 2027
Cr V Tanti	Term expires 2025
Cr A Horsman	Term expires 2025
Cr K Parker	Term expires 2027

Councillor	Last Appointed	Council Meetings Attended	Agenda Forums Attended	Concept Forums Attended	Special Council Meetings	Annual Meeting of Electors	Committee Meetings
Mayor J Clune	2023	12	11	11	1	1	15
Cr N Colliver (Deputy Mayor)	2021	12	10	11	1	1	15
Cr S Cooper	2021	9	9	7	1	1	9
Cr J Critch	2021	12	12	10	1	1	11
Cr S Keemink	2023	11	10	10	1	1	6
Cr M Librizzi	2021	11	11	11	1	1	7
Cr K Parker	2023	10	11	9	1	1	6
Cr V Tanti	2021	12	10	10	1	1	2
Cr J Denton	2023	9	9	8	1	1	8
Cr P Fiorenza	2023	9	9	7	1	1	1
Cr A Horsman	2023	9	8	8	1	1	4
Term ended October 2023							
Mayor S Van Styn - to October 2023	2019	3	2	2	0	0	0
Cr R D Hall - to October 2023	2019	3	3	3	0	0	4
Cr M Reymond - to October 2023	2021	3	3	2	0	0	6
Cr T Thomas - to October 2023	2019	3	2	2	0	0	2

Between 1 July 2023 and 30 June 2024 the City held the following meetings:

12 Ordinary Meeting of Council, 12 Agenda Forums, 11 Concept Forums and 0 Special Concept Forums, 1 Annual Meeting of Electors and 7 Council Committee Meetings and 0 Special Meeting of Electors.

Note: Committee Meeting attendance does not include External Committees, Boards or Groups where the Mayor/Councillors are members.

Fees, Expenses or Allowances paid to Elected Members 2023/2024

Jerry Clune

Deputy Mayor's annual allowance	7,163
Mayor's annual allowance	64,729
Meeting attendance fees	44,380
Travel and accommodation expenses	2,281
Training	940
Conference Expenses	1,629
Other Expenses	11
Total	121,133

Natasha Colliver

Meeting attendance fees	32,960
Deputy Mayor's annual allowance	16,182
Training	940
Conference Expenses	1,544
Total	51,627

Steve Cooper

Meeting attendance fees	32,960
Training	940
Total	33,900

Jennifer Critch

Meeting attendance fees	32,960
Total	32,960

Jenna Denton

Meeting attendance fees	22,848
Training	2,325
Total	25,173

Peter Fiorenza

Meeting attendance fees	22,847
Training	940
Total	23,788

Robert Hall

Meeting attendance fees	10,113
Total	10,113

Aaron Horsman

Meeting attendance fees	22,847
Travel and accommodation expenses	1,104
Training	1,380
Other Expenses	2,060
Total	27,392

Simon Keemink

Meeting attendance fees	32,960
Travel and accommodation expenses	226
Training	1,590
Conference Expenses	1,053
Total	35,830

Michael Librizzi

Meeting attendance fees	32,960
Travel and accommodation expenses	546
Training	9,600
Total	43,106

Kim Parker

Meeting attendance fees	32,960
Training	940
Total	33,900

Michael Reymond

Meeting attendance fees	10,113
Travel and accommodation expenses	44
Total	10,157

Victor Tanti

Meeting attendance fees	32,960
Total	32,960

Tarleah Thomas

Meeting attendance fees	10,113
Travel and accommodation expenses	2,409
Conference Expenses	1,178
Total	13,700

Shane Van Styn

Mayor's annual allowance	28,651
Meeting attendance fees	15,168
Travel and accommodation expenses	1,769
Conference Expenses	127
Total	45,715

Totals

Mayor's annual allowance	93,380
Deputy Mayor's annual allowance	23,345
Meeting attendance fees	389,149
Travel and accommodation expenses	8,379
Training	19,597
Conference Expenses	5,531
Other Expenses	2,071
Total	541,453



ORGANISATION STRUCTURE



Chief Executive Officer
Ross McKim



Director
Corporate Services
Paul Radalj

Chief Financial Officer
ICT Services
ERP and Cybersecurity
People, Safety
and Wellbeing
Communications
and Vibrancy
Corporate Compliance
Geraldton Airport



Director
Development Services
Ryan Hall

Property Services
Regulatory Services
City Growth
Customer and Business
Engagement



Director
Infrastructure Services
Chris Lee

Maintenance Operations
Project Delivery
and Engineering
Fleet Services
Environment
and Waste



Director
Community & Culture
Fiona Norling

Community and
Cultural Development
Libraries, Heritage
and Gallery
Sport and Leisure
Mullewa District Office

FINANCIAL SUMMARY 2023-24

TOTAL ASSETS

2022/2023	2023/2024
\$975,093,066	\$975,976,179

EQUITY/NET ASSETS

2022/2023	2023/2024
\$916,049,376	\$927,936,857

OPERATING SURPLUS/DEFICIT

2022/2023	2023/2024
\$6,176,269	\$1,671,199

TOTAL LIABILITIES

2022/2023	2023/2024
\$59,043,690	\$48,039,322

NON-OPERATING REVENUE

2022/2023	2023/2024
\$10,132,484	\$11,724,630

OPERATING REVENUE

2022/2023	2023/2024
\$92,364,948	\$95,412,366

CAPITAL EXPENDITURE

2022/2023	2023/2024
\$28,830,097	\$32,327,762

OPERATING EXPENDITURE

2022/2023	2023/2024
\$86,188,679	\$93,741,167

CASH BACKED RESERVES

2022/2023	2023/2024
\$51,755,828	\$43,003,594



FINANCIAL PERFORMANCE

Revenue:

Operating Revenue generated for 2023-24 was \$95.4m. The operating revenue included an advance payment of the City's 2024-25 Federal Assistance Grants. Operating revenue was \$3m over budget and \$3m more than the prior year.

Expenditure:

Operating Expenditure was \$93.7m an increase of \$7.6m compared to the previous year and \$990k less than budgeted.

Major areas of capital expenditure included:

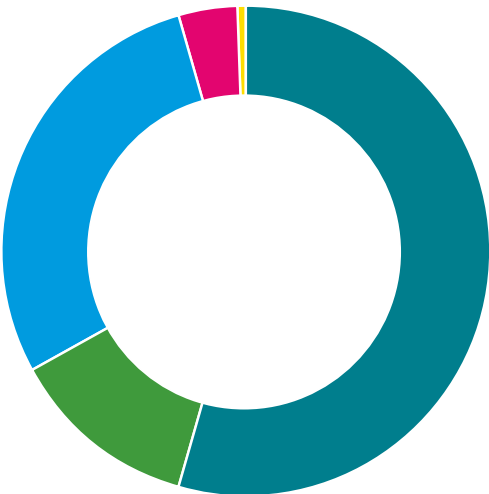
	2022-23	2023-24
AIRPORT	\$86K	\$550K
CARPARKS	\$714K	\$172K
DRAINAGE	\$443K	\$887K
FOOTPATHS & CYCLEWAYS	\$2.86M	\$2.875M
LAND & BUILDINGS	\$1.7M	\$6.7M
MERU LANDFILL	\$1.3M	\$7.44M
PARKS & GARDENS	\$6.8M	\$14.3M
PLANT & EQUIPMENT	\$1.9M	\$2.3M
ROADS	\$8.73M	\$9.98M
LIGHTING	\$321K	\$601K



FINANCIAL HIGHLIGHTS 2023-24

OPERATING REVENUE

Rates	54.5%
Grants, Subsidies and Contributions	12.6%
Fees and Charges	28.5%
Interest Revenue	4.02%
Other Revenue	.38%



OPERATING EXPENDITURE

Maintenance Operations	40.10%
Project Delivery & Engineering	2.36%
City Growth	2.41%
Libraries, Heritage & Gallery	3.82%
Treasury & Finance	4.15%
Property Services	4.58%
Sport & Leisure	4.71%
Community & Cultural Development	5.06%
Regulatory Services	5.81%
Airport	6.37%
Climate, Environment & Waste	14.79%
Other	5.83%



STATUTORY REPORTS

Recordkeeping

The City's continued commitment to recordkeeping, in accordance with legislative requirements, facilitates a structured approach to recordkeeping through the use of a corporate system. In addition, the City's Recordkeeping Policy outlines the process for management and disposal of records in accordance with the State Records Act 2000. The City's Recordkeeping Plan was reviewed and the City's future focus is on digitisation and paper reduction. The City continued its efforts toward best practice in the area of electronic record keeping with 170,100 corporate records registered. This represents a 10.7% increase from the previous year.

TOTAL RECORDS	170,100
Incoming emails (council@cgg.wa.gov.au)	24,332
Hardcopy incoming mail	9,967

New employees were informed of their recordkeeping responsibilities as part of the City's Induction Program, with hands on training provided on TRIM and recordkeeping.

Freedom of Information

The City complies with the Freedom of Information Act 1992 which has as its objectives, to:

- Enable the public to participate more effectively in governing the state; and
 - Make the persons and bodies that are responsible for State and Local Government more accountable to the public.
- The Coordinator Governance is the City's Freedom of Information Officer. Any formal application for information that is not already publicly available at the City may be made through the Freedom of Information Officer. During 2023-24 the City processed a total of four Freedom of Information applications, with an average of 21 days to complete each application. The four applications were completed within the legislative timeframe of 45 days.



National Competition Policy

In 1995 the Council of Australian Governments entered into a number of agreements, collectively known as the National Competition Policy.

Local government is affected mainly where it operates significant business activities which compete, or could compete, with private sector businesses. Local government will also be affected where local laws unnecessarily affect competition.

The City is required to comply with certain policies contained within the National Competition Policy Statement and report on progress in connection with Competitive Neutrality Principles and review of Local Laws.

Competitive Neutrality

It is the City's responsibility to determine whether it is engaged in "significant business activities" within the context of its operations and therefore whether it is required to apply the competitive neutrality principles. Local government is only required to implement the above principles to the extent that the benefits to be realised from implementation outweigh the costs in respect of individual business activities exceeding an annual income of \$500,000. Within these criteria the City identified the following business activities:

- Geraldton Airport;
- Geraldton Aquarena;
- Meru Landfill

No competitive advantage was identified in the City's operations of the above business activities. The City continues to monitor Council Policies and Local Laws for anti-competitive practices.

Complaints Register

The City, in accordance with s5.120 of the Local Government Act 1995, does not have a designated Complaints Officer and the Chief Executive Officer fulfils this role in terms of subsection (2).

As required in accordance with s5.121 'Register of certain complaints of minor breaches' of the Act, the City maintains an electronic register that is managed by the Executive Office.

The City reports no complaints that have resulted in a finding under section 5.110(2)(a) that a minor breach has occurred, for the period ending 30 June 2023.

Employee Salaries

Set out below, in bands of \$10,000, is the number of employees of the City of Greater Geraldton entitled to an annual salary of \$130,000 or more.

SALARY BAND		NUMBER OF EMPLOYEES
\$ From	\$ To	2023-24
\$130,000	\$139,999	6
\$140,000	\$149,999	2
\$150,000	\$159,999	9
\$170,000	\$179,999	2
\$210,000	\$219,999	2
\$220,000	\$229,999	1
\$230,000	\$239,999	2
*\$270,000	\$279,999	1

*Remuneration paid to the Chief Executive Officer was \$275,203.97 (base salary) per annum.



FINANCIALS

2023/2024



City of Greater Geraldton

FINANCIAL REPORT

for the year ended 30 June 2024



City of
Greater Geraldton
a vibrant future



Financial Report
for the year ended 30 June 2024

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Content Overview

- i) These financial statements are General Purpose Financial Statements and cover the consolidated operations.
- ii) All figures presented in these financial statements are presented in Australian Currency.
- iii) Council has the power to amend and reissue the financial statements.

City of Greater Geraldton

Financial Report

for the year ended 30 June 2024

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Statement by Chief Executive Officer

The accompanying financial report of the City of Greater Geraldton has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2024 and the financial position as at 30 June 2024.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the 27th day of March 2025

A handwritten signature in dark ink, consisting of several overlapping strokes, positioned above a horizontal line.

Chief Executive Officer

Statement of Comprehensive Income

for the year ended 30 June 2024

	Note	2024 Actual \$	2024 Budget \$	2023 Actual \$
Revenue				
Rates	29,2a	52,011,677	51,901,243	50,145,028
Grants, subsidies and contributions	2a	12,011,577	11,063,340	14,093,880
Fees and charges	2a	27,197,163	26,055,059	24,336,509
Interest revenue	2a	3,838,217	2,725,398	2,692,693
Other revenue	2a	353,732	538,020	1,096,838
		95,412,366	92,283,060	92,364,948
Expenses				
Employee costs	2b	(34,067,582)	(32,953,129)	(29,753,773)
Materials and contracts	2b	(25,514,320)	(26,148,006)	(22,687,093)
Utility charges	2b	(3,120,576)	(2,965,421)	(2,818,619)
Depreciation	9a	(24,656,474)	(25,748,958)	(25,846,062)
Finance costs	2b	(1,168,482)	(681,167)	(1,050,184)
Insurance	2b	(1,011,766)	(1,030,453)	(934,654)
Other expenditure	2b	(4,201,967)	(3,223,192)	(3,098,294)
		(93,741,167)	(92,750,326)	(86,188,679)
Operating result from continuing operations		1,671,199	(467,266)	6,176,269
Capital grants, subsidies and contributions		11,724,630	9,265,070	10,132,484
Profit on asset disposals	9b	156,496	156,262	98,618
Loss on asset disposals	9b	(745)	(497,600)	(557,358)
Fair value adjustments to financial assets at fair value through profit or loss	2c	7,566	–	16,586
		11,887,947	8,923,732	9,690,330
Net result for the period	28b	13,559,146	8,456,466	15,866,599
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	18	(1,671,665)	–	32,076,601
Total other comprehensive income for the period	18	(1,671,665)	–	32,076,601
Total comprehensive income for the period		11,887,481	8,456,466	47,943,200

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



Statement of Financial Position

as at 30 June 2024

	Note	2024 \$	2023 \$
Assets			
Current assets			
Cash and cash equivalents	3	17,460,646	18,218,685
Trade and other receivables	5	9,500,804	8,447,633
Other financial assets	4a	38,326,910	38,719,933
Inventories	6	387,556	444,848
Contract assets		3,270,298	2,338,083
Total current assets		68,946,214	68,169,182
Non-current assets			
Trade and other receivables	5	571,530	600,600
Other financial assets	4b	5,975,057	11,561,234
Property, plant and equipment	7	201,644,870	195,777,310
Infrastructure	8	698,668,199	698,771,391
Right of use assets	10a	10,849	53,889
Intangible assets	12	159,460	159,460
Total non-current assets		907,029,965	906,923,884
Total assets		975,976,179	975,093,066
Liabilities			
Current liabilities			
Trade and other payables	13	14,605,122	16,775,986
Other liabilities	14	1,931,553	2,650,060
Lease liabilities	10b	8,285	47,974
Borrowings	15	3,142,208	3,696,812
Employee related provisions	16	6,217,663	5,806,558
Total current liabilities		25,904,831	28,977,390
Non-current liabilities			
Lease liabilities	10b	—	8,285
Borrowings	15	13,321,607	16,463,815
Employee related provisions	16	352,816	314,866
Other provisions	17	8,460,068	13,279,334
Total non-current liabilities		22,134,491	30,066,300
Total liabilities		48,039,322	59,043,690
Net assets		927,936,857	916,049,376
Equity			
Retained surplus		372,267,608	349,956,228
Reserve accounts	32	43,003,594	51,755,828
Revaluation surplus	18	512,665,655	514,337,320
Total equity		927,936,857	916,049,376

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



Statement of Changes in Equity

for the year ended 30 June 2024

	Note	Retained Surplus \$	Reserve Accounts \$	Revaluation Surplus \$	Total Equity \$
Balance as at 1 July 2022		346,569,022	39,276,435	482,260,719	868,106,176
Comprehensive income for the period					
Net result for the period		15,866,599	—	—	15,866,599
Other comprehensive income for the period					
Increase/(decrease) in asset revaluation surplus		—	—	32,076,601	32,076,601
Total comprehensive income for the period		15,866,599	—	32,076,601	47,943,200
Transfers from reserve accounts	32	11,045,294	(11,045,294)	—	—
Transfers to reserve accounts	32	(23,524,687)	23,524,687	—	—
Balance as at 30 June 2023		349,956,228	51,755,828	514,337,320	916,049,376
Balance as at 1 July 2023		349,956,228	51,755,828	514,337,320	916,049,376
Comprehensive income for the period					
Net result for the period		13,559,146	—	—	13,559,146
Other comprehensive income for the period					
Increase/(decrease) in asset revaluation surplus		—	—	(1,671,665)	(1,671,665)
Total comprehensive income for the period		13,559,146	—	(1,671,665)	11,887,481
Transfers from reserve accounts	32	20,599,213	(20,599,213)	—	—
Transfers to reserve accounts	32	(11,846,979)	11,846,979	—	—
Balance as at 30 June 2024		372,267,608	43,003,594	512,665,655	927,936,857

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



Statement of Cash Flows

for the year ended 30 June 2024

		2024 Actual \$	2024 Budget \$	2023 Actual \$
	Note			
Cash flows from operating activities				
Receipts				
Rates		52,259,407	51,728,119	50,092,939
Grants, subsidies and contributions		10,360,855	11,029,695	12,904,839
Fees and charges		25,879,319	26,055,059	22,868,100
Interest revenue		3,838,217	2,725,398	2,692,693
Goods and services tax received		43,151	—	—
Other revenue		356,594	1,251,492	1,096,838
Total receipts		92,737,543	92,789,763	89,655,409
Payments				
Employee costs		(33,618,527)	(32,900,143)	(29,547,344)
Materials and contracts		(32,428,421)	(25,688,119)	(21,618,282)
Utility charges		(3,120,576)	(2,965,421)	(2,818,619)
Finance costs		(1,187,219)	(681,167)	(806,047)
Insurance paid		(1,011,766)	(1,030,453)	(934,654)
Goods and services tax paid		—	—	(49,129)
Other expenditure		(4,201,967)	(3,223,192)	(2,343,358)
Total payments		(75,568,476)	(66,488,495)	(58,117,433)
Net cash provided by operating activities	19b	17,169,067	26,301,268	31,537,976
Cash flows from investing activities				
Payments				
Payments for financial assets at amortised cost		5,863,707	2,815,360	(5,160,233)
Payments for purchase of property, plant & equipment	7a	(10,284,162)	(8,481,150)	(4,658,502)
Payments for construction of infrastructure	8a	(22,043,600)	(28,734,120)	(24,171,595)
Loans to self supporting loan deferred debtors		—	(700,000)	(100,000)
Receipts				
Capital grants, subsidies and contributions		11,724,630	9,265,070	10,132,484
Proceeds from sale of property, plant & equipment		434,046	918,900	638,773
Proceeds from financial assets at amortised cost - self supporting loans		123,059	153,670	121,370
Proceeds on other loans and receivables		—	20,439	—
Net cash (used in) investing activities		(14,182,320)	(24,741,831)	(23,197,703)
Cash flows from financing activities				
Payments				
Repayment of borrowings	31a	(3,696,812)	(3,727,425)	(4,275,475)
Payments for principal portion of lease liabilities	31d	(47,974)	(47,974)	(45,124)
Receipts				
Proceeds from new borrowings	31a	—	700,000	—
Net cash (used in) financing activities		(3,744,786)	(3,075,399)	(4,320,599)
Net increase /(decrease) in cash held		(758,039)	(1,515,962)	4,019,674
Cash at beginning of year		18,218,685	19,537,055	14,199,011
Cash and cash equivalents at the end of the year	19a	17,460,646	18,021,093	18,218,685

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

Statement of Financial Activity

for the year ended 30 June 2024

	Note	2024 Actual \$	2024 Budget \$	2023 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	29	51,826,470	51,901,243	50,145,028
Rates excluding general rates	29	185,207	—	—
Grants, subsidies and contributions		12,011,577	11,063,340	14,093,880
Fees and charges		27,197,163	26,055,059	24,336,509
Interest revenue		3,838,217	2,725,398	2,692,693
Other revenue		353,732	538,020	1,096,838
Profit on asset disposals		156,496	202,612	98,618
Fair value adjustments to financial assets at fair value through profit or loss	4b	7,566	—	16,586
		95,576,428	92,485,672	92,480,152
Expenditure from operating activities				
Employee costs		(34,067,582)	(32,953,129)	(29,753,773)
Materials and contracts		(25,514,320)	(26,148,006)	(22,687,093)
Utility charges		(3,120,576)	(2,965,421)	(2,818,619)
Depreciation		(24,656,474)	(25,748,958)	(25,846,062)
Finance costs		(1,168,482)	(681,167)	(1,050,184)
Insurance		(1,011,766)	(1,030,453)	(934,654)
Other expenditure		(4,201,967)	(3,223,192)	(3,098,294)
Loss on asset disposals		(745)	(543,950)	(557,358)
		(93,741,912)	(93,294,276)	(86,746,037)
Adjustment for cash budget requirements:				
Non-cash amounts excluded from operating activities	30	25,578,289	26,146,455	26,553,584
Amount attributable to operating activities		27,412,805	25,337,851	32,287,699
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		11,724,630	9,265,070	10,132,484
Proceeds from disposal of assets		434,046	918,900	638,773
Proceeds from financial assets at amortised cost - self supporting loans	31a	123,059	153,670	121,370
Proceeds from council loans		20,438	20,439	15,856
		12,302,173	10,358,079	10,908,483
Outflows from investing activities				
Purchase of property, plant and equipment	7a	(10,925,230)	(8,481,150)	(4,658,502)
Purchase and construction of infrastructure	8a	(27,239,910)	(28,734,120)	(24,171,595)
Advances to Community Groups		—	(700,000)	(100,000)
		(38,165,140)	(37,915,270)	(28,930,097)
Amount attributable to investing activities		(25,862,967)	(27,557,191)	(18,021,614)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	31a	—	700,000	—
Transfers from reserve accounts	32	20,599,213	2,221,367	11,045,294
		20,599,213	2,921,367	11,045,294
Outflows from financing activities				
Repayment of borrowings	31a	(3,696,812)	(3,727,425)	(4,275,475)
Payments for principal portion of lease liabilities	31d	(47,974)	(47,974)	(45,124)
Transfers to reserve accounts	32	(11,846,979)	(184,000)	(23,524,687)
		(15,591,765)	(3,959,399)	(27,845,286)
Amount attributable to financing activities		5,007,448	(1,038,032)	(16,799,992)

Statement of Financial Activity
for the year ended 30 June 2024

	Note	2024 Actual \$	2024 Budget \$	2023 Actual \$
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	30	1,487,252	4,185,321	4,021,159
Amount attributable to operating activities		27,412,805	25,337,851	32,287,699
Amount attributable to investing activities		(25,862,967)	(27,557,191)	(18,021,614)
Amount attributable to financing activities		5,007,448	(1,038,032)	(16,799,992)
Surplus/(deficit) after imposition of general rates	30	8,044,538	927,949	1,487,252

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

Notes to the Financial Statements

for the year ended 30 June 2024

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Notes to the Financial Statements

for the year ended 30 June 2024

Note 1. Basis of preparation

The financial report of the City of Greater Geraldton, which is a class 1 Local Government, comprises general purpose financial statements which have been prepared in accordance with the Local Government Act 1995 and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the Local Government Act 1995 read with the Local Government (Financial Management) Regulations 1996 prescribe that the financial report be prepared in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied except for disclosure requirements of:

- AASB 7 Financial Instruments Disclosures
- AASB 16 Leases paragraph 58
- AASB 101 Presentation of Financial Statements paragraph 61
- AASB 107 Statement of Cash Flows paragraphs 43 and 45
- AASB 116 Property, Plant and Equipment paragraph 79
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
- AASB 140 Investment Property paragraph 75(f)
- AASB 1052 paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 16

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 City 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.

Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- *AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*

This standard resulted in terminology changes relating to material accounting policies (formerly referred to as significant accounting policies).

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- *AASB 2014-10 Amendments to Australian Accounting Standards-Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- *AASB 2020-1 Amendments to Australian Accounting Standards -Classification of Liabilities as Current or Non-current*
- *AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
- *AASB 2022-5 Amendments to Australian Accounting Standards -Lease Liability in a Sale and Leaseback*
- *AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*

These amendments are not expected to have any material impact on the financial report on initial application.

- *AASB 2022-10 Amendments to Australian Accounting Standards -Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*

These amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

- *AASB 2023-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements*

These amendments may result in additional disclosures in the case of applicable finance arrangements.

The local government reporting entity

All funds through which the City 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. A separate statement of those monies appears at Note 33 of the financial report.

Critical accounting estimates and judgements

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 that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements

Notes to the Financial Statements

for the year ended 30 June 2024

Note 1. Basis of preparation (continued)

about carrying amounts of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
- Property, plant and equipment - note 7
- Infrastructure - note 8
- Expected credit losses on financial assets - note 5
- Impairment losses of non-financial assets - note 7 and 8
- Investment property - note 11
- Estimated useful life of intangible assets - note 12
- Measurement of employee benefits - note 16
- Measurement of provisions - note 17

Fair value hierarchy information can be found in note 27.

Notes to the Financial Statements

for the year ended 30 June 2024

Note 2. Revenue and expenses

(a) Revenue

Contracts with customers

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

Revenue category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/refunds/warranties	Timing of revenue recognition
Grants, subsidies or contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time /Single point in time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Fees and charges - sale of stock	Kiosk and visitor centre stock	Single point in time	Payment in full at point of sale	Refund for faulty goods	At point of sale
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

Consideration from contracts with customers is included in the transaction price.

Notes to the Financial Statements

for the year ended 30 June 2024

Note 2. Revenue and expenses (continued)

(a) Revenue (continued)

Revenue Recognition

Revenue recognised during the year under each basis of recognition by nature of goods or services is provided in the table below:

Nature	Contracts with customers	Capital grant/ contributions	Statutory Requirements	Other	Total
For the year ended 30 June 2024					
Rates	—	—	52,011,677	—	52,011,677
Grants, subsidies and contributions	10,450,480	—	—	1,561,096	12,011,576
Fees and charges	26,937,507	—	259,656	—	27,197,163
Interest revenue	—	—	—	3,838,216	3,838,216
Other revenue	—	—	—	353,731	353,731
Capital grants, subsidies and contributions	—	11,724,630	—	—	11,724,630
Total	37,387,987	11,724,630	52,271,333	5,753,043	107,136,993
For the year ended 30 June 2023					
Rates	—	—	50,145,028	—	50,145,028
Grants, subsidies and contributions	14,093,880	—	—	—	14,093,880
Fees and charges	23,579,017	—	757,492	—	24,336,509
Interest revenue	—	—	—	2,692,693	2,692,693
Other revenue	—	—	—	1,096,838	1,096,838
Capital grants, subsidies and contributions	—	9,956,734	—	175,750	10,132,484
Total	37,672,897	9,956,734	50,902,520	3,965,281	102,497,432
				2024	2023
				Actual	Actual
				\$	\$

Interest revenue

Interest on reserve account funds	2,378,098	1,127,046
Investments - other funds	997,343	1,137,621
Rate overdue interest	318,054	311,399
Rate instalment interest	104,654	100,993
Pensioner Deferred Interest	21,628	13,129
Financial assets at amortised cost - self supporting loans	16,160	—
Other interest revenue	2,280	2,505
Total interest earnings	3,838,217	2,692,693

Notes to the Financial Statements

for the year ended 30 June 2024

Note 2. Revenue and expenses (continued)

(a) Revenue (continued)

	2024 Actual \$	2023 Actual \$
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Other revenue

Other revenue	353,732	1,096,838
	<u>353,732</u>	<u>1,096,838</u>

(b) Expenses

Materials and contracts

Auditors remuneration

- Audit of the annual financial report	102,277	81,000
- Internal Audit	17,300	14,050
Total Auditors remuneration	<u>119,577</u>	<u>95,050</u>

Other

Materials and contracts	25,394,743	22,592,043
Total	<u>25,514,320</u>	<u>22,687,093</u>

Employee costs

	2024 Actual \$	2023 Actual \$
--	----------------------	----------------------

Wages and salaries	22,840,324	20,143,774
Employee leave entitlements	5,987,837	5,265,487
Superannuation	4,335,035	3,604,627
Workers' compensation insurance	414,177	322,668
Protective clothing and uniforms	93,232	63,402
Recruitment costs	102,759	125,875
Training costs (other than salaries and wages)	206,709	140,750
Other employee costs	87,509	87,190
Total employee costs	<u>34,067,582</u>	<u>29,753,773</u>

	2024 Actual \$	2023 Actual \$
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Utility charges

Other	3,120,576	2,818,619
Total	<u>3,120,576</u>	<u>2,818,619</u>

Notes to the Financial Statements

for the year ended 30 June 2024

Note 2. Revenue and expenses (continued)

(b) Expenses (continued)

	Note	2024 Actual \$	2023 Actual \$
Finance costs			
Borrowings	31a	635,188	778,064
Leases	31d	2,120	4,970
Other - Meru Rehabilitation Provision - unwinding of discount	17ii	531,174	267,150
Total		1,168,482	1,050,184

Insurance

Insurance and licences	1,011,766	934,654
Total	1,011,766	934,654

Other expenditure

Other	4,201,967	3,098,294
Total Other expenditure	4,201,967	3,098,294

(c) Other "Non Operating" result items

Fair value adjustments to financial assets at fair value through profit or loss

The revenue relates to the increase in the fair value of the Council's investments.	7,566	16,586
	7,566	16,586

Notes to the Financial Statements

for the year ended 30 June 2024

Note 3. Cash and cash equivalents

	Note	2024 \$	2023 \$
Cash - Unrestricted		14,224,164	9,886,853
Cash - Restricted		3,236,482	8,331,832
Total cash and cash equivalents	19a	17,460,646	18,218,685

MATERIAL ACCOUNTING POLICIES**Cash and cash equivalents**

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.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interests. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

Note 4. Other financial assets

	Note	2024 \$	2023 \$
(a) Current assets			
Financial assets at amortised cost		38,316,773	38,707,974
Financial assets previously classified as loans and receivables		10,137	11,959
Total current financial assets		38,326,910	38,719,933
Financial assets at amortised cost			
Term deposits		38,183,166	38,576,435
Self supporting loans		124,784	123,059
Other long term financial assets		8,823	8,480
		38,316,773	38,707,974
Financial assets previously classified as loans and receivables			
Mortgage backed securities		10,137	11,959
		10,137	11,959
Held as			
- Unrestricted other financial assets at amortised cost		346,070	2,664,106
- Restricted other financial assets at amortised cost	19a	37,980,840	36,055,827
Total		38,326,910	38,719,933

Notes to the Financial Statements

for the year ended 30 June 2024

Note 4. Other financial assets (continued)

	Note	2024 \$	2023 \$
(b) Non current assets			
Financial assets at fair value through profit or loss		374,269	366,703
Financial assets at amortised cost		5,522,206	11,184,393
Financial assets previously classified as loans and receivables		78,582	10,138
Total non-current financial assets		5,975,057	11,561,234
Financial assets at fair value through profit or loss			
Units in Local Government House Trust		374,269	366,703
		374,269	366,703
Financial assets at amortised cost			
Self supporting loans receivable		522,206	646,989
Other long term financial assets		5,000,000	10,537,404
		5,522,206	11,184,393
Financial assets previously classified as loans and receivables			
Mortgage backed securities		78,582	10,138
		78,582	10,138
Held as			
- Unrestricted other financial assets at amortised cost		975,057	1,111,234
- Restricted other financial assets at amortised cost	19a	5,000,000	10,450,000
Total		5,975,057	11,561,234

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 31(a) as self supporting loans. Fair value of financial assets at fair value through profit and loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

The Council 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.

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at a mortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierachy (see Note 27 (i)) due to the observable market rates.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

Financial assets at fair value through profit or loss

The City has elected to classify the following financial assets at fair value through profit or loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Council has not elected to recognise as fair value gains and losses through profit or loss.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 25.

Notes to the Financial Statements

for the year ended 30 June 2024

Note 5. Trade and other receivables

	2024 \$	2023 \$
Current		
Rates and statutory receivables	4,001,156	4,219,816
Sundry Debtors	1,457,896	1,388,422
GST receivable	399,182	442,333
Accrued Income	2,334,551	1,247,773
Prepayments	1,319,957	1,291,482
Less: provision for expected credit loss	(11,938)	(142,193)
	9,500,804	8,447,633
Non-current		
Pensioner's rates and ESL deferred	571,530	600,600
	571,530	600,600

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 provision for expected credit loss 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.

MATERIAL ACCOUNTING POLICIES**Rates and statutory receivables**

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

Trade and other receivables

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations as part of the ordinary course of business.

Other Receivables

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers including grants for the construction of recognisable non financial assets.

Measurement

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

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 City measures them subsequently at amortised cost using the effective interest rate method.

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

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 25.

Notes to the Financial Statements
for the year ended 30 June 2024

Note 6. Inventories

	2024	2023
	\$	\$
Current		
Fuel and materials	327,996	366,315
Resaleable Merchandise	59,560	78,533
Total current inventories	387,556	444,848

MATERIAL ACCOUNTING POLICIES

General

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

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

Notes to the Financial Statements

for the year ended 30 June 2024

Note 7. Property, plant and equipment

(a) Movements in balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Assets not subject to operating lease				Plant and equipment		Total property, plant and equipment	
	Land	Buildings	Artwork	Property - Work in progress	Furniture and equipment	Plant and equipment		
	Note	\$	\$	\$	\$	\$	\$	
Measurement basis		Fair Value	Fair Value	Fair Value	Cost	Cost	Cost	
Balance at 1 July 2022		50,196,000	102,467,120	758,466	620,208	1,881,499	9,046,403	164,969,696
Additions		512,715	1,219,425	77,709	456,379	464,407	1,927,867	4,658,502
Disposals		(393,366)	(668,753)	—	—	—	(576,007)	(1,638,126)
Revaluation increments transferred to revaluation surplus	18	9,067,772	14,476,249	—	—	—	—	23,544,021
Depreciation	9a	—	(2,169,125)	—	—	(542,893)	(1,031,537)	(3,743,555)
Reclassifications between Asset Classes		7,446,159	520,355	—	(520,355)	—	—	7,446,159
Depreciation on Disposal		—	147,995	—	—	—	392,618	540,613
Balance at 30 June 2023		66,829,280	115,993,266	836,175	556,232	1,803,013	9,759,344	195,777,310
Comprises:								
Gross balance amount at 30 June 2023		66,829,280	115,993,266	836,175	556,232	3,416,282	18,865,975	206,497,210
Accumulated depreciation at 30 June 2023		—	—	—	—	(1,613,269)	(9,106,631)	(10,719,900)
Balance at 30 June 2023		66,829,280	115,993,266	836,175	556,232	1,803,013	9,759,344	195,777,310
Measurement basis		Fair Value	Fair Value	Fair Value	Cost	Cost	Cost	
Balance at 1 July 2023		66,829,280	115,993,266	836,175	556,232	1,803,013	9,759,344	195,777,310
Additions		—	6,715,350	—	1,108,527	799,817	2,301,536	10,925,230
Disposals		—	—	—	—	(1,382)	(723,670)	(725,052)
Revaluation increments transferred to revaluation surplus	18	—	—	—	—	—	—	—
Revaluation decrements transferred to revaluation surplus	18	—	(91,763)	(16,870)	—	—	—	(108,633)
Depreciation	9a	—	(2,433,173)	—	—	(649,302)	(947,199)	(4,029,674)
Reclassifications between Asset Classes		—	—	(231,055)	—	648,812	(643,812)	(226,055)
Asset Write offs		—	(415,013)	—	—	—	—	(415,013)
Depreciation on Disposal		—	—	—	—	—	446,757	446,757
Balance at 30 June 2024		66,829,280	119,768,667	588,250	1,664,759	2,600,958	10,192,956	201,644,870
Comprises:								
Gross balance amount at 30 June 2024		66,829,280	122,200,853	588,250	1,664,759	5,187,158	18,823,396	215,293,696
Accumulated depreciation at 30 June 2024		—	(2,432,186)	—	—	(2,586,200)	(8,630,440)	(13,648,826)
Balance at 30 June 2024		66,829,280	119,768,667	588,250	1,664,759	2,600,958	10,192,956	201,644,870

Notes to the Financial Statements

for the year ended 30 June 2024

Note 7. Property, plant and equipment (continued)

(b) Carrying Amount Measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair Value - as determined at the last valuation date					
Land	2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology.	Independent registered valuer	June 2023	Price per hectare / market borrowing rate.
Buildings - specialised	3	Cost approach using current replacement cost.	Independent registered valuer	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs.
Buildings - non-specialised	2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology.	Independent registered valuer	June 2023	Price per hectare / market borrowing rate.

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease.

Asset class	Valuation technique
(ii) Cost	
Furniture and equipment	Cost
Plant and equipment	Cost
Artwork	Fair value

Notes to the Financial Statements

for the year ended 30 June 2024

Note 8. Infrastructure

(a) Movements in balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Note	Infrastructure roads \$	Infrastructure Lighting \$	Recreation \$	Car Parks \$	Meru Landfill \$	Airport \$	Effluent Scheme \$	Work in progress \$	Total infrastructure \$
Balance as at 1 July 2022		576,449,318	—	56,582,329	10,157,530	16,966,959	24,108,191	529,541	—	684,793,868
Additions		14,901,982	321,885	6,845,952	714,451	1,301,052	1,089,609	—	—	25,174,931
Revaluation increments transferred to revaluation surplus	18	—	3,790,470	10,396,096	8,146,127	1,242,422	—	87,289	—	23,662,404
Revaluation decrements transferred to revaluation surplus	18	(16,133,160)	—	—	—	—	—	—	—	(16,133,160)
Depreciation	9a	(17,135,291)	(1,855)	(2,179,244)	(503,544)	(1,085,835)	(1,134,868)	(18,830)	—	(22,059,467)
Meru capping provision		—	—	—	—	3,332,815	—	—	—	3,332,815
Other Movements		—	—	(7,709,983)	—	(1,158,600)	—	—	8,868,583	—
Balance at 30 June 2023		558,082,849	4,110,500	63,935,150	18,514,564	20,598,813	24,062,932	598,000	8,868,583	698,771,391
Comprises:										
Gross balance amount at 30 June 2023		558,082,849	4,110,500	63,935,150	18,514,564	21,871,888	27,434,699	598,000	8,868,583	703,416,233
Accumulated depreciation at 30 June 2023		—	—	—	—	(1,273,075)	(3,371,767)	—	—	(4,644,842)
Balance at 30 June 2023		558,082,849	4,110,500	63,935,150	18,514,564	20,598,813	24,062,932	598,000	8,868,583	698,771,391
Balance as at 1 July 2023		558,082,849	4,110,500	63,935,150	18,514,564	20,598,813	24,062,932	598,000	8,868,583	698,771,391
Additions		13,697,276	601,721	14,354,830	172,141	4,772,953	553,537	—	(6,912,548)	27,239,910
Revaluation increments transferred to revaluation surplus	18	—	—	668,200	—	—	—	—	2,909,597	3,577,797
Revaluation decrements transferred to revaluation surplus	18	(83,431)	—	(4,587,700)	(469,698)	—	—	—	—	(5,140,829)
Asset Write Offs		—	(10,745)	(14,123)	—	(47,096)	—	—	—	(71,964)
Depreciation	9a	(13,395,875)	(358,454)	(2,494,233)	(851,622)	(2,210,992)	(1,207,090)	(65,455)	—	(20,583,721)
Meru capping provision		—	—	—	—	(5,350,440)	—	—	—	(5,350,440)
Reclassifications between Asset Classes		—	106,600	119,455	—	—	—	—	—	226,055
Other Movements		—	—	—	—	—	—	—	—	—
Balance at 30 June 2024		558,300,819	4,449,622	71,981,579	17,365,385	17,763,238	23,409,379	532,545	4,865,632	698,668,199
Comprises:										
Gross balance amount at 30 June 2024		571,696,694	4,807,322	74,475,635	18,217,008	21,246,301	27,988,236	598,000	4,865,632	723,894,828
Accumulated depreciation at 30 June 2024		(13,395,875)	(357,700)	(2,494,057)	(851,622)	(3,483,063)	(4,578,857)	(65,455)	—	(25,226,629)
Balance at 30 June 2024		558,300,819	4,449,622	71,981,578	17,365,386	17,763,238	23,409,379	532,545	4,865,632	698,668,199

Notes to the Financial Statements

for the year ended 30 June 2024

Note 8. Infrastructure (continued)

(b) Carrying Amount Measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair Value - as determined at the last valuation date					
Roads	3	Cost approach using current replacement cost	Independent registered valuer	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Recreation	3	Cost approach using current replacement cost	Independent registered valuer	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Car Parks	3	Cost approach using current replacement cost	Independent registered valuer	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Meru Landfill	3	Cost approach using current replacement cost	Independent registered valuer	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Airport	3	Cost approach using current replacement cost	Independent registered valuer	June 2020	Construction costs and current condition, residual values and remaining useful life assessments inputs
Effluent Scheme	3	Cost approach using current replacement cost	Independent registered valuer	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Lighting	3	Cost approach using current replacement cost	Independent registered valuer	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of infrastructure using level 3 inputs.

Notes to the Financial Statements

for the year ended 30 June 2024

Note 9. Fixed assets

	Note	2024 Actual \$	2024 Budget \$	2023 Actual \$
(a) Depreciation				
Buildings	7a	2,433,173	2,162,268	2,169,125
Furniture & Equipment	7a	649,302	501,924	542,893
Plant & Equipment	7a	947,199	1,145,102	1,031,537
Infrastructure - roads	8a	13,395,875	17,032,023	17,135,291
Infrastructure - Lighting	8a	358,454	–	1,855
Infrastructure - Recreation	9a	2,494,272	2,134,381	2,179,244
Infrastructure - Car Parks	9a	851,622	498,368	503,544
Infrastructure - Meru Landfill	9a	2,210,992	1,069,535	1,085,835
Infrastructure - Airport	9a	1,207,090	1,143,622	1,134,868
Infrastructure - Effluent Scheme	9a	65,455	18,695	18,830
Right of Use Assets - Furniture & Equipment	11a	43,040	43,040	43,040
Total depreciation		24,656,474	25,748,958	25,846,062

Depreciation of Non-Current Assets

Depreciation is recognised on a straight-line basis, using rates, which are reviewed each reporting period. Major depreciation periods are:

Asset Class	Years
Buildings	8 to 100 years
Furniture and equipment	3 to 10 years
Plant and equipment	5 to 20 years
Infrastructure - Roads	20 to 80 years
Infrastructure - Recreation (Parks)	10 to 80 years
Infrastructure - Car Parks	20 to 100 years
Infrastructure - Meru Landfill	8 to 75 years
Infrastructure - Airport	10 to 100 years
Infrastructure - Effluent Scheme	10 to 40 years
Infrastructure - Footpaths	20 to 40 years
Infrastructure - Drainage	15 to 80 years
Right of use - Furniture and Equipment	Based on the remaining lease

Notes to the Financial Statements

for the year ended 30 June 2024

Note 9. Fixed assets (continued)

(b) Disposal of assets

The following assets were disposed of during the year.

		Net book value			Sales price			Profit		(loss)			
		2024	2024	2023	2024	2024	2023	2024	2024	2023	2024	2024	2023
		Actual	Budget	Actual	Actual	Budget	Actual	Actual	Budget	Actual	Actual	Budget	Actual
Note		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By asset class													
Property, plant and equipment	7a												
Land		—	—	393,366	—	—	360,000	—	—	—	—	—	(33,366)
Buildings		—	497,600	668,753	—	—	—	—	—	—	—	(497,600)	(520,758)
Plant and equipment		276,913	762,638	576,007	430,864	918,900	278,773	154,678	156,262	98,618	(727)	—	(3,234)
Furniture and equipment		1,382	—	—	3,182	—	—	1,818	—	—	(18)	—	—
Total by asset class		278,295	1,260,238	1,638,126	434,046	918,900	638,773	156,496	156,262	98,618	(745)	(497,600)	(557,358)

Notes to the Financial Statements

for the year ended 30 June 2024

Note 9. Fixed assets (continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. The cost of non-current assets constructed by the City includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

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 *Local Government (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.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the City's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses.

Reportable Value

In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

Revaluation

Land and buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls and measured at reportable value, are only required to be revalued every five years in accordance with the regulatory framework. This includes

buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on land vested in the City.

Whilst the regulatory framework only requires a revaluation to occur every five years, it also provides for the City to revalue earlier if it chooses to do so.

For land, buildings and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity.

Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset.
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Impairment

In accordance with *Local Government (Financial Management) Regulations 17A(4C)*, the City is not required to comply with *AASB136 Impairment of Assets* to determine the recoverable amount of its non-financial assets that are land or buildings classified as property, plant and equipment, infrastructure or vested improvements that the local

Notes to the Financial Statements

for the year ended 30 June 2024

Note 9. Fixed assets (continued)

government controls in circumstances where there has been an impairment indication of a general decrease in asset values.

In other circumstances where it has been assessed that one or more of these non-financial assets are impaired, the asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains or losses on disposal

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

Note 10. Leases

Council as a lessee

Council has a lease in place over Printers. Council has applied the exception to lease accounting for leases of low-value assets and short-term leases.

Where Council assesses that an agreement contains a lease, a right of use asset and a lease liability is recognised on inception of the lease. Council does not separate lease and non-lease components for any class of assets and has accounted for lease payments as a single component.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises: the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration, less any lease incentives received. The right-of-use is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of asset accounting policy.

The lease liability is initially recognised at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Council's incremental borrowing rate for a similar term with similar security is used.

Exceptions to lease accounting

Council has applied the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. Council recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

Leases at significantly below market value / concessionary leases

Council has elected to measure the right of use asset arising from the concessionary leases at cost which is based on the associated lease liability at initial recognition.

Terms and conditions of leases

Printers

The lease relates to printers located all over the City premises. The lease commenced on the 24th of October 2019 and the lease is for 5 years. The lease has fixed monthly repayments of \$4,174.44. At the end of the lease the City can either terminate the lease, continue with the lease or purchase the printers outright.

Notes to the Financial Statements

for the year ended 30 June 2024

Note 10. Leases (continued)

(a) Right of use assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year

	Note	Printers \$	Total \$
2023			
Balance at 1 July 2022		96,929	96,929
Depreciation	9a	(43,040)	(43,040)
Balance at 30 June 2023		53,889	53,889
2024			
Balance at 1 July 2023		53,889	53,889
Depreciation	9a	(43,040)	(43,040)
Balance at 30 June 2024		10,849	10,849

Amounts included in the statement of comprehensive income related to leases

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the entity is the lessee:

	Note	2024 Actual \$	2023 Actual \$
Expenses			
Depreciation on right-of-use assets	9a	43,040	43,040
Finance charge on lease liabilities	31d	2,119	4,969
Total amount recognised in the statement of comprehensive income		45,159	48,009
Total cash outflow from leases		2,119	4,969
	Note	2024 Actual \$	2023 Actual \$

(b) Lease liabilities

Current		8,285	47,974
Non-current		—	8,285
Total lease liabilities	31d	8,285	56,259

Disclosure

The City has a lease relating to printing equipment. The term for the lease is 5 years. The lease has fixed monthly lease payments. The measurement of lease liabilities does not include variable lease payments and any future cash outflows associated with leases not yet commenced to which the City is committed.

Secured liabilities and assets pledged as security

Lease liabilities are effectively secured, as the rights to the leased assets recognised in the financial statements revert to the lessor in the event of default.

Notes to the Financial Statements

for the year ended 30 June 2024

Note 10. Leases (continued)

MATERIAL ACCOUNTING POLICIES

Leases

At inception of a contract, the City assesses if the contract contains a lease 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 the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the City uses its incremental borrowing rate.

All contracts that are 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.

Details of individual borrowings required by regulations are provided at Note 31

Right-of-use assets - valuation

Right-of-use assets are measured at cost. This means that all right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the statement of financial position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 9 for details on the significant accounting policies applying to vested improvements.

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shortest. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the City anticipates to exercise a purchase option, the specific asset is amortised over the useful life of the underlying asset.

Notes to the Financial Statements

for the year ended 30 June 2024

Note 11. Investment property

Council has not classified any Land or Buildings as "Investment Properties".

Note 12. Intangible assets

Laneway Easement

	2024 Actual \$	2023 Actual \$
Non-current		
Gross book value	159,460	159,460
Total Laneway Easement – net book value	159,460	159,460
Movements in balances of intangible asset during the financial year are shown as follows:		
Balance at 1 July	159,460	159,460
Amortisation	–	–
Balance at 30 June	159,460	159,460
TOTAL INTANGIBLE ASSETS	159,460	159,460

MATERIAL ACCOUNTING POLICIES

Laneway Easement

The Laneway Easement is not amortised as it is considered to have an indefinite useful life.

Note 13. Trade and other payables

	2024 \$	2023 \$
Current		
Sundry creditors	6,770,478	11,121,468
Accrued interest on debentures	71,909	90,646
Accrued Expenses	3,661,258	1,274,988
Accrued Salaries and Wages	887,749	1,207,053
Unexpended Non-Operating Grants (WATC)	3,213,728	3,081,831
Total current trade and other payables	14,605,122	16,775,986

MATERIAL ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are initially recognised at fair value when the City becomes a party to the contractual provisions of the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and any consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Notes to the Financial Statements

for the year ended 30 June 2024

Note 13. Trade and other payables (continued)

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the financial year that are unpaid and arise when the City becomes obliged to make future payments in respect of the purchase of these goods and services.

The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid rates

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

Notes to the Financial Statements

for the year ended 30 June 2024

Note 14. Other liabilities

	2024 \$	2023 \$
Other liabilities		
Current		
Deposits received in advance of services provided	1,931,553	2,650,060
Total other liabilities	1,931,553	2,650,060

MATERIAL ACCOUNTING POLICIES

Contract Liabilities

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

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

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the City's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the City which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 27(i)) due to the unobservable inputs, including own credit risk.

Notes to the Financial Statements

for the year ended 30 June 2024

Note 15. Borrowings

	Note	2024			2023		
		Current \$	Non-current \$	Total \$	Current \$	Non-current \$	Total \$
Unsecured							
Loans	31a	3,142,208	13,321,607	16,463,815	3,696,812	16,463,815	20,160,627
Total unsecured borrowings	31a	3,142,208	13,321,607	16,463,815	3,696,812	16,463,815	20,160,627

Unsecured liabilities

All the City's borrowings are from the Western Australian Treasury Corporation (WATC) and are unsecured.

MATERIAL ACCOUNTING POLICIES**Borrowing costs**

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.

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 27) due to the unobservable inputs, including own credit risk.

Risk

Information regarding exposure to risk can be found at Note 25.

Details of individual borrowings required by regulations are provided at Note 31(a).

Notes to the Financial Statements

for the year ended 30 June 2024

Note 16. Employee related provisions

	2024 \$	2023 \$
Current provisions		
Employee benefit provisions		
Annual leave	2,441,905	2,362,130
Long service leave	3,454,949	3,098,121
Sick Leave	308,385	307,899
Accrued RDO	12,424	38,408
Total current employee related provisions	6,217,663	5,806,558
Non-current provisions		
Long service leave	352,816	314,866
Total non-current employee related provisions	352,816	314,866
Total employee related provisions	6,570,479	6,121,424

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

Note 17. Other Provisions

	Infrastructure Meru - Rehabilitation	Total
Opening balance at 1 July 2023		
Non-current provisions	13,279,334	13,279,334
	13,279,334	13,279,334
Movement	(4,819,266)	(4,819,266)
Balance at 30 June 2024	8,460,068	8,460,068
Comprises		
Non-current	8,460,068	8,460,068
	8,460,068	8,460,068

Other provisions

Amounts which are expected to be paid out within 12 months of the reporting date are classified as current. Exact timing of payment of non-current obligations is unable to be reliably estimated as it is dependent on factors beyond the control of the local government.

Notes to the Financial Statements

for the year ended 30 June 2024

Note 18. Revaluation surplus

	2024	2024	2024	Total	2024	2023	2023	2023	Total	2023
	Opening Balance	Revaluation Increment	Revaluation (Decrement)	Movement on Revaluation	Closing Balance	Opening Balance	Revaluation Increment	Revaluation (Decrement)	Movement on Revaluation	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land	31,438,951	—	—	—	31,438,951	22,371,179	9,067,772	—	9,067,772	31,438,951
Buildings - non-specialised	62,663,505	—	(91,763)	(91,763)	62,571,742	48,187,256	14,476,249	—	14,476,249	62,663,505
Plant and equipment	1,601,370	—	—	—	1,601,370	1,601,370	—	—	—	1,601,370
Artwork	100,239	—	(16,870)	(16,870)	83,369	100,239	—	—	—	100,239
Roads	381,211,339	1,928,492	(83,431)	1,845,061	383,056,400	397,344,499	—	(16,133,160)	(16,133,160)	381,211,339
Lighting	3,790,470	—	—	—	3,790,470	—	3,790,470	—	4,793,806	4,793,806
Recreation	10,396,096	1,649,305	(4,587,700)	(2,938,395)	7,457,701	—	10,396,096	—	10,396,096	10,396,096
Car Parks	19,045,939	—	(469,698)	(469,698)	18,576,241	10,899,812	8,146,127	—	8,146,127	19,045,939
Meru Landfill	2,700,676	—	—	—	2,700,676	1,458,254	1,242,422	—	1,242,422	2,700,676
Airport	1,003,336	—	—	—	1,003,336	—	—	—	—	—
Effluent Scheme	385,399	—	—	—	385,399	298,110	87,289	—	87,289	385,399
	514,337,320	3,577,797	(5,249,462)	(1,671,665)	512,665,655	482,260,719	47,206,425	(16,133,160)	32,076,601	514,337,320

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

Vested land no longer required to be recognised. Land under golf courses, showgrounds, racecourses or any other sporting or recreational facility of State, or regional, significance should no longer be recognised

Notes to the Financial Statements

for the year ended 30 June 2024

Note 19. Notes to the statement of cash flows

(a) Reconciliation of cash

For the purposes of the Statement of Cash Flows, cash includes cash on hand and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	Note	2024 Actual \$	2024 Budget \$	2023 Actual \$
Cash and cash equivalents	3	<u>17,460,646</u>	<u>18,021,093</u>	<u>18,218,685</u>

Restrictions

The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:

- Cash and cash equivalents	3	3,236,482	4,694,064	8,331,832
- Financial assets at amortised cost	4	42,980,840	33,158,176	46,505,827
		<u>46,217,322</u>	<u>37,852,240</u>	<u>54,837,659</u>

The restricted financial assets are a result of the following specific purposes to which the assets may be used:

Restricted reserve accounts	32	43,003,594	34,771,040	51,755,828
Unspent grants		3,213,728	3,081,200	3,081,831
Total restricted financial assets		<u>46,217,322</u>	<u>37,852,240</u>	<u>54,837,659</u>

(b) Reconciliation of Net Result to Net Cash Provided By Operating Activities

Net result		13,559,146	8,456,466	15,866,599
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Non-cash items:

Depreciation/amortisation		24,656,474	25,748,958	25,846,062
Adjustments to fair value of financial assets at fair value through profit or loss		(7,566)	–	(16,586)
(Profit)/loss on sale of asset		(155,751)	341,338	458,740
Other Non Cash Movements		–	–	–

Changes in assets and liabilities:

(Increase)/decrease in trade and other receivables		(1,024,101)	489,378	(1,569,627)
(Increase)/decrease in inventories		57,292	(27,041)	(37,668)
(Increase)/decrease in contract assets		(932,215)	(30,000)	(2,030,785)
Increase/(decrease) in trade and other payables		(2,152,127)	592,644	1,861,415
Increase/(decrease) in accrued interest payable		(18,737)	–	(23,014)
Increase/(decrease) in employee related provisions		449,055	(1,760)	206,429
Increase/(decrease) in other provisions		(4,819,266)	–	267,151
Increase/(decrease) in other liabilities		(718,507)	(3,645)	841,744
Capital grants, subsidies and contributions		(11,724,630)	(9,265,070)	(10,132,484)
Net cash provided by/(used in) operating activities		<u>17,169,067</u>	<u>26,301,268</u>	<u>31,537,976</u>

Notes to the Financial Statements

for the year ended 30 June 2024

Note 19. Notes to the statement of cash flows (continued)

	2024 Actual \$	2023 Actual \$
(c) Undrawn borrowing facilities credit standby arrangements		
Credit card limit	200,000	115,000
Credit card balance at balance date	(8,218)	—
Total amount of credit unused	191,782	115,000

Security

The credit card facility with Commonwealth Bank of Australia is an unsecured facility.

		2024 \$	2023 \$
	Note		
Loan facilities			
Loan facilities - current	15	3,142,208	3,696,812
Loan facilities - non-current	15	13,321,607	16,463,814
Total facilities in use at balance date		16,463,815	20,160,626

Note 20. Contingent liabilities

1) The City of Greater Geraldton has entered into an agreement with the Public Transport Authority to indemnify Brookfield Rail for 40% of the cost of modification to the Rail Bridge No. 5371 (Abraham Street) contingent on changes to container heights (double stacking). The term of the indemnity expires on the date of expiry of the current lease Brookfield Rail holds over the Rail Corridor (2049).

The likelihood of such an event to occur is considered to be remote.

Note 21. Capital commitments

	2024 \$	2023 \$
(a) Capital expenditure commitments		
Contracted for:		
- capital expenditure projects	14,255,282	12,388,014
Total capital expenditure commitments	14,255,282	12,388,014
Payable:		
- not later than one year	14,255,282	12,388,014
Total capital expenditure commitments	14,255,282	12,388,014

The capital expenditure projects outstanding at the end of the current reporting period represent the construction of various City infrastructure assets.

Notes to the Financial Statements

for the year ended 30 June 2024

Note 22. Related party transactions

	2024 Actual \$	2024 Budget \$	2023 Actual \$
(a) Council Member Remuneration			
Fees, expenses and allowances to be paid or reimbursed to elected council members.			
Conference & Training Expenses	25,129	28,450	14,158
Mayor's annual allowance	93,380	93,380	85,800
Deputy Mayor's annual allowance	23,345	23,345	21,450
Meeting attendance fees	389,149	390,022	405,873
Travel and accommodation expenses	8,379	17,450	6,484
Other council member expenses	2,071	–	–
Total	541,453	552,647	533,765

	2024 Actual \$	2023 Actual \$
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(b) Key management personnel**Key Management Personnel (KMP) Compensation**

The total of compensation paid to KMP of the City during the year are as follows:

Short-term employee benefits	1,854,248	1,831,062
Post-employment benefits	144,357	149,081
Employee - other long-term benefits	33,943	33,674
Total	2,032,548	2,013,817

Short-term employee benefits

These amounts include all salary, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to council members which may be found above.

Post-employment benefits

These amounts are the current-year's estimated cost of providing for the City's superannuation contributions made during the year.

Other long-term benefits

These amounts represent long service benefits accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Council has assessed the materiality of disclosure of transactions with related parties on the following criteria:

- 1) The potential effect of the relationship on the financial statements;
- 2) Whether the transaction occurred as:
 - a) part of a public service provider relationship with a taxpayer on terms no different to that of a transaction with the general public or
 - b) part of an ordinary operational transaction within a normal supplier or client/recipient relationship on terms and conditions no more or less favourable than those that is reasonable to expect the Council would have adopted with the party at arm's length in the same circumstances.

Notes to the Financial Statements

for the year ended 30 June 2024

Note 22. Related party transactions (continued)

(c) Transactions with related parties

Transactions between related parties and the City are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

	2024 Actual \$	2023 Actual \$
(i) In addition to KMP compensation above, the following transactions occurred with related parties:		
Sale of goods and services	3,512	6,120
Purchase of goods and services	5,302	156,503
	8,814	162,623
(ii) Amounts outstanding from related parties:		
Trade and other receivables	116	338
(iii) Amounts payable to related parties:		
Trade and other payables	—	23,183

(iv) Related parties

The City's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 22(a) and 22(b).

ii. Entities subject to significant influence by the City

There were no such entities requiring disclosure during the current or previous year.

Note 23. Joint Arrangements

Council has no interest in any Joint Arrangements.

Note 24. Investment in associates

Council has no interest in any Associated Entities.

Notes to the Financial Statements

for the year ended 30 June 2024

Note 25. Financial risk management

Financial risk management

This note explains the City's exposure to financial risks and how these risks could affect the City's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rate	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The City does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance department under policies approved by the Council. The finance department identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The City's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the City to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the City to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents, term deposits, and Treasury bonds held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted average interest rate %	Carrying amounts \$	Fixed interest rate \$	Variable interest rate \$	Non interest bearing \$
2024					
Cash and cash equivalents	4.35%	17,460,646	—	17,460,646	—
Financial assets at amortised cost - term deposits	5.00%	43,183,166	43,183,166	—	—
2023					
Cash and cash equivalents	3.07%	18,218,685	—	18,218,685	—
Financial assets at amortised cost - term deposits	4.34%	38,576,435	38,576,435	—	—

Notes to the Financial Statements

for the year ended 30 June 2024

Note 25. Financial risk management (continued)

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2024 \$	2023 \$
Impact of a 1% movement in interest rates on profit or loss and equity *	174,606	182,186

(*) Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The City manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The City does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 31(a).

(b) Credit risk**Trade and Other Receivables**

The City's major trade and other receivables comprise contractual non-statutory user fees and charges, grants, contributions and reimbursements. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The City manages this risk by monitoring outstanding debt and employing debt recovery policies.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

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

The expected loss rates are based on the payment profiles of trade and other receivables over a period of 36 months before 1 July 2023 or 1 July 2024 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of users to settle the receivables.

The loss allowance as at 30 June 2024 and 30 June 2023 was determined as follows for trade and other receivables.

	Current \$	More than 30 days past due \$	More than 60 days past due \$	More than 90 days past due \$	Total \$
30 June 2024					
Trade receivables					
Expected credit loss	81.00%	14.00%	1.00%	4.00%	
Gross carrying amount	1,185,852	201,517	18,431	52,263	1,458,063
Loss allowance	9,709	1,650	151	428	11,938
30 June 2023					
Trade receivables					
Expected credit loss	75.00%	12.00%	1.00%	12.00%	
Gross carrying amount	1,062,312	157,030	20,782	169,816	1,409,940
Loss allowance	9,143	1,352	179	1,462	12,136

Notes to the Financial Statements

for the year ended 30 June 2024

Note 25. Financial risk management (continued)

Contract Assets

The City's contract assets represent work completed, which have not been invoiced at year end. This is due to the City not having met all the performance obligations in the contract which give an unconditional right to receive consideration. The City applies the simplified approach to measure expected credit losses which uses a lifetime expected loss allowance for all contract assets. To measure the expected credit losses, contract assets have been grouped based on shared credit risk characteristics and the days past due. Contract assets have substantially the same risk characteristics as the trade receivables for the same types of contracts. The City has therefore concluded that the expected loss rates for trade receivables are a reasonable approximation of the loss rates for the contract assets.

(c) Liquidity risk

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The City manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended if required.

The contractual undiscounted cash flows of the City's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year \$	Due between 1 & 5 years \$	Due after 5 years \$	Total contractual cash flows \$	Carrying values \$
2024					
Trade and other payables	–	–	–	–	14,605,122
Borrowings	3,142,208	8,995,763	4,325,844	16,463,815	16,463,815
Lease liabilities	8,285	–	–	8,285	8,285
	3,150,493	8,995,763	4,325,844	16,472,100	33,008,775
2023					
Trade and other payables	14,285,308	–	–	14,285,308	14,285,308
Borrowings	3,696,812	11,376,104	5,087,711	20,160,627	20,160,627
Lease liabilities	47,974	8,285	–	56,259	56,259
	18,030,094	11,384,389	5,087,711	34,502,194	34,502,194

Notes to the Financial Statements
for the year ended 30 June 2024

Note 26. Events occurring after the end of the reporting period

There are no events occurring after the end of the financial year which have significantly affected or may significantly affect the operations of the City of Greater Geraldton.

Notes to the Financial Statements

for the year ended 30 June 2024

Note 27. Other Material Accounting Policies

a) Goods and services tax (GST)

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.

b) Current and non-current classification

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

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the City applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

e) Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

f) Superannuation

The City contributes to a number of Superannuation Funds on behalf of employees. All funds to which the City contributes are defined contribution plans.

g) Fair value of assets and liabilities

Fair value is the price that the City would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Interest revenue

Interest revenue is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

i) Fair value hierarchy

AASB 13 Fair Value Measurement requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one

Notes to the Financial Statements

for the year ended 30 June 2024

Note 27. Other Material Accounting Policies (continued)

or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The City selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the City are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the City gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

j) Impairment of assets

In accordance with Australian Accounting Standards, the City's assets are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount except for non-financial assets that are:

- land and buildings classified as property, plant and equipment;
- infrastructure; or
- vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 9.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. *AASB 116 Property, Plant and Equipment*) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

Notes to the Financial Statements

for the year ended 30 June 2024

Note 28. Function and activity

(a) Service objectives and descriptions

City operations as disclosed in these financial statements encompass the following service orientated functions and activities.

NAME AND OBJECTIVES**DESCRIPTION****GOVERNANCE**

To provide a decision-making process for the efficient allocation of scarce resources.

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

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

To provide services to help ensure a safer and environmentally conscious community.

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

HEALTH

To provide an operational framework for environmental and community health.

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

EDUCATION AND WELFARE

To provide services to disadvantaged persons, the elderly, children and youth.

Maintenance of senior citizen centre and the provision of youth services.

COMMUNITY AMENITIES

To provide services required by the community.

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

RECREATION AND CULTURE

To establish and effectively manage infrastructure and resources which will help the social wellbeing of the community.

Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library and other cultural facilities.

TRANSPORT

To provide safe, effective and efficient transport services to the community.

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

ECONOMIC SERVICES

To help promote the local government and its economic wellbeing.

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.

OTHER PROPERTY AND SERVICES

To monitor and control operating accounts.

Private works operation, plant repair and costs.

Notes to the Financial Statements

for the year ended 30 June 2024

Note 28. Function and activity (continued)

(b) Income and expenses

	2024 Actual \$	2024 Budget \$	2023 Actual \$
Income excluding grants, subsidies and contributions			
Governance	—	39,650	110,202
General purpose funding	52,817,201	54,890,551	53,105,971
Law, order, public safety	448,314	355,000	355,435
Health	88,118	80,000	80,832
Education and welfare	79,018	35,000	44,536
Community amenities	16,249,321	15,481,046	15,056,919
Recreation and culture	1,914,095	1,808,090	1,929,108
Transport	6,753,900	6,645,150	4,824,241
Economic services	759,017	743,568	1,022,850
Other property and services	4,455,866	1,344,277	1,242,526
	83,564,850	81,422,332	77,772,620
Grants, subsidies and contributions			
Governance	318	87,397	45,546
General purpose funding	142,869	7,730,296	10,416,701
Law, order, public safety	1,154,167	1,402,330	1,526,782
Education and welfare	200,181	348,039	375,095
Community amenities	924,997	697,109	314,641
Recreation and culture	3,471,143	1,011,675	1,773,316
Transport	9,289,689	2,041,585	9,614,410
Economic services	345	6,740,070	47,446
Other property and services	8,552,498	269,909	722,845
	23,736,207	20,328,410	24,836,782
Total income	107,301,057	101,750,742	102,609,402
Expenses			
Governance	(1,169,940)	(2,121,530)	(943,452)
General purpose funding	(1,171,952)	(1,015,973)	(3,335,651)
Law, order, public safety	(4,429,016)	(4,661,515)	(3,883,380)
Health	(850,785)	(1,060,132)	(825,382)
Education and welfare	(2,686,747)	(2,071,618)	(2,000,609)
Housing	(48,283)	(37,446)	(30,367)
Community amenities	(15,514,295)	(15,783,110)	(13,129,415)
Recreation and culture	(23,353,828)	(22,254,381)	(20,291,534)
Transport	(27,357,542)	(31,885,800)	(30,393,703)
Economic services	(2,733,083)	(4,405,843)	(4,234,684)
Other property and services	(14,426,440)	(7,996,928)	(7,674,626)
	(93,741,911)	(93,294,276)	(86,742,803)
Net result for the period	13,559,146	8,456,466	15,866,599

Notes to the Financial Statements

for the year ended 30 June 2024

Note 28. Function and activity (continued)

(c) Total assets

	2024 Actual \$	2023 Actual \$
Governance	10,482,030	449,925
General purpose funding	4,572,689	84,981,356
Law, order, public safety	8,499,970	771,056
Health	577,847	—
Education and welfare	6,961,670	—
Housing	1,190,539	—
Community amenities	24,797,150	147,560,205
Recreation and culture	162,208,342	10,293,852
Transport	658,009,799	549,430,521
Economic services	4,465,461	25,403
Other property and services	94,210,682	181,580,748
Total assets	975,976,179	975,093,066

Notes to the Financial Statements

for the year ended 30 June 2024

Note 29. Rating information

Rate type	Basis of valuation	Rate in \$	Number of properties	2023/24 Actual Rateable Value ^(*)	2023/24 Actual Rate Revenue	2023/24 Actual Interim Rates	2023/24 Actual Back Rates	2023/24 Actual Total Revenue	2023/24 Budget Rate Revenue	2023/24 Budget Interim Rate	2023/24 Budget Back Rate	2023/24 Budget Total Revenue	2022/23 Actual Total Revenue
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
General Rates													
Rate Description													
CGG GRV	Gross rental valuations	0.13325	17,187	344,496,353	45,904,139	134,093	1,758	46,039,990	45,904,139	170,000	16,000	46,090,139	44,284,425
UV	Unimproved valuations	0.00568	764	557,071,982	3,165,283	5,040	(134)	3,170,189	3,165,283	30,000	–	3,195,283	3,025,125
Total general rates			17,951	901,568,335	49,069,422	139,133	1,624	49,210,179	49,069,422	200,000	16,000	49,285,422	47,309,550
Minimum payment													
CGG GRV		1,027.00	2,318	7,767,575	2,380,586	–	–	2,380,586	2,380,586	–	–	2,380,586	2,573,663
UV		1,027.00	337	32,092,072	346,099	–	–	346,099	346,099	–	–	346,099	365,612
Total minimum payments			2,655	39,859,647	2,726,685	–	–	2,726,685	2,726,685	–	–	2,726,685	2,939,275
Total general rates and minimum payments			20,606	941,427,982	51,796,107	139,133	1,624	51,936,864	51,796,107	200,000	16,000	52,012,107	50,248,825
Ex-gratia rates													
Rural		–	–	–	185,207	–	–	185,207	–	–	–	–	–
Total amount raised from rates (excluding general rates)			–	–	185,207	–	–	185,207	–	–	–	–	–
												52,122,071	50,248,825
Discounts/Concessions													
General rates								(110,394)				(110,864)	(103,797)
Total rates								52,011,677				51,901,243	50,145,028

The rate revenue was recognised from the rate record as soon as practicable after the City resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

(*) Rateable Value at time of raising of rate.

Notes to the Financial Statements

for the year ended 30 June 2024

Note 30. Determination of surplus or deficit

	2023/24	2023/24	2022/23
	30 June 2024	Budget 30 June 2024	30 June 2023
	Carried Forward	Carried Forward	Carried Forward
Note	\$	\$	\$

(a) Non-cash amounts excluded from operating activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with *Financial Management Regulation 32*.

Adjustments to operating activities

Less: Profit on asset disposals	(156,496)	(202,612)	(98,618)
Less: Fair value adjustments to financial assets at fair value through profit or loss	(7,566)	—	(16,586)
Add: Loss on disposal of assets	745	543,950	557,358
Add: Depreciation	24,656,474	25,748,958	25,846,062

Non-cash movements in non-current assets and liabilities:

Pensioner deferred rates	29,070	56,262	11,041
Employee benefit provisions	37,950	(103)	(16,660)
Other provisions	531,174	—	267,151
Other Non-Cash (Revenue)/Expenditure	486,938	—	3,836

Non-cash amounts excluded from operating activities

25,578,289	26,146,455	26,553,584
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(b) Non-cash amounts excluded from investing activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Rate Setting Statement in accordance with *Financial Management Regulation 32*.

Adjustments to investing activities

Movement in non-current capital grant/contribution liability	—	—	—
Property, plant and equipment received for substantially less than fair value	—	—	—
Infrastructure received for substantially less than fair value	—	—	—
Non cash Capital grants, subsidies and contributions	—	—	—
Non-cash amounts excluded from investing activities	—	—	—

Notes to the Financial Statements

for the year ended 30 June 2024

Note 30. Determination of surplus or deficit (continued)

		2023/24	2023/24	2022/23
		30 June 2024	Budget 30 June 2024	30 June 2023
		Carried Forward	Carried Forward	Carried Forward
	Note	\$	\$	\$
Adjustments to financing activities				
(c) Surplus/(deficit) after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	32	(38,003,594)	(31,790,391)	(41,305,828)
Less: Financial assets at amortised cost - self supporting loans	4a	(124,784)	(207,277)	(123,059)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	15	3,142,208	3,205,746	3,696,812
- Current portion of lease liabilities	10	8,285	8,285	47,974
Other - Council Loans		(18,960)	18,457	(20,439)
Land Held for Resale		—	(7,052,793)	—
Total adjustments to net current assets		(34,996,845)	(35,817,973)	(37,704,540)
Net current assets used in the Statement of Financial Activity				
Total current assets		68,946,214	63,129,374	68,169,182
Less: Total current liabilities		(25,904,831)	(26,383,452)	(28,977,390)
Less: Total adjustments to net current assets		(34,996,845)	(35,817,973)	(37,704,540)
Surplus or deficit after imposition of general rates		8,044,538	927,949	1,487,252

Notes to the Financial Statements

for the year ended 30 June 2024

Note 31. Borrowing and lease liabilities

(a) Borrowings

Purpose	Note	Actual Principal at 30 June 2023	New loans During 2023-24	Principal repayments During 2023-24	Actual Principal at 30 June 2024	Principal at 1 July 2023	Budget New Loans During 2023-24	Principal repayments	Principal at 30 June 2024
96 Geraldton Yacht Club SSL		134,777	–	(25,292)	109,485	134,777	–	(25,292)	109,485
263 Recreation Ground Grandstand		150,618	–	(150,618)	–	150,618	–	(150,618)	–
264 Aquarena Upgrade		240,987	–	(240,987)	–	240,988	–	(240,988)	–
265 Old Works Depot		120,494	–	(120,494)	–	120,494	–	(120,494)	–
266 Old Railway Building		124,108	–	(124,108)	–	124,108	–	(124,109)	(1)
268 Foreshore Stabilisation & Protection		270,301	–	(133,079)	137,222	270,301	–	(133,079)	137,222
269 Airport Projects		680,258	–	(334,914)	345,344	680,258	–	(334,914)	345,344
271 QPT Air-Conditioning Replacement		1,075,687	–	(348,220)	727,467	1,075,687	–	(348,220)	727,467
272 MUF, Youth Precinct, Beach Access Ramp		2,401,900	–	(267,858)	2,134,042	2,401,900	–	(267,858)	2,134,042
274 Olive Street Development		1,619,055	–	(386,107)	1,232,948	1,619,055	–	(386,107)	1,232,948
275 Airport Runway Overlay		6,315,965	–	(317,319)	5,998,646	6,315,965	–	(317,319)	5,998,646
276 Animal Management Facility		846,628	–	(276,640)	569,988	846,628	–	(276,640)	569,988
277 Beresford Foreshore		1,159,036	–	(182,577)	976,459	1,159,035	–	(182,577)	976,458
278 Meru Resource Recovery Facility		4,385,542	–	(690,832)	3,694,710	4,385,541	–	(690,832)	3,694,709
279 Wonthealla Bowling Club SSL		120,589	–	(39,999)	80,590	120,589	–	(39,999)	80,590
280 Geraldton Amateur Basketball Association SSL		–	–	–	–	–	550,000	(21,531)	528,469
281 Geraldton Hockey Association SSL		514,682	–	(57,768)	456,914	514,682	–	(57,768)	456,914
282 Rovers Football Club SSL		–	–	–	–	–	150,000	(9,080)	140,920
Total Borrowings	15	20,160,627	–	(3,696,812)	16,463,815	20,160,626	700,000	(3,727,425)	17,133,201

Notes to the Financial Statements

for the year ended 30 June 2024

Note 31. Borrowing and lease liabilities (continued)

(a) Borrowings

Borrowing Finance Cost Payments

Purpose	Institution	Interest Rate	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024
96 Geraldton Yacht Club SSL	WATC	3.16%	3,965	4,061
263 Recreation Ground Grandstand	WATC	4.36%	3,597	4,943
264 Aquarena Upgrade	WATC	4.36%	5,756	7,909
265 Old Works Depot	WATC	4.36%	2,878	3,954
266 Old Railway Building	WATC	4.36%	2,964	4,073
268 Foreshore Stabilisation & Protection	WATC	3.09%	6,684	7,332
269 Airport Projects	WATC	3.09%	16,822	18,453
271 QPT Air-Conditioning Replacement	WATC	2.92%	27,081	28,886
272 MUF, Youth Precinct, Beach Access Ramp	WATC	3.21%	73,442	74,968
274 Olive Street Development	WATC	3.13%	46,201	47,679
275 Airport Runway Overlay	WATC	2.82%	174,430	175,889
276 Animal Management Facility	WATC	1.99%	14,581	15,478
277 Beresford Foreshore	WATC	2.24%	24,279	24,946
278 Meru Resource Recovery Facility	WATC	2.24%	91,866	94,389
279 Wonthella Bowling Club SSL	WATC	0.49%	451	544
281 Geraldton Hockey Association SSL	WATC	1.25%	6,006	6,235
280 Geraldton Amateur Basketball Association SSL	WATC	5.00%	—	13,750
282 Rovers Football Club	WATC	5.00%	—	3,750
WATC Loan Guarantee Fee	WATC	0.00%	134,187	141,809
Total Finance Cost Payments			635,190	679,048

Notes to the Financial Statements

for the year ended 30 June 2024

Note 31. Borrowing and lease liabilities (continued)

(b) New Borrowings - 2023/24

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					Actual	Budget	Actual	Budget		
				%	\$	\$	\$	\$	\$	\$
Geraldton Amateur Basketball Association SSL	WATC	Self supporting loan	10	5.00%	—	550,000	—	550,000	13,750	—
Rovers Football Club SSL	WATC	Self Supporting loan	7	5.00%	—	150,000	—	150,000	3,750	—
					<u>—</u>	<u>700,000</u>	<u>—</u>	<u>700,000</u>	<u>17,500</u>	<u>—</u>

(c) Unspent Borrowings

Particulars	Institution	Date Borrowed	Unspent Balance	Borrowed During	Expended During	Unspent Balance
			1 July 2023	Year	Year	30 June 2024
			\$	\$	\$	\$
No Unspent borrowings			—	—	—	—
			<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>

Notes to the Financial Statements

for the year ended 30 June 2024

Note 31. Borrowing and lease liabilities (continued)

(d) Lease liabilities

Purpose	Note	Actual			Budget			Principal at 30 June 2024
		Principal at 30 June 2023	New leases During 2023-24	Principal repayments During 2023-24	Principal at 30 June 2024	Principal at 1 July 2023	New leases During 2023-24	Principal repayments During 2023-24
		\$	\$	\$	\$	\$	\$	\$
Printers		56,259	—	(47,974)	8,285	56,260	—	(47,974)
Total lease liabilities	10b	56,259	—	(47,974)	8,285	56,260	—	(47,974)

Lease Finance Cost Payments

Purpose	Institution	Lease interest rate	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023	Lease term
				\$	\$	\$	
Printers	BOQ	6.14%	24/10/24	2,120	2,119	4,970	60 Months
Total Finance Cost Payments				2,120	2,119	4,970	

Notes to the Financial Statements

for the year ended 30 June 2024

Note 32. Reserve accounts

	2024 Opening Balance Actual \$	2024 Transfer to Actual \$	2024 Transfer (from) Actual \$	2024 Closing Balance Actual \$	2024 Opening Balance Budget \$	2024 Transfer to Budget \$	2024 Transfer (from) Budget \$	2024 Closing Balance Budget \$	2023 Opening Balance Actual \$	2023 Transfer to Actual \$	2023 Transfer (from) Actual \$	2023 Closing Balance Actual \$
(a) Parking Land Reserve	551,759	576,000	—	1,127,759	551,759	—	—	551,759	551,759	—	—	551,759
(b) Unexpended Capital Works & Restricted Grant Reserve	22,587,461	10,975,881	(20,351,213)	13,212,129	4,847,050	—	—	4,847,050	10,485,880	18,872,577	(6,770,996)	22,587,461
(c) Employee Entitlements Reserve	3,100,000	—	—	3,100,000	3,100,000	—	—	3,100,000	3,100,000	—	—	3,100,000
(d) Major Initiatives Reserve	11,059,750	—	—	11,059,750	14,001,405	—	(2,221,367)	11,780,038	8,191,405	3,600,000	(731,655)	11,059,750
(e) Asset Renewal Reserve	12,602,465	—	(248,000)	12,354,465	12,721,910	—	—	12,721,910	14,721,910	1,000,000	(3,119,445)	12,602,465
(f) Point Moore Reserve	187,318	38,750	—	226,068	182,318	34,000	—	216,318	148,318	39,000	—	187,318
(g) Money In Lieu of Public Open Space	1,667,075	106,348	—	1,773,423	1,403,965	—	—	1,403,965	2,077,163	13,110	(423,198)	1,667,075
(s) Public Art Reserve	—	150,000	—	150,000	—	150,000	—	150,000	—	—	—	—
	51,755,828	11,846,979	(20,599,213)	43,003,594	36,808,407	184,000	(2,221,367)	34,771,040	39,276,435	23,524,687	(11,045,294)	51,755,828

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

In accordance with Council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of reserve

Purpose of the reserve

(a) Parking Land Reserve	The purpose of this reserve is to build up funds that can then be used for the acquisition of land for car parking and provision of parking bays within the City.
(b) Unexpended Capital Works & Restricted Grant Reserve	The purpose of this reserve is to restrict grant funds received that were unspent in the financial year including any tied contribution from the City plus any unexpended capital works to be carried over to the next financial year.
(c) Employee Entitlements Reserve	The purpose of this reserve is for the funding of payments not predicted or provided for in Council's municipal budget. It is also intended to fund large payments to staff that may occur in any year, principally being long service leave payments but shall include provision for voluntary redundancy payments, accrued non-current annual leave and sick leave entitlements as provided for under the City's Enterprise Agreement.
(d) Major Initiatives Reserve	The purpose of this reserve is to provide funding tied to prioritised capital works program and major projects/initiatives. Funds to be mainly derived from net proceeds on land sales.
(e) Asset Renewal Reserve	The purpose of this reserve is to fund infrastructure renewal. Any funds that are unspent from the annual asset renewal program are to be disbursed into this reserve for future renewal programs, unbudgeted emergent and/or emergency renewal works.
(f) Point Moore Reserve	The purpose of this reserve is to build funds from the annual demolition levy applied and to be paid by the Lessee per clause 4.2 of Point Moore Beach Cottages Leases in removal of all improvements and in remediation of sites.
(g) Money In Lieu of Public Open Space	The purpose of this reserve is to set aside funds received from developers in lieu of land. The funds can be used to purchase land for parks, recreation grounds or open spaces generally.

Notes to the Financial Statements
for the year ended 30 June 2024

Note 33. Trust funds

	1-Jul-2023	Amounts received	Amounts paid	30 June 2024
	\$	\$	\$	\$
Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:				
Mid West Industry Road Safety Alliance	26,539	—	(12,000)	14,539
Revegetation Contributions	145,922	6,467	—	152,389
Unclaimed Monies	7,436	1,738	(1,609)	7,565
	179,897	8,205	(13,609)	174,493



Auditor General

INDEPENDENT AUDITOR'S REPORT

2024

City of Greater Geraldton

To the Council of the City of Greater Geraldton

Opinion

I have audited the financial report of the City of Greater Geraldton (City) which comprises:

- the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report:

- is based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the City for the year ended 30 June 2024 and its financial position at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2024, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the City is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the City's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the City.

The Council is responsible for overseeing the City's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

My independence and quality management relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the City of Greater Geraldton for the year ended 30 June 2024 included in the annual report on the City's website. The City's management is responsible for the integrity of the City's website. This audit does not provide assurance on the integrity of the City's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the City to confirm the information contained in the website version.



Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
28 March 2025

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