



Shire of
Koorda

Drive in, stay awhile

MINUTES

Ordinary Council Meeting

Held in Shire of Koorda Council Chambers

10 Haig Street, Koorda WA 6475

Wednesday 16 April 2025

Commencing 5.00pm

CONFIRMED

NOTICE OF MEETING

Dear Elected Members,

Notice is hereby given that the next Ordinary Meeting of Council of the Shire of Koorda will be held on Wednesday, 16 April 2025 in the Shire of Koorda Council Chambers, 10 Haig Street, Koorda.

The format of the day will be:

5.00pm	Council Meeting
Following conclusion of Council Meeting	Council Forum

Zac Donovan
Chief Executive Officer
11 April 2025

DISCLAIMER

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

The Shire of Koorda disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or Committee meetings.

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

In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a license, and statement or intimation of approval made by a member or officer of the Shire of Koorda during the course of any meeting is not intended to be and is not to be taken as notice of approval from the Shire of Koorda.

The Shire of Koorda warns that anyone who has any application lodged with the Shire of Koorda must obtain and should only rely on **written confirmation** of the outcome of the application, and any conditions attaching to the decision made by the Shire of Koorda in respect of the application.

To be read aloud if any member of the public is present.

Signed



Zac Donovan
Chief Executive Officer

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**Shire of Koorda
Ordinary Council Meeting
5.00pm, Wednesday 16 April 2025**



1. Declaration of Opening

The Presiding person welcomes those in attendance and declares the meeting open at 5.01 pm.

2. Record of Attendance, Apologies and Leave of Absence

Councillors:

Cr JM Stratford	President
Cr GW Greaves	Deputy President
Cr GL Boyne	

Staff:

Mr Z Donovan	Chief Executive Officer
Miss L Foote	Deputy Chief Executive Officer

Members of the Public:

Apologies:

Cr KA Fuchsbichler

Visitors:

Ms Linda Vernon, NEWTravel

Approved Leave of Absence:

Cr NJ Chandler

3. Public Question Time

Nil.

4. Disclosure of Interest

Nil.

5. Applications for Leave of Absence

Nil.

6. Petitions and Presentations

Linda Vernon – NEWTRAVEL Presentation

5.30pm - Linda withdrew from the chambers.

7. Confirmation of Minutes from Previous Meetings

7.1. Ordinary Council Meeting held on 24 March 2025

Ordinary Council Minutes

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation Resolution 010425

Moved Cr GL Boyne

Seconded Cr GW Greaves

That, in accordance with Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, the Minutes of the Ordinary Council Meeting held 24 March 2025, as presented, be confirmed as a true and correct record of proceedings.

CARRIED 3/0

For: Cr JM Stratford, Cr GW Greaves, Cr GL Boyne

8. Minutes of Committee Meetings to be Received

8.1. Minutes of Internal Committee Meetings to be Received

- a. Audit & Risk Committee Meeting Minutes for meeting held 19 March 2025
Audit & Risk Meeting Minutes
- b. BFAC Meeting Minutes for meeting held 26 March 2025
BFAC Meeting Minutes
- c. LEMC Meeting Minutes for meeting held 26 March 2025
LEMC Meeting Minutes

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation Resolution 020425

Moved Cr GW Greaves

Seconded Cr GL Boyne

That, in accordance with Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, Council receives the Minutes of the below Internal Committee meetings, as tabled.

- a. Audit & Risk Meeting, 19 March 2025;
- b. BFAC Meeting, 26 March 2025; and
- c. LEMC Meeting, 26 March 2025.

CARRIED 3/0

For: Cr JM Stratford, Cr GW Greaves, Cr GL Boyne

9. Recommendations from Committee Meetings for Council Consideration

Nil.

10. Announcements by the President without Discussion


The Shire President expressed condolences to the Inman family on the passing of Mr Don Inman - he was a Councillor from 1981-1993 and Shire President from 1986-1992 and to the Luers family on the passing of Bruno – he was a local business owner, active community volunteer and JP for many years within our community.

On a good news story, the truck bay looks amazing with the new surface installed. Well done to the staff involved.

CONFIRMED

11. OFFICER'S REPORTS – CORPORATE & COMMUNITY

11.1. Monthly Financial Statements

Corporate and Community		
Date	9 April 2025	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Lana Foote, Deputy Chief Executive Officer	
Legislation	<i>Local Government Act 1995;</i> <i>Local Government (Financial Management) Regulations 1996</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	March 2025 Financial Activity Statement	

Background:

This item presents the Statement of Financial Activity to Council for the period ending 31 March 2025.

Section 6.4 of the *Local Government Act 1995* requires a local government to prepare financial reports.

Regulations 34 and 35 of the *Local Government (Financial Management) Regulations 1996* set out the form and content of the financial reports, which have been prepared and presented to Council.

Comment:

All financial reports are required to be presented to Council within two meetings following the end of the month that they relate to.

Consultation:

Zac Donovan, Chief Executive Officer
Finance Officers

Statutory Implications:

Council is required to adopt monthly statements of financial activity to comply with Regulation 34 of the *Local Government (Financial Management) Regulations 1996*.

Policy Implications:

Finances have been managed in accordance with the Shire of Koorda policies.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

4.1.1 - Ensure efficient use of resources and that governance and operational compliance and reporting meets legislative and regulatory requirements.

Risk Implications:

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls (in place)	Governance Calendar, Financial Management Framework and Legislation
Action (Treatment)	Nil
Risk Rating (after treatment)	Adequate

Timely preparation of the monthly financial statements within statutory guidelines is vital to good financial management. Failure to submit compliant reports within statutory time limits will lead to non-compliance with the Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996.

Financial Implications:

Nil

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation

Resolution 030425

Moved Cr GL Boyne

Seconded Cr GW Greaves

That Council, by Simple Majority, pursuant to Regulation 34 of the *Local Government (Financial Management) Regulations 1996*, receives the statutory Financial Activity Statement report for the period ending 31 March 2025, as presented.

CARRIED 3/0

For: Cr JM Stratford, Cr GW Greaves, Cr GL Boyne

SHIRE OF KOORDA

MONTHLY FINANCIAL REPORT

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

For the period ended 31 March 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF KOORDA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2025

	Supplementary Information	Amended Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	10	1,243,192	1,243,192	1,244,715	1,523	0.12%	
Rates excluding general rates		29,750	29,750	29,750	0	0.00%	
Grants, subsidies and contributions	12	538,323	460,730	464,089	3,359	0.73%	
Fees and charges		649,379	540,113	511,617	(28,496)	(5.28%)	▼
Interest revenue		281,000	210,453	208,065	(2,388)	(1.13%)	
Other revenue		20,000	15,125	21,211	6,086	40.24%	▲
Profit on asset disposals	6	62,000	16,000	14,409	(1,591)	(9.94%)	
		2,823,644	2,515,363	2,493,856	(21,507)	(0.86%)	
Expenditure from operating activities							
Employee costs		(1,524,421)	(1,143,316)	(986,969)	156,347	13.67%	▲
Materials and contracts		(1,506,196)	(1,174,118)	(1,169,116)	5,002	0.43%	
Utility charges		(257,450)	(193,087)	(195,484)	(2,397)	(1.24%)	
Depreciation		(2,469,810)	(1,852,360)	(1,852,796)	(436)	(0.02%)	
Insurance		(215,320)	(215,320)	(215,238)	82	0.04%	
Other expenditure		(99,696)	(62,747)	(41,654)	21,093	33.62%	▲
Loss on asset disposals	6	(29,000)	(24,000)	(19,900)	4,100	17.08%	▲
Fair value adjustments to financial assets at fair value through profit or loss		0	0	(2,663)	(2,663)	0.00%	
		(6,101,893)	(4,664,948)	(4,483,820)	181,128	3.88%	
Non-cash amounts excluded from operating activities	Note 2(b)	2,436,810	1,860,360	1,868,347	7,987	0.43%	
Amount attributable to operating activities		(841,439)	(289,225)	(121,617)	167,608	57.95%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	13	2,392,969	1,709,951	1,042,741	(667,210)	(39.02%)	▼
Proceeds from disposal of assets	6	281,000	211,000	227,272	16,272	7.71%	▲
		2,673,969	1,920,951	1,270,013	(650,938)	(33.89%)	
Outflows from investing activities							
Payments for property, plant and equipment	5	(1,247,855)	(988,000)	(1,064,663)	(76,663)	(7.76%)	▼
Payments for construction of infrastructure	5	(3,696,328)	(1,994,600)	(1,531,682)	462,918	23.21%	▲
		(4,944,183)	(2,982,600)	(2,596,345)	386,255	12.95%	
Amount attributable to investing activities		(2,270,214)	(1,061,649)	(1,326,332)	(264,683)	(24.93%)	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	1,296,672	0	0	0	0.00%	
		1,296,672	0	0	0	0.00%	
Outflows from financing activities							
Transfer to reserves	4	(275,000)	(198,829)	(198,829)	0	0.00%	
		(275,000)	(198,829)	(198,829)	0	0.00%	
Amount attributable to financing activities		1,021,672	(198,829)	(198,829)	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		2,134,045	2,134,045	2,152,979	18,934	0.89%	▲
Amount attributable to operating activities		(841,439)	(289,225)	(121,617)	167,608	57.95%	▲
Amount attributable to investing activities		(2,270,214)	(1,061,649)	(1,326,332)	(264,683)	(24.93%)	▼
Amount attributable to financing activities		1,021,672	(198,829)	(198,829)	0	0.00%	
Surplus or deficit after imposition of general rates		44,064	584,342	506,200	(78,141)	(13.37%)	▼

KEY INFORMATION

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

* Refer to Note 3 for an explanation of the reasons for the variance.

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

SHIRE OF KOORDA
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 MARCH 2025

	Supplementary Information	30 June 2024	31 March 2025
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	2,481,460	1,409,462
Trade and other receivables		228,815	279,932
Other financial assets		5,781,255	5,980,084
Inventories	8	15,086	5,019
Other assets	8	523,751	0
TOTAL CURRENT ASSETS		9,030,366	7,674,497
NON-CURRENT ASSETS			
Other financial assets		62,378	59,715
Property, plant and equipment		15,543,871	15,939,387
Infrastructure		92,564,720	92,679,988
TOTAL NON-CURRENT ASSETS		108,170,969	108,679,090
TOTAL ASSETS		117,201,335	116,353,587
CURRENT LIABILITIES			
Trade and other payables	9	310,373	409,851
Other liabilities	11	682,548	682,548
Employee related provisions	11	318,298	318,298
TOTAL CURRENT LIABILITIES		1,311,219	1,410,697
NON-CURRENT LIABILITIES			
Employee related provisions		59,936	59,936
Other provisions		507,658	507,658
TOTAL NON-CURRENT LIABILITIES		567,595	567,595
TOTAL LIABILITIES		1,878,813	1,978,291
NET ASSETS		115,322,522	114,375,296
EQUITY			
Retained surplus		55,216,934	54,070,878
Reserve accounts	4	5,781,255	5,980,084
Revaluation surplus		54,324,333	54,324,333
TOTAL EQUITY		115,322,522	114,375,296

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

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

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

Judgements and estimates

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

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

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

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

SIGNIFICANT ACCOUNTING POLICIES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 10 April 2025

SHIRE OF KOORDA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2025

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

	Supplementary Information	Amended Budget Opening 30 June 2024	Last Year Closing 30 June 2024	Year to Date 31 March 2025
(a) Net current assets used in the Statement of Financial Activity				
Current assets		\$	\$	\$
Cash and cash equivalents	3	3,497,003	2,481,460	1,409,462
Trade and other receivables		199,796	228,815	279,932
Other financial assets		4,765,712	5,781,255	5,980,084
Inventories	8	15,086	15,086	5,019
Other assets	8	523,751	523,751	0
		9,001,348	9,030,366	7,674,497
Less: current liabilities				
Trade and other payables	9	(682,548)	(310,373)	(409,851)
Other liabilities	11	(300,288)	(682,548)	(682,548)
Employee related provisions	11	(318,298)	(318,298)	(318,298)
		(1,301,134)	(1,311,219)	(1,410,697)
Net current assets		7,700,214	7,719,148	6,263,800
Less: Total adjustments to net current assets	Note 2(c)	(5,566,169)	(5,566,169)	(5,757,601)
Closing funding surplus / (deficit)		2,134,045	2,152,979	506,199

(b) Non-cash amounts excluded from operating activities

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

		Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash amounts excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(62,000)	(16,000)	(14,409)
Less: Movement in liabilities associated with restricted cash			0	7,397
Less: Fair value adjustments to financial assets at amortised cost		0	0	2,663
Add: Loss on asset disposals	6	29,000	24,000	19,900
Add: Depreciation		2,469,810	1,852,360	1,852,796
Total non-cash amounts excluded from operating activities		2,436,810	1,860,360	1,868,347

(c) Current assets and liabilities excluded from budgeted deficiency

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

		Amended Budget Opening 30 June 2024	Last Year Closing 30 June 2024	Year to Date 31 March 2025
Adjustments to net current assets				
		\$	\$	\$
Less: Reserve accounts	4	(5,781,255)	(5,781,255)	(5,980,084)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of employee benefit provisions held in reserve	4	215,086	215,086	222,483
Total adjustments to net current assets	Note 2(a)	(5,566,169)	(5,566,169)	(5,757,601)

CURRENT AND NON-CURRENT CLASSIFICATION

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

SHIRE OF KOORDA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2025

3 EXPLANATION OF MATERIAL VARIANCES

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

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

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Fees and charges	(28,496)	(5.28%)	▼
Minor variance due to monthly budget split.		Timing	
Other revenue	6,086	40.24%	▲
Reimbursement of Rate Debt Collection costs. Higher than anticipated budget (balances out expenditure).		Timing	
Expenditure from operating activities			
Employee costs	156,347	13.67%	▲
Annual budget equally divided per month. Employee costs lower than anticipated.		Timing	
Other expenditure	21,093	33.62%	▲
November to February Councillor Payment to be processed.		Timing	
Loss on asset disposals	4,100	17.08%	▲
Loss of disposal of Admin vehicles higher than anticipated due to extended change over. No longer undertaking disposal of Roller.		Timing	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(667,210)	(39.02%)	▼
LRCI Phase 4a income (\$380k) and Seroja funding (\$66k) to be recognised from Contract Liabilities once projects commence. Final RRG recoups to be completed (\$130k). Final \$82k from RtR to be claimed in next quarterly payment.		Timing	
Proceeds from disposal of assets	16,272	7.71%	▲
P43 Loader still to be disposed of.		Timing	
Outflows from investing activities			
Payments for property, plant and equipment	(76,663)	(7.76%)	▼
Buildings \$14k and Plant \$150k behind of monthly budget split. Details in Note 5.			
Payments for construction of infrastructure	462,918	23.21%	▲
Roadworks \$460k behind anticipated monthly budget split, sealing works undertaken first week of April. Expenditure paid in 24/25 for two 23/24 building projects.		Timing	

SHIRE OF KOORDA
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SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2025

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.13 M	\$2.13 M	\$2.15 M	\$0.02 M
Closing	\$0.04 M	\$0.58 M	\$0.51 M	(\$0.08 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$7.39 M	% of total
Unrestricted Cash	\$1.41 M	19.1%
Restricted Cash	\$5.98 M	80.9%

Refer to 3 - Cash and Financial Assets

Payables	
	\$0.41 M % Outstanding
Trade Payables	\$0.32 M
0 to 30 Days	99.9%
Over 30 Days	0.1%
Over 90 Days	0.0%

Refer to 9 - Payables

Receivables		
	\$0.07 M	% Collected
Rates Receivable	\$0.21 M	85.2%
Trade Receivable	\$0.07 M	% Outstanding
Over 30 Days		49.8%
Over 90 Days		45.8%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.84 M)	(\$0.29 M)	(\$0.12 M)	\$0.17 M

Refer to Statement of Financial Activity

Rates Revenue		
	YTD Actual	% Variance
	\$1.24 M	
	YTD Budget	0.1%

Refer to 10 - Rate Revenue

Grants and Contributions		
	YTD Actual	% Variance
	\$0.46 M	
	YTD Budget	0.7%

Refer to 12 - Grants and Contributions

Fees and Charges		
	YTD Actual	% Variance
	\$0.51 M	
	YTD Budget	(5.3%)

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.27 M)	(\$1.06 M)	(\$1.33 M)	(\$0.26 M)

Refer to Statement of Financial Activity

Proceeds on sale		
	YTD Actual	%
	\$0.23 M	
	Amended Budget	(19.1%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
	YTD Actual	% Spent
	\$1.53 M	
	Amended Budget	(58.6%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	YTD Actual	% Received
	\$1.04 M	
	Amended Budget	(56.4%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.02 M	(\$0.20 M)	(\$0.20 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.00 M

Reserves	
Reserves balance	\$5.98 M
Interest earned	\$0.20 M

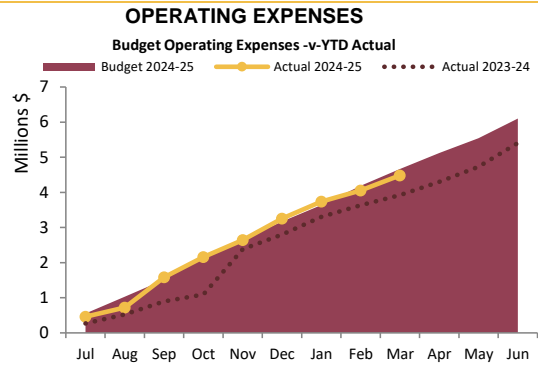
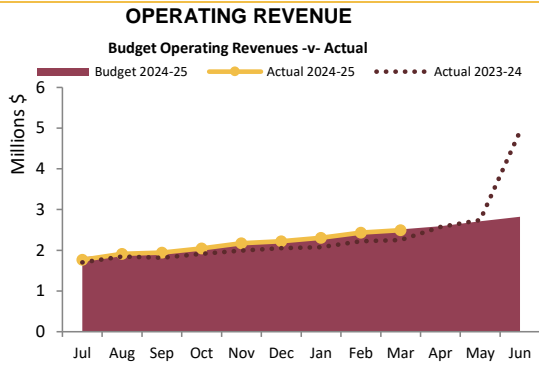
Refer to 4 - Cash Reserves

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

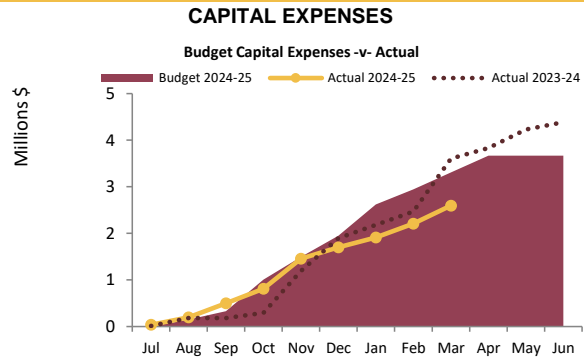
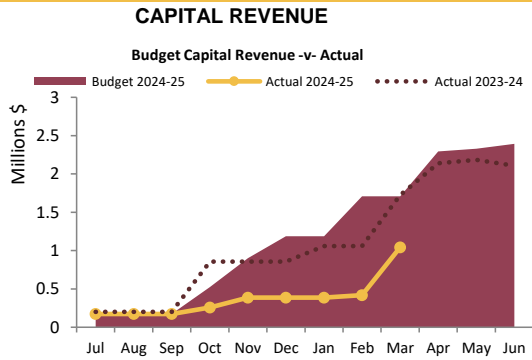
**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2025**

2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES



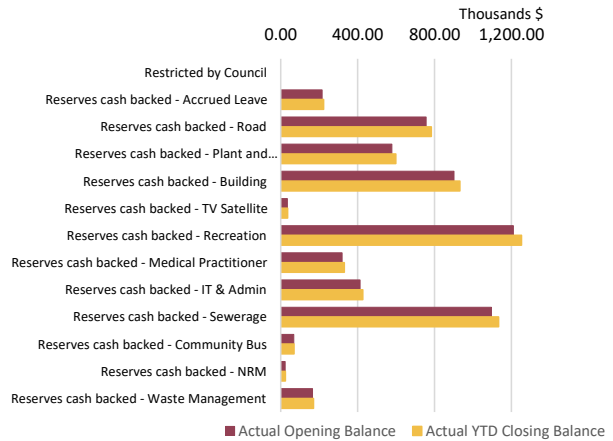
INVESTING ACTIVITIES



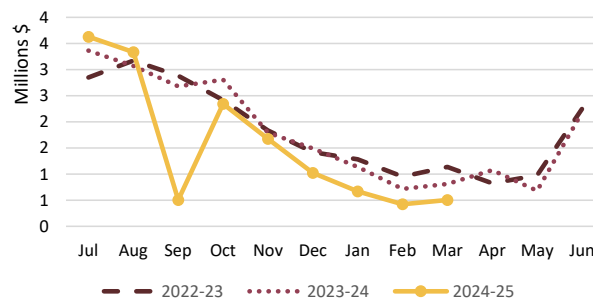
FINANCING ACTIVITIES

BORROWINGS

RESERVES



Closing funding surplus / (deficit)



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

SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2025

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
CBA Municipal Account	Cash and cash equivalents	1,341,184		1,341,184		CBA	Variable	Nil
CBA Licensing Account	Cash and cash equivalents	11,237		11,237		CBA	Variable	Nil
ATM Cash Account	Cash and cash equivalents	27,930		27,930		CBA	Nil	Nil
CBA ATM Cash Account	Cash and cash equivalents	28,350		28,350		CBA	Nil	Nil
Cash on Hand	Cash and cash equivalents	760		760		Cash on Hand	Nil	Nil
Term Deposit XXX1	Financial assets at amortised cost	0	4,929,666	4,929,666		CBA	4.61%	28/06/2025
Term Deposit XXX2	Financial assets at amortised cost	0	1,050,419	1,050,419		CBA	4.61%	28/06/2025
Total		1,409,462	5,980,085	7,389,547	0			
Comprising								
Cash and cash equivalents		1,409,462	0	1,409,462	0			
Financial assets at amortised cost		0	5,980,085	5,980,085	0			
		1,409,462	5,980,085	7,389,547	0			

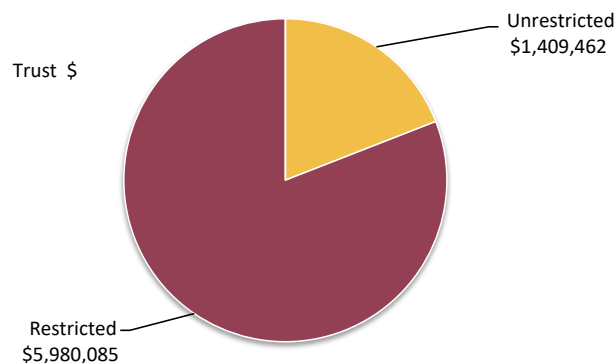
KEY INFORMATION

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

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

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

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



SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2025

4 RESERVE ACCOUNTS

Reserve name	Budget	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual YTD
	Opening	Interest	Transfer	Transfers	Closing	Opening	Interest	Transfers	Transfers	Closing
	Balance	Earned	s In (+)	Out (-)	Balance	Balance	Earned	In (+)	Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Reserves cash backed - Accrued Leave	215,086	9,972	0	0	225,058	215,086	7,397	0	0	222,483
Reserves cash backed - Road	756,942	35,095	0	(25,600)	766,437	756,942	26,033	0	0	782,975
Reserves cash backed - Plant and Equipment	578,414	26,818	0	(514,600)	90,632	578,414	19,893	0	0	598,306
Reserves cash backed - Building	901,333	41,790	0	(45,000)	898,123	901,333	30,999	0	0	932,331
Reserves cash backed - TV Satellite	34,208	1,586	0	0	35,794	34,208	1,177	0	0	35,385
Reserves cash backed - Recreation	1,210,383	63,074	0	(606,472)	666,985	1,210,383	41,628	0	0	1,252,011
Reserves cash backed - Medical Practitioner	319,846	14,830	0	0	334,676	319,846	11,000	0	0	330,846
Reserves cash backed - IT & Admin	413,204	19,158	0	(50,000)	382,362	413,204	14,211	0	0	427,415
Reserves cash backed - Sewerage	1,095,961	50,814	0	0	1,146,775	1,095,961	37,692	0	0	1,133,654
Reserves cash backed - Community Bus	67,307	3,121	0	0	70,428	67,307	2,315	0	0	69,622
Reserves cash backed - NRM	23,644	1,096	0	0	24,740	23,644	813	0	0	24,457
Reserves cash backed - Waste Management	164,927	7,646	0	(55,000)	117,573	164,927	5,672	0	0	170,600
	5,781,255	275,000	0	(1,296,672)	4,759,583	5,781,255	198,829	0	0	5,980,084

5 CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - non-specialised	304,855	45,000	130,285	85,285
Plant and equipment	943,000	943,000	934,378	(8,622)
Acquisition of property, plant and equipment	1,247,855	988,000	1,064,663	76,663
Infrastructure - roads	2,457,600	1,942,000	1,478,668	(463,332)
Infrastructure - Other	1,238,728	52,600	53,014	414
Acquisition of infrastructure	3,696,328	1,994,600	1,531,682	(462,918)
Total capital acquisitions	4,944,183	2,982,600	2,596,345	(386,255)
Capital Acquisitions Funded By:				
Capital grants and contributions	2,392,969	1,709,951	1,042,741	(667,210)
Other (disposals & C/Fwd)	281,000	211,000	227,272	16,272
Reserve accounts				
Reserves cash backed - Road	25,600	0	0	0
Reserves cash backed - Plant and Equipment	514,600	0	0	0
Reserves cash backed - Building	45,000	0	0	0
Reserves cash backed - Recreation	606,472	0	0	0
Reserves cash backed - IT & Admin	50,000	0	0	0
Reserves cash backed - Waste Management	55,000	0	0	0
Contribution - operations	973,542	1,061,649	1,326,332	264,683
Capital funding total	4,944,183	2,982,600	2,596,345	(386,255)

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

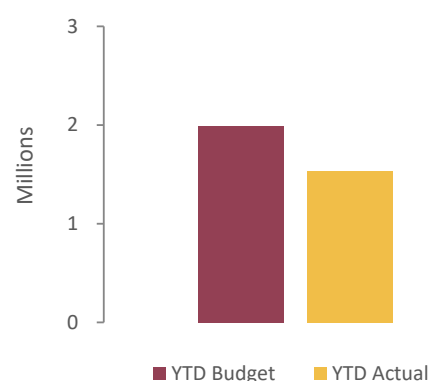
Initial recognition and measurement for assets held at cost

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

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

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

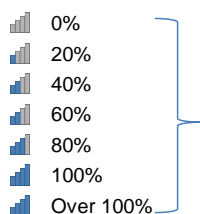
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



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

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

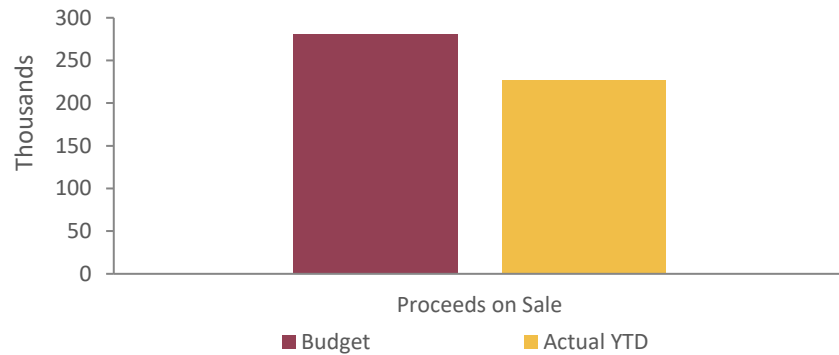
		Amended			Variance	
Account Description		Budget	YTD Budget	YTD Actual	Under/(Over)	
Plant & Equipment						
■	PE0031	P003 Ute Gardener	\$ 50,000	\$ 50,000	\$ 46,265	\$ 3,735
■	PE0161	P016 Roller Vib	185,800	185,800	185,400	400
■	PE0431	P043 Front End Loader	378,700	378,700	378,700	0
■	PE0551	P055 Ute Team Leader	60,000	60,000	57,744	2,256
■	PE1001	P100 CEO Vehicle	77,000	77,000	76,622	378
■	PE2001	P200 WS Vehicle	68,000	68,000	66,564	1,436
■	PE3001	P300 DCEO Vehicle	75,500	75,500	75,513	(13)
■	PE0611	P60 MPO Ute	38,000	38,000	37,720	280
■	PEBOOM	Miscellaneous Plant - Compact Boom Spray	10,000	10,000	9,850	150
Buildings						
■	BC016B	Rec Ground Ablutions	259,855	0	0	0
■	BC016	Rec Ground Pavillion (23/24)	0	0	97,517	(97,517)
■	BC054	L271 (3) Greenham St - Building (Capital)	35,000	35,000	0	35,000
■	BC055	L274 (2) Lodge St - Building (Capital)	10,000	10,000	10,222	(222)
■	BC015	Caravan Park Ablutions - Building (Capital) - 23/24 C/F	0	0	22,546	(22,546)
Other Infrastructure						
■	PC001	Synthetic Bowling Green Relocation	1,136,128	0	0	0
■	PC003	Netball Court Resurface (RES: 240225)	27,000	27,000	27,445	(445)
■		Refuse Site	50,000	0	0	0
■	FC120	Townscape - GreenHeart	25,600	25,600	25,569	31
Infrastructure Roads						
■	RRG006	Kalannie - Kulja Road (RRG)	180,000	180,000	152,137	27,863
■	RRG140	Burakin - Wialki Road (RRG)	300,000	300,000	299,662	338
■	RRG140B	Burakin - Wialki Road 2 (RRG)	168,000	168,000	189,100	(21,100)
■	R2R002	Koorda - Cadoux Road (R2R)	144,000	82,000	26,795	55,205
■	R2R004	Koorda - Kulja Road (R2R)	282,000	282,000	233,318	48,682
■	R2R004B	Koorda - Kulja B Road (R2R)	290,000	290,000	245,195	44,805
■	R2R004C	Koorda - Kulja C Road (R2R)	100,000	100,000	95,804	4,196
■	R2R004D	Koorda - Kulja D Road (R2R)	200,000	200,000	85,541	114,459
■	RC002	Koorda - Cadoux Road (Capital) - WSNF	100,000	100,000	42,556	57,444
■	RC010	Mollerin Rock South Road (Capital) - 23/24 C/F	0	0	16,251	(16,251)
■	RC014	Maher Road (Capital)	60,000	0	0	0
■	RC023	Rabbit Proof Fence Road (Capital)	60,000	0	0	0
■	RC026	Chapman Road (Capital)	60,000	0	31,595	(31,595)
■	RC052	Green Road (Capital)	60,000	0	0	0
■	RC135	Wyalkatchem - Koorda Road Sealed (Capital) - WSNF	100,000	100,000	35,676	64,324
■	FC098	Greenham Footpath	100,000	100,000	11,755	88,245
■	FC093	Scott Footpath	40,000	40,000	0	40,000
■	FC120	Footpath Repairs - LRCI		0	13,284	(13,284)
■	FC137	Railway Street	213,600	0	0	0
			4,944,183	2,982,600	2,596,345	386,255

**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2025**

OPERATING ACTIVITIES

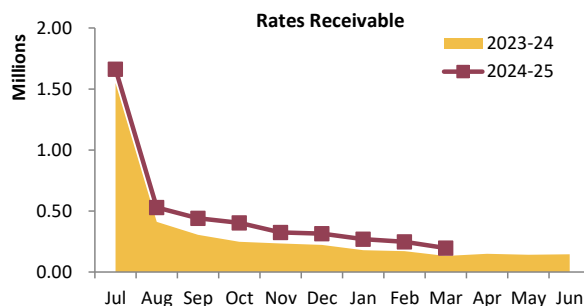
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
P003	Ute Gardener - 2019 4x2 Ford R	9,000	20,000	11,000	0	5,591	20,000	14,409	0
P043	Front End Loader - 2014 Volvo L	4,000	50,000	46,000	0	0	0	0	0
P055	Ute Team Leader - 2022 4x4 Fo	40,000	35,000	0	(5,000)	38,235	33,636	0	(4,599)
P200	WS Vehicle - 2023 Ford Ranger	62,000	56,000	0	(6,000)	58,072	56,364	0	(1,708)
P100	CEO Vehicle - 2022 Toyota Prac	70,000	65,000	0	(5,000)	69,779	61,818	0	(7,961)
P300	DCEO Vehicle - 2021 Toyota Pr	61,000	55,000	0	(6,000)	61,087	55,455	0	(5,632)
		246,000	281,000	57,000	(22,000)	232,764	227,272	14,409	(19,900)



7 RECEIVABLES

Rates receivable	30 June 2024	31 Mar 2025
	\$	\$
Opening arrears previous years	145,909	151,329
Levied this year	1,213,196	1,274,465
Less - collections to date	(1,207,775)	(1,214,327)
Gross rates collectable	151,329	211,467
Net rates collectable	151,329	211,467
% Collected	88.9%	85.2%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	12,998	0	1,030	11,853	25,880
Percentage	0.0%	50.2%	0.0%	4.0%	45.8%	
Balance per trial balance						
Trade receivables	0	22,161	0	336	25,498	25,880
GST receivable	0	39,365	0	0	0	42,585
Interest Receivable	0	45,173	0	0	0	0
Total receivables general outstanding						68,465

Amounts shown above include GST (where applicable)

KEY INFORMATION

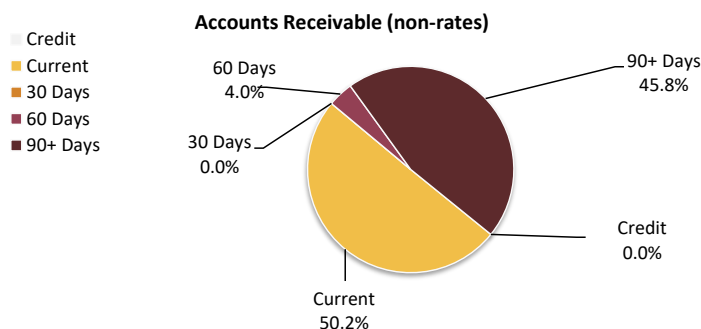
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2025**

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 31 March 2025
Other current assets	\$	\$	\$	\$
Financial assets at amortised cost	5,781,255	198,829		5,980,084
Inventory				
Stock on Hand	15,086		(10,067)	5,019
Other assets				
Contract assets	523,751		(523,751)	0
Total other current assets	6,320,092	198,829	(533,818)	5,985,103

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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

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

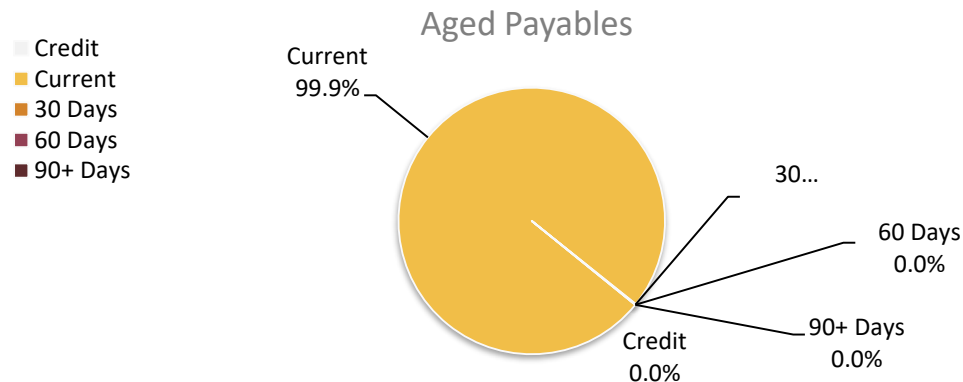
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	322,378	327	0	0	322,706
Percentage	0.0%	99.9%	0.1%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors	0	78,274	0	30,250	0	322,706
GST Payable	0	10,085	0	0	0	7,814
PAYG Payables	0	24,792	0	0	0	23,924
Payroll Creditors	0	0	0	0	(202)	(202)
FBT Liabilities	0	0	0	0	0	(9,201)
Other Payables - ESL Liability	0	4,935	0	0	0	7,220
Other Payables - Dept Transport	0	24,688	0	0	0	1,237
Other Payables - Retention and Bonds	0	180	460	6,240	63,428	41,214
Prepaid Rates	0	1,366	1,005	15,817	0	15,139
Total payables general outstanding						409,851

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



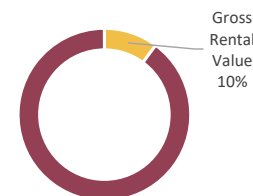
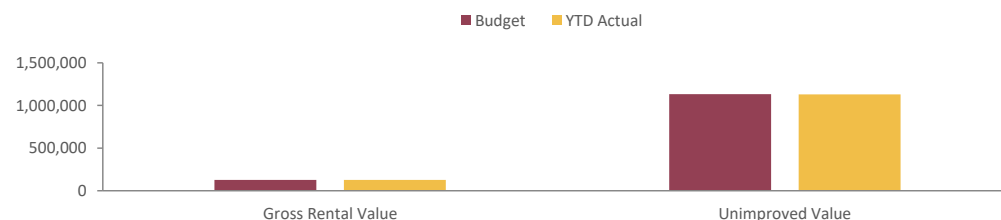
10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	
	\$(cents)	Properties	Value	Revenue	Interim	Revenue	Revenue	Interim	Total
				\$	\$	\$	\$	\$	\$
Gross rental value									
Gross Rental Value	0.0970	134	1,314,448	127,501		127,501	127,501	92	127,593
Unimproved value									
Unimproved Value	0.0110	218	102,937,345	1,132,311		1,132,311	1,132,311	-1,083	1,131,228
Sub-Total		352	104,251,793	1,259,812	0	1,259,812	1,259,812	-991	1,258,821
Minimum payment	Minimum Payment \$								
Gross rental value									
Gross Rental Value	430	30	44,455	12,900		12,900	12,900	430	13,330
Unimproved value									
Unimproved Value	430	36	607,998	15,480		15,480	15,480	116	15,596
Sub-total		66	652,453	28,380	0	28,380	28,380	546	28,926
Discount						-45,000	-43,032		-43,032
Amount from general rates						1,243,192			1,244,715
Ex-gratia rates	0.068		437,500	29,750		29,750	29,750		29,750
Total general rates						1,272,942			1,274,465

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2024	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 March 2025
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Capital grant/contributions liabilities		682,548	0	0	0	682,548
Total other liabilities		682,548	0	0	0	682,548
Employee Related Provisions						
Provision for annual leave		172,868	0	0	0	172,868
Provision for long service leave		145,429	0	0	0	145,429
Total Provisions		318,298	0	0	0	318,298
Total other current liabilities		1,000,846	0	0	0	1,000,846
Amounts shown above include GST (where applicable)						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2025**

OPERATING ACTIVITIES

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2024	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Mar 2025	Current Liability 31 Mar 2025	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
ESL Bush Fire Brigade Operating Grant				0		20,450	13,633	11,919
Main Roads Direct Road Grant				0		233,768	233,768	233,768
Fuel Tax Credits Grant Scheme				0		26,400	19,800	22,230
Lirbary - Technology and Digital Inclusion Grant				0		0	0	2,543
Other Culture Grant				0		1,000	1,000	1,100
Financial Assistance Grant - General				0		182,200	136,650	136,650
Financial Assistance Grant - Roads				0		74,505	55,879	55,879
	0	0	0	0	0	538,323	460,730	464,089

**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2025**

14 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash	Increase in	Decrease in	Amended Budget
			Adjustment	Available Cash	Available Cash	Running Balance
			\$	\$	\$	\$
Budget adoption						44,064
Surplus or deficit at the start of the financial year		Opening surplus(deficit)		57,198		101,262
Grants, subsidies and contributions		Operating revenue			(43,295)	57,967
Interest revenue		Operating revenue		30,000		87,967
Materials and contracts		Operating expenses		53,472		141,439
Depreciation		Operating expenses			(89,500)	51,939
Insurance		Operating expenses		15,000		66,939
Non-cash amounts excluded from operating activities		Non cash item	80,616			66,939
Capital grants, subsidies and contributions		Capital revenue			(680,000)	(613,061)
Proceeds from disposal of assets		Operating revenue			(40,000)	(653,061)
Purchase of land and buildings		Capital expenses		190,145		(462,916)
Purchase of plant and equipment		Operating expenses		150,000		(312,916)
Purchase and construction of infrastrucutre-roads	RES: 140824	Capital expenses			(63,600)	(376,516)
Purchase and construction of infrastrucutre-other		Operating expenses		671,272		294,756
Transfer from reserve accounts		Capital revenue			(150,300)	144,456
Transfer to reserve accounts		Non cash item			(30,000)	114,456
				1,167,087	(1,096,695)	70,392


SHIRE OF KOORDA
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 MARCH 2025

INVESTING ACTIVITIES

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Amended	YTD	YTD
	1 July 2024	Liability	Liability	31 Mar 2025	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	31 Mar 2025	31 Mar 2025	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Local Roads & Community Infrastructure Grant (LRCI)	423,185	416,004	(423,185)	416,004		669,636	378,433	0
CSRFF Grant				0		130,421	32,605	32,605
Regional Road Group Grants				0		432,368	432,368	301,017
Roads to Recovery Grant				0		706,000	706,000	624,000
LGRF08 - Cyclone Seroja Local Government Resilience Fund		266,544		266,544		266,544	66,544	0
Other Road Grants - WSN				0		188,000	94,000	85,119
	423,185	682,548	(423,185)	682,548	0	2,392,969	1,709,950	1,042,741

11.2. List of Accounts Paid

Corporate and Community		
Date	9 April 2025	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Lana Foote, Deputy Chief Executive Officer	
Legislation	<i>Local Government Act 1995;</i> <i>Local Government (Financial Management) Regulations 1996</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	List of Accounts Paid	

Background:

This item presents the List of Accounts Paid, paid under delegated authority, for the period 13 March 2025 to 9 April 2025.

Comment:

From 1 September 2023, Regulations were amended that required Local Governments to disclose information about each transaction made on a credit card, debit card or other purchasing cards. Purchase cards may include the following: business/corporate credit cards, debit cards, store cards, fuel cards and/or taxi cards.

The List of Accounts Paid as presented has been reviewed by the Chief Executive Officer.

Consultation:

Zac Donovan, Chief Executive Officer
Finance Team

Statutory Implications:

Regulation 12 and 13 of the *Local Government (Financial Management) Regulations 1996* requires that a separate list be prepared each month for adoption by Council showing creditors paid under delegate authority.

Policy Implications:

Finances have been managed in accordance with the Shire of Koorda policies. Payments have been made under delegated authority.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

4.1.1 - Ensure efficient use of resources and that governance and operational compliance and reporting meets legislative and regulatory requirements.

Risk Implications:

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls (in place)	Governance Calendar
Action (Treatment)	Nil
Risk Rating (after treatment)	Adequate

Financial Implications:

Funds expended are in accordance with Council's adopted 2024/2025 Budget.

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
Resolution 040425

Moved Cr GW Greaves

Seconded Cr GL Boyne

That Council, by Simple Majority, pursuant to Section 6.8(1)(a) of the *Local Government Act 1995* and Regulation 12 & 13 of the *Local Government (Financial Management) Regulations 1996*;

Receives the report from the Chief Executive Officer on the exercise of delegated authority in relation to creditor payments from the Shire of Koorda Municipal Fund, as presented in the attachment, and as detailed below:

For the period 13 March 2025 to 9 April 2025.


Municipal Voucher V611 to V662
 Purchase Card Transactions (V635)

Totalling \$ 516,321.29
Totalling \$ 1,667.55
Total \$ 517,988.84

CARRIED 3/0

For: Cr JM Stratford, Cr GW Greaves, Cr GL Boyne

11.3. Proposed Budget Development 2025/2026

Corporate and Community		
Date	9 April 2025	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	As above	
Legislation	<i>Local Government Act 1995;</i> <i>Local Government (Financial Management) Regulations 1996</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	Budget Projects 2025 - Integrated Strategic Plan Shire of Koorda Integrated Strategic Plan 2024	

Background:

Each local government is required to develop and adopt an operating (municipal fund) budget for the succeeding financial year as per the Local Government Act 1995 (6.2) and in accordance with the Financial Management Regulations 1996 (part 3) and Australian Accounting Standards.

The annual budget estimates expenditure for operations, services and assets and projects income including grants, fees and charges and earnings, but excluding rate revenue, to define any deficiency. It needs to define the general rates to be raised, fees and charges, any borrowing obligations, funds for reserves and the local government's land transactions and trading activities, if applicable.

The Act requires Council to develop and adopt the annual municipal fund budget and submit it to the Department by August 31, 2025.

The purpose of the item is to set out a timetable for Council to undertake budget planning and adoption and present preliminary strategic direction required on key assets and projects so to commence the process.

Comment:

As proposed in the following, the process for the development of the 2025-26 Shire of Koorda Budget will be a variation of that adopted by Council for the previous year. This is a consequence of the 2024-25 budget development being undertaken with the biennial review of the Integrated Strategic Plan and associated actions, the first tranche of which flowed directly to the annual budget. Whereas the 2025-26 budget picks up the next tranche of strategic priorities rather than developing new projects.

The development of the 2025-26 Shire Budget will however be similar to the process adopted the previous year in that it will initially focus on the strategic considerations and setting priorities in consideration of underlying assumptions before the addition of the financial constraints.

As with the previous year, undertaking the strategic process prior to financial or rationing considerations allows Council to consider projects and set priorities based on merit and community need rather than being restricted in their deliberations by the application of funding realities.

A proposed timetable for the 2025-26 budget development process is proposed in the following table. As shown the first item is the current OCM for which it is proposed Council be presented the budget timetable and detail of the 10 projects from the Integrated Strategic Plan.

DATE		OBJECTIVES
16 April	Ordinary Council Meeting	<ul style="list-style-type: none"> • Proposed 2024-25 budget timetable. • Outline key strategic project decisions
30 April	Budget Strategic Workshop	<ul style="list-style-type: none"> • Strategic Projects Approach and Priorities • Strategy for fees and charges
	<i>Staff Action</i>	<ul style="list-style-type: none"> • Explore costings, quotes, funding for projects • Develop underlying budget assumptions
21 May	Ordinary Council Meeting	<ul style="list-style-type: none"> • Present underlying budget assumptions • Present Project cost estimations
	<i>Staff Action</i>	<ul style="list-style-type: none"> • Prepare agenda for Works Committee meeting.
4 June	Works Committee Meeting	<ul style="list-style-type: none"> • Presentation of annual works budget and program to Works Committee to advise budget development.
	<i>Staff Action</i>	<ul style="list-style-type: none"> • Develop draft budget (excluding year-end results)
18 June	Ordinary Council Meeting	<ul style="list-style-type: none"> • Present preliminary 2025-26 Shire Budget (including year-end results) • Subject to June year end results
	<i>Staff Action</i>	<ul style="list-style-type: none"> • Amend draft 2025-26 Shire Budget as per Council direction
16 July	Ordinary Council Meeting	<ul style="list-style-type: none"> • Present draft 2025-26 Shire of Koorda Budget • For Council to approve or amend further.
	<i>Staff Action</i>	<ul style="list-style-type: none"> • Second and final budget amendment as per Council direction
20 August	Ordinary Council Meeting	<ul style="list-style-type: none"> • Present amended 2025-26 Shire of Koorda Budget • Final opportunity for Council to endorse Budget
31 August	<i>Staff Action</i>	<ul style="list-style-type: none"> • Ensure Shire Budget is forwarded to Department of Local Government by August 31

As shown in the timetable, it is proposed that the presentation and consideration of the various iterations of the 2025-26 Shire Budget be aligned with Ordinary Council Meetings, save for a Budget Workshop proposed in two weeks (for Wednesday, 30 April) and Works Committee meeting on 4 June.

The purpose of the Budget Workshop is to enable open discussion by Council separate to the OCM environment for an open discussion both on the priority of the 10 projects (list with strategic alignment attached) but also to discuss preferred options by which to implement each preferred outcome.

As shown in the attachment, each of the 10 projects offered for discussion and determination at the Budget Workshop are directly related or listed in the Shire of Koorda Integrated Strategic Plan. That is

not to say that Council is unable to introduce additional projects to be considered however there should be demonstrated alignment with an action contained within the Integrated Strategic Plan (attached).

It is proposed the Budget Workshop would also consider additional strategic objectives including:

- A review of Shire short-term accommodation and staff housing costs,
- Local Government reforms regarding elected member superannuation and remuneration,
- Fees and charges for users of Shire facilities including the recreation precinct, and
- Any other inflator, variable or initiative raised by elected members in the meeting.

At the conclusion of the Budget Workshop, it is anticipated for staff to be informed by Council by the underlying strategic intent in developing the 2025-26 Shire Budget and the projects to prioritise for detailed costings as to determine the extent of which can be encompassed in the final plan.

As shown in the timetable, the OCM following the Budget Workshop is intended to present cost estimated for the various priority projects and provide Council the underlying budget assumptions on key inflators such as adjustments to fees and charges, rates and staff salary and general inflators.

It is proposed for the OCM of 18 June, the preliminary 2025-26 Shire of Koorda Budget be presented for consideration, on the understanding that financial year-end results would not yet be determined and will likely impact the final budget presented to Council. The timing does however allow Council a preliminary review of the budget and the opportunity to propose amendments.

As such, the plan is for the 2025-26 Shire of Koorda Annual Budget to be finalised at the OCM of 16 July, which provides for (as shown in the table) the contingency of an additional OCM on 20 August should Council require further changes – prior to the budget needing to be finalised, adopted and forwarded to the Department of Local Government to meet the 31 August deadline.

Consultation:

Lana Foote, Deputy Chief Executive Officer

Statutory Implications:

Local Government Act 1995 (6.2) and Financial Management Regulations 1996 (part 3).

Policy Implications:

G - Legislative Compliance V1.0

W - Asset Management V1.0

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

3.1.1 – Review asset management program to include asset life planning and replacement with defined scheduled maintenance program.

4.1.1 – Ensure efficient use of resources and that governance and operational compliance and reporting meets legislative and regulatory requirements.

4.1.2 – Ongoing refinement of organisational structure and capacity, and alignment of resources with strategic Community, Economic and Environmental priorities.

Risk Implications:

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	Some temporary non-compliance
Consequence Rating	Minor (2)
Likelihood Rating	Unlikely (2)
Risk Matrix Rating	Low (4)
Key Controls (in place)	Local Government Act and regulations and Budget Development Plan
Action (Treatment)	Nil
Risk Rating (after treatment)	Effective

Financial Implications:

The Shire of Koorda 2025-26 Budget will be developed as a balanced budget.

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
Resolution 050425

Moved Cr GW Greaves


Seconded Cr GL Boyne

That Council adopted the proposed budget development approach and accompanying timetable as presented.

CARRIED 3/0

For: Cr JM Stratford, Cr GW Greaves, Cr GL Boyne

11.4. NEWTRAVEL Draft MOU and Funding Request

Corporate and Community		
Date	26 March, 2025	
Location	Shire of Koorda	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	As above	
Legislation	Nil	
Disclosure of Interest	Nil	
Purpose of Report	<input type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input checked="" type="checkbox"/> Information	
Attachments	NEWTRAVEL MoU Document Draft 2024-25 Wheatbelt Way Impact Report to Member Councils NEWTRAVEL Strategic Plan 2022-25	

Background:

NEWTRAVEL is the representing body for collective marketing in the Shires of Koorda, Dowerin, Wyalkatchem, Trayning, Nungarin, Mukinbudin, Mt Marshall and Westonia with the key purpose to market and promote the Wheatbelt Way and tourism assets in the region.

NEWTRAVEL was first incorporated in 1997 as a non-for-profit association with the Wheatbelt Way developed by NEWTRAVEL and NEWROC in 2010 with funding support from Royalties for Regions. The following year the group secured \$1.38m funding from R2R to support almost \$2m investment in infrastructure, signage and street furniture for the participating Shires.

Since its inception, NEWTRAVEL has implemented a host of initiatives to provide expertise and enhancement to the market positioning of the Wheatbelt Way which – as shown in the (attached) 2024-25 Impact Report – has coincided with an increase of visitors to the region from about 1000 in 2013 to more than 15,000, last year as captured in visitor data from accommodation providers.

The Shire of Koorda, along with other participating Shires, for the 2024-25 financial year each contributed \$8605 to fund the continued operation of NEWTRAVEL. The contribution by each Shire is made with the endorsement each of the respective annual budgets passed by each Shire.

With the current NEWTRAVEL 2022-2025 Strategic Plan coming due for renewal and with a view for more certainty in funding and continuity, NEWTRAVEL has proposed a Memorandum of Understanding (attached) with participating Shires that would require a five-year funding commitment, with the amount depending on the option selected by Council from that contained in the MOU and Council support.

The purpose of this item is to present the MoU for Council consideration, and that the financial implications of which would be realised in outgoing annual budgets.

Comment:

The NEWTRAVEL Tourism Officer Linda Vernon was invited to present to Council at the 16 April OCM to discuss the proposed MoU and the achievements of NEWTRAVEL and future potential.

The primary reason NEWTRAVEL seeking an MoU from participating shires with the corresponding ongoing funding commitment, is to help provide certainty to NEWTRAVEL which would assist in retaining staff and enable forward planning beyond the current period. Currently NEWTRAVEL develops three-year strategic plans, but with funding only confirmed year to year.

The counter though, in considering the need for the MoU, is that NEWTRAVEL has been operating for 28 years – and the Wheatbelt Way for 15 years – without the provision of such a document or commitment by participating councils which are referred to in the document as having provided “strong support” since inception.

To provide funding certainty the terms of the draft MoU (attached) require that participating Shires commit to maintaining an annual contribution for the five-year term of the agreement. As such the MoU proposes two options for Council consideration – comparative existing base with an annual adjustment of \$500, or a higher base with an annual CPI increase.

The two options are as follows:

Option 1 – Lower base rate with \$500 escalation

2025-26	2026-27	2027-28	2028-29	2029-30
\$8400	\$8900	\$9400	\$9900	\$10,400

Option 2 – Higher base rate with annual CPI adjustment

2025-26	2026-27	2027-28	2028-29	2029-30
\$10,000	\$10,000*	\$10,000*	\$10,000*	\$10,000*

*CPI adjusted

As shown, Option 1 has a \$500 annual inflator that in year one equates to a 5.9% and by the final year is 4.8%; while Option 2 applies CPI for which the long-term average is 2.8%. As such, in real terms, assuming CPI at the long-term average of 2.8%, the present value of the cost to the Shire for the two options over the five years of the MoU would be \$44,378 for Option 1 or \$48,395 for Option 2.

To put the percentage increases as proposed in the two options in context, Shire contributions to NEWTRAVEL have increased on average 6.9% each year since when first introduced in 2013 at \$3900 and increasing to \$8605 for 2024-25.

In addition, the current NEWTRAVEL Strategic Plan 2022-25 (attached) is scheduled to be renewed prior to 2026, the timing of which provides the potential for Council to define expectations to be addressed in the strategic review to support endorsement of the proposed five-year MoU agreement.

Consultation:

Linda Vernon, Marketing Officer, NEWTRAVEL
Lana Foote, Deputy Chief Executive Officer

Statutory Implications:

Nil

Policy Implications:

Nil

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

2.2 Tourism helps to diversify and grow our local economy

Risk Implications:

Risk Profiling Theme	The shire is unable to meet the financial obligations of the MoU
Risk Category	Reputation
Risk Description	Impact of perception of shire with other participating Shires.
Consequence Rating	Minor (2)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (2)
Key Controls (in place)	Financial management of Shire
Action (Treatment)	Financial reporting and management
Risk Rating (after treatment)	Effective

Financial Implications:

Depending on option selected by Shire if MoU endorsed.

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
Resolution 060425

Moved Cr GW Greaves

Seconded Cr GL Boyne


That Council endorse the development of a Memorandum of Understanding between the Shire and NEWTRAVEL.

CARRIED 3/0

For: Cr JM Stratford, Cr GW Greaves, Cr GL Boyne

12. OFFICER'S REPORTS – GOVERNANCE & COMPLIANCE

12.1. Caravan Park Local Law Use of Common Seal

Governance and Compliance		
Date	9 April, 2025	
Location	Koorda Caravan Park	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	As above	
Legislation	Local Government Act 1995 Caravan Parks and Camping Grounds Act 1995 Caravan Parks and Camping Grounds Regulations 1997	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	Shire of Koorda Caravan Park Local Law	

Background:

The Shire of Koorda has begun the process to create and adopt a local law for the purpose to provide for the regulation, control and management of the Koorda Caravan Park and in effect establish the requirements for entry to, and use of, the Koorda Caravan Park.

The purpose of this item is for Council to approve the application of the Common Seal on the Shire of Koorda Caravan Park Local Law as endorsed by Council and attached and as per the Local Government Act 1995 sections 9.49A and 9.49B and the shire policy G - Use of the Shire of Koorda Common Seal-Executing of Legal Documents V1.0.

Comment:

The Ordinary Council Meeting of 19 February endorsed the development of the local law and the 24 March OCM endorsed the final version to be dispatched to the Director General of the Department of Local Government, Sport and Cultural Industries as per the Local Government Act Section 3.12(3)(b).

The advice was sent as per advice from WALGA via email (legislation@dlgsc.wa.gov.au) and marked to the Director General's attention on 25 March, following the March OCM with a follow up enquiry requesting acknowledgement of receipt on 9 April.

The OCM of 24 March also determined that the Shire of Koorda office at 10 Haig Street, Koorda would be the place the Local Law could be inspected during the six weeks period of public submissions, to conclude on 8 May when the feedback will be returned to Council to consider.

The proposed Local Law was also published on the Shire website and social media platform (Facebook) to help ensure the community were aware of the opportunity to provide comment via submissions.

Given the timing, the Shire of Koorda Caravan Park Local Law was submitted to the Director General with the signatures of the President and CEO as the draft to be finalised following public submissions, with this item to endorse the application of the common seal, should that be requested for the draft.

Consultation:

Marnie Herrington, Governance Specialist, WALGA
Mark Gregory, Principal, M Gregory Legal

Statutory Implications:

Local Government Act 1995
Caravan Parks and Camping Grounds Act 1995
Caravan Parks and Camping Grounds Regulations 1997

Policy Implications:

W - Recreational Vehicles and Overflow Camping Grounds V1.0
G - Use of the Shire of Koorda Common Seal-Executing of Legal Documents V1.0

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

- 1.1 Local people feel safe, engaged and enjoy a healthy and peaceful lifestyle
- 2.2 Tourism helps to diversify and grow our local economy
- 3.1 Shire facilities are renewed and maintained to meet community needs

Risk Implications:

Risk Profiling Theme	The local law is rejected by the Director General
Risk Category	Reputation
Risk Description	Local laws are not permitted to conflict with other legislation.
Consequence Rating	Moderate (3)
Likelihood Rating	Possible (3)
Risk Matrix Rating	Moderate (9)
Key Controls (in place)	Shire engaging professional legal advice
Action (Treatment)	Adhere to legal advice
Risk Rating (after treatment)	Adequate

Financial Implications:

Nil additional

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
Resolution 070425

Moved Cr GW Greaves

Seconded Cr GL Boyne


That Council

Approve the use of the Shire of Koorda Common Seal on the Caravan Park Local Law as endorsed by Council.

CARRIED 3/0

For: Cr JM Stratford, Cr GW Greaves, Cr GL Boyne

12.2. Rates Recovery Program

Governance and Compliance		
Date	3 April 2025	
Location	Shire of Koorda	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	As above	
Legislation	Local Government Act 1995 (sections 6.64 and 6.68) and Schedule 6.2	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	Nil	

Background:

The Shire of Koorda debt recovery program is gradually recovering outstanding payments through the application of final demand letters, action by the bailiff to seize property and the sale of land and houses. To this end the Ordinary Council Meeting of 23 October 2024, approved that the Shire commences the sales process for two properties – 1 Allenby Street and 23 Smith Street – on which rates had been owed for more than three years.

At the commencement of the debt recovery process following the OCM of 18 September 2024, the 15 properties identified at that time were owing a combined total of \$119,140. The list has been reduced to nine properties owing a total \$107,834, of which 87 per cent is attributed to six properties.

These six properties – which owe a combined \$94,312 - include the two properties currently proceeding through the seizure and sales process; two properties for which Council approval to proceed to sale is requested in this item; one property for which the repayment plan ceased in October and Council will likely be requested to approve sale at a future meeting; and a property previous subject to a sales order on which full payment was made prior to sale with interest and all recovery costs.

The remaining three properties on the debt recovery list – owing a combined \$13,288 – comprise one property for which the fortnightly repayment has been increased from \$25 to \$150; another property for which a vehicle has been seized; and one in the final demand letter stage.

The purpose of this item is to request Council endorsement to commence the property sale process on two properties – 27 and 51 Smith Street - and provide an update on the sales process for 1 Allenby Street and 23 Smith Street.

Comment:

The two properties for which Council support is requested to proceed to Property Seizure and Sale Orders (PSSO) owe a combined \$25,887 – comprising \$13,774 owed on 51 Smith Street and \$12,113 on 27 Smith Street. These properties have a common owner and rates payments have not been made on either property for more than three years.

Anticipated legal and administrative fees to proceed to sale are estimated at \$5500 for each property, however as the properties are owned by the same individual, one of which is the owner's place of

residence there is a higher likelihood that the matters will not proceed to sale. Irrespective the costs are recoverable at the time of sale.

While neither property has been independently valued, they are each more saleable than the other properties the Shire is currently seizing for sale - 1 Allenby Street and 23 Smith Street – and as such would be expected to realise funds to cover all rates and costs owed on each property.

Regarding the two properties approved by Council at the OCM of 23 October 2024 to proceed to sale - 1 Allenby Street and 23 Smith Street – the process is now at the point where the Shire is to provide public notice for 35 days of the intent to sell to give the property owners up to three months to pay the outstanding rates and costs before proceeding to sale.

It is anticipated if the rates and costs are not paid that the sale of the property will be at least a further month later, to provide an opportunity to advertise the sale and attract potential buyers. Under Schedule 6.2 of the Local Government Act 1995, funds realised from the sale of the property are allocated in the following priority – first to meeting the costs of the sale then rates and costs and monies owing to the Crown (allocated pro rata if insufficient funds are realised to meet all local and state government cost).

While it is unlikely for either 1 Allenby Street or 23 Smith Street for any additional funds to remain after the initial allocation as detailed above, any that were to remain would then be distributed in order: vendors costs, sewerage connection costs, discharge of mortgages, the original property owner.

Information from AMPAC is there are no encumbrances on 23 Smith Street however a mortgage and state memorial is evident for 1 Allenby Street, neither of which would be redressed until after costs for the process have been refunded to the Shire.

Should the properties fail to sell after 12 months under the Local Government Act 1995 section 6.71, the Shire can elect to transfer ownership of the land to the Shire or the Crown. Under the legislation any encumbrances on the properties remain in place if the property is transferred to the Shire to redress, whereas if the Shire opts to transfer the property to the Crown all encumbrances are no longer in effect.

Consultation:

Jodie Earney, Team Collections Leader, AMPAC Debt Recovery
Monique Moro, Solicitor, Palisade Corporate Law
Lana Foote, Deputy Chief Executive Officer

Statutory Implications:

Local Government Act 1995 (sections 6.64 and 6.68) and Schedule 6.2

Policy Implications:

F- Debt Recovery V1.0

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

4.1.1 Ensure efficient use of resources and that governance and operational compliance and reporting meets legislative and regulatory requirements.

Risk Implications:

Risk Profiling Theme	Failure to recover all or at least substantial quantum of outstanding rates
Risk Category	Financial
Risk Description	Financial impact
Consequence Rating	Moderate (3)
Likelihood Rating	Possible (3)
Risk Matrix Rating	Moderate (9)
Key Controls (in place)	Structured debt recovery program
Action (Treatment)	Management controls
Risk Rating (after treatment)	Effective – Moderate (6)

Financial Implications:

As outlined in the item, given the potential variables, there is a myriad of potential outcomes for the Shire which, most of which are unlikely to realise a net positive results and the full recovery of outstanding rates.

Voting Requirements: Simple Majority Absolute Majority

**Officer Recommendation
 Resolution 080425**

Moved Cr GL Boyne

Seconded Cr GW Greaves

That Council require staff:

Pursuant to s6.64 (1) (b) of the *Local Government Act 1995*, to proceed to issuing a Property Seizure and Sale Order for the sale of the property at 51 Smith Street, Koorda, which has rates and services in arrears for 3 years or more.

Pursuant to s6.64 (1) (b) of the *Local Government Act 1995*, to proceed to issuing a Property Seizure and Sale Order for the sale of the property at 27 Smith Street, Koorda, which has rates and services in arrears for 3 years or more.

Engage the AMPAC debt recovery agency to manage the sales process for both properties – 51 Smith Street, Koorda and 27 Smith Street, Koorda – in line with legislative requirements and the agreed schedule of fees.


Provide an update to Council when additional encumbrances are known for both or either property; or at the time of any change to the costs or assumptions detailed in the item.

CARRIED 3/0

For: Cr JM Stratford, Cr GW Greaves, Cr GL Boyne

13. OFFICER'S REPORTS – WORKS & ASSETS

13.1. Thomas Street Access Approval

Works and Assets		
Date	3 April, 2025	
Location	Thomas Street, Koorda	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	As above	
Legislation	Nil	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	Thomas Street Resident Report to Shire	

Background:

Constructed as a cul-de-sac Thomas Street has long served as a vehicle access point to the Koorda Sports Club carpark. It is understood the street was previously a through road to the carpark but was changed to a cul-de-sac for the safety of children when there was a playground situated in the area.

Access via the northern side of the cul-de-sac has not been an issue and largely without incident, however, on 26 March the Shire received an online notice (attached) from a Thomas Street resident claiming concern for their safety and highlighting a risk in allowing the continued informal access. Consequently, the Shire was compelled to close the access point and issue notice to the community.

The purpose of this item is to have works approved by Council to revert the Thomas Street cul-de-sac to a through road into the Koorda Sports Club carpark by accessing existing road reserves and adding traffic calming to mitigate any safety issues.

Comment:

The notice from the Thomas Street resident, received through the Shire's works request portal, that the temporary access route was a hazard cannot be ignored by the Shire. There is an obligation to ensure that its facilities and amenities, including local roads, do not pose a risk to the community.

However, in closing the road and making the announcement to the community via social media on 28 March, the Shire foreshadowed that it considered that the access point to the carpark seemed to be a natural extension of Thomas Street and could be considered for future works depending on budget.

As has transpired the Shire Works Supervisor expects that the extension of Thomas Street could be scheduled, with Council approval, for the current financial year as he has an expectation that at least one of the current major road projects will realise a budget saving sufficient to complete the works.

The notice from the Thomas Street resident, that led to the closure of the access road, claimed a hazard when reversing from his driveway and that a vehicle was "speeding through on multiple occasions". Setting aside that compliance with road speed limits is a WAPOL matter, the Shire needs to take safety concerns into account when deciding whether to open the access to traffic.

The resident also claimed the risk was enhanced in that when reversing from their driveway, they cannot "see over their fence" for approaching vehicles. The Shire CEO has met with the resident and explained the proposal. It was explained that if the resident believed the risk persisted after the

extension works were completed, the Shire could apply to reclaim land to create a 3-metre easement on the corner or require the resident to reduce the height of the fence as per building codes.

The proposed works (depicted in the following graphic) would realign Thomas Street so to avoid the power pole on the northern corner entrance to the carpark, by installing new kerbing (marked in red). The kerbing on the northern edge is extended to help redirect traffic and help remove both power poles as a risk for local traffic.

Given that the new carpark entrance would create unrestricted transit from Greenham Street, through the car park to Thomas Street, and in light of the resident's safety concerns, it is proposed to install a traffic calming device (speed hump) at the new Thomas Street entrance, which would also serve to help remove the power pole as a risk to local traffic. Reflective signage would be installed at both directions to warn of changed conditions.



Planning advice is that the Shire can open access to the carpark, with Council approval, as Thomas Street abuts the existing road reserve allocated to the lane between Thomas Street and Birdwood Street, as depicted in the following capture from Landgate, depicting the road boundaries in yellow.



The Shire Works Supervisor estimates the works to provide the Thomas Street extension and kerbing, would cost \$12,000 and an estimated \$6000 for the speed hump and signage, with works able to be complete in the current financial year. He believed the costs could be accommodated within the existing works budget as he anticipated savings in projects. The only delay could be in scheduling contractors.

Regarding community consultation on the change, as mentioned the CEO has visited the resident who lodge the notice and explained the proposal to open the road would be put to Council and the existing

road provisions. Also, the Shire had foreshadowed in the social media post about the closure that the Thomas Street extension could be part of future works, and it is understood Councillors have already received feedback from the community.

Consultation:

Paul Bashall, Planning Consultant, PlanWest
Darren West, Works Supervisor

Statutory Implications:

Nil

Policy Implications:

W – Asset Management V1.0
G – Risk Management V1.0

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024
3.2 – Safe, efficient and well-maintained road and footpath infrastructure.

Risk Implications:

Risk Profiling Theme	Council will receive some community criticism if it proceeds with the officer recommendation.
Risk Category	Reputation
Risk Description	There are strong community opinions for both opening the road and keeping it closed.
Consequence Rating	Minor (2)
Likelihood Rating	Likely (4)
Risk Matrix Rating	Moderate (8)
Key Controls (in place)	Opponents anticipated to be in the minority
Action (Treatment)	Traffic calming devices
Risk Rating (after treatment)	Adequate

Financial Implications:

Expenditure of up to \$18,000 from the works budget.

Voting Requirements:

Simple Majority Absolute Majority

Officer Recommendation
Resolution 090425

Moved Cr GW Greaves

Seconded Cr GL Boyne

That Council:

- a) Approve works for Thomas Street as proposed at a cost of \$18,000 to be funded from the existing works budget, with the works to include:
- i) the installation of a speed hump at the new Thomas Street extension, and
 - ii) installation of signage as required to alert motorists of the changed conditions.

CARRIED 3/0

For: Cr JM Stratford, Cr GW Greaves, Cr GL Boyne

