



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 17 July 2024

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, 17 July 2024 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
12 July 2024

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 17 July 2024**



1. Declaration of Opening

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

2. Record of Attendance, Apologies and Leave of Absence

Councillors:

Cr JM Stratford	President
Cr GW Greaves	Deputy President (5.15pm)
Cr NJ Chandler	
Cr GL Boyne	
Cr KM Burrell	
Cr KA Fuchsbichler	(5.04pm)
Cr S Christie	

Staff:

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

Members of the Public:

Apologies:

Visitors:

Approved Leave of Absence:

3. Public Question Time

Nil.

4. Disclosure of Interest

Cr NJ Chandler disclosed an Impartiality Interest in item 11.4 Revised CRC Deed of Agreement as he is a committee member of the CRC.

Cr JM Stratford disclosed a Proximity Interest in item 12.3 Request to Close Road Reserve as she is a neighbour.

Cr GW Greaves disclosed a Proximity Interest in item 12.3 Request to Close Road Reserve as he is a neighbour.

Cr GL Boyne disclosed a Proximity Interest in item 12.3 Request to Close Road Reserve as she is a neighbour.

5. Applications for Leave of Absence

Nil.

6. Petitions and Presentations

Nil.

7. Confirmation of Minutes from Previous Meetings

7.1. Ordinary Council Meeting held on 26 June 2024

[Click here to view the previous minutes](#)

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation RESOLUTION 010724

Moved Cr NJ Chandler

Seconded Cr KM Burrell

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 26 June 2024, as presented, be confirmed as a true and correct record of proceedings.

CARRIED 5/0

FOR: Cr JM Stratford, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr S Christie

8. Minutes of Committee Meetings to be Received

5.04pm – Cr KA Fuchsbichler entered the chambers.

8.1. Minutes of External Committee Meetings to be Received

[Click here to view the previous minutes](#)

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation RESOLUTION 020724

Moved Cr KM Burrell

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 External Committee meetings, as tabled.

a. GECZ Meeting, held 13 June 2024.

CARRIED 6/0

FOR: Cr JM Stratford, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler, Cr S Christie

9. Recommendations from Committee Meetings for Council Consideration

Nil.

10. Announcements by the President without Discussion


The Shire President expressed condolences to the McTavish family on the passing of Ted and to the Weymouth family for the passing of Ashley.

Congratulations to the Koorda Football Club on holding a successful Reunion and to the CWA for celebrating 100years.

CONFIRMED

11. OFFICER'S REPORTS – CORPORATE & COMMUNITY

11.1. Monthly Financial Statements

Corporate and Community		
Date	9 July 2024	
Location	Not Applicable	
Responsible Officer	Lana Foote, Deputy Chief Executive Officer	
Author	As above	
Legislation	<i>Local Government Act 1995; 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	June 2024 Financial Activity Statement	

Background:

This item presents the Statement of Financial Activity to Council for the period ending 30 June 2024.

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.

It should be noted that being June, these reports are not final and merely capture a point in time and as the end of year processes are yet to be finalised and audited.

Consultation:

LG Best Practices
Zac Donovan, Chief Executive Officer

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 030724

Moved Cr GL Boyne

Seconded Cr NJ Chandler

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 30 June 2024, as presented.

CARRIED 6/0

FOR: Cr JM Stratford, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler, Cr S Christie

SHIRE OF KOORDA

MONTHLY FINANCIAL REPORT

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

For the period ended 30 June 2024

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 30 JUNE 2024

	Supplementary Information	Adopted 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	1,199,557	1,225,178	1,205,361	(19,817)	(1.62%)	
Rates excluding general rates		25,620	0	30,199	30,199	0.00%	
Grants, subsidies and contributions	12	339,823	339,943	2,430,138	2,090,195	614.87%	▲
Fees and charges		589,827	589,827	587,850	(1,977)	(0.34%)	
Interest revenue		226,000	226,000	263,432	37,432	16.56%	▲
Other revenue		22,500	22,500	137,681	115,181	511.92%	▲
Profit on asset disposals	6	163,000	163,000	268,299	105,299	64.60%	▲
Fair value adjustments to financial assets at fair value through profit or loss		0	0	1,261	1,261	0.00%	
		2,566,327	2,566,448	4,924,221	2,357,773	91.87%	
Expenditure from operating activities							
Employee costs		(1,357,222)	(1,237,942)	(1,225,733)	12,209	0.99%	
Materials and contracts		(1,134,828)	(1,134,830)	(1,263,659)	(128,829)	(11.35%)	▼
Utility charges		(229,950)	(229,950)	(222,590)	7,360	3.20%	
Depreciation		(1,864,650)	(1,864,650)	(2,377,225)	(512,575)	(27.49%)	▼
Insurance		(194,927)	(194,887)	(198,802)	(3,915)	(2.01%)	
Other expenditure		(73,530)	(73,530)	(67,269)	6,261	8.51%	
Loss on asset disposals	6	(9,000)	(9,000)	(1,305)	7,695	85.50%	
		(4,864,107)	(4,744,789)	(5,356,583)	(611,794)	(12.89%)	
Non-cash amounts excluded from operating activities	Note 2(b)	1,718,177	1,710,650	2,117,953	407,303	23.81%	▲
Amount attributable to operating activities		(579,603)	(467,691)	1,685,591	2,153,282	460.41%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	13	1,855,191	2,272,251	2,105,585	(166,666)	(7.33%)	
Proceeds from disposal of assets	6	350,000	285,000	420,232	135,232	47.45%	▲
		2,205,191	2,557,251	2,525,817	(31,434)	(1.23%)	
Outflows from investing activities							
Payments for property, plant and equipment	5	(2,937,154)	(2,855,154)	(2,592,379)	262,775	9.20%	
Payments for construction of infrastructure	5	(2,377,000)	(2,377,000)	(1,793,852)	583,148	24.53%	▲
		(5,314,154)	(5,232,154)	(4,386,231)	845,923	16.17%	
Amount attributable to investing activities		(3,108,963)	(2,674,903)	(1,860,414)	814,489	30.45%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	2,121,805	500,000	500,000	0	0.00%	
		2,121,805	500,000	500,000	0	0.00%	
Outflows from financing activities							
Transfer to reserves	4	(220,000)	0	(256,921)	(256,921)	0.00%	
		(220,000)	0	(256,921)	(256,921)	0.00%	
Amount attributable to financing activities		1,901,805	500,000	243,079	(256,921)	(51.38%)	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		2,035,341	2,035,341	2,023,745	(11,596)	(0.57%)	
Amount attributable to operating activities		(579,603)	(467,691)	1,685,591	2,153,282	460.41%	▲
Amount attributable to investing activities		(3,108,963)	(2,674,903)	(1,860,414)	814,489	30.45%	▲
Amount attributable to financing activities		1,901,805	500,000	243,079	(256,921)	(51.38%)	▼
Surplus or deficit after imposition of general rates		248,580	(607,253)	2,092,001	2,699,254	444.50%	▲

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 30 JUNE 2024

	Supplementary Information	30 June 2023	30 June 2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	2,785,894	2,481,340
Trade and other receivables		115,318	228,126
Other financial assets		6,024,334	5,781,255
Inventories	8	23,568	35,967
Other assets	8	0	523,751
TOTAL CURRENT ASSETS		8,949,114	9,050,439
NON-CURRENT ASSETS			
Other financial assets		61,117	62,378
Property, plant and equipment		13,666,862	15,547,255
Infrastructure		92,645,552	92,620,927
TOTAL NON-CURRENT ASSETS		106,373,531	108,230,560
TOTAL ASSETS		115,322,645	117,280,999
CURRENT LIABILITIES			
Trade and other payables	9	379,611	405,378
Other liabilities	11	423,185	682,548
Employee related provisions	11	304,342	304,342
TOTAL CURRENT LIABILITIES		1,107,138	1,392,268
NON-CURRENT LIABILITIES			
Employee related provisions		37,645	37,645
Other provisions		553,337	553,337
TOTAL NON-CURRENT LIABILITIES		590,982	590,982
TOTAL LIABILITIES		1,698,120	1,983,250
NET ASSETS		113,624,525	115,297,749
EQUITY			
Retained surplus		53,351,557	55,267,860
Reserve accounts	4	6,024,334	5,781,255
Revaluation surplus		54,248,635	54,248,635
TOTAL EQUITY		113,624,525	115,297,749

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 30 JUNE 2024

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

Judgements and estimates

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

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

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

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

SIGNIFICANT ACCOUNTING POLICES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 07 July 2024

SHIRE OF KOORDA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2024

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

	Supplementary Information	Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 30 June 2024
(a) Net current assets used in the Statement of Financial Activity				
Current assets				
Cash and cash equivalents	3	\$ 2,784,354	\$ 2,785,894	2,481,340
Trade and other receivables		125,265	115,318	228,126
Other financial assets		6,024,334	6,024,334	5,781,255
Inventories	8	51,949	23,568	35,967
Other assets	8		0	523,751
		8,985,902	8,949,114	9,050,439
Less: current liabilities				
Trade and other payables	9	(673,743)	(379,611)	(405,378)
Other liabilities	11	(439,707)	(423,185)	(682,548)
Employee related provisions	11	(245,392)	(304,342)	(304,342)
		(1,358,842)	(1,107,138)	(1,392,268)
Net current assets		7,627,060	7,841,976	7,658,171
Less: Total adjustments to net current assets	Note 2(c)	(5,818,231)	(5,818,231)	(5,566,169)
Closing funding surplus / (deficit)		1,808,829	2,023,745	2,092,002

(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*.

Non-cash amounts excluded from operating activities		Adopted Budget	YTD Budget (a)	YTD Actual (b)
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(163,000)	(163,000)	(268,299)
Less: Movement in liabilities associated with restricted cash		7,527	0	8,983
Less: Fair value adjustments to financial assets at amortised cost		0	0	(1,261)
Add: Loss on asset disposals	6	9,000	9,000	1,305
Add: Depreciation		1,864,650	1,864,650	2,377,225
Total non-cash amounts excluded from operating activities		1,718,177	1,710,650	2,117,953

(c) Current assets and liabilities excluded from budgeted deficiency

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

		Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 30 June 2024
		\$	\$	\$
Adjustments to net current assets				
Less: Reserve accounts	4	(6,024,334)	(6,024,334)	(5,781,255)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of employee benefit provisions held in reserve	4	206,103	206,103	215,086
Total adjustments to net current assets	Note 2(a)	(5,818,231)	(5,818,231)	(5,566,169)

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 30 JUNE 2024

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 2023-24 year is \$10,000 and 10.00%.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Grants, subsidies and contributions	2,090,195	614.87%	▲
Approx 85% (\$2.077m) of 2024/2025 Financial Assistance Grant was received in advance on 28 June 2024. Fuel tax credits \$8k more and \$4k grant received for the library that was not anticipated at the time of the budget.			Permanent
Interest revenue	37,432	16.56%	▲
Budget interest worked off 4% on \$5.5m, actual has been approx 4.3% on \$6m			Permanent
Other revenue	115,181	511.92%	▲
\$19k received from Koorda Uniting Church to be used on Community projects. \$89k received from Koorda Squash Club for Court upgrades. With current rate debt collection processes underway, \$8k more has been recovered through rates for debt recovery expenses.			Permanent
Profit on asset disposals	105,299	64.60%	▲
Auction completed and result \$106k better than expected. Some carry forward disposals from 22/23. Admin vehicle purchases will be carried forward to 24/25 due to a delay in supply (\$19k).			Permanent
Expenditure from operating activities			
Materials and contracts	(128,829)	(11.35%)	▼
Various variances throughout budget. Major item being \$100k less expended for Doctor Service (due to second of service not secured as anticipated at time of budget).			Permanent
Depreciation	(512,575)	(27.49%)	▼
Depreciation higher than anticipated due to increased asset values following the revaluation of Infrastructure Assets during the 2022/2023 FY. Road Depreciation \$255k higher than anticipated budget and Sewerage \$223k.			Permanent
Non-cash amounts excluded from operating activities	407,303	23.81%	▲
Annual budget equally divided per month.			Permanent
Inflows from investing activities			
Proceeds from disposal of assets	135,232	47.45%	▲
Auction completed and result better than expected. Some carry forward disposals from 22/23.			Permanent
Outflows from investing activities			
Payments for construction of infrastructure	583,148	24.53%	▲
Seroja funded Recreation Centre Ablution, Recreation Centre Playground and Synthetic Bowling Green Projects were not completed in 2023/24 and are to be carried forward to 2024/25 and have been included in the draft budget.			Permanent

SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION

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**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2024**

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.04 M	\$2.04 M	\$2.02 M	(\$0.01 M)
Closing	\$0.25 M	(\$0.61 M)	\$2.09 M	\$2.70 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$8.26 M	% of total
Unrestricted Cash	\$2.48 M	30.0%
Restricted Cash	\$5.78 M	70.0%

Refer to 3 - Cash and Financial Assets

Payables		\$0.41 M	% Outstanding
Trade Payables	\$0.11 M		
0 to 30 Days			72.1%
Over 30 Days			27.9%
Over 90 Days			0.0%

Refer to 9 - Payables

Receivables		
	\$0.08 M	% Collected
Rates Receivable	\$0.15 M	89.1%
Trade Receivable	\$0.08 M	% Outstanding
Over 30 Days		65.1%
Over 90 Days		11.3%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.58 M)	(\$0.47 M)	\$1.69 M	\$2.15 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$1.21 M	% Variance
YTD Budget	\$1.23 M	(1.6%)

Refer to 10 - Rate Revenue

Grants and Contributions		
YTD Actual	\$2.43 M	% Variance
YTD Budget	\$0.34 M	614.9%

Refer to 12 - Grants and Contributions

Fees and Charges		
YTD Actual	\$0.59 M	% Variance
YTD Budget	\$0.59 M	(0.3%)

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$3.11 M)	(\$2.67 M)	(\$1.86 M)	\$0.81 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.42 M	%
Adopted Budget	\$0.35 M	20.1%

Refer to 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$1.79 M	% Spent
Adopted Budget	\$2.38 M	(24.5%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$2.11 M	% Received
Adopted Budget	\$1.86 M	13.5%

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.90 M	\$0.50 M	\$0.24 M	(\$0.26 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	\$5.78 M
Interest earned	\$0.26 M

Refer to 4 - Cash Reserves

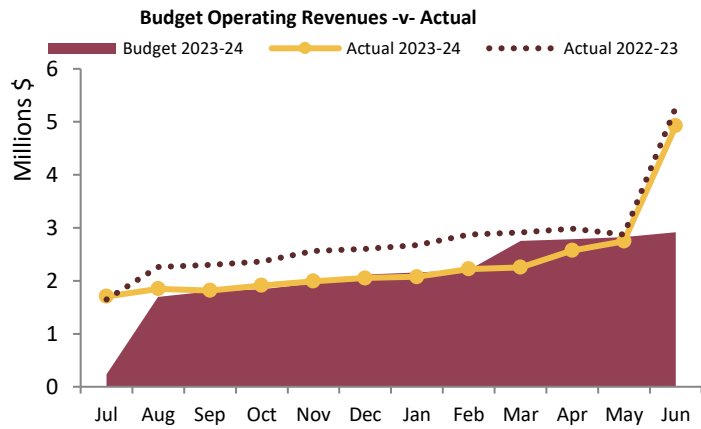
This information is to be read in conjunction with the accompanying Financial Statements and notes.

**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2024**

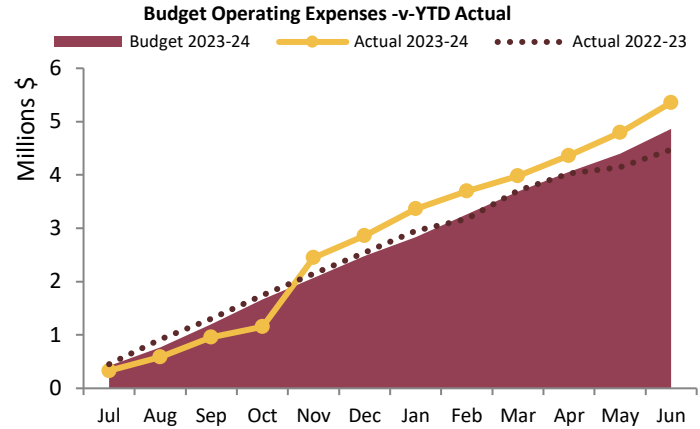
2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

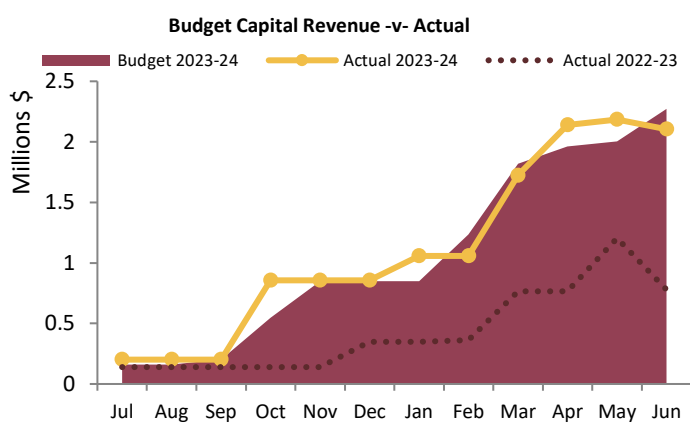


OPERATING EXPENSES

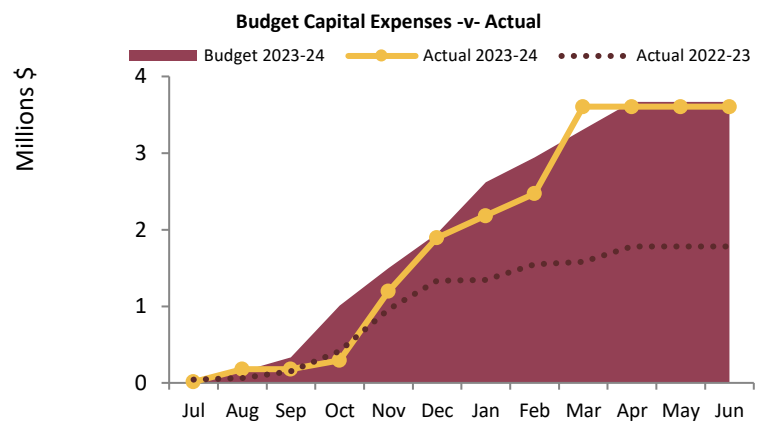


INVESTING ACTIVITIES

CAPITAL REVENUE



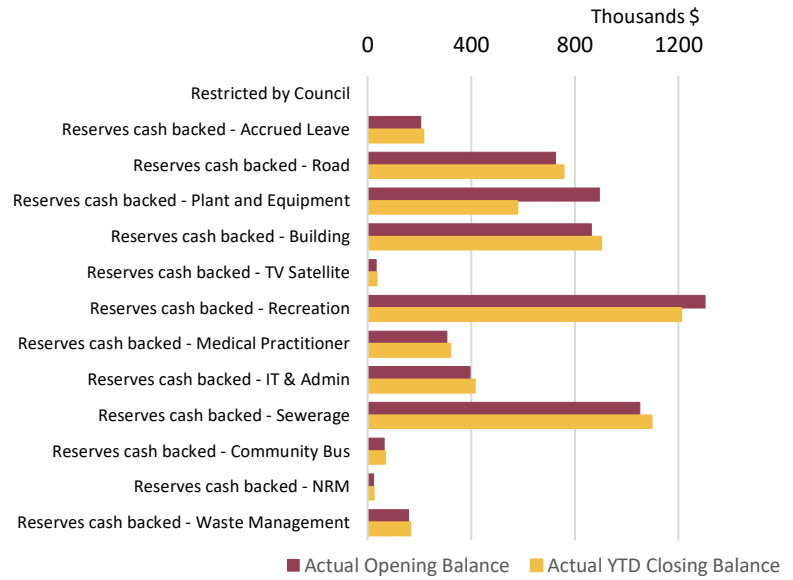
CAPITAL EXPENSES



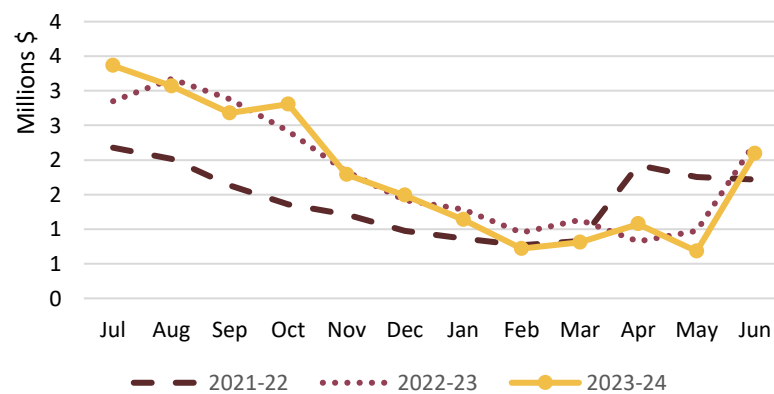
FINANCING ACTIVITIES

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 30 JUNE 2024**

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal Account	Cash and cash equivalents	2,389,621		2,389,621		BWA	Variable	Nil
Licensing Account	Cash and cash equivalents	34,678		34,678		BWA	Variable	Nil
ATM Control Account	Cash and cash equivalents	6,800		6,800		BWA	Nil	Nil
ATM Cash Account	Cash and cash equivalents	49,480		49,480		BWA	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	4,765,712	4,765,712		Bankwest	4.60%	20/12/2024
Term Deposit XXX2	Financial assets at amortised cost	0	1,015,543	1,015,543		Bankwest	4.60%	20/12/2024
Total		2,481,340	5,781,255	8,262,595	0			
Comprising								
Cash and cash equivalents		2,481,340	0	2,481,340	0			
Financial assets at amortised cost		0	5,781,255	5,781,255	0			
		2,481,340	5,781,255	8,262,595	0			

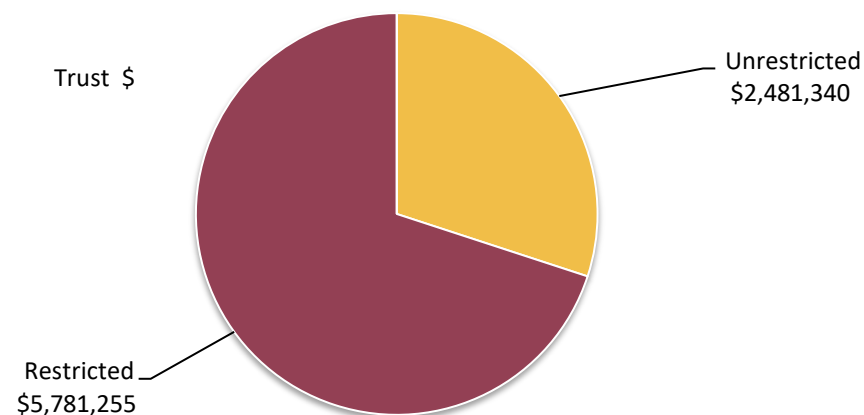
KEY INFORMATION

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 asset



SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2024

4 RESERVE ACCOUNTS

Reserve name	Budget	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual YTD
	Opening Balance	Interest Earned	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Interest Earned	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Reserves cash backed - Accrued Leave	206,103	0	7,527	0	213,630	206,103	8,983	0	0	215,086
Reserves cash backed - Road	725,329	0	26,488	(109,000)	642,817	725,329	31,613	0	0	756,942
Reserves cash backed - Plant and Equipment	895,049	0	32,686	(875,000)	52,735	895,049	33,365	0	(350,000)	578,414
Reserves cash backed - Building	863,689	0	31,541	(206,000)	689,230	863,689	37,643	0	0	901,333
Reserves cash backed - TV Satellite	32,780	0	1,197	0	33,977	32,780	1,429	0	0	34,208
Reserves cash backed - Recreation	1,303,568	0	47,605	(811,800)	539,373	1,303,568	56,815	0	(150,000)	1,210,383
Reserves cash backed - Medical Practitioner	306,488	0	11,193	(120,005)	197,676	306,488	13,358	0	0	319,846
Reserves cash backed - IT & Admin	395,947	0	14,459	0	410,406	395,947	17,257	0	0	413,204
Reserves cash backed - Sewerage	1,050,190	0	38,351	0	1,088,541	1,050,190	45,772	0	0	1,095,961
Reserves cash backed - Community Bus	64,496	0	2,355	0	66,851	64,496	2,811	0	0	67,307
Reserves cash backed - NRM	22,656	0	827	0	23,483	22,656	987	0	0	23,644
Reserves cash backed - Waste Management	158,039	0	5,771	0	163,810	158,039	6,888	0	0	164,927
	6,024,334	0	220,000	(2,121,805)	4,122,529	6,024,334	256,921	0	(500,000)	5,781,255

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - non-specialised	1,477,635	1,477,635	1,234,900	(242,735)
Plant and equipment	1,459,519	1,377,519	1,357,479	(20,040)
Acquisition of property, plant and equipment	2,937,154	2,855,154	2,592,379	(262,775)
Infrastructure - roads	1,732,000	1,732,000	1,758,371	26,371
Infrastructure - Other	645,000	645,000	35,481	(609,520)
Acquisition of infrastructure	2,377,000	2,377,000	1,793,852	(1,108,699)
Total capital acquisitions	5,314,154	5,232,154	4,386,231	(1,371,474)
Capital Acquisitions Funded By:				
Capital grants and contributions	1,855,191	2,272,251	2,105,585	(166,666)
Other (disposals & C/Fwd)	350,000	285,000	420,232	135,232
Reserve accounts				
Reserves cash backed - Road	109,000	0	0	0
Reserves cash backed - Plant and Equipment	875,000	0	350,000	350,000
Reserves cash backed - Building	206,000	0	0	0
Reserves cash backed - Recreation	811,800	0	150,000	150,000
Reserves cash backed - Medical Practitioner	120,005	0	0	0
Contribution - operations	987,158	2,674,903	1,360,414	(1,314,489)
Capital funding total	5,314,154	5,232,154	4,386,231	(845,923)

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

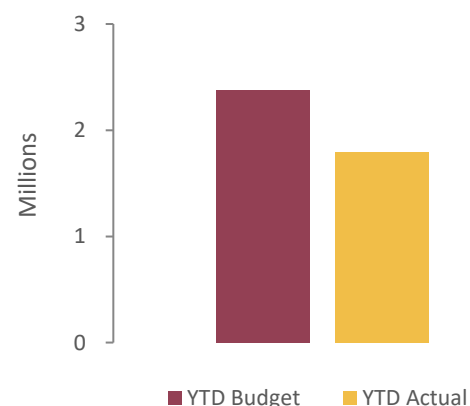
Initial recognition and measurement for assets held at cost

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

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

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

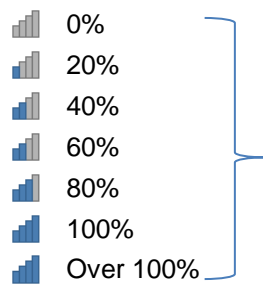
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



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

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

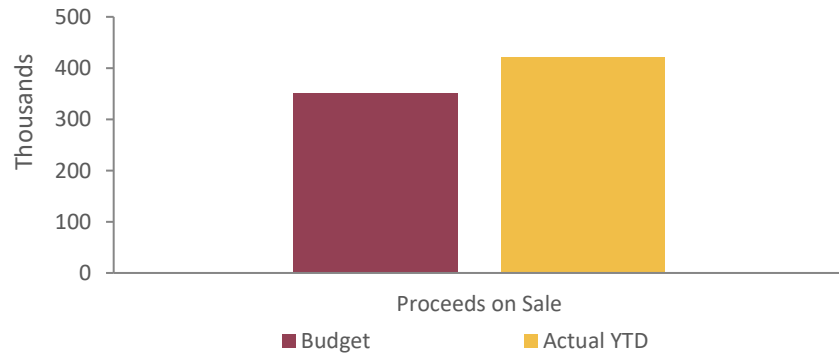
		Adopted		Variance	
Account Description		Budget	YTD Budget	YTD Actual	Under/(Over)
		\$	\$	\$	\$
Plant & Equipment					
PE0091	P09: Semi Side Tipper Trailer	0	0	0	0
PE0191	P19: Grader	455,000	455,000	455,000	0
PE0611	P61: Ute Patching	45,000	45,000	45,808	(808)
PE0631	P63: Road Roller	192,000	192,000	192,000	0
PE0651	P065 Prime Mover - 22/23 Carryforward	267,519	267,519	267,519	0
PE0661	P066 Ute Works Crew - 22/23 Carryforward	0	0	52,786	(52,786)
PE0691	P69: Cherry Picker	50,000	50,000	54,545	(4,545)
PE0101	P10: Mollerin Fire Truck (SEROJA FUNDING)	62,000	62,000	61,914	86
	Misc Plant	0	0	0	0
PE1001	P100: CEO Vehicle	85,000	85,000	75,768	9,232
PE2001	P200: WS Vehicle	60,000	60,000	65,139	(5,139)
PE3001	P300: DCEO Vehicle	65,000	65,000	0	65,000
PE0GENO	Generators - 25KVA Portable (x2) (SEROJA FUNDING)	38,800	38,800	35,273	3,527
PECOMS	Communications Tower (SEROJA FUNDING)	57,000	0	0	0
PEWATER	Water Tanks*	25,000	0	0	0
FE003	L33226 Medical Centre - Generator	22,200	22,200	13,545	8,655
FE002	Rec: Recreation Ground - Generator	35,000	35,000	38,182	(3,182)
Buildings					
BC002	L33226 Medical Centre - Building (Capital)	0	0	275	(275)
BC015	L267 Caravan Park Building	0	0	16,470	(16,470)
BC016	Rec Ground Upgrade & Extension	1,146,635	1,146,635	1,120,885	25,750
BC016B	Rec Ground Upgrade & Extension	200,000	200,000	0	200,000
BC001	Admin Office (Paint & Gardens)	35,000	35,000	8,300	26,700
BC054	L271 Greenham Paint & Lino	16,000	16,000	29,251	(13,251)
BC003	L157 Memorial Hall (SEROJA FUNDING)	60,000	60,000	56,679	3,321
BC024	Drive In (Toilets & Tiling)	20,000	20,000	3,041	16,959
Other Infrastructure					
PC001	Synthetic Bowling Green Relocation	400,000	400,000	0	400,000
IO001	Admin Office Carpark	15,000	15,000	0	15,000
PC002	Rec Ground Playground	150,000	150,000	0	150,000
IO005	Depot Auto Gates	40,000	40,000	35,481	4,520
IO002	Pool Balance Tank	40,000	40,000	0	40,000
Infrastructure Roads					
RRG002	Cadoux-Koordas Cement Stabilise	235,000	235,000	222,210	12,790
RRG003	Koordas-Dowerin Reseal	152,000	152,000	140,408	11,592
RRG140	Burakin-Wialki Full Recon	182,000	182,000	228,889	(46,889)
RRG140B	Burakin-Wialki Full Reseal	150,000	150,000	129,764	20,236
R2R004	Koordas-Kulja Reseal	273,000	273,000	378,884	(105,884)
R2R004B	Koordas-Kulja Reseal	0	0	1,478	(1,478)
R2R004C	Koordas-Kulja Reseal	0	0	0	0
R2R004D	Koordas-Kulja Reseal	0	0	0	0
R2R006	Kulja-Kalannie Full Recon	130,000	130,000	140,214	(10,214)
R2R009	Koordas North West Shoulder Recon	70,000	70,000	92,028	(22,028)
RC003	Koordas-Dowerin Reseal	160,000	160,000	142,001	17,999
RC004	Koordas-Kulja Widen Reseal	100,000	100,000	99,544	456
RC010	Mollerin Rock South Reform & Sheet	90,000	90,000	54,040	35,960
RC011	Dukin West Reform & Sheet	90,000	90,000	128,760	(38,760)
RC014	Maher Reform & Sheet	60,000	60,000	153	59,847
FC098	Footpath - Greenham St	40,000	40,000	0	40,000
		5,314,154	5,232,154	4,386,231	845,923

**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2024**

OPERATING ACTIVITIES

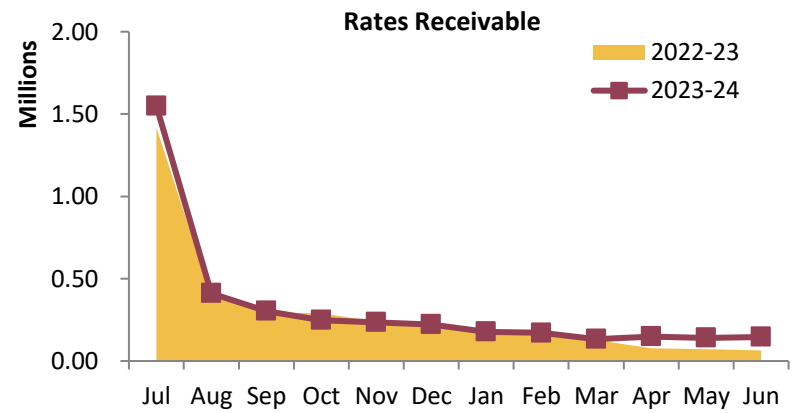
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
10904	P005 Ute Maintenance	0	0	0	0	0	18,346	18,346	0
10917	P019 Grader	0	100,000	100,000	0	6,856	91,092	84,236	0
10947	P058 Ute Patching	0	0	0	0	0	14,136	14,136	0
10949	P061 Ute Gardener	11,000	25,000	14,000	0	8,747	23,636	14,889	0
10951	P063 Roller	0	30,000	30,000	0	0	18,110	18,110	0
10931	P065 Prime Mover	0	0	0	0	0	104,811	104,811	0
10954	P066 Ute Works Crew	0	0	0	0	23,706	29,647	5,941	0
10979	P100 CEO Vehicle	65,000	80,000	15,000	0	65,396	64,091	0	(1,305)
10981	P200 WS Vehicle	53,000	50,000	0	(3,000)	48,533	56,363	7,830	0
10988	P300 DCEO Vehicle	61,000	65,000	4,000	0	0	0	0	0
		190,000	350,000	163,000	(3,000)	153,238	420,232	268,299	(1,305)



7 RECEIVABLES

Rates receivable	30 June 2023	30 Jun 2024
	\$	\$
Opening arrears previous years	63,512	103,837
Levied this year	1,213,196	1,235,560
Less - collections to date	(1,172,871)	(1,193,488)
Gross rates collectable	103,837	145,909
Net rates collectable	103,837	145,909
% Collected	91.9%	89.1%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	19,649	0	30,282	6,348	56,279
Percentage	0.0%	34.9%	0.0%	53.8%	11.3%	
Balance per trial balance						
Trade receivables	0	19,649	0	30,282	6,348	56,279
GST receivable	0	25,938	0	0	0	25,938
Total receivables general outstanding						82,217

Amounts shown above include GST (where applicable)

KEY INFORMATION

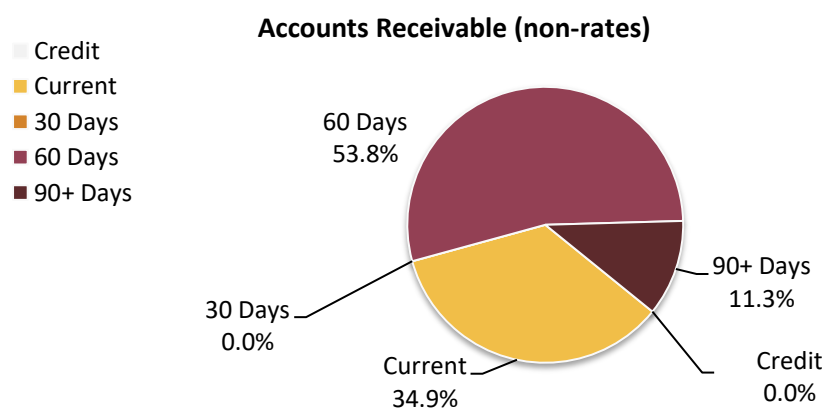
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2024**

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 30 June 2024
Other current assets	\$	\$	\$	\$
Financial assets at amortised cost	6,024,334	(243,079)		5,781,255
Inventory				
Stock on Hand	23,568	12,399		35,967
Other assets				
Contract assets	0	523,751		523,751
Total other current assets	6,047,902	293,072	0	6,340,973

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.

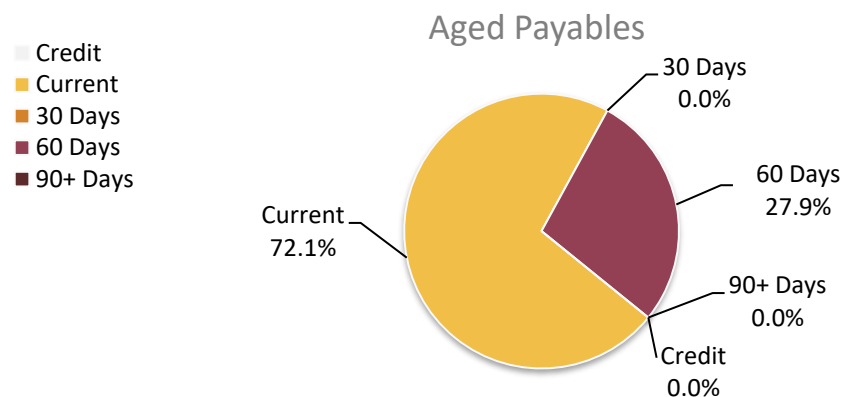
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	78,274	0	30,250	0	108,524
Percentage	0.0%	72.1%	0.0%	27.9%	0.0%	
Balance per trial balance						
Sundry creditors	0	78,274	0	30,250	0	108,524
Accrued salaries and wages	0	0	0	0	0	73,064
GST Payable	0	10,085	0	0	0	10,085
PAYG Payables	0	24,792	0	0	0	36,622
Payroll Creditors	0	0	0	0	(202)	58,743
Other Payables - ESL Liability	0	4,935	0	0	0	4,935
Other Payables - Dept Transport	0	24,688	0	0	0	24,688
Other Payables - Retention and Bonds	0	180	460	6,240	63,428	70,408
Prepaid Rates	0	1,366	1,005	15,817	0	18,308
Total payables general outstanding						405,378

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.



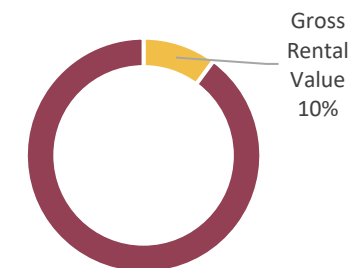
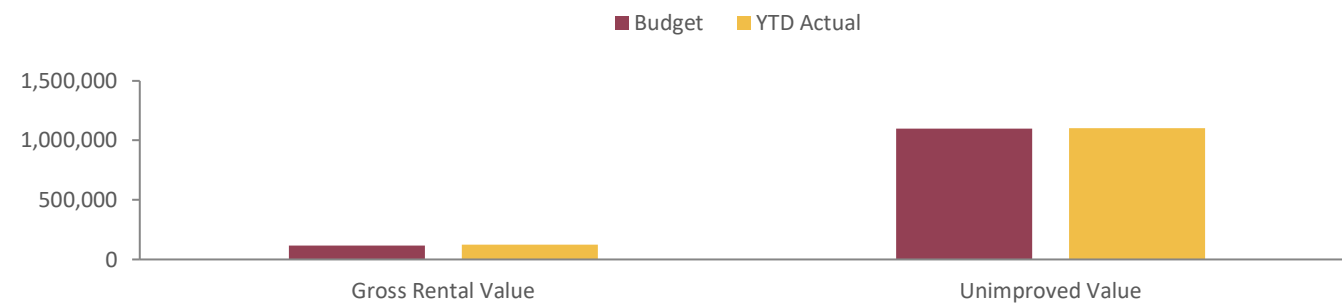
10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	Total
	\$ (cents)	Properties	Value	Revenue	Interim Rate Revenue	Revenue	Revenue	Interim Rate Revenue	Revenue
				\$	\$	\$	\$	\$	\$
Gross rental value									
Gross Rental Value	0.1217	136	959,024	116,713	1,834	118,547	116,713	7,602	124,315
Unimproved value									
Unimproved Value	0.0126	221	87,194,166	1,100,390		1,100,390	1,100,390	573	1,100,963
Sub-Total		357	88,153,190	1,217,103	1,834	1,218,937	1,217,103	8,175	1,225,278
Minimum payment	Minimum Payment \$								
Gross rental value									
Gross Rental Value	420	28	29,070	11,760		11,760	12,180	0	12,180
Unimproved value									
Unimproved Value	420	33	442,945	13,860		13,860	13,860	0	13,860
Sub-total		61	472,015	25,620	0	25,620	26,040	0	26,040
Discount						-45,000			-45,957
Amount from general rates						1,199,557			1,205,361
Ex-gratia rates	0.06		457,560	25,620		25,620			30,199
Total general rates						1,225,177			1,235,560

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

Other current liabilities	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 June 2024
		\$	\$	\$	\$	\$
Other liabilities						
Capital grant/contributions liabilities		423,185	0	682,548	(423,185)	682,548
Total other liabilities		423,185	0	682,548	(423,185)	682,548
Employee Related Provisions						
Provision for annual leave		169,690	0	0	0	169,690
Provision for long service leave		134,652	0	0	0	134,652
Total Provisions		304,342	0	0	0	304,342
Total other current liabilities		727,527	0	682,548	(423,185)	986,890

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 30 JUNE 2024**

OPERATING ACTIVITIES

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2023		(As revenue)	30 Jun 2024	30 Jun 2024			
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
ESL Bush Fire Brigade Operating Grant				0	0	15,930	15,930	15,930
Main Roads Direct Road Grant				0	0	196,756	196,756	196,756
Fuel Tax Credits Grant Scheme				0	0	23,500	23,500	31,780
Library Technology and Digital Inclusion Grant				0	0	0	0	4,397
Financial Assistance Grant - General				0	0	64,039	64,039	1,402,685
Financial Assistance Grant - Roads				0	0	39,718	39,718	778,590
	0	0	0	0	0	339,943	339,943	2,430,138


**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2024**

INVESTING ACTIVITIES

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2023		(As revenue)	30 Jun 2024	30 Jun 2024			
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Local Roads & Community Infrastructure Grant (LRCI)	423,185	416,004	(423,185)	416,004		836,000	836,000	990,906
CSRFF Grant				0		130,421	130,421	0
Regional Road Group Grants				0		401,940	401,940	477,333
Roads to Recovery Grant				0		402,890	402,890	402,890
LGRF08 - Cyclone Seroja Local Government Resilience Fund		266,544		266,544		500,000	500,000	233,456
COTA Grant Seniors Luncheon				0		1,000	1,000	1,000
	423,185	682,548	(423,185)	682,548	0	2,272,251	2,272,251	2,105,585

11.2. List of Accounts Paid

Corporate and Community		
Date	10 July 2024	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Lana Foote, Deputy Chief Executive Officer	
Legislation	<i>Local Government Act 1995; 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 10 May 2024 to 30 June 2024.

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 2023/2024 Budget.

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 040724

Moved Cr NJ Chandler

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 10 May 2024 to 30 June 2024.

Municipal Voucher V740 to V803	Totalling \$ 265,259.16
Purchase Card Transactions (V743 & V774)	Totalling \$ 2,180.83
	Total \$ 267,439.99

CARRIED 6/0

FOR: Cr JM Stratford, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler, Cr S Christie

11.3. Koorda Town TV Service Planning

Corporate and Community		
Date	11 July 2024	
Location	Not Applicable	
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	Nil	

Background:

The Shire of Koorda has been providing free-to-air television rebroadcast to the community as a result of the transition to the digital signal from analogue in the early 2000s. As a digital relay the service has been problematic in recent times and is costing the Shire approximately \$20,000 per annum for a sub-standard service.

Due to the type of service provided by the Shire, having gradually been abandoned by communities over the past 20 years, there is limited expertise available to maintain the equipment and signal. As such the company with the capacity and knowledge to update and maintain the Koorda service is located interstate.

Consequently, there a significant cost to the Shire to bring the required technicians across to redress issues with the service. For the 2023/24 financial year, the Shire spent \$19,074 maintaining the service which has repeatedly suffered interruptions and been the source of community complaint.

For a period, the Shire charged town ratepayers an additional fee of \$25 with their rates notice to contribute to the costs of the service. This fee has not been imposed since the 2020/21 financial year.

Given the cost and unreliability of the service and increasing community disillusionment, it is proposed the Shire consider a phased transition from the tower-based service to each residence requiring a roof-top dish for television access.

Comment:

If the Shire were to decide to transition away from the tower-based service, consideration would need to be given to alternatives and the impact on the community.

It is proposed that should Council decide to terminate the service that as a minimum, the community should be provided 24 months' notice irrespective of the option, if any at all, which the Shire may adopt to continue to provide television services.

In concert with providing an adequate notice period to the community (minimum 24 months) of the termination of the service, options that could be considered by Council include:

Option 1: Town Wireless Fidelity Coverage

Offering free wi-fi as a blanket coverage for the Koorda townsite would enable residents to access free-to-air digital streaming service. However, it may require residents to update their televisions to those

with “smart” features to access the digital signal. What may also be critical for some residents is that the free-to-air streaming channels do not have the streaming broadcast rights to the AFL. That is Channel 7 does not have streaming broadcast rights to the AFL and residents would need to subscribe to a service such as Kayo. In addition, there would be the ongoing cost to the Shire in providing town wi-fi and the potential for interruptions to the service though not as frequent as currently.

Option 2: Shire Subsidised Satellite Units

Since the advent of digital transmission in the early 2000s, residents have been able to purchase and install roof-top satellite dishes to access free-to-air channels and other streaming services. Currently the Shire retains \$33,977 in Television Reserves which were established to provide for extraordinary and unbudgeted costs in providing the service. Inquiries with four Perth-based companies as to the cost of purchase and installation of a roof-top satellite dish have ranged from \$770 to \$1100. Two firms offered to provide the hardware (dish, cabling etc) for \$550, one of which would also provide an installation service of \$220. Given current reserves, the Shire could offer to subsidise 100 residents (\$300) or 150 (\$225) to purchase the equipment. This would require a \$470 or \$545 contribution from each resident, depending on the take up. The satellite dishes would then be owned by the residents and their individual responsibility to maintain and service as required, and so removing the Shire obligation.

Option 3: Shire Coordinated Unit Purchase

Similarly to the previous option, the Shire could coordinate the access to residents to fund satellite television purchases through the companies identified, for either the unit alone \$550 for those who have alternative installation arrangements, or \$770 fully installed. By coordinating the delivery and installation, the Shire would be able to help overcome providers reluctance to travel to Koorda by consolidating orders in groups of 10 or 20 per visit. This option would provide the same benefit in delivery of service and ownership responsibility and preserve the Shire Television Reserve to be applied to other projects or help support costs of maintaining the tower-based service for the two years of transition.

Option 4: Shire Advise Community Only

The Shire of Koorda has no statutory requirement to provide the town with a television service. That it has endeavoured to following the transition from analogue to digital signals is commendable. However, it should be recognised that the existing tower-based service was only provided to the town residents, and those ratepayers on properties outside of the townsite have always been required to purchase and install satellite dishes at their own expense. Council could decide that a two-year notice period of the termination of the existing service is sufficient for town residents to make their own arrangements be in an internet or dish-based system. This option would also enable the Shire Television Reserve to be applied to other projects or help support costs of maintaining the tower-based service for the two years of transition.

Regardless of the option selected by Council, there is likely to be community resistance should the Shire terminate the tower-based service, albeit with extended notice, and despite current dissatisfaction with the existing service.

However, the ongoing costs and unreliability of the existing service, along with the exposure inherent in a reducing pool of expertise, and continued community complaints, demands that the Shire find an alternative to the tower-based model.

Depending on the option selected by Council, if any at all or an alternative, there may be implications for the 2024/25 budget.

Consultation:

Lana Foote, Deputy Chief Executive Officer
Kim Storer, Manager, Koorda CRC

Statutory Implications:

Nil

Policy Implications:

Nil

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

1.1 - Local people feel safe, engaged and enjoy a healthy and peaceful lifestyle.

3.1 - Shire owned facilities are renewed and maintained in a strategic manner to meet community needs.

Risk Implications:

Risk Profiling Theme	Loss of service to community if tower shut down.
Risk Category	Reputational impact
Risk Description	Community dissatisfaction at loss of TV service
Consequence Rating	Major (3)
Likelihood Rating	Almost certain (5)
Risk Matrix Rating	Moderate (3)
Key Controls (in place)	Communication of plan and support for changeover
Action (Treatment)	Adequate
Risk Rating (after treatment)	Moderate (5)

Financial Implications:

Depending on option selected.

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 050724

Moved Cr NJ Chandler

Seconded Cr GW Greaves

That Council;

- 1. Advertise that the TV service will be decommissioned by 30 June 2025 with explanation provided to Community,**
- 2. Provide details on service providers with alternative options, and**
- 3. Investigate options for Shire Buildings.**

CARRIED 7/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler, Cr S Christie

**5.39pm – SUSPEND STANDING ORDERS
RESOLUTION 060724**

Moved Cr GL Boyne

Seconded Cr S Christie

That standing orders be suspended to discuss item 11.4 – Revised CRC Deed of Agreement.

CARRIED 7/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler, Cr S Christie

**6.05pm – RESUMPTION OF STANDING ORDERS
RESOLUTION 070724**

Moved Cr GL Boyne

Seconded Cr GW Greaves


That standing orders be resumed as per the attendance register.

CARRIED 7/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler, Cr S Christie

11.4. Revised CRC Deed of Agreement

Cr NJ Chandler disclosed an Impartiality Interest in item 11.4 Revised CRC Deed of Agreement as he is a committee member of the CRC.

Corporate and Community		
Date	11 July 2024	
Location	Not Applicable	
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	Revised Deed of Agreement CRC CRC Letter to Youth Group parents	

Background:

At the Ordinary Council Meeting on 26 June, Council endorsed a new draft deed of agreement with the Koorda Community Resource Centre for the contracting of community development functions and services.

Currently the Shire allocates \$25,000 per annum to support the Koorda CRC in undertaking functions and services as requested. In addition to providing these services, the engagement of the Koorda CRC also enables the Shire to align with State Government agency funding requirements of the CRC.

The draft deed of agreement was endorsed by Council to provide to the Koorda CRC to respond with any proposed amendments. It was anticipated the draft agreement would be presented to the CRC committee for consideration, however it was conveyed that the timing of the next meeting would not facilitate a response prior to the Shire adopting its annual budget. Consequently, the CRC Manager has provided a response.

At the centre of the CRC response and Council considerations is a request for the Shire funding to be increased to \$30,000 per annum. In addition, a number of amendments are proposed by the CRC for Council consideration and are captured in the attached revised agreement draft.

Setting aside the CRC increased funding request, key changes to the draft endorsed by Council include increase reporting on Drive-In operational requirements but remove reporting of food and beverage sales; delete requirement to develop and co-ordinate Australia Day events, and do not include community program coordination.

In correspondence, the CRC Manager conveyed that the Drive-In catering had not been part of the previous agreement and were not provided on behalf of the Shire. The removal of community programs was due to a duplication in that required by DPIRD funding. The community events requirement is quantified without specific events identified and the removal of Australia Day activities due to “a significant reduction in participation numbers in the past three to four years.”

In a separate development, the CRC Manager has also written to parents of all youth group participants (correspondence attached) advising that the youth group activities are currently suspended due to behaviour. The correspondence however does outline that a committee has been formed to develop a strategy for youth comprising the Shire CEO, local WAPOL OIC and principals of the Koorda and Wyalkatchem schools.

The youth group, seniors and business programs and activities were among the community programs deleted from the agreement at the CRC request due to being funded by the Department of Primary Industries and Regional Development.

Comment:

The revised agreement between the Koorda CRC and Shire is attached and includes the following obligations of the Koorda CRC. The funding obligation on the Shire has been increased to \$30,000 per annum to reflect the request by the CRC and to highlight to Council the proposed increase.

The obligations for the Koorda CRC under the draft agreement are:

1. Koorda Drive-In: Manage operation of the monthly Koorda Drive-In screenings including sourcing content, promotion, managing ticket sales, coordination and management of facilities and volunteers.
2. Grant Access: Create and maintain a grant opportunity alert service to email Koorda community and sporting groups as grant funding becomes available. Assist the groups in completing grant applications as required.
3. Volunteer Register: Create a register of local volunteers - capturing contact details, skills, interests, and availability – to email volunteering requests from local community and sports groups as lodged with the CRC.
4. Community Events: Develop and implement community activities and events for significant events, including an annual Volunteer appreciation event. Other community events may be requested by the Shire and subject to capacity.
5. Visitor Support: Provide information and advice to tourists and visitors to Koorda.
6. Narkal Notes: Publish two to five pages of Shire of Koorda supplied content per week.

7. Legal: Comply with all legislation, Shire of Koorda policies, risk management and insurance requirements as is applicable to the CRC obligations.
8. Reputation: Not to disparage or bring the Shire of Koorda into disrepute and maintain confidentiality as is appropriate to the CRC obligations.
9. Reporting: Provide a written report to the Shire of Koorda CEO on the first day of each month (or the next normal business day).

The proposed Agreement is scheduled for a three-year term with provisions for the either Party to exit following annual performance reviews, and after a period of three months to remedy any issues defined in the review.

To facilitate the annual performance review and ensuring ongoing performance management the Agreement sets out, as shown, clear obligations as to specific tasks and functions, along with a quantitative-focussed reporting requirements.

The performance targets and as such monthly reporting requirements included in the Agreement are as follows:

OBLIGATION	COMPONENT	TARGET
DRIVE-IN	Ticket sales (attendances) per screening	120
	Organise screening dates to align with community	10 p.a.
	Coordinate 2 volunteers to sell tickets at screenings	20 p.a.
	Coordinate volunteer to operate projector	10 p.a.
	Coordinate content with providers	10 p.a.
	Coordinate and report to Shire equipment servicing	2 p.a.
	Create promotional material and campaigns	50 p.a.
	Annual fee for the Koorda Drive-In website	1 p.a.
	Annual fee for the graphics program for local content.	1 p.a.
	Manage enquiries and social media	50p.a.
GRANT ACCESS	Create Grant Alert Service	Dec 2025
	Identify Grants that align with groups and alert	12p.a.
	Complete Grants for community and sporting groups	6 p.a.
	Annual subscription to Grant Guru	1 p.a.
VOLUNTEERS	Create Volunteer Register	Dec 2025
	Access register at request of community groups	12 p.a.
	Develop and coordinate Volunteer recognition event	1p.a.
COMMUNITY EVENTS	Develop program for community events	Jan 2025
	Coordinate community events	2 p.a.
VISITOR SUPPORT	Provide information and advice to visitors to CRC	100 p.a.

	Assist visiting Clubs and Groups	12 p.a.
	Maintain NEWtravel membership and participation	4 p.a.
NARKAL NOTES	Publish 2 to 5 pages of Shire content in each edition	50 p.a.

Consultation:

Kim Storer, Manager, Koorda CRC

Statutory Implications:

Nil

Policy Implications:

Nil

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

1.1 - Local people feel safe, engaged, and enjoy a healthy and peaceful lifestyle.

1.2 - Local volunteer groups are supported through initiatives that reduce volunteer fatigue and strengthen their resilience.

Risk Implications:

Risk Profiling Theme	Failure of Koorda CRC to meet Agreement obligations.
Risk Category	Service delivery
Risk Description	Non-compliance of Local Government regulations
Consequence Rating	Short term temporary interruption (2)
Likelihood Rating	Unlikely (2)
Risk Matrix Rating	Low (4)
Key Controls (in place)	Reporting requirements as part of Agreement
Action (Treatment)	Monthly reporting by CEO
Risk Rating (after treatment)	Adequate

Statutory Implications:

Nil

Financial Implications:

Budget allocation of \$30,000 per annum

Voting Requirements:

Simple Majority Absolute Majority

Officer Recommendation

RESOLUTION 080724

Moved Cr GW Greaves

Seconded Cr KA Fuchsbichler


That Council, endorse the draft Agreement between the Shire of Koorda and Koorda Community Resource Centre, be presented to the CRC with a view to proceeding with adoption of such.

CARRIED 5/2

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KA Fuchsbichler

AGAINST: Cr KM Burrell, Cr S Christie

11.5. Adoption of 2024/2025 Budget

Corporate and Community		
Date	10 July 2024	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Zac Donovan, CEO & Lana Foote, DCEO	
Legislation	<i>Local Government Act 1995; 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	A - 2024/2025 Draft Statutory Budget B - 2024/2025 Fees and Charges C - 2024/2025 Draft Detail Budget & Capital Works Programs	

Background:

To consider and adopt the Municipal Fund Budget for the 2024/2025 financial year together with supporting schedules, including imposition of rates and minimum payments, adoption of fees and charges, establishment of new reserve account funds, setting of Council members fees for the year and other consequential matters arising from the budget papers.

The draft 2024/2025 budget has been compiled based on the principles contained in the Integrated Strategic Plan (incorporating the Strategic Community Plan & Corporate Business Plan). The 2024/2025 draft budget has been prepared in accordance with the presentations made to councillors at various budget workshops held between April and June 2024.

Comment:

The budget has been prepared to include information required by the Local Government Act 1995, Local Government (Financial Management) Regulations 1996 and Australian Accounting Standards. The main features of the draft budget include:

- The budget has been prepared with a 3.0% rate increase.
- A full list of the 2024/2025 Fees and charges are included in in **Attachment B**.
- Waste and recycling collection fees increased by 3.4% and this has been reflected in the standard collection fees for household and commercial waste/recycling.
- The recurrent operating budget includes an overall increase in estimated expenditure of approx. 13% (although individual line items may vary from this based on specific factors affecting each of these) and continues the focus on improved service delivery to the community.
- A capital works program totalling \$5.892m for investment in infrastructure, land and buildings, plant and equipment and furniture and equipment is planned. Expenditure on road infrastructure is the major component of this (\$2.394m) in line with Council's strategy to increase the investment in road and associated assets. An amount of \$1.910m is provided other infrastructure, \$1.093m for plant and equipment and \$495k for land and buildings.
- An estimated surplus of \$2.077m is anticipated to be brought forward from 30 June 2024. However, this is unaudited and may change. Any change will be addressed as part of a future budget review. \$2.077m is for the 2024/2025 FAGs pre-payment and is approx. 85% of the 2024/2025 allocation.
- Principal grant funding for the year is estimated from:
 - Federal Assistance Grant - General - \$205,000
 - Federal Assistance Grant - Roads - \$95,000
 - LRCI Funding - \$669,636

- Seroja Resilience Funding - \$266,544
- CSRFF - \$130,421
- Play our Way Grant (awaiting outcome) - \$580,000
- Lotterywest (to be applied for) - \$150,000
- Roads to Recovery - \$706,000
- Regional Road Group - \$432,368
- Main Roads Direct Grant - \$233,768
- Wheatbelt Secondary Freight Network - \$188,000

The draft 2024/2025 budget continues to deliver on other strategies adopted by the council and maintains a high level of service across all programs while ensuring an increased focus on road and associated infrastructure as well as on renewing all assets at sustainable levels.

Projects:

The 2024/2025 Shire of Koorda Budget has a number of proposed additional projects. Projects with grant funding will not proceed until grant funding is secured or the project returns to Council for reconsideration. All projects will not proceed until individual project plans are presented to and endorsed by Council. The proposed projects are:

Waste Transfer Station

Construct a waste transfer station at the Koorda refuse dump on Cadoux-Koorda Road. Will require site planning, construction of household waste ramp, utilities shed, perimeter fencing with signage and motion-sensor CCTV.

Budget cost: \$75,000

Funding Source: Waste Reserve

Town Centre Caravan and Truck Bays

Works to install kerbing and hardtop to the parking area on Railway Street from opposite the old Wheatbelt Cottage Industries down to Birdwood Street. Project to encourage caravaners and trucks to stop in town and access facilities and businesses. If budget permits additional signage.

Budget cost: \$150,000

Funding Source: Roads Reserve

Recreation Precinct Redevelopment

Phase 2 – Bowling Green

Build new bowling green with lighting and green-side shelters as per concepts previously endorsed by Council.

Budget cost: \$664,000

Funding Source: Recreation Reserve; Grants (CSRFF, LRCI)

Phase 3 – Netball and Tennis Courts

Build new netball and tennis courts closer to Recreation Centre as per Recreation Precinct designs. Install lighting and court-facing tiered limestone block seating alongside of Recreation Centre.

Budget cost: \$670,000

Funding Source: Recreation Reserve; Grants (Play Our Way TBC)

New Playground

Install new playground at Recreation Precinct.

Budget cost: \$150,000

Funding Source: Recreation Reserve; Grants (LotteryWest TBC)

Drive- In Renovation

Works to redress disability access and health and safety issues at Drive-In and improve operations and aesthetics. Primary focus of works will be installing a new toilet for people with disabilities with ramp access and footpath from diner. The diner requires a disability access ramp, new flooring, repairs to exterior window woodwork and exterior and interior painting. The ticket booth requires remodelling to remove and replace asbestos in upper section, repositioning of the ticket window to allow drive up access and exterior painting to match diner. If within budget newly designed and installed entrance and street signage.

Budget cost: \$250,000

Funding Source: Recreation Reserve

Townscape Enhancement

Business Buzz

Works to enhance the area of Ninghan Road between Railway Street to Allenby Street. Primary works will be completing footpaths on both sides of the road to enable safer pedestrian and elderly mobility scooter access. Will require engineering plans to establish required drainage to accommodate works to carpark in front of IGA. If within budget, additional street furniture and landscaping.

Budget cost: \$250,000

Funding Source: Grant (LRCI)

Green Heart

Install lawn and reticulation to Volunteer Park from the boundary of Allenby Street and Ninghan Road to the Koorda Medical Centre and level with the Koorda Kindergarten playground. Install additional pathing to connect the skatepark and, if within budget, solar lighting to the skatepark.

Budget cost: \$100,000

Funding Source: Recreation Reserve

Standpipe Card Access Trial

Trial of installing card-access devices to two standpipes within Shire to monitor access, ensure water is secure but maintain ready access for Shire and emergency services.

Budget cost: \$40,000

Funding Source: NRM Reserve; Municipal

Communication Tower Remote Switches

Install automated switches to the two communications towers to allow automatic switching to generators at times of power outage.

Budget cost: \$40,000

Funding Source: Grant (State Initiative TBC); Building Reserve

Consultation:

While no specific consultation has occurred on the draft 2024/2025 budget, community consultation and engagement has previously occurred during development of the Integrated Strategic Plan (which incorporates the Strategic Community Plan and Corporate Business Plan).

Extensive internal consultation has occurred with staff and through briefings and workshops with Council members.

Statutory Implications:

LGA S6.2 requires that not later than 31 August in each financial year, or such extended time as the Minister allows, each local government is to prepare and adopt, (Absolute Majority required) in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the next following 30 June.

Divisions 5 and 6 of Part 6 of the Local Government Act 1995 refer to the setting of budgets and raising of rates and charges. The Local Government (Financial Management Regulations 1996 details the form and content of the budget. The draft 2024/2025 budget as presented is considered to meet statutory requirements.

Section 67 of the Waste Avoidance and Resource Recovery Act 2007 enables a local government to impose an annual charge in respect of premises provided with a waste service by the local government.

Section 78(2) of the Salaries and Allowances Act 1975 requires the Tribunal, at intervals of not more than 12 months, to inquire into and determine -

- the amount of fees to be paid to Council members;
- the amount of expenses to be reimbursed to Council members;
- the amount of allowances to be paid to Council members.

The Determination on Local Government Chief Executive Officers and Elected Members requires local governments to set an amount within the relevant range determined for fees, expenses or allowances.

Section 5.98 of the Local Government Act 1995 sets out fees, expenses and reimbursements etc payable to Council members as determined by the Tribunal.

Section 5.98A of the Local Government Act 1995 sets out fees etc payable to sets out allowances which may be paid to deputy Presidents or deputy Mayors up to a percentage determined by the Tribunal (Absolute Majority required).

Section 5.99 provides a local government may pay an annual fee in lieu of fees for attending meetings, as determined by the Tribunal (Absolute Majority required).

Section 5.99A sets out a local government may pay an annual allowance for Council members in lieu of reimbursement of expenses, as determined by the Tribunal (Absolute Majority required).

Regulations 30, 31, 32, and 34ACA of the Local Government (Administration) Regulations 1996 set the limits, parameters and types of allowances that can be paid to Council members.

Policy Implications:

There are no known policy implications arising from this report.

Strategic Implications:

The draft 2024/2025 budget has been developed having regard for the Shire's Strategic Resourcing and Integrated Strategic Plans adopted by Council.

Risk Implications:

Risk Profiling Theme	Failure to complete the project on time and budget
Risk Category	Project
Risk Description	Variation to scope and or objective requiring restructure of project requiring Council approval.
Consequence Rating	Major (4)

Likelihood Rating	Unlikely (2)
Risk Matrix Rating	Moderate (8)
Key Controls (in place)	Project reporting.
Action (Treatment)	Comprehensive plans provided by the item.
Risk Rating (after treatment)	Adequate

Financial Implications:

Specific financial implications are as outlined in the body of this report and as itemised in the draft 2024/2025 budget attached for adoption.

Voting Requirements:

Recommendation 1

Simple Majority Absolute Majority

Officer Recommendation 1 – Budget for 2024/2025

RESOLUTION 090724

Moved Cr NJ Chandler

Seconded Cr KA Fuchsbichler

Pursuant to the provisions of Section 6.2 of the Local Government Act 1995 and Part 3 of the Local Government (Financial Management) Regulations 1996, council adopt the Budget as contained in Attachment A of this agenda and the minutes, for the Shire of Koorda for the 2024/2025 financial year which includes the following:

- Statement of Comprehensive Income.
- Statement of Cash Flows.
- Statement of Financial Activity.
- Notes to and Forming Part of the Budget.

CARRIED BY ABSOLUTE MAJORITY 7/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler, Cr S Christie

NOTE: The Budget provided in the agenda slightly differs to the adopted budget, which has been updated and is now attachment to these minutes. The changes relate to;

- Previous item 11.4 (CRC Agreement) resulted in an increase of \$5,000 (1,447,724 to 1,452,724) to “Materials & Contracts” as per the Statement of Comprehensive Income,
- Recommendation 4 of this item, regarding the Elected Member Fees, resulted in a decrease of \$30,879 to “Other expenditure” as per the Statement of Comprehensive Income, and
- With the above 2 changes there was an increase in available cash of \$25,879. As per the “Statement of Financial Activity” the “Transfers from reserve accounts” reduced by \$25,876 (1,472,851 to 1,446,972).

administration charge and a 0% interest rates, where the owner has elected to pay rates and service charges through an instalment option.

4. Pursuant to Section 6.51(1) and subject to Section 6.51(4) of the *Local Government Act 1995* and regulation 70 of the *Local Government (Financial Management) Regulations 1996*, council adopts an interest rate of 11% for rates (and services charges) and costs of proceedings to recover such charges that remains unpaid after becoming due and payable.

CARRIED BY ABSOLUTE MAJORITY 7/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler, Cr S Christie

Recommendation 3

Simple Majority Absolute Majority

Officer Recommendation 3 – Fees and Charges for 2024/2025

RESOLUTION 110724

Moved Cr GL Boyne

Seconded Cr KA Fuchsbichler

That, pursuant to the Section 6.16 of the *Local Government Act 1995* and other relevant legislation, councils adopt the Fees and Charges contained in in Attachment B of this agenda and minutes.

CARRIED BY ABSOLUTE MAJORITY 7/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler, Cr S Christie

Recommendation 4

Simple Majority Absolute Majority (for some parts)

Officer Recommendation 4 – Elected Member' Fees and Allowances for 2024/2025

RESOLUTION 120724

Moved Cr GL Boyne

Seconded Cr KM Burrell

~~In accordance with Section 5.98(1)(b) of the *Local Government Act 1995*, Regulation 30 of the *Local Government (Financial Management) Regulations 1996*, Part 6.4(1) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the *Salaries and Allowances Act 1975*, Councillor annual attendance fees in lieu of Council Meeting, Committee Meeting and prescribed Meeting be set at \$8,100.00.~~

~~In accordance with Section 5.98(1)(b) of the *Local Government Act 1995*, Regulation 30 of the *Local Government (Financial Management) Regulations 1996*, Part 6.4(1) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the *Salaries and Allowances Act 1975*, the President annual attendance fees in lieu of Council Meeting, Committee Meeting and prescribed meeting be set at \$16,800.00.~~

~~In accordance with Section 5.98(5) of the *Local Government Act 1995*, Regulation 33 of the *Local Government (Financial Management) Regulations 1996*, Part 7.2(1) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the *Salaries and Allowances Act 1975*, the annual allowance for the Shire President be set at \$8,700.00.~~

~~In accordance with Section 5.98A(1) of the Local Government Act 1995, Regulation 33 of the Local Government (Financial Management) Regulations 1996, Part 7.3(2) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act 1975, the annual allowance for the Deputy Shire President be set at \$2,175.00.~~

~~In accordance with Section 5.99A(b) of the Local Government Act 1995, Regulation 34A of the Local Government (Financial Management) Regulations 1996, Part 9.2(2) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act 1975, the annual allowance for ICT expenses for Elected Members be set at \$1,800.00.~~

AMENDED MOTION

Officer Recommendation 4 – Elected Member’ Fees and Allowances for 2024/2025

Moved Cr GW Greaves

Seconded Cr NJ Chandler

In accordance with Section 5.98(1)(b) of the *Local Government Act 1995*, Regulation 30 of the *Local Government (Financial Management) Regulations 1996*, Part 6.4(1) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the *Salaries and Allowances Act 1975*, Councillor annual attendance fees in lieu of Council Meeting, Committee Meeting and prescribed Meeting be set at \$4,680.00.

In accordance with Section 5.98(1)(b) of the *Local Government Act 1995*, Regulation 30 of the *Local Government (Financial Management) Regulations 1996*, Part 6.4(1) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the *Salaries and Allowances Act 1975*, the President annual attendance fees in lieu of Council Meeting, Committee Meeting and prescribed meeting be set at \$5,616.00.

In accordance with Section 5.98(5) of the *Local Government Act 1995*, Regulation 33 of the *Local Government (Financial Management) Regulations 1996*, Part 7.2(1) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the *Salaries and Allowances Act 1975*, the annual allowance for the Shire President be set at \$9,360.00.

In accordance with Section 5.98A(1) of the *Local Government Act 1995*, Regulation 33 of the *Local Government (Financial Management) Regulations 1996*, Part 7.3(2) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the *Salaries and Allowances Act 1975*, the annual allowance for the Deputy Shire President be set at \$2,340.00.

In accordance with Section 5.99A(b) of the *Local Government Act 1995*, Regulation 34A of the *Local Government (Financial Management) Regulations 1996*, Part 9.2(2) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the *Salaries and Allowances Act 1975*, the annual allowance for ICT expenses for Elected Members be set at \$1,800.00.

CARRIED 6/1

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr KM Burrell, Cr KA Fuchsbichler, Cr S Christie

AGAINST: Cr GL Boyne

Recommendation 5

Simple Majority Absolute Majority

Officer Recommendation 5 – Material Variance for 2024/2025

RESOLUTION 130724

Moved Cr GW Greaves

Seconded Cr S Christie

That Council, in accordance with regulation 34(5) of the, Part 7.3(2) of the *Local Government (Financial Management) Regulations 1996*, set the level to be used in the statements of financial activity in 2024/2025 for reporting material variance shall be \$10,000 or 10%.


CARRIED 7/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler, Cr S Christie

6.59pm – Cr KA Fuchsbichler withdrew from the chambers.

7.06pm – Cr KA Fuchsbichler returned to the chambers.

11.6. OAG Audit Fees Response

Corporate and Community		 Shire of Koorda <small>Drive in. stay awhile</small>
Date	11 July 2024	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	As above	
Legislation	Local Government Act 1995 section 7.2 Local Government (Audit) Regulations 1996	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	OAG Letter Audit Fee 2024 Koorda OAG Letter Tender Process 2024 Koorda	

Background:

The Shire of Koorda is required under the Local Government Act 1995 section 7.2 and Local Government (Audit) Regulations 1996 to undertake an audit of its finances at the end of each financial year. Up until the 2017 the Shire ran a procurement process to select and engage the independent auditors.

For the 2018 audit year, changes to the legislation, required all Local Governments to engage the Office of the Auditor General to either conduct the annual financial audit or contract an audit firm to undertake the audit. The OAG undertakes the procurement process of appointing audit firms, selects the successful tender and advises Local Governments as to the audit fee to be applied.

For the first year of the change to the OAG appointed auditor, the cost to the Shire of Koorda increased from \$10,477 in 2016/17 to \$19,500 for 2017/18 undertaken by the OAG and \$31,900 the following year (2018/19) when a private firm was appointed.

That is, the Shire's audit costs tripled in three years with the OAG appointing a private firm rather than the Shire - and across the sector the OAG is now outsourcing 92% of Local Government audits compared to about 65% when first assigned responsibility.

For the current 2023/24 financial year audit, the OAG has advised that the costs to the Shire of Koorda will increase from \$30,340 to \$44,400 – an increase of 46% or \$14,060 which is more than the Shire paid for the year prior to the OAG coordinated audits.

However, the Shire of Koorda is not isolated in having an extraordinary increase in audit fees as many Local Governments, as shown in the following table, have increases of over 20% with the Shire of Goomalling the highest at 63%.

Local Government	2023	2024	% Increase
Goomalling	33,170	54,000	63%
Cunderdin	30,340	48,500	60%
West Arthur	28,790	45,500	58%
Wagin	23,340	35,000	50%

Chittering	29,090	43,500	50%
Koorda	30,340	44,400	46%
Coorow	35,140	50,500	44%
Dalwallinu	24,090	32,500	35%
Wickepin	25,000	33,700	35%
Beverley	26,840	35,200	31%
Kulin	27,090	35,500	31%
Ravensthorpe	40,840	53,500	31%
Perenjori	38,590	50,200	30%
Meekatharra	35,090	45,000	28%
Waroona	29,840	37,800	27%
Menzies	60,090	75,300	25%
Broomehill-Tambellup	34,590	41,500	20%

Comment:

The Shire was not formally notified by the OAG (correspondence attached) of the increase in audit fees until 1 July, which was well into the audit process and months after the OAG agreed to the tendered price and a 21% increase across the sector.

The OAG not sharing this critical information sooner, especially given Council budget timing, follows a less than satisfactory experience with the 2023/24 process.

It follows extended delays in the OAG appointing an auditor for the Shire - having first advised on January 30 that it would occur by February 29, then to extend on March 8 to March 22, for the process not to be completed until April 3.

In addition, the OAG needed to write to the Shire (also attached) apologising for not consulting prior to identify any conflicts with the preferred tenderer and failing to notify the Shire that the number of firms participating in the tender had been increased.

In the letter formally advising the Shire of the fee increase on July 1, a reason for the increases included advice that the OAG was now to “fully recover” it’s time and costs in coordinating the audit procurement and management.

As a consequence of the audit process in 2023/24, and in particular the extraordinary and seemingly unjustified fee increases, many Local Governments are seeking redress including requesting a Parliamentary Standing Committee inquiry.

It is recommended the Shire of Koorda lend its voice to these efforts and request the matter be included on Great Eastern Country Zone agenda and request the Legislative Standing Committee on Estimates and Financial Operations conduct an inquiry.

Consultation:

Lana Foote, Deputy Chief Executive Officer

Statutory Implications:

Local Government Act 1995 section 7.2
Local Government (Audit) Regulations 1996

Policy Implications:

Nil

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	Financial impact on continually increasing audit fees
Risk Category	Financial impact
Risk Description	Budget implications of continued and unjustified extraordinary audit fee increases.
Consequence Rating	Minor (2)
Likelihood Rating	Likely (4)
Risk Matrix Rating	Moderate (8)
Key Controls (in place)	Sector opposition and need for review
Action (Treatment)	Adequate
Risk Rating (after treatment)	Moderate (8)

Financial Implications:

Annual audit cost increase of \$14,060 to \$44,400.

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 140724

Moved Cr GW Greaves

Seconded Cr NJ Chandler

That Council;


- 1. Request Zone, advocate that Council be advised of fee when it is known to the OAG.**
- 2. Request break down of fee that is OAG and Contract Auditor fee.**
- 3. Reiterate State Council Motion to see the Parliamentary enquiry.**

CARRIED 7/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler, Cr S Christie

12. OFFICER'S REPORTS – GOVERNANCE & COMPLIANCE

12.1. Interim Audit Results for the Year Ending 30 June 2024.

Governance and Compliance		
Date	11 July 2024	
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 (Audit) 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	DRAFT Interim Management Letter 2024	

Background:

Armada, being the appointed Contract Auditor by the Office of the Auditor General (OAG), conducted its Interim Audit for the Shire of Koorda from 20-24 May 2024.

Due to the timing of the issuing of the interim management letter, and the next Audit & Risk Committee Meeting not being schedule until September 2024, this item is being tabled directly to Council for consideration.

Comment:

This Item presents the results and findings of the Interim Audit for the year ending 30 June 2024 for consideration and, if satisfactory, recommendation to Council for adoption.

The Report identifies three areas which are considered deficient, being:

1. Manual Journals,
2. Recognition of Capital Grant Income, and
3. Bank reconciliations.

The attached DRAFT Interim Management Letter provides comprehensive details in regard to; the ratings of each finding, the implication of the finding, and recommends ways in which the findings can be rectified. At the time of this report, the final Interim Management Letter was not received, however the Contract Auditors advised the Draft can be used for the purpose of this report.

The Executive Management team have provided comments around each finding in relation to the work that has been completed to date to rectifying the findings, and any future work that will be undertaken to rectify the outstanding findings

Consultation:

Zac Donovan, Chief Executive Officer

Stephanie Kaharudin, Acting Assistant Director, Financial Audit, Office of the Auditor General for WA

Marcia Johnson, Director - Audit Services, Armada Auditing

Lorraine Dube, Audit Supervisor, Armada Auditing

Statutory Implications:

The *Local Government (Audit) Regulations 1996* provides the legislative framework for the conduct of audits in local government.

Policy Implications:

Nil

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	Possible (3)
Risk Matrix Rating	Low (3)
Key Controls (in place)	Annual Audit Process. Financial Management & Reg 17 Review.
Action (Treatment)	Management implementing recommendations in line with management letter.
Risk Rating (after treatment)	Adequate

Financial Implications:

Nil

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 150724

Moved Cr NJ Chandler

Seconded Cr GL Boyne


That, in accordance with the *Local Government (Audit) Regulations 1996*, Council:

- 1. Receives the Auditor's Draft Interim Audit Management Report, as presented in the Attachment, from Armada for the 2023/2024 financial year; and**
- 2. Notes the Management Comment and Actions taken to address the Findings contained in the Auditor's Draft Interim Audit Management Report.**

CARRIED 7/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler, Cr S Christie

12.2. Local Planning Scheme No. 3 - Amendment No. 3

Governance and Compliance		
Date	9 July 2024	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Paul Bashall, Planwest Planning Consultant Lana Foote, Deputy CEO	
Legislation	<i>Planning and Development Act 2005 and Shire of Koorda Local Planning Scheme No 3 (the Scheme).</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	A - Local Planning Scheme No. 3 - Amendment No. 3 B - Local Planning Policy 10 - Grouped Dwellings in Rural Zone C - EPA Determination D - Copy of Advertisements E - Copies of Submissions	

Background:

The Koorda Shire Council is experiencing an increased demand for a second dwelling on rural properties. The demand reflects the aging demographic of farmers in the region.

The need for the second dwelling is twofold; firstly, to provide for relatives that may be responsible for taking over the farm management without the need for the retiring farmer to vacate the property, and secondly, to provide for farm workers to reside on site.

The Council is aware of the implications of allowing increased number of dwellings in the rural areas of the Shire, and as a result, has prepared a Local Planning Policy (LPP) to address these issues.

These implications include the possibility of an increased demand for urban services like rubbish collection and road upgrades – none of which the Council is keen to comply with. It is also possible that the residents of the additional dwelling may be less likely to use the townsite retail outlets, amenities, services and facilities. Following this latter point, the Council considers it appropriate that grouped dwellings near a townsite, should be encouraged to locate in the townsite.

It has been shown that an increased grouping of dwellings in a rural area is likely to increase the demand for its own community and recreational facilities that the Council will want to avoid where possible.

Currently, Table 1 – Zoning Table of the Council’s Scheme designates a Grouped dwelling as an ‘X’ use in a Rural zone. This means that the Council cannot approve more than one dwelling on a rural property – even if it was minded to support such a proposal.

Proposal:

This Amendment (**Attachment A**) seeks to change the permissibility of a ‘Grouped dwelling’ in a ‘Rural’ zone from an ‘X’ use to a ‘D’ use. The Council will only support a Grouped dwelling in the ‘Rural’ zone where it is designed to house a family member or a station worker. The Council has prepared a LPP

to more clearly outline its discretion in determining such Development Approval (DA) applications (**Attachment B**).

Consultation:

The Amendment was adopted by the Council on 21 February 2024 to initiate the Amendment.

The documentation was subsequently referred to the EPA (Environmental Protection Authority) under section 81 of the *Planning and Development Act 2005* for clearance prior to advertising.

On 1 May 2024 the EPA advised that the amendment need not be assessed (a copy of the EPA advice is included in **Attachment C**).

The proposed Amendment was advertised as follows (see **Attachment D**);

1. On the Council's web site on 6 May 2024 for 6 weeks during the advertising period.
2. Local Advertising & Facebook on 14 May 2024 and 21 May 2024
3. By email on 15 May 2024 to several agencies, including
 - landplanning@watercorporation.com.au
 - planninginfo@mainroads.wa.gov.au
 - swanavon.landuse@dwer.wa.gov.au
 - sustainability@team.telstra.com
 - advice@dfes.wa.gov.au
 - customerservice@landgate.wa.gov.au
 - landuse.planning@dpird.wa.gov.au
 - info@epa.wa.gov.au
 - proposals@dplh.wa.gov.au

The advertising period closed on the 26 June 2024 with the Council receiving 5 submissions. These submissions have been summaries and a table of the summary and copies of these submission are contained in **Attachment E**. No response was received from Telstra, Landgate or DPLH.

Statutory Implications:

Planning and Development Act 2005
Shire of Koorda Local Planning Scheme No 3

Policy Implications:

If endorsed, a new Local Planning Policy (No. 10) would be adopted.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

2.1 - Our local economy grows in a sustainable manner.

2.1.1 - Review planning framework and scheme to ensure contemporary and compliant and engage community and business input to confirm will meet needs and expectations of stakeholders.

4.1 - Open and Transparent Leadership.

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)	Planning and Development Act 2005 and Contract Planning Consultant
Action (Treatment)	Nil
Risk Rating (after treatment)	Effective

Financial Implications:

Allowance for the Shire's Planning Consultant to prepare the Local Planning Scheme amendment for the above item was allocated in Council's adopted 2023/2024 Budget.

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 160724

Moved Cr GW Greaves

Seconded Cr KA Fuchsbichler

That Council;

- 1. Adopts the recommendations on each submission as summarised in Schedule 1 attached to this report;**
- 2. Adopts Amendment No. 3 to the Shire of Koorda Local Planning Scheme No. 3 without modification;**
- 3. Request the WA Planning Commission's recommendation to the Minister for Planning for final approval of Amendment No. 3 to Local Planning Scheme No. 3 to amend Table 1 - Zoning Table by changing the permissibility of a 'Grouped Dwelling' in a 'Rural' zone from an 'X' use to a 'D' use; and**
- 4. Adopts a new Local Planning Policy, as attached, for advertising in accordance with Clause 4 of Schedule 2 Part 2 of the Deemed provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015*.**

CARRIED BY ABSOLUTE MAJORITY 7/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler, Cr S Christie

12.3. Request to Close Road Reserve


Cr JM Stratford disclosed a Proximity Interest in item 12.3 Request to Close Road Reserve as she is a neighbour.

Cr GW Greaves disclosed a Proximity Interest in item 12.3 Request to Close Road Reserve as he is a neighbour.

Cr GL Boyne disclosed a Proximity Interest in item 12.3 Request to Close Road Reserve as she is a neighbour.

7.21pm – Cr JM Stratford, Cr GW Greaves and Cr GL Boyne withdrew from the chambers.

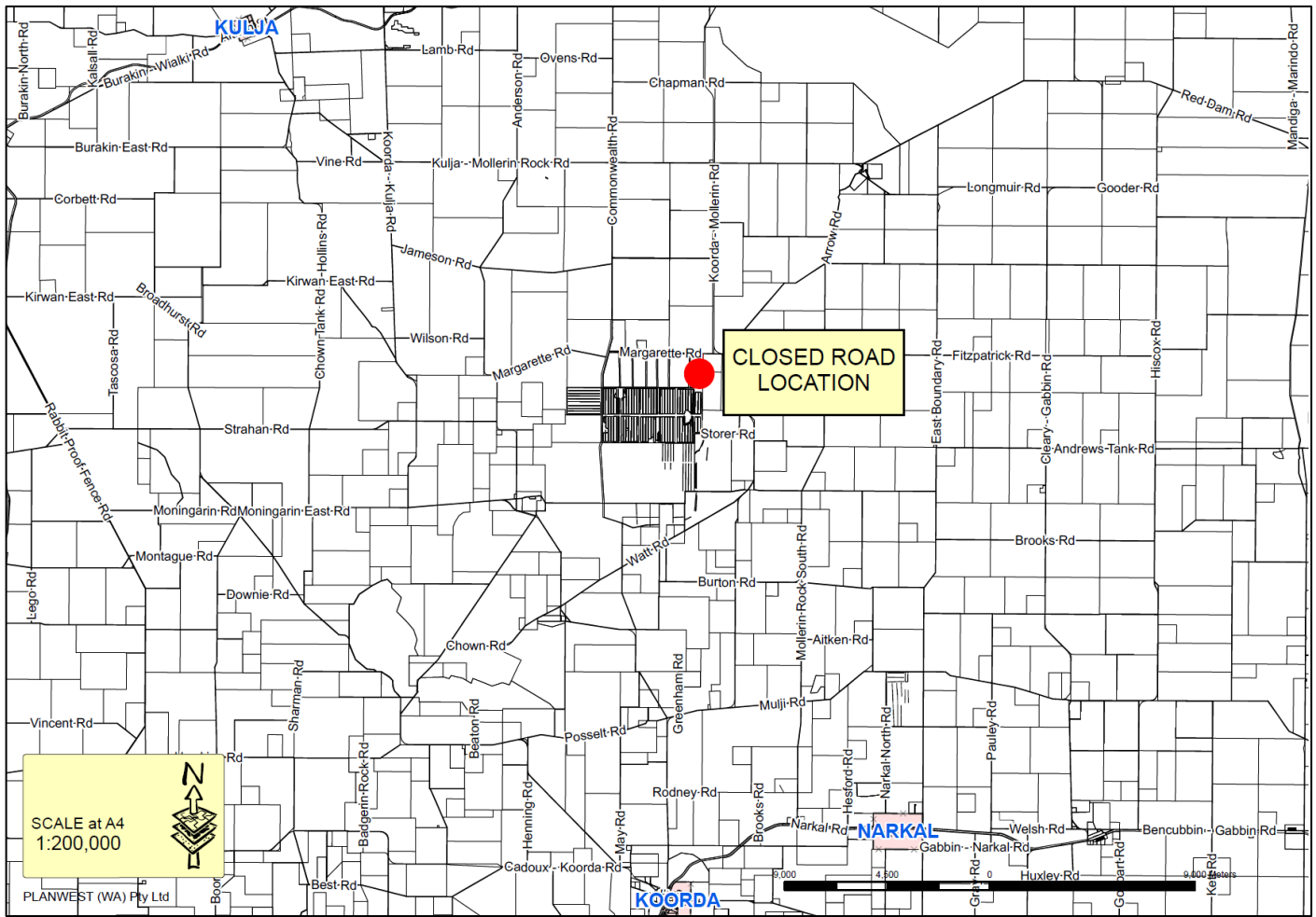
7.21pm – Cr NJ Chandler took the chair.

Governance and Compliance		
Date	11 July 2024	
Location	Road off Margarette Road, Lake Margarette	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Paul Bashall, Consultant, Planwest (WA) Pty Ltd Zac Donovan, Chief Executive Officer	
Legislation	<i>Lands Administration Act 1997 (LAA)</i>	
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:

Shire of Koorda ratepayer Andy O’Kane has requested the Council’s support for the closure of a road reserve off Margarette Road, Lake Margarette. Mr O’Kane is the owner of Lot 2582 Commonwealth Road. The site is about 21 kilometres north of the Koorda townsite and about 25 kilometres southeast of the Kulja townsite.

FIGURE 1 - ROAD CLOSURE LOCATION



Source: Landgate, Planwest

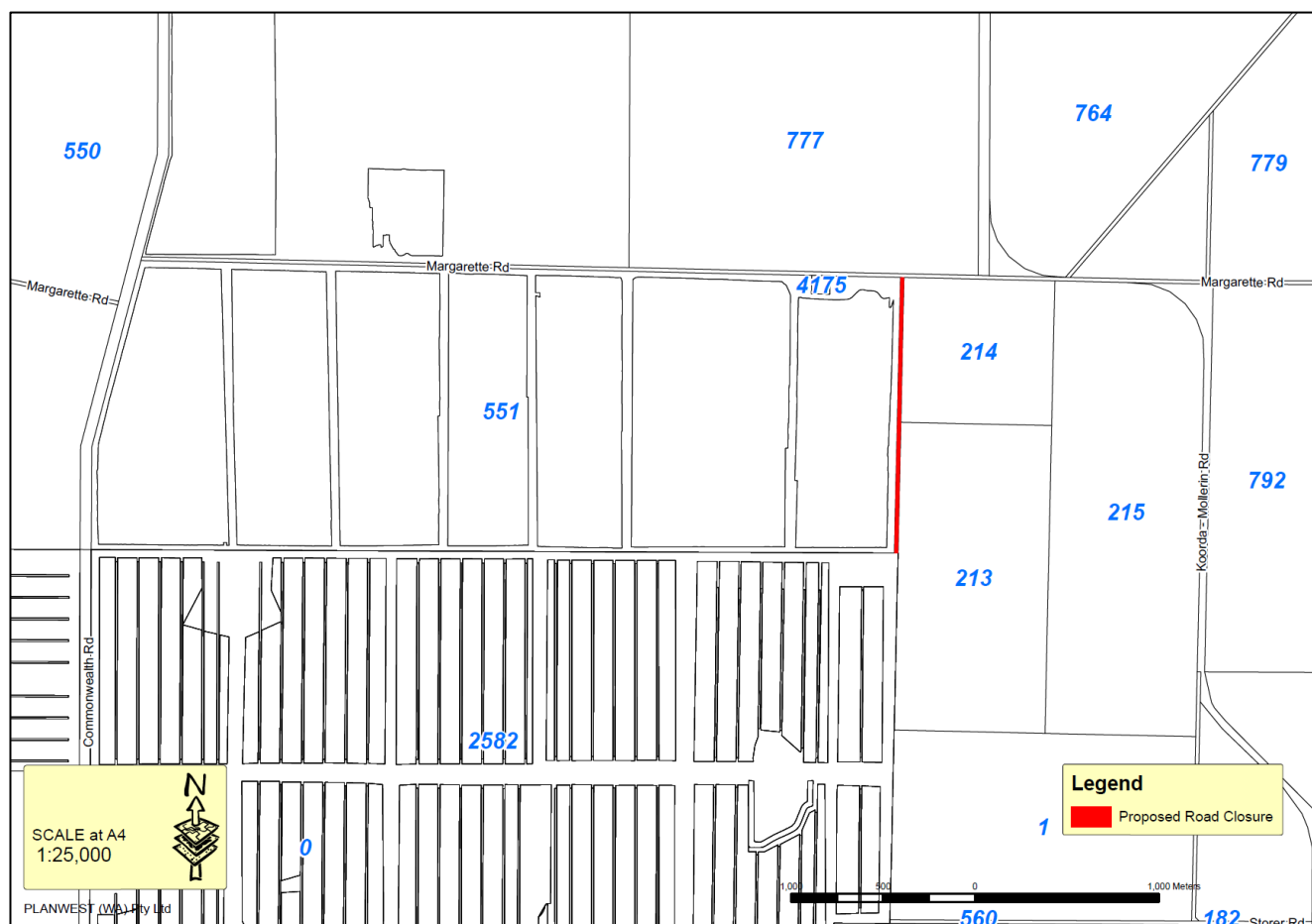
Mr O’Kane has requested the Council’s support to close this road for him to purchase the land and then amalgamate it with Lot 2582. This would provide a ‘battle-axe’ handle access frontage to Margarette Road along which the Water Corporation controls water mains. His intention is then to use the acquired land to access water supply.

Comment:

This proposed closed road currently runs southwards from Margarette Road as shown (in red) in the map below (shown in red) with the lot numbers of the land surrounding the proposed road closure. This road reserve currently has no road name and appears to be used as a track between the properties to connect the north east corner of Lot 2582 with Margarette Road. Lot 2582 also has road frontage to Commonwealth Road on its western boundary.

The area of the proposed road closure is just over 3 hectares in area. The land parcel is 1.5 kilometres long and 20m wide.

FIGURE 2 – PROPOSED ROAD CLOSURE



Source: Landgate, Planwest

The water mains along Margarette Road terminate at Lot 4175 which is a Crown Reserve 28822. This is a 'Water Supply Reservoir' with the Water Corporation as the Responsible Authority and vested in the Minister for Water Resources.

Mr O'Kane, if successful, would be able to apply to the Water Corporation for a water supply to Lot 2582. There is no advice on whether a water supply would be made available.

In accordance with section 58 of the LAA (*Land Administration Act 1997*), local governments may request the Minister for Lands, through DPLH (Department of Planning, Lands and Heritage), to close a public road permanently. The local government must comply with section 58 of the LAA and regulation 9 of the LAR before submitting a request for closure of the road with the following:

1. A copy of Council resolution to request the closure of the road.
2. A copy of the advertisement to close the road.
3. Copies of any submissions and objections to the advertisement as well as comments which address any comments or objections.
4. Copies of correspondence with service authorities and other government departments
5. Plan of survey, sketch plan or document showing the location of the road and the proposed future disposition of the land comprising the road after it has been closed.
6. Written confirmation that the local government authority has complied with section 58(2) and (3) of the LAA.

However, it is the view of the consultant that Council would NOT be granted approval to close the road as doing such would remove the road frontage (albeit a road reserve) for Lot 213 and create a land locked block which is contrary to WA Planning Commission policy.

Mr O’Kane has been advised of this likely outcome and that the only likely resolution would be if Lots 213 and 214 were amalgamated into a new Lot that retained road frontage with Margarette Road. Lots 213 and 214 are currently owned by the same third-party with who Mr O’Kane has been in conversation with about his situation.

Mr O’Kane has been advised by the Shire that there would be significant costs for the owner to apply to WAPC to amalgamate the Lots and that even if this condition was satisfied there was no guarantee that the road closure would be approved or that it would be on sold. Mr O’Kane has also been advised that should the Council proceed with the road closure application that the Shire may recover costs incurred as the request to close the road reserve has not been initiated by the Shire.

As WAPC would by policy not approve the request to close the road reserve, to create a land locked block, then it is pointless for Council to proceed with the process to close the road reserve without Lots 213 and 214 having been already amalgamated.

Assuming Council has no objection to the road reserve being closed, then it is recommended that Council require Mr O’Kane to redress the issue of Lot 213 losing its road frontage and notify the Shire when resolved. As such it is anticipated that Mr O’Kane will need to secure the cooperation of the owner of Lots 213 and 214 or identify an alternative solution.

Consultation:

Paul Bashall, Consultant, Planwest (WA) Pty Ltd
Zac Donovan, Chief Executive Officer
Andy O’Kane, Owner Lot 2582

Statutory Implications:

Nil

Policy Implications:

Nil

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024
2.1 - Our local economy grows in a sustainable manner.
4.1 - Open and Transparent Leadership.

Risk Implications:

Risk Profiling Theme	Waste of resources and time Public criticism of Council
Risk Category	Financial Reputational
Risk Description	Financial by undertaking process with no prospect of success Reputational in not supporting a ratepayer
Consequence Rating	Minor (2)
Likelihood Rating	Almost Certain (5)
Risk Matrix Rating	High (10)
Key Controls (in place)	Progressing ratepayer request with clear parameters
Action (Treatment)	Effective - action will reduce both consequence and likelihood
Risk Rating (after treatment)	Low (3)

Financial Implications:

Closing the road reserve will imply that the Shire will no longer be responsible for construction or on-going maintenance. Currently the Shire does not maintain the track used on the reserve.

Voting Requirements: Simple Majority Absolute Majority

**OFFICER RECOMMENDATION
RESOLUTION 170724**

Moved Cr KA Fuchsbichler

Seconded Cr KM Burrell

That Council,

Advises the applicant that, whilst it does not object to the proposed road closure, it is not prepared to commence closure procedures, until the issue of legal road access to Lot 213 is resolved.

CARRIED 4/0

FOR: Cr NJ Chandler, Cr KM Burrell, Cr KA Fuchsbichler, Cr S Christie

7.26pm – Cr JM Stratford, Cr GW Greaves and Cr GL Boyne rejoined the meeting and the Presiding person advised them of the outcome of item 12.3.

CONFIDENTIAL

13. OFFICER'S REPORTS – WORKS & ASSETS

Nil.

14. Urgent Business Approved by the Person Presiding or by Decision

Nil.

15. Elected Members' Motions

Nil.

CONFIRMED

16. Matters Behind Closed Doors

Officer Recommendation RESOLUTION 180724

Moved Cr KM Burrell

Seconded Cr NJ Chandler

That Council closes the meeting to the public at 7.27pm in accordance with s5.23(2)(c) & (d) of the Local Government Act, as item 16.1 deals with a contract may be entered into, by the local government and value/information of a person other than the Shire.

CARRIED 7/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler, Cr S Christie

16.1. Revised Medical Service Agreement – Commercial in Confidence

It is recommended that Council close the meeting to the public in accordance with the Local Government Act section 5.23 (2) (c) as a contract may be entered into and 5.23 (2) (d) commercial value/information of a person other than the Shire.

Corporate and Community		
Date	11 July 2024	
Location	Not Applicable	
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	Deed of Agreement SOKD-SOWB - Confidential	

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation RESOLUTION 190724

Moved Cr GL Boyne

Seconded Cr S Christie

That Council,

Endorse the President and CEO to sign on behalf of the Shire of Koorda, the revised Deed of Agreement with the Shire of Wongan-Ballidu to provide medical services via the Wongan Hills Medical Centre.

CARRIED 7/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler, Cr S Christie

