



Shire of
Koorda

Drive in, stay awhile

MINUTES

Ordinary Council Meeting

Held in Shire of Koorda Council Chambers

10 Haig Street, Koorda WA 6475

Wednesday 16 July 2025

Commencing 5.00pm

CONFIRMED

NOTICE OF MEETING

Dear Elected Members,

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

The format of the day will be:

5.00pm	Council Meeting
Following conclusion of Council Meeting	Council Forum

Zac Donovan
Chief Executive Officer
11 July 2025

DISCLAIMER

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

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

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

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

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

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

Signed



Zac Donovan
Chief Executive Officer

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



1. Declaration of Opening

The Presiding person welcomes those in attendance and declares the meeting open at 5.02pm.

2. Record of Attendance, Apologies and Leave of Absence

Councillors:

Cr JM Stratford	President
Cr GW Greaves	Deputy President
Cr NJ Chandler	
Cr KA Fuchsbichler	

Staff:

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

Members of the Public:

Mr Bruce Moore	Resident
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Apologies:

Cr GL Boyne

Visitors:

Ms Caroline Robinson	Executive Officer, NEWROC
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Approved Leave of Absence:

3. Public Question Time

Nil.

4. Disclosure of Interest

The following Councillors have disclosed an interest in item 13.1 Inadequate Fencing Options.

Cr Jannah Stratford

Proximity – Lease and farm land near that which is the subject of the agenda item and council's determination.

Cr Kurt Fuchsbichler

Proximity – Lease and farm land near that which is the subject of the agenda item and council's determination.

Due to a potential loss of quorum resulting from the above proximity interest disclosures, an application for statutory participation approval for Councillor Fuchsbichler under s5.69(3) of Local Government Act 1995, has been submitted so that item 13.1 may be addressed at this meeting.

Accordingly, Approval has been granted under section 5.69(3)(a) of the Act to allow disclosing member Cr Fuchsbichler to participate and vote on the following item at the Shire's Ordinary Council Meeting on 16 July 2025.

13.1 INADEQUATE FENCING OPTIONS

Subject to the following conditions:

1. The approval is only valid for the 16 July 2025 Ordinary Council Meeting when agenda item 13.1 is considered;
2. The above-mentioned councillors must declare the nature and extent of their interests at the abovementioned meeting when the matter is considered, together with the approval provided;
3. The Chief Executive Officer (CEO) is to provide a copy of the Department of Local Government, Sport and Cultural Industries (DLGSC's) letter of approval to the abovementioned councillors;
4. The CEO is to ensure that the declarations, including the approval given and any conditions imposed, are recorded in the minutes of the abovementioned meeting, when the item is considered;
5. The CEO is to provide a copy of the confirmed minutes of the abovementioned meeting to DLGSC to verify compliance with the conditions of this approval; and
6. The approval granted is based solely on the interests disclosed by the abovementioned councillors, made in accordance with the application. Should other interests be identified, these interests will not be included in this approval and the financial interest provisions of the Act will apply.

5. Applications for Leave of Absence

Nil.

6. Petitions and Presentations

Ms Caroline Robinson, Executive Officer, NEWROC

Resolution 010725

Moved Cr GW Greaves

Seconded Cr NJ Chandler

Accept the presentation from NEWROC.

CARRIED 4/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr KA Fuchsbichler

5.44pm – Caroline Robinson withdrew from the chambers.

7. Confirmation of Minutes from Previous Meetings

7.1. Ordinary Council Meeting held on 18 June 2025

[Ordinary Council Minutes](#)

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation Resolution 020725

Moved Cr NJ Chandler

Seconded Cr GW Greaves

That, in accordance with Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, the Minutes of the Ordinary Council Meeting held 18 June 2025, as presented, be confirmed as a true and correct record of proceedings.

CARRIED 4/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr KA Fuchsbichler

8. Minutes of Committee Meetings to be Received

8.1. Minutes of Internal Committee Meetings to be Received

- a. Audit & Risk Committee Meeting Minutes for meeting held 18 June 2025
[Audit & Risk Committee Meeting Minutes](#)
- b. LEMC Meeting Minutes for meeting held 26 June 2025
[LEMC Meeting Minutes](#)

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation Resolution 030725

Moved Cr NJ Chandler

Seconded Cr KA Fuchsbichler

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

- a. Audit & Risk Committee Meeting, 18 June 2025; and
- b. LEMC Meeting, 26 June 2025.

CARRIED 4/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr KA Fuchsbichler

8.2. Minutes of External Committee Meetings to be Received

- a. NEWROC Council Meeting Minutes for meeting held 27 May 2025
[NEWROC Council Meeting Minutes](#)
- b. GECZ Meeting Minutes for meeting held 13 June 2025
[GECZ Meeting Minutes](#)
- c. SRRG Meeting Minutes for meeting held 27 June 2025
[SRRG Meeting Minutes](#)

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation Resolution 040725

Moved Cr GW Greaves

Seconded Cr NJ Chandler

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. NEWROC Meeting, 27 May 2025;
- b. GECZ Meeting, 13 June 2025; and
- c. SRRG Meeting, 27 June 2025.

CARRIED 4/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr KA Fuchsbichler

9. Recommendations from Committee Meetings for Council Consideration

Nil.

10. Announcements by the President without Discussion

Congratulations to Koorda Book Club, celebrating their 50th birthday with a luncheon at the Koorda Hotel.

Congratulations to Lesley McNee, President of Koorda CWA for her Honorary Life Membership of CWA – presented to her at the recent CWA State Conference in Albany.


Congratulations to the Central Wheatbelt Football League on participation at Country Week Football at the weekend and congratulations to Jake South (Koorda) for being named in the Country All Stars Squad.

Congratulations to Quentin Davies from Wyalkatchem for his Acknowledgment of Service – serving for 18 years as a Councillor at the Shire of Wyalkatchem.

Sympathy to the Ovens family on the passing of Allan.

11. OFFICER'S REPORTS – CORPORATE & COMMUNITY

11.1. Monthly Financial Statements

Corporate and Community		
Date	10 July 2025	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Lana Foote, Deputy Chief Executive Officer	
Legislation	<i>Local Government Act 1995;</i> <i>Local Government (Financial Management) Regulations 1996</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	June 2025 Financial Activity Statement	

Background:

This item presents the Statement of Financial Activity to Council for the period ending 30 June 2025.

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

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

Comment:

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

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:

Zac Donovan, Chief Executive Officer
Finance Officers

Statutory Implications:

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

Policy Implications:

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

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

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

Risk Implications:

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

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

Financial Implications:

Nil

Voting Requirements:

Recommendation 1

Simple Majority Absolute Majority

**Officer Recommendation
 Resolution 050725**

Moved Cr NJ Chandler

Seconded Cr KA Fuchsbichler

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 2025, as presented.

CARRIED 4/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr KA Fuchsbichler

Recommendation 2

Simple Majority Absolute Majority

**Officer Recommendation
 Resolution 060725**

Moved Cr GW Greaves

Seconded Cr KA Fuchsbichler

That Council endorse the 30 June 2025 Reserve Movements;
 \$95,000 TO Sewerage
 \$50,000 FROM IT & Admin
 \$170,000 FROM Recreation
 \$40,000 FROM Waste Management
 \$35,000 FROM Council Buildings

CARRIED 4/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr KA Fuchsbichler

SHIRE OF KOORDA

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
For the period ended 30 June 2025

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF KOORDA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2025

	Supplementary Information	Amended Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	10	1,243,192	1,243,192	1,244,715	1,523	0.12%	
Rates excluding general rates		29,750	29,750	29,750	0	0.00%	
Grants, subsidies and contributions	12	538,323	538,323	1,853,701	1,315,378	244.35%	▲
Fees and charges		649,379	649,379	634,846	(14,533)	(2.24%)	▼
Interest revenue		281,000	281,000	285,721	4,721	1.68%	
Other revenue		20,000	20,000	25,389	5,389	26.95%	▲
Profit on asset disposals	6	62,000	62,000	96,022	34,022	54.87%	▲
		2,823,644	2,823,644	4,170,144	1,346,500	47.69%	
Expenditure from operating activities							
Employee costs		(1,524,421)	(1,524,422)	(1,381,098)	143,324	9.40%	▲
Materials and contracts		(1,506,196)	(1,506,196)	(1,507,077)	(881)	(0.06%)	
Utility charges		(257,450)	(257,450)	(277,710)	(20,260)	(7.87%)	▼
Depreciation		(2,469,810)	(2,469,810)	(2,472,684)	(2,874)	(0.12%)	
Insurance		(215,320)	(215,320)	(215,238)	82	0.04%	
Other expenditure		(99,696)	(99,696)	(80,284)	19,412	19.47%	▲
Loss on asset disposals	6	(29,000)	(29,000)	(19,900)	9,100	31.38%	▲
Fair value adjustments to financial assets at fair value through profit or loss		0	0	(2,663)	(2,663)	0.00%	
		(6,101,893)	(6,101,894)	(5,956,654)	145,240	2.38%	
Non-cash amounts excluded from operating activities	Note 2(b)	2,436,810	2,436,810	2,415,436	(21,374)	(0.88%)	▼
Amount attributable to operating activities		(841,439)	(841,440)	628,926	1,470,366	174.74%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	13	2,392,969	2,392,969	2,073,200	(319,769)	(13.36%)	▼
Proceeds from disposal of assets	6	281,000	261,000	308,886	47,886	18.35%	▲
		2,673,969	2,653,969	2,382,086	(271,883)	(10.24%)	
Outflows from investing activities							
Payments for property, plant and equipment	5	(1,247,855)	(1,247,855)	(1,164,971)	82,884	6.64%	▲
Payments for construction of infrastructure	5	(3,696,328)	(3,696,328)	(2,878,137)	818,191	22.14%	▲
		(4,944,183)	(4,944,183)	(4,043,108)	901,075	18.22%	
Amount attributable to investing activities		(2,270,214)	(2,290,214)	(1,661,023)	629,191	27.47%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	1,296,672	295,000	295,000	0	0.00%	
		1,296,672	295,000	295,000	0	0.00%	
Outflows from financing activities							
Transfer to reserves	4	(275,000)	(361,806)	(361,806)	0	0.00%	
		(275,000)	(361,806)	(361,806)	0	0.00%	
Amount attributable to financing activities		1,021,672	(66,806)	(66,806)	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		2,134,045	2,134,045	2,152,979	18,934	0.89%	▲
Amount attributable to operating activities		(841,439)	(841,440)	628,926	1,470,366	174.74%	▲
Amount attributable to investing activities		(2,270,214)	(2,290,214)	(1,661,023)	629,191	27.47%	▲
Amount attributable to financing activities		1,021,672	(66,806)	(66,806)	0	0.00%	
Surplus or deficit after imposition of general rates		44,064	(1,064,415)	1,054,076	2,118,490	199.03%	▲

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 2025

	Supplementary Information	30 June 2024	30 June 2025
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	2,481,460	1,541,079
Trade and other receivables		228,815	249,743
Other financial assets		5,781,255	5,848,061
Inventories	8	15,086	7,471
Other assets	8	523,751	69,334
TOTAL CURRENT ASSETS		9,030,366	7,715,687
NON-CURRENT ASSETS			
Other financial assets		62,378	59,715
Property, plant and equipment		15,543,871	15,892,316
Infrastructure		92,564,720	93,553,935
TOTAL NON-CURRENT ASSETS		108,170,969	109,505,966
TOTAL ASSETS		117,201,335	117,221,653
CURRENT LIABILITIES			
Trade and other payables	9	310,373	457,486
Other liabilities	11	682,548	223,084
Employee related provisions	11	318,298	357,992
TOTAL CURRENT LIABILITIES		1,311,219	1,038,563
NON-CURRENT LIABILITIES			
Employee related provisions		59,936	66,221
Other provisions		507,658	507,658
TOTAL NON-CURRENT LIABILITIES		567,595	573,879
TOTAL LIABILITIES		1,878,813	1,612,442
NET ASSETS		115,322,522	115,609,211
EQUITY			
Retained surplus		55,216,934	55,436,817
Reserve accounts	4	5,781,255	5,848,061
Revaluation surplus		54,324,333	54,324,333
TOTAL EQUITY		115,322,522	115,609,211

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 2025**

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

Judgements and estimates

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

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

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

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

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2024-25 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 09 July 2025

SHIRE OF KOORDA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2025

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity	Supplementary Information	Last Year Closing 30 June 2024	Year to Date 30 June 2025
		\$	\$
Current assets			
Cash and cash equivalents	3	2,481,460	1,541,079
Trade and other receivables		228,815	249,743
Other financial assets		5,781,255	5,848,061
Inventories	8	15,086	7,471
Other assets	8	523,751	69,334
		9,030,366	7,715,687
Less: current liabilities			
Trade and other payables	9	(310,373)	(457,486)
Other liabilities	11	(682,548)	(223,084)
Employee related provisions	11	(318,298)	(357,992)
		(1,311,219)	(1,038,563)
Net current assets		7,719,148	6,677,125
Less: Total adjustments to net current assets	Note 2(c)	(5,566,169)	(5,623,049)
Closing funding surplus / (deficit)		2,152,979	1,054,076

(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	YTD Budget (a)	YTD Actual (b)
	\$	\$
Adjustments to operating activities		
Less: Profit on asset disposals	6	(62,000)
Less: Movement in liabilities associated with restricted cash		0
Less: Fair value adjustments to financial assets at amortised cost		0
Add: Loss on asset disposals	6	29,000
Add: Depreciation		2,469,810
- Employee provisions		6,284
Total non-cash amounts excluded from operating activities		2,436,810

(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.

Adjustments to net current assets		Last Year Closing 30 June 2024	Year to Date 30 June 2025
		\$	\$
Less: Reserve accounts	4	(5,781,255)	(5,848,061)
Add: Current liabilities not expected to be cleared at the end of the year:			
- Current portion of employee benefit provisions held in reserve	4	215,086	225,012
Total adjustments to net current assets	Note 2(a)	(5,566,169)	(5,623,049)

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 2025

3 EXPLANATION OF MATERIAL VARIANCES

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

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

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Grants, subsidies and contributions	1,315,378	244.35%	▲
Prepayment of 25/26 Financial Assistance Grants received in June.		Permanent	
Fees and charges	(14,533)	(2.24%)	▼
Minor variance to anticipated fees and charges, slightly less than anticipated. Yalambee, Caravan Park and Housing slightly behind schedule, however Private works and cemetery fees higher than anticipated.		Permanent	
Other revenue	5,389	26.95%	▲
Reimbursement of Rate Debt Collection costs. Higher than anticipated budget (balances out expenditure). Department of Transport Commissions higher than budgeted.		Permanent	
Profit on asset disposals	34,022	54.87%	▲
Profits on asset disposals higher than anticipated.		Permanent	
Expenditure from operating activities			
Employee costs	143,324	9.40%	▲
Employee costs lower than anticipated. (Eg; \$20k Sewerage, \$35k Recreation, \$20k Road Maintenance, \$27k Yalambee and \$37k internal wage repairs)		Permanent	
Utility charges	(20,260)	(7.87%)	▼
Recreation utilities surpassed annual budget allocation. Minor variances on other accounts based on higher usage and hence higher utility charges (eg; Caravan Park).		Permanent	
Other expenditure	19,412	19.47%	▲
\$15k less expended on Community Donations/Grant.		Permanent	
Loss on asset disposals	9,100	31.38%	▲
Loss of disposal of Admin vehicles higher than anticipated due to extended change over. No longer undertaking disposal of Roller.		Permanent	
Non-cash amounts excluded from operating activities	(21,374)	(0.88%)	▼
Due to Profit and Loss on asset disposal variances as noted above.		Permanent	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(319,769)	(13.36%)	▼
Carry forward of grants for projects being carried forward to 25/26. \$223k Seroja, \$98k CSRFF & \$18k WSN.		Permanent	
Proceeds from disposal of assets	47,886	18.35%	▲
Minor variances. P43 Loader disposal received \$30k more than anticipated.		Permanent	
Outflows from investing activities			
Payments for property, plant and equipment	82,884	6.64%	▲
Rec Centre Ablution C/F to 25/26. Details in Note 5.			
Payments for construction of infrastructure	818,191	22.14%	▲
Final stages of WSN Roads C/F to 25/26. Majority of Bowling Project expenditure C/F to 25/26. Details in Note 5.		Permanent	

SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION

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SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2025

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.13 M	\$2.13 M	\$2.15 M	\$0.02 M
Closing	\$0.04 M	(\$1.06 M)	\$1.05 M	\$2.12 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$7.39 M	% of total
Unrestricted Cash	\$1.54 M	20.9%
Restricted Cash	\$5.85 M	79.1%

Refer to 3 - Cash and Financial Assets

Payables		\$0.46 M	% Outstanding
Trade Payables	\$0.28 M		
0 to 30 Days			100.0%
Over 30 Days			0.0%
Over 90 Days			0.0%

Refer to 9 - Payables

Receivables		
	\$0.06 M	% Collected
Rates Receivable	\$0.19 M	86.9%
Trade Receivable	\$0.06 M	% Outstanding
Over 30 Days		59.9%
Over 90 Days		49.3%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.84 M)	(\$0.84 M)	\$0.63 M	\$1.47 M

Refer to Statement of Financial Activity

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

Refer to 10 - Rate Revenue

Grants and Contributions		
YTD Actual	\$1.85 M	% Variance
YTD Budget	\$0.54 M	244.3%

Refer to 12 - Grants and Contributions

Fees and Charges		
YTD Actual	\$0.63 M	% Variance
YTD Budget	\$0.65 M	(2.2%)

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.27 M)	(\$2.29 M)	(\$1.66 M)	\$0.63 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.31 M	%
Amended Budget	\$0.28 M	9.9%

Refer to 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$2.88 M	% Spent
Amended Budget	\$3.70 M	(22.1%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$2.07 M	% Received
Amended Budget	\$2.39 M	(13.4%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.02 M	(\$0.07 M)	(\$0.07 M)	\$0.00 M

Refer to Statement of Financial Activity

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

Reserves	
Reserves balance	\$5.85 M
Interest earned	\$0.27 M

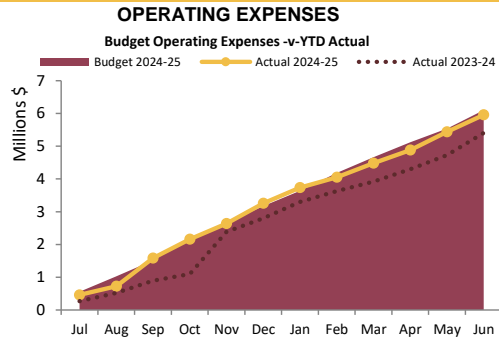
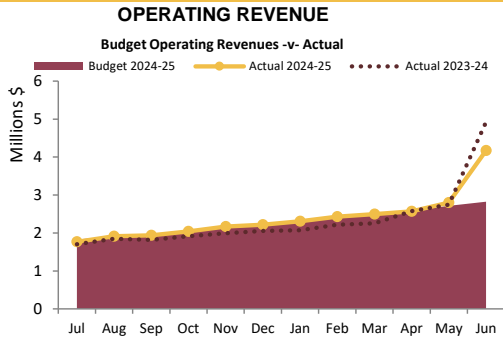
Refer to 4 - Cash Reserves

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

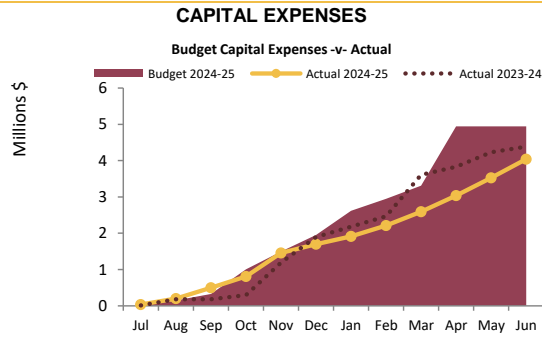
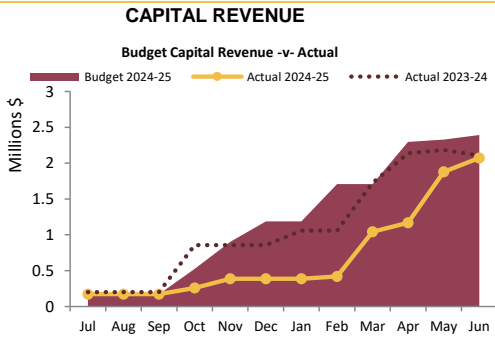
**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2025**

2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES



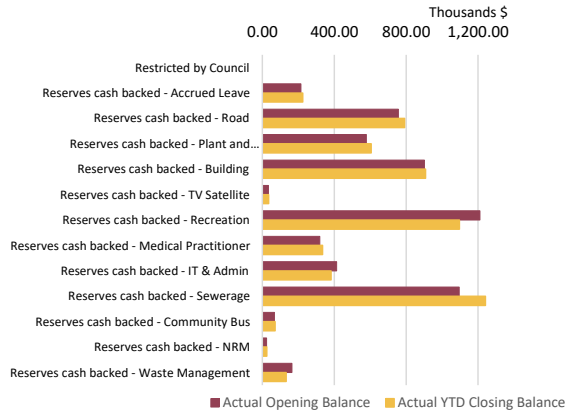
INVESTING ACTIVITIES



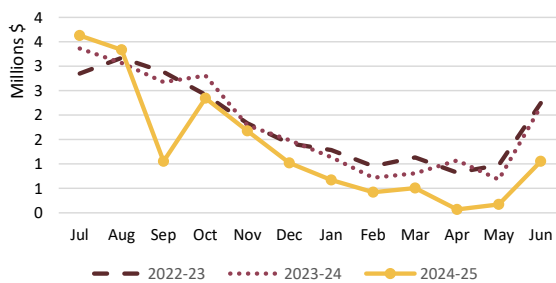
FINANCING ACTIVITIES

BORROWINGS

RESERVES



Closing funding surplus / (deficit)



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

**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2025**

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
CBA Municipal Account	Cash and cash equivalents	1,473,239		1,473,239		CBA	Variable	Nil
CBA Licensing Account	Cash and cash equivalents	10,800		10,800		CBA	Variable	Nil
ATM Cash Account	Cash and cash equivalents	42,210		42,210		CBA	Nil	Nil
CBA ATM Cash Account	Cash and cash equivalents	14,070		14,070		CBA	Nil	Nil
Cash on Hand	Cash and cash equivalents	760		760		Cash on Hand	Nil	Nil
Term Deposit XXX1	Financial assets at amortised cost	0	5,848,061	5,848,061		CBA	4.61%	28/06/2025
Total		1,541,079	5,848,061	7,389,140	0			
Comprising								
Cash and cash equivalents		1,541,079	0	1,541,079	0			
Financial assets at amortised cost		0	5,848,061	5,848,061	0			
		1,541,079	5,848,061	7,389,140	0			

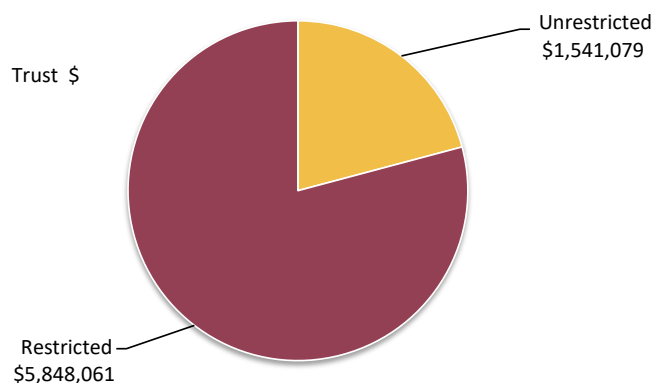
KEY INFORMATION

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

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

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

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



SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2025

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	215,086	9,972	0	0	225,058	215,086	9,926	0	0	225,012
Reserves cash backed - Road	756,942	35,095	0	(25,600)	766,437	756,942	34,933	0	0	791,875
Reserves cash backed - Plant and Equipment	578,414	26,818	0	(514,600)	90,632	578,414	26,694	0	0	605,107
Reserves cash backed - Building	901,333	41,790	0	(45,000)	898,123	901,333	41,597	0	(35,000)	907,929
Reserves cash backed - TV Satellite	34,208	1,586	0	0	35,794	34,208	1,579	0	0	35,787
Reserves cash backed - Recreation	1,210,383	63,074	0	(606,472)	666,985	1,210,383	55,859	0	(170,000)	1,096,243
Reserves cash backed - Medical Practitioner	319,846	14,830	0	0	334,676	319,846	14,761	0	0	334,607
Reserves cash backed - IT & Admin	413,204	19,158	0	(50,000)	382,362	413,204	19,069	0	(50,000)	382,273
Reserves cash backed - Sewerage	1,095,961	50,814	0	0	1,146,775	1,095,961	50,579	95,000	0	1,241,540
Reserves cash backed - Community Bus	67,307	3,121	0	0	70,428	67,307	3,106	0	0	70,413
Reserves cash backed - NRM	23,644	1,096	0	0	24,740	23,644	1,091	0	0	24,735
Reserves cash backed - Waste Management	164,927	7,646	0	(55,000)	117,573	164,927	7,611	0	(40,000)	132,539
	5,781,255	275,000	0	(1,296,672)	4,759,583	5,781,255	266,806	95,000	(295,000)	5,848,061

5 CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - non-specialised	304,855	304,855	230,593	(74,262)
Plant and equipment	943,000	943,000	934,378	(8,622)
Acquisition of property, plant and equipment	1,247,855	1,247,855	1,164,971	(82,884)
Infrastructure - roads	2,457,600	2,457,600	2,313,169	(144,431)
Infrastructure - Other	1,238,728	1,238,728	564,969	(673,759)
Acquisition of infrastructure	3,696,328	3,696,328	2,878,137	(818,191)
Total capital acquisitions	4,944,183	4,944,183	4,043,108	(901,075)
Capital Acquisitions Funded By:				
Capital grants and contributions	2,392,969	2,392,969	2,073,200	(319,769)
Other (disposals & C/Fwd)	281,000	261,000	308,886	47,886
Reserve accounts				
Reserves cash backed - Road	25,600	0	0	0
Reserves cash backed - Plant and Equipment	514,600	0	0	0
Reserves cash backed - Building	45,000	0	35,000	35,000
Reserves cash backed - Recreation	606,472	0	170,000	170,000
Reserves cash backed - IT & Admin	50,000		50,000	50,000
Reserves cash backed - Waste Management	55,000		40,000	40,000
Contribution - operations	973,542	2,290,214	1,366,022	(924,192)
Capital funding total	4,944,183	4,944,183	4,043,108	(901,075)

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

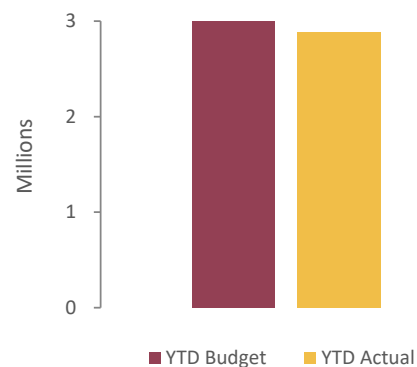
Initial recognition and measurement for assets held at cost

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

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

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

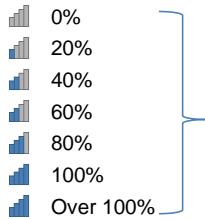
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



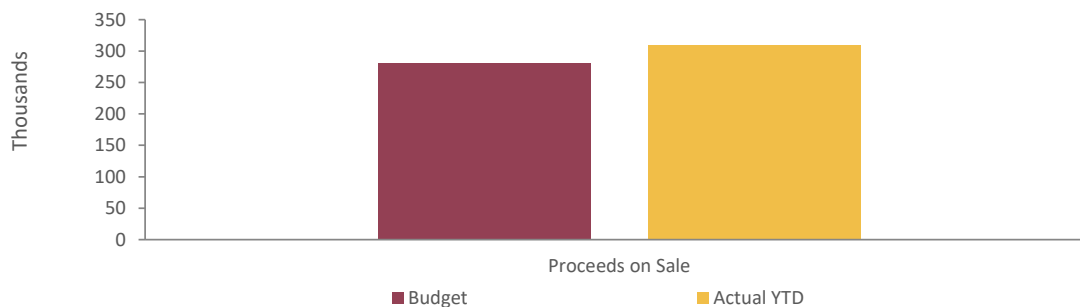
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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

		Amended		Variance		
Account Description		Budget	YTD Budget	YTD Actual	Under/(Over)	
		\$	\$	\$	\$	
Plant & Equipment						
	PE0031	P003 Ute Gardener	50,000	50,000	46,265	3,735
	PE0161	P016 Roller Vib	185,800	185,800	185,400	400
	PE0431	P043 Front End Loader	378,700	378,700	378,700	0
	PE0551	P055 Ute Team Leader	60,000	60,000	57,744	2,256
	PE1001	P100 CEO Vehicle	77,000	77,000	76,622	378
	PE2001	P200 WS Vehicle	68,000	68,000	66,564	1,436
	PE3001	P300 DCEO Vehicle	75,500	75,500	75,513	(13)
	PE0611	P60 MPO Ute	38,000	38,000	37,720	280
	PEBOOM	Miscellaneous Plant - Compact Boom Spray	10,000	10,000	9,850	150
Buildings						
	BC016B	Rec Ground Ablutions	259,855	259,855	43,460	216,395
	BC016	Rec Ground Pavillion (23/24)	0	0	97,517	(97,517)
	BC054	L271 (3) Greenham St - Building (Capital)	35,000	35,000	44,011	(9,011)
	BC055	L274 (2) Lodge St - Building (Capital)	10,000	10,000	10,222	(222)
	BC015	Caravan Park Ablutions - Building (Capital) - 23/24 C/F	0	0	22,546	(22,546)
	BC056	L282 (7) Pearman St - Building (Capital)	0	0	12,837	(12,837)
Other Infrastructure						
	PC005	Synthetic Bowling Green Relocation	1,136,128	1,136,128	479,709	656,419
	PC003	Netball Court Resurface (RES: 240225)	27,000	27,000	27,445	(445)
	PC004	Refuse Site	50,000	50,000	32,245	17,755
	FC120	Townscape - GreenHeart	25,600	25,600	25,569	31
Infrastructure Roads						
	RRG006	Kalannie - Kulja Road (RRG)	180,000	180,000	152,514	27,486
	RRG140	Burakin - Wialki Road (RRG)	300,000	300,000	299,818	182
	RRG140B	Burakin - Wialki Road 2 (RRG)	168,000	168,000	189,100	(21,100)
	R2R002	Koorda - Cadoux Road (R2R)	144,000	144,000	158,850	(14,850)
	R2R004	Koorda - Kulja Road (R2R)	282,000	282,000	349,028	(67,028)
	R2R004B	Koorda - Kulja B Road (R2R)	290,000	290,000	270,274	19,726
	R2R004C	Koorda - Kulja C Road (R2R)	100,000	100,000	95,804	4,196
	R2R004D	Koorda - Kulja D Road (R2R)	200,000	200,000	210,130	(10,130)
	RC002	Koorda - Cadoux Road (Capital) - WSNF	100,000	100,000	68,705	31,295
	RC010	Mollerin Rock South Road (Capital) - 23/24 C/F	0	0	16,251	(16,251)
	RC014	Maher Road (Capital)	60,000	60,000	44,847	15,153
	RC023	Rabbit Proof Fence Road (Capital)	60,000	60,000	291	59,709
	RC026	Chapman Road (Capital)	60,000	60,000	31,595	28,405
	RC052	Green Road (Capital)	60,000	60,000	33,375	26,625
	RC135	Wyalkatchem - Koorda Road Sealed (Capital) - WSNF	100,000	100,000	55,325	44,675
	FC098	Greenham Footpath	100,000	100,000	70,950	29,050
	FC093	Scott Footpath	40,000	40,000	26,393	13,607
	FC120	Footpath Repairs - LRCI		0	32,134	(32,134)
	FC137	Railway Street	213,600	213,600	207,784	5,816
		4,944,183	4,944,183	4,043,108	901,075	

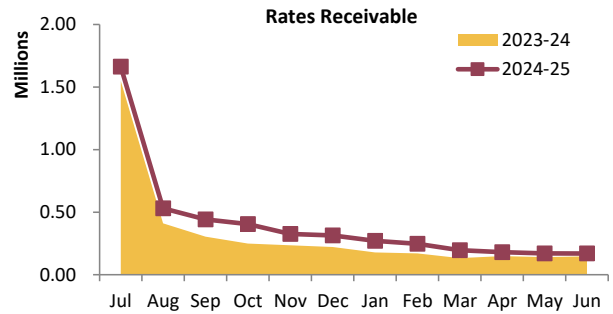
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
	P003 Ute Gardener - 2019 4x2 Ford Ranger XL	9,000	20,000	11,000	0	5,591	20,000	14,409	0
	P043 Front End Loader - 2014 Volvo L90F FEL	4,000	50,000	46,000	0	0	81,613	81,613	0
	P055 Ute Team Leader - 2022 4x4 Ford XLS Ranger PX3 Dual Cab	40,000	35,000	0	(5,000)	38,235	33,636	0	(4,599)
	P200 WS Vehicle - 2023 Ford Ranger Wildtrak 4x4	62,000	56,000	0	(6,000)	58,072	56,364	0	(1,708)
	P100 CEO Vehicle - 2022 Toyota Prado VX Silver	70,000	65,000	0	(5,000)	69,779	61,818	0	(7,961)
	P300 DCEO Vehicle - 2021 Toyota Prado GXL (Glacier White)	61,000	55,000	0	(6,000)	61,087	55,455	0	(5,632)
		246,000	281,000	57,000	(22,000)	232,764	308,886	96,022	(19,900)



7 RECEIVABLES

Rates receivable	30 June 2024	30 Jun 2025
	\$	\$
Opening arrears previous years	145,909	151,329
Levied this year	1,213,196	1,274,465
Less - collections to date	(1,207,775)	(1,239,086)
Gross rates collectable	151,329	186,709
Net rates collectable	151,329	186,709
% Collected	88.9%	86.9%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	5,442	0	1,438	6,686	13,566
Percentage	0.0%	40.1%	0.0%	10.6%	49.3%	
Balance per trial balance						
Trade receivables	0	22,161	0	336	25,498	13,566
GST receivable	0	39,365	0	0	0	49,468
Interest Receivable	0	45,173	0	0	0	0
Total receivables general outstanding						63,034

Amounts shown above include GST (where applicable)

KEY INFORMATION

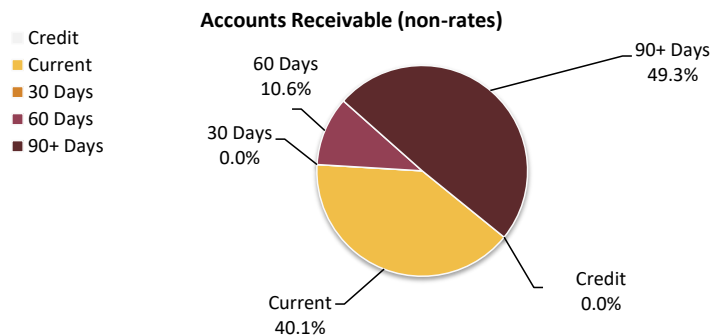
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 2025**

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 30 June 2025
Other current assets	\$	\$	\$	\$
Financial assets at amortised cost	5,781,255	66,806		5,848,061
Inventory				
Stock on Hand	15,086		(7,616)	7,471
Other assets				
Contract assets	523,751	69,334	(523,751)	69,334
Total other current assets	6,320,092	136,140	(531,366)	5,924,865

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.

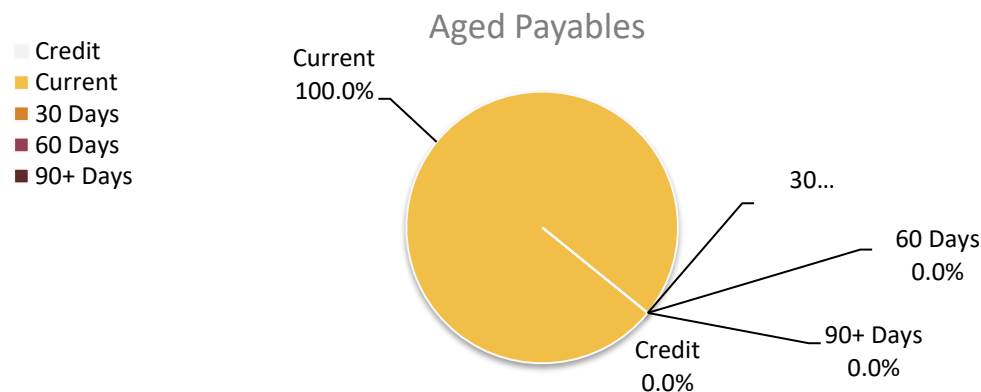
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	275,825	0	0	0	275,825
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors	0	78,274	0	30,250	0	275,783
Accrued salaries and wages	0	0	0	0	0	48,648
GST Payable	0	10,085	0	0	0	1,885
PAYG Payables	0	24,792	0	0	0	24,432
Other Payables - ESL Liability	0	4,935	0	0	0	4,816
Other Payables - Dept Transport	0	24,688	0	0	0	800
Other Payables - Retention and Bonds	0	180	460	6,240	63,428	83,581
Prepaid Rates	0	1,366	1,005	15,817	0	17,540
Total payables general outstanding						457,486

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.



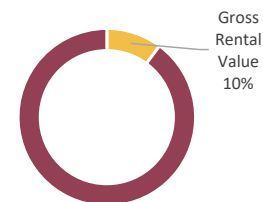
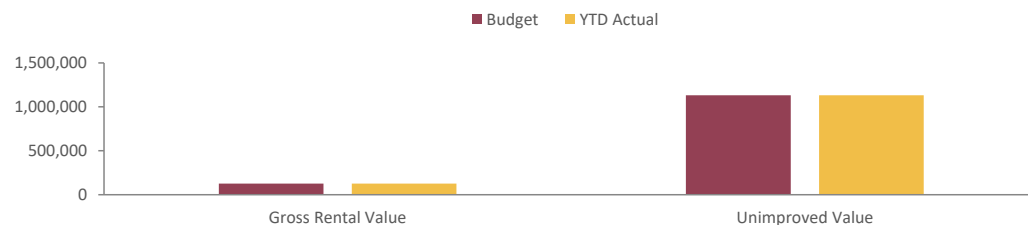
10 RATE REVENUE

General rate revenue

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

KEY INFORMATION

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



11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2024	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 June 2025
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Capital grant/contributions liabilities		682,548	0	0	(459,464)	223,084
Total other liabilities		682,548	0	0	(459,464)	223,084
Employee Related Provisions						
Provision for annual leave		172,868	0	23,847	0	196,715
Provision for long service leave		145,429	0	15,848	0	161,277
Total Provisions		318,298	0	39,695	0	357,992
Total other current liabilities		1,000,846	0	39,695	(459,464)	581,077
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 2025**

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	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2024		(As revenue)	30 Jun 2025	30 Jun 2025			
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
ESL Bush Fire Brigade Operating Grant				0		20,450	20,450	17,031
Main Roads Direct Road Grant				0		233,768	233,768	233,768
Fuel Tax Credits Grant Scheme				0		26,400	26,400	33,666
Lirbary - Technology and Digital Inclusion Grant				0		0	0	2,543
Other Culture Grant				0		1,000	1,000	1,100
Financial Assistance Grant - General				0		182,200	182,200	1,031,947
Financial Assistance Grant - Roads				0		74,505	74,505	533,645
	0	0	0	0	0	538,323	538,323	1,853,700

SHIRE OF KOORDA
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 30 JUNE 2025

INVESTING ACTIVITIES

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities				Capital grants, subsidies and contributions revenue			
	Liability 1 July 2024	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Jun 2025	Current Liability 30 Jun 2025	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Local Roads & Community Infrastructure Grant (LRCI)	423,185	416,004	(839,189)	0	0	669,636	669,636	693,339
CSRFF Grant				0	0	130,421	130,421	32,605
Regional Road Group Grants				0	0	432,368	432,368	427,558
Roads to Recovery Grant				0	0	706,000	706,000	706,000
LGRF08 - Cyclone Seroja Local Government Resilience Fund		266,544	(43,460)	223,084	223,084	266,544	266,544	43,460
Other Road Grants - WSN				0	0	188,000	188,000	170,238
	423,185	682,548	(882,649)	223,084	0	2,392,969	2,392,969	2,073,200


**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2025**

14 BUDGET AMENDMENTS

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

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

11.2. List of Accounts Paid

Corporate and Community		
Date	8 July 2025	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Lana Foote, Deputy Chief Executive Officer	
Legislation	<i>Local Government Act 1995;</i> <i>Local Government (Financial Management) Regulations 1996</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	List of Accounts Paid	

Background:

This item presents the List of Accounts Paid, paid under delegated authority, for the period 12 June 2025 to 30 June 2025.

Comment:

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

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

Consultation:

Zac Donovan, Chief Executive Officer
Finance Team

Statutory Implications:

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

Policy Implications:

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

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

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

Risk Implications:

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

Financial Implications:

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

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
Resolution 070725

Moved Cr NJ Chandler

Seconded Cr GW Greaves

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 12 June 2025 to 30 June 2025.


Municipal Voucher V785 to V851
 Purchase Card Transactions (V791)

Totalling \$ 490,214.06
Totalling \$ 1,077.08
Total \$ 491,291.14

CARRIED 4/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr KA Fuchsbichler

11.3. Adoption of 2025/2026 Budget

Corporate and Community		
Date	10 July 2025	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Lana Foote, Deputy CEO	
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 - 2025/2026 Draft Statutory Budget B - 2025/2026 Fees and Charges C - 2025/2026 Draft Detail Budget & Capital Works Programs	

Background:

To consider and adopt the Municipal Fund Budget for the 2025/2026 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 2025/2026 budget has been compiled based on the principles contained in the Integrated Strategic Plan (incorporating the Strategic Community Plan & Corporate Business Plan). The 2025/2026 draft budget has been prepared in accordance with the presentations made to councillors at various budget workshops held between April and June 2025.

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 2.5% rate increase.
- A full list of the 2025/2026 Fees and charges are included in in **Attachment B**.
- Waste and recycling collection fees increased by approximately 2.8% and this has been reflected in the standard collection fees for household and commercial waste/recycling.
- A capital works program totalling \$4.448m 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 (\$2.187m) in line with Council's strategy to increase the investment in road and associated assets. An amount of \$875k is provided other infrastructure, \$1.074m for plant and equipment and \$312k for land and buildings.
- An estimated surplus of \$1.033m is anticipated to be brought forward from 30 June 2025. However, this is unaudited and may change. Any change will be addressed as part of a future budget review. A pre-payment of \$1.315m was made for the 2025/2026 FAGs pre-payment and is approx. 50% of the 2025/2026 allocation. The \$280k variance is due to carry forward reserve transfers.
- Principal grant funding for the year is estimated from:
 - Federal Assistance Grant - General - \$670,000
 - Federal Assistance Grant - Roads - \$350,000
 - Seroja Resilience Funding - \$223,084 (remaining carried forward from 24/25)
 - CSRFF - \$97,816 (remaining carried forward from 24/25)
 - Roads to Recovery - \$706,000

- Regional Road Group - \$575,048
- Main Roads Direct Grant - \$229,560
- Wheatbelt Secondary Freight Network - \$42,762 (remaining carried forward from 24/25)

The draft 2025/2026 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.

Carry Forward Projects:

The 2025/2026 Shire of Koorda Budget includes two major projects carried forward from 24/25;

Phase 2 – Bowling Green

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

Total Project Cost: \$1,175,000

Spend to 30 June 2025: \$480,000

Funding Source to 30 June 2025: \$440,000 LRCI. \$33,000 CSRFF

2025/2026 Budget Allocation: \$695,000

Funding Source for 2025/2026: \$97,000 CSRFF, \$100,000 Sports Club, \$495,000 Recreation Reserve.

Seroja Ablution Facilities

Build additional ablution facilities as the Recreation Centre as the primary evacuation facility.

Total Project Cost: \$267,000

Spend to 30 June 2025: \$43,500

Funding Source to 30 June 2025: \$43,500 Seroja funding

2025/2026 Budget Allocation: \$223,500

Funding Source for 2025/2026: \$223,500 Seroja funding

Projects:

Landfill Site CCTV Addition

Following installation of perimeter fencing and entrance CCTV in 24/25, inclusion of additional CCTV within the 2025/2026 budget will allow for monitoring inside the landfill site to help determine future service levels and operational management plan.

Budget cost: \$10,000

Funding Source: Waste Reserve

New Playground

Install new playground at Recreation Precinct (pending grant funding)

Budget cost: \$150,000

Funding Source: \$50,000 Recreation Reserve; \$100,000 Grants (LotteryWest TBC)

Townscape Enhancement

Works to continue townscape works. As per May OCM Item 11.3, allocations include volunteer wall (\$7,000), 4 additional bin covers (\$15,000) an electric bbq at the volunteer park (\$8,500) and works to entry banners (\$2,000 – painting poles and working with businesses to upgrade their weathered banners).

Budget cost: \$32,500

Funding Source: General Revenue

Consultation:

While no specific consultation has occurred on the draft 2025/2026 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 2025/2026 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 2025/2026 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 2025/2026 budget attached for adoption.

Voting Requirements:

Recommendation 1

Simple Majority Absolute Majority

Officer Recommendation 1 – Budget for 2025/2026

Resolution 080725

Moved Cr GW Greaves

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 2025/2026 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 4/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr KA Fuchsbichler

Recommendation 2

Simple Majority Absolute Majority

Officer Recommendation 2 – General Rates, Minimum Rates, Instalment Payment Arrangements, Discounts and Interest

Resolution 090725

Moved Cr NJ Chandler

Seconded Cr GW Greaves

That Council,

1. For the purposed of yielding the deficiency disclosed by the Municipal Fund Budget adopted at Recommendation 1 above, Council pursuant to Sections 6.32, 6.33, 6.34 and 6.35 of the *Local Government Act 1995* impose the following general rates and minimum payments on Gross Rental and Unimproved Values.

1.1. General Rates

- | | |
|---------------|-----------------------------|
| - GRV | 0.09940 cents in the dollar |
| - UV & Mining | 0.00957 cents in the dollar |

1.2. Minimum Payments

- | | |
|---------------|----------|
| - GRV | \$440.00 |
| - UV & Mining | \$440.00 |

2. Pursuant to Section 6.45 of the *Local Government Act 1995* and regulation 64(2) of the *Local Government (Financial Management) Regulations 1996*, Council nominates the following due dates for the payment in full by instalments.

- Option 1 (Discount Payment)

Pursuant to Section 6.46 of the *Local Government Act 1995*, Council offers a discount of 5% to ratepayers who have paid their rates in full, including arrears, waste and service charges, on or before 13 August 2025.

- Option 1 (Full Payment)

Full amount of rates and charges including arrears, to be paid on or before 27 August 2025 or 35 days after the date of issue appearing on the rate notice whichever is the later.

- Option 2 (Four Instalments)

- First Instalment to be made on or before 27 August 2025 or 35 days after the date of issue appearing on the rate notice, whichever is later and including all arrears and a quarter of the current rates and service charges;**
- Second Instalment to be made on or before 29 October 2025, or 2 months after the due of the first instalment, whichever is later;**
- Third Instalment to be made on or before 7 January 2026 or 2 months after the due of the second instalment, whichever is later; and**
- Fourth Instalment to be made on or before 11 March 2026 or 2 months after the due of the third instalment, whichever is later.**

3. Pursuant to Section 6.45 of the *Local Government Act 1995* and regulation 67 and 68 of the *Local Government (Financial Management) Regulations 1996*, Council adopts a \$0.00 instalment 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 4/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr KA Fuchsbichler

Recommendation 3

Simple Majority Absolute Majority

Officer Recommendation 3 – Fees and Charges for 2025/2026
Resolution 100725

Moved Cr GW Greaves

Seconded Cr KA Fuchsbichler

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

CARRIED BY ABSOLUTE MAJORITY 4/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr KA Fuchsbichler

Recommendation 4

Simple Majority Absolute Majority (for some parts)

Officer Recommendation 4 – Elected Member’ Fees and Allowances for 2025/2026
Resolution 110725

Moved Cr NJ Chandler

Seconded Cr KA Fuchsbichler

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 \$6,390.00.

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 \$13,128.00.

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 \$13,482.00.

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 \$3,370.50.

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 \$1,900.00 (made up of \$900.00 ICT annual allowance and \$1,000.00 ICT Support Services).

CARRIED BY ABSOLUTE MAJORITY 4/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr KA Fuchsbichler

Recommendation 5

Simple Majority Absolute Majority

Officer Recommendation 5 – Material Variance for 2025/2026

Resolution 120725

Moved Cr KA Fuchsbichler

Seconded Cr NJ Chandler

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 2025/2026 for reporting material variance shall be \$10,000 or 10%.

CARRIED 4/0


For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr KA Fuchsbichler

Shire President commented - thanks to Councillors & Staff for the preparation of the budget and attending workshops beforehand has made the agenda items run smoothly. Thank you for your time and efforts.

CONFIRMED

12. OFFICER'S REPORTS – GOVERNANCE & COMPLIANCE

12.1. Draft Local Planning Policy – Tree Farms and Plantation Projects (Final Adoption)

Governance and Compliance		 Shire of Koorda <small>Drive in, stay awhile</small>
Date	11 July 2025	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Lana Foote, Deputy Chief Executive Officer	
Legislation	<i>Local Government Act 1995;</i> <i>Local Government (Financial Management) Regulations 1996</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	A - Local Planning Policy – Tree Farms and Plantation Projects	

Background:

At its meeting held 18 June 2025, Council resolved to advertise draft Local Planning Policy – Tree Farms and Plantation Projects (draft Policy). A copy of the draft Policy is contained in **Attachment A**.

Committee Recommendation Resolution 040625

Moved Cr NJ Chandler

Seconded Cr GL Boyne

That Council:

...

3. With regards to Shire of Koorda Local Planning Policy “P - Tree Farms and Plantation Projects V1.0”:

- (a) endorses the draft local planning policy as resolved,
- (b) requires the CEO to publish a notice of the proposed Policy once a week for 2 consecutive weeks in a newspaper circulating in the Scheme area (and in such other manner and carry out such other consultation as the local government considers appropriate), giving details of -
 - (i) where the draft Policy may be inspected;
 - (ii) the subject and nature of the draft Policy; and
 - (iii) in what form and during what period (being not less than 21 days from the day the notice is published) submissions may be made;
- (c) reports any submissions back to Council for consideration following the closure of the submission period.

CARRIED 4/0

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

Comment:

At the close of advertising period, no submissions were received on the draft Policy.

It is recommended that the Policy is adopted as contained in **Attachment A**.

Consultation:

Following Council’s resolution on the matter, the draft Policy was advertised for public comment between 19 June 2025 and 11 July 2025 (21 days) in the following manner:

- On the Shire of Koorda’s website;
- On the Shire of Koorda’s facebook page on 19 June, 28 June 4 July & 9 July 2025;

- In the Narkal Notes (paper circulating the district) on 24 June, 1 July & 8 July 2025; and
- Copies of the draft Policy and hard copy feedback forms were made available at the Shire of Koorda Administration Office, if requested.

Statutory Implications:

In accordance with the Planning and Development (Local Planning Schemes) Regulations 2015 (Regulations), after the expiry of the period within which submissions may be made, the local government must —

“(a) review the proposed policy in the light of any submissions made; and

(b) resolve to —

- (i) proceed with the policy without modification; or*
- (ii) proceed with the policy with modification; or*
- (iii) not to proceed with the policy.”*

If the local government resolves to proceed with the draft Policy, the local government must publish notice of the Policy in accordance with clause 87 of the Regulations.

Policy Implications:

This sets out Council’s policy when considering future applications.

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.

3.4 - Conservation of our natural environment for future generations.

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)	Adoption of the draft Policy in accordance with the Regulations.
Action (Treatment)	Nil
Risk Rating (after treatment)	Adequate

Financial Implications:

Nil

Voting Requirements: Simple Majority Absolute Majority

**Officer Recommendation
Resolution 130725**

Moved Cr GW Greaves

Seconded Cr NJ Chandler

That Council, pursuant to Schedule 2, Part 2, Clause 4 (3) of the Planning and Development (Local Planning Schemes) Regulations 2015 adopts draft Local Planning Policy – Tree Farms and Plantation Projects as contained within the Attachment of this item.

CARRIED 4/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr KA Fuchsbichler

CONFIRMED

13. OFFICER'S REPORTS – WORKS & ASSETS

The following Councillors have disclosed an interest in item 13.1 Inadequate Fencing Options.

Cr Jannah Stratford

Proximity – Lease and farm land near that which is the subject of the agenda item and council's determination.

Cr Kurt Fuchsbichler

Proximity – Lease and farm land near that which is the subject of the agenda item and council's determination.

Due to a potential loss of quorum resulting from the above proximity interest disclosures, an application for statutory participation approval for Councillor Fuchsbichler under s5.69(3) of Local Government Act 1995, has been submitted so that item 13.1 may be addressed at this meeting.

Accordingly, Approval has been granted under section 5.69(3)(a) of the Act to allow disclosing member Cr Fuchsbichler to participate and vote on the following item at the Shire's Ordinary Council Meeting on 16 July 2025.

13.1 INADEQUATE FENCING OPTIONS


Subject to the following conditions:

1. The approval is only valid for the 16 July 2025 Ordinary Council Meeting when agenda item 13.1 is considered;
2. The above-mentioned councillors must declare the nature and extent of their interests at the abovementioned meeting when the matter is considered, together with the approval provided;
3. The Chief Executive Officer (CEO) is to provide a copy of the Department of Local Government, Sport and Cultural Industries (DLGSC's) letter of approval to the abovementioned councillors;
4. The CEO is to ensure that the declarations, including the approval given and any conditions imposed, are recorded in the minutes of the abovementioned meeting, when the item is considered;
5. The CEO is to provide a copy of the confirmed minutes of the abovementioned meeting to DLGSC to verify compliance with the conditions of this approval; and
6. The approval granted is based solely on the interests disclosed by the abovementioned councillors, made in accordance with the application. Should other interests be identified, these interests will not be included in this approval and the financial interest provisions of the Act will apply.

5.58 pm – Cr JM Stratford withdrew from the chambers and did not participate in discussions.

5.59 pm – Cr GW Greaves took the chair.

13.1 Inadequate Fencing Options

Works and Assets		
Date	9 July 2025	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	As above	
Legislation	<i>Local Government Act 1995</i> <i>Local Government (uniform Local Provisions) Regulations 1996.</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:

The Shire of Koorda has an ongoing problem with a small number of property owners who fail to maintain fencing to an extent that ensures stock remain retained within their land. While escaped stock cause issues for neighbouring land owners, the impact is increased when stock stray onto public roads and create a risk to road users.

The Shire has available to it, powers under the Local Government Act 1995 to give notice in writing – Section 3.25 (1)(a) – to compel land owners to ensure that land adjoining a public thoroughfare is suitably enclosed to separate it from a public space – Schedule 3.1 (4)(1)(a). The notice is required to be given to the owner of the property and not an occupier who is not an owner – Sch. 3.1 (4)(2).

On issuing the notice to the owner to ensure their land is enclosed sufficiently to separate it from public space, the owner has the right, to which they are to be advised, to object to the Shire decision within 28 days – Sec. 9.5 (1)(2) and given reasonable grounds to make submissions – Sec. 9.6 (3). The objection is required to be dealt with by the Council - Sec. 9.6 (1).

The property owner may also apply to the State Administrative Tribunal for a review of the decision by Council on the objection – Sec. 9.7 (2)(3) – within 42 days of the Council decision on the objection – Sec. 9.7(3) and the owner should be advised of such in the initial notice by the Shire – Sec. 9.4.

Should following the exhaustion of the notice, objection and review periods, the land owner does not comply with the notice then the Shire may do anything that it considers necessary to achieve, as far as practicable, the purpose for which the notice is given – Sec. 3.26 (2) – and recover the cost of anything it does as a due debt from the person who failed to comply with the notice – Sec. 3.26 (3).

The land owner is entitled to apply to court to recover all or part of any costs charged by the Shire to comply with the notice – Sec. 3.26 (4)(b). On making any such determination the court is required to consider the type of land, the terms on which it is occupied and “any other matter” considered by the court to be relevant – Sec. 3.26 (7)(a)(b)(c).

In addition, at the expiration of the notice and review period, the Shire also has the option of issuing a \$5000 fine to the land owner as per Local Government (Uniform Local Provisions) Regulations 1996 – Reg. 8 – which requires land owners to keep in good repair any fence or gate that separates land from a public thoroughfare. Such action while penalising the land owner does not redress the straying stock.

Comment:

The property currently the subject of community concern and complaint over stock escaping onto the public thoroughfare via inadequate fencing is located at 383 Henning Road, Badgerin Rock. The property is jointly owned by absent owners, with a relative of both currently residing on the property. The Shire Ranger has twice spoken to the occupier of the property about the need to redress the condition of the fences so to contain stock and limit the risk to road users.

The occupier of the property, also a previous owner, has twice in the past five years also received written correspondence from the Shire regarding stock roaming on public roads and the need to redress. The previous correspondence from the Shire encouraged the land owner to take responsibility and stated that the Shire would not at the time be initiating enforcement action.

Significantly the owners of the property, who reside in Perth and Chittering – are currently also in arrears of their Shire rates by approximately \$23,000, however only \$900 is currently actionable under the three-year sale of property. Previously the Shire had to enact the three-year process to recover outstanding rates on the property, which were paid just prior to the scheduled auction of the property.

The owner of the property, nominated as the contact to receive Shire rates notices, has been advised via correspondence of the issues with the fencing on the property and the options open to the Shire. To this end the Shire Work Supervisor and a local fencing contractor has inspected the property with a quote of \$87,000 to fully repair the fences. For the minimum repairs to the existing fence, to remove the immediate issue, the contractor quoted \$20,000 but qualifies this as likely a temporary solution.

As detailed previously, under the Local Government Act 1995, the Shire can take any action it deems necessary to achieve the purpose for which the notice is given and to recover costs. If the Council decided to pursue this action, the Shire would need to meet the costs of the repairs and likely, given the response to rates notices, initiate legal action to recover the monies owed, which would also incur a cost to the Shire in addition to lost opportunity and time value of money for that owed.

There also remains the option for the Shire to issue an infringement notice to the property owners following the required advisory period. As stated earlier, such action would not in itself have the fencing secured and stock prevented from escaping to public roads, however non-payment of the fine could be enforced with the land owners having their drivers' licences suspended until payment is made. There is also no limit to the number of times a land owner can be fined for repeated offences.

It is therefore proposed that the Shire again correspond with the land owners, to provide the notice period with clarification of the owner's rights and detail in full the Shire options. Detail of the options would include the quoted cost of repairs received by the Shire that would be implemented and that the Shire would initiate action to recover payment; or that the Shire may issue a substantial fine and the implications of non-payment.

Given the complexity of the legislation in this regard and the provision for the land owners to seek recompense through the courts for costs incurred, it is proposed that the Shire engage legal counsel to draft necessary correspondence on the matter, which is supported by WALGA governance advice.

If supported by Council, it is proposed that following the expiration on the notice and any objections and reviews, and depending on the response from the land owner, the matter can return to Council to determine if it would prefer to commit to the cost of making repairs to the fencing or issue a fine.

Consultation:

Lynn Fogg, Governance, WALGA
Darren West, Works Supervisor
Josh Smith, Koorda Ag Parts

Statutory Implications:

Local Government Act 1995
Local Government (uniform Local Provisions) Regulations 1996.

Policy Implications:

Nil.

Strategic Implications:

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

Risk Implications:

Risk Profiling Theme	Financial risk in delay to recovery of fine or remediation costs.
Risk Category	Financial
Risk Description	Given the land owners repeated delays in paying rates it is unlikely any charge for repairs would be paid in a timely manner and as such would require legal action with the possibility of not receiving full payment.
Consequence Rating	Minor (2)
Likelihood Rating	Possible (3)
Risk Matrix Rating	Moderate (6)
Key Controls (in place)	Early engagement of legal advice
Action (Treatment)	Adequate
Risk Rating (after treatment)	Unchanged

Financial Implications:

Minor costs anticipated with initial engagement of legal support for correspondence.

Voting Requirements: Simple Majority Absolute Majority

**Officer Recommendation:
Resolution**

Moved Cr KA Fuchsbichler

Seconded Cr NJ Chandler

~~That Council, endorse the engagement of legal support to give notice to the relevant land owner of the need to ensure their land is suitably enclosed to separate it from a public space; detail the property owner's rights; and outline the Shire's options including fines and cost recovery.~~

CARRIED

6.04pm - SUSPEND STANDING ORDERS

Resolution 140725

Moved Cr KA Fuchsbichler

Seconded Cr NJ Chandler

That standing orders be suspended to discuss item 13.1. Inadequate Fencing Options.

CARRIED 3/0

For: Cr GW Greaves, Cr NJ Chandler, Cr KA Fuchsbichler

6.11pm - RESUMPTION OF STANDING ORDERS

Resolution 150725

Moved Cr KA Fuchsbichler

Seconded Cr NJ Chandler

That standing orders be resumed as per the attendance register.

CARRIED 3/0

For: Cr GW Greaves, Cr NJ Chandler, Cr KA Fuchsbichler

AMENDED MOTION

Resolution 160725

Moved Cr GW Greaves

Seconded Cr KA Fuchsbichler

That Council;

1. Endorses the engagement of legal support to

- i) Give notice to relevant Land owner of the need to ensure their land is suitably enclosed to separate from public space;**
- ii) Detail the property owners rights; and**
- iii) Outline the Shire's options including fines and cost recovery.**

2. Gives CEO authority to fine the land owner for inadequate at the conclusion of notice period.


CARRIED 3/0

For: Cr GW Greaves, Cr NJ Chandler, Cr KA Fuchsbichler

6.13pm – Cr GW Greaves left the chair.

6.14pm – Cr JM Stratford returned to the chambers and took the chair.

13.2 Harvest Roads Application

Works and Assets		
Date	4 July 2025	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	As above	
Legislation	<i>Road Traffic Act 1974; Road Traffic (Vehicle) Regulations 2014 Land Administration Act 1997 Section 55 Local Government Act 1995 Section 3.53(2)</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	Harvest Roads and Conditions	

Background:

For the past two seasons the Shire of Koorda has requested a list of key roads be allocated Restricted Access vehicle ratings of RAV 7 for the period between 1 October and 31 January of the following year so to assist local industry during harvest.

On both occasions, Main Roads Western Australia (MRWA) Heavy Vehicle Services (HVS) has ceded to the Shire's request for the roads listed below, subject to various conditions (as per attachment):

Road No.	Road Name	Origin	Terminus
4110140	Burakin - Wialki	Kalannie-Kulja (6.14)	East Boundary (36.63)
4110141	Felgate	CBH access (0.80)	Cadoux - Koorda (1.50)
4110138	Haig	Railway (0.00)	Koorda - Bullfinch (0.96)
4110006	Kalannie - Kulja	LGA boundary (0.00)	Burakin - Wialki (14.33)
4110139	Koorda - Bullfinch	Haig (0.00)	East Boundary (10.47)
4110004	Koorda - Kulja	Cadoux - Koorda (0.00)	Kulja Central (48.30)
4110001	Koorda - Mollerin	Koorda - Kulja (0.00)	Burakin - Wialki (36.25)
4110088	Kulja Central	Koorda - Kulja (0.00)	Warren (26.79)
4110017	Martin	Warren(0.00)	Graves (16.39)
4110137	Railway	Haig (0.64)	Cadoux - Koorda (0.74)
4110128	Scotsman	Kulja Central (0.00)	Remlap (26.85)
4110103	Warren	Kulja Central (5.64)	LGA boundary (14.05)
4110085	Stockyard	Cadoux - Koorda (0.00)	Stockyard (end)
4110030	Graves	Kalannie – Kulja (0.00)	Martin (0.124)

Comment:

The experience of the past two seasons of allocating the RAV7 rating to the various roads has not had a detrimental impact sufficient for the Shire to abandon the annual practice. The Shire Works Supervisor attributes the lower impact due to the time of year that the RAV7 rating is permitted, that is during the warmer months when the base is harder and less susceptible to shifting.

Consequently, the Shire is proposing to again request from MRWA that the list of roads (and applicable conditions) be again afforded a RAV7 rating for the period between 1 October 2025 and 31 January 2026. The item to Council and any request to MRWA has been brought forward this year, as from 4 September the Shire will be in caretaker mode due to the Local Government elections on 18 October.

During the caretaker mode, Council is restricted from making critical decisions such as on senior staff and major financial transactions or commitments. It is not likely the RAV7 roads request will fall under the caretaker provisions, but as it is the first time these requirements will be enacted, and given the importance to local industry, it is prudent that Council make a determination prior to the period.

Therefore, it is proposed that the Shire reapply to MRWA HVS for the same roads and conditions as last year for a similar period of 1 October 2025 to 31 January 2026.

Consultation:

Darren West, Works Supervisor

Statutory Implications:

The Road Traffic Act 1974 and the Road Traffic (Vehicle) Regulations 2014 govern the use of heavy vehicles on roads within Western Australia.

The Land Administration Act 1997 Section 55 and Local Government Act 1995 Section 3.53(2) gives the Shire of Koorda management responsibility for roads within its boundaries.

Policy Implications:

Nil.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

3.2 – Safe and efficient and well-maintained road and footpath infrastructure.

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	Possible negative impact on affected roads and increased maintenance costs for ratepayers.
Risk Category	Property Damage and Financial Impact
Risk Description	Localised damaged rectified by routine internal procedures.
Consequence Rating	Minor (2)
Likelihood Rating	Likely (4)
Risk Matrix Rating	Moderate (8)
Key Controls (in place)	Reallocation of road grant funding.
Action (Treatment)	Advocacy
Risk Rating (after treatment)	Adequate

Financial Implications:

Nil immediate financial implications.

Voting Requirements: Simple Majority Absolute Majority

**Officer Recommendation
Resolution 170725**

Moved Cr GW Greaves

Seconded Cr NJ Chandler

That Council, endorse an application to Main Roads WA for RAV7 status for the listed schedule of roads, with relevant and specific conditions as detailed, for the period of 1 October 2025 to 31 January 2026.

CARRIED 4/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr KA Fuchsbichler

CONFIRMED

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

Nil.

15. Elected Members' Motions

Nil.

16. Matters Behind Closed Doors

Nil.

17. Closure

The Presiding person thanked everyone for their attendance and communication between agenda and meeting. The meeting was declared closed at 6.24pm.

Signed: Stratford

Presiding Person at the meeting at which the minutes were confirmed.

Date: 20 August 2025