



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 24 June 2026

Commencing 5.00pm

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, 24 June 2026 in the Shire of Koorda Council Chambers, 10 Haig Street, Koorda.

The format of the day will be:

4:00pm	Audit, Risk & Improvement Committee Meeting
5.00pm	Council Meeting
Following conclusion of Council Meeting	Council Forum

Zac Donovan
Chief Executive Officer
17 June 2026

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 24 June 2026**



1. Declaration of Opening

The Presiding person welcomes those in attendance and declares the meeting open at 5.00pm.

2. Record of Attendance, Apologies and Leave of Absence

Councillors:

Cr JM Stratford	President
Cr GW Greaves	Deputy President
Cr KA Fuchsbichler	(5.04pm)
Cr BJ Harrap	<i>Remotely via Teams (5.14 pm)</i>
Cr NJ Chandler	
Cr GL Boyne	
Cr BH Moore	

Staff:

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

Members of the Public:

Mr R Garven

Apologies:

Nil.

Visitors:

Nil.

Approved Leave of Absence:

Nil.

3. Public Question Time

5.01pm – Public question time opened

5.03pm – Cr KA Fuchsbichler entered the Chambers

5.14pm – Cr BJ Harrap joined the meeting (via Teams)

Mr R Garven made comments on the following topics:

- Caravan Park layout & signage
- Bollard lights behind Shire building not working
- Attracting and retaining people in Town
- Shire Facility Hire pricing

Shire President JM Stratford provided the following clarifications:

- Bollard lights have been investigated and have been priced for inclusion in the 2026/2027 budget.
- Agrees that population, local businesses and local economy is an important issue and Council recognise this; Council are current working on a Housing Strategy which has identified land within the Shire that is able to be built on in future.
- Fees & Charges for hiring Shire Facilities are essential in ensuring that these facilities are maintained at a high standard. There are several policies and processes in place; Sporting and Community Groups know to approach the Shire directly for usage requests including fee waiver requests.

5.19pm – Public question time closed

4. Disclosure of Interest

Cr NJ Chandler has declared an impartial interest in item 11.3 - Adoption of Proposed 2026/2027 Fees & Charges as he is the President or Committee Member of multiple sporting groups which will be impacted by the new fees and charges.

5. Applications for Leave of Absence

Resolution 010626

Moved Cr GW Greaves

Seconded Cr NJ Chandler

That Cr GL Boyne request for leave for the July 2026 Ordinary Council Meeting be approved.

CARRIED 7/0

For: Cr JM Stratford, Cr GW Greaves, Cr KA Fuchsbichler, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

6. Petitions and Presentations

Nil.

7. Confirmation of Minutes from Previous Meetings

7.1. Ordinary Council Meeting held on 20 May 2026

[Click here](#) to view the May 2026 Ordinary Council Meeting Minutes

Voting Requirements ☒ Simple Majority ☐ Absolute Majority

Officer Recommendation Resolution 020626

Moved Cr GW Greaves

Seconded Cr BH Moore

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 20 May 2026, as presented, be confirmed as a true and correct record of proceedings.

CARRIED: 7/0

For: Cr JM Stratford, Cr GW Greaves, Cr KA Fuchsbichler, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

8. Minutes of Committee Meetings to be Received

8.1. Minutes of Internal Committee Meetings to be Received

- a. Works Committee Meeting Minutes for meeting held on 20 May 2026
[Click here](#) to view the May 2026 Works Committee Meeting Minutes

Voting Requirements ☒ Simple Majority ☐ Absolute Majority

Officer Recommendation Resolution 030626

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 Internal Committee meetings, as tabled.

a. Works Committee Meeting, 20 May 2026

CARRIED: 7/0

For: Cr JM Stratford, Cr GW Greaves, Cr KA Fuchsbichler, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

8.2. Minutes of External Committee Meetings to be Received

- a. GECZ Meeting Minutes for meeting held on 11 June 2026
[Click here](#) to view the GECZ Meeting Minutes
- b. NEWTRAVEL Meeting Minutes for meeting held on 9 June 2026
[Click here](#) to view the NEWTRAVEL Meeting Minutes

Voting Requirements

☒ Simple Majority ☐ Absolute Majority

Officer Recommendation Resolution 040626

Moved Cr GL Boyne

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. GECZ Meeting, 11 June 2026.
- b. NEWTRAVEL Meeting, 9 June 2026.

CARRIED: 7/0

For: Cr JM Stratford, Cr GW Greaves, Cr KA Fuchsbichler, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

9. Recommendations from Committee Meetings for Council Consideration

9.1. Quarterly Reporting of Integrated Strategic Plan and Workforce Plan

Governance and Compliance		
Date	12 June 2026	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Zac Donovan, Chief Executive Officer	
Legislation	<i>Local Government Act 1995;</i> <i>Local Government (Administration) Regulations 1996</i>	
Disclosure of Interest	Nil	
Purpose of Report	☐ Executive Decision ☒ Legislative Requirement ☒ Information	
Attachments	Quarterly Scorecard – June 2026	

Background:

Section 5.56(1) of the Local Government Act 1995 requires all local governments to have a plan for the future of the district and under the Local Government (Administration) Regulations 1996, all local governments in Western Australia are required to have adopted two key documents: a Strategic Community Plan (SCP) and a Corporate Business Plan (CBP). Together these documents drive the development of each local government's Annual Budget.

The Integrated Planning and Reporting Framework and Guidelines (2016) issued by the DLGSC that guides the SCP and CBP process require that regular monitoring and reporting of these plans are undertaken. This quarterly update forms part of this key reporting process.

Council adopted the Integrated Strategic Plan 2022-2032 (which incorporates both the SCP & CBP) at its meeting held 20 April 2022. In 2024 a desktop review of the plan was undertaken and the updated plan was adopted at the June 2024 OCM as per resolution 120624.

Community consultation has been completed to update the Strategic Community Plan, as a major review is due in 2026. It is anticipated that the plan will be drafted for consideration along with the 2026/2027 draft budget cycle.

Comment:

To assist Council to meet its IPR requirements under the Local Government Act 1995, the Local Government (Administration) Regulations 1996, Shire staff have prepared the quarterly report, as attached to this item, for the Committee to consider and, if appropriate, recommend to Council that the quarterly scorecard be adopted and the Integrated Strategic Plan and Workforce Plan components be endorsed for publication.

Consultation:

Lana Foote, Deputy Chief Executive Officer

Statutory Implications:

Local Government Act 1995 and relevant subsidiary legislation.

Policy Implications:

Nil

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

4.1 - Open and transparent leadership.

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

4.3 - Forward planning and delivery of services and facilities that achieve strategic priorities.

4.3.2 - Report to Council progress of Council Actions using a quarterly score card and report results to community.

Risk Implications:

The Risk Theme Profile identified as part of this report is Failure to Fulfil Compliance Requirements. The consequence could be Compliance if the requirements of both the Local Government Act 1995 and the Local Government (Administration) Regulations 1996 are not met in terms of the Shire having a plan for the future of the district. Another consequence could be Reputational if the public perceives that the Shire does not have the business planning tools in place to manage ratepayer money in transparent and accountable manner. The measure of Consequence is Minor, and the likelihood is Unlikely, giving an overall risk rating of Low. Both risks will be mitigated through adherence to the Integrated Planning and Reporting framework.

Financial Implications:

Nil

Voting Requirements:

☒ Simple Majority ☐ Absolute Majority

**Committee Recommendation
Resolution 050626**

Moved Cr GL Boyne

Seconded Cr KA Fuchsbichler

That Council:

- 1. Adopts the quarterly reporting documents to June 2026 as attached to this item; and**
- 2. Endorses the publication of the Integrated Strategic Plan and Workforce Plan components for community information.**

CARRIED: 7/0

For: Cr JM Stratford, Cr GW Greaves, Cr KA Fuchsbichler, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

9.2 Action on Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls

Agenda item withdrawn.

Reason: This item is to remain with the Audit, Risk and Improvement Committee for further correspondence to be made with Moore Australia as to their professional opinion on the appropriateness and effectiveness of the systems applied by the Shire of Koorda under the Reg 17 review.

UNCONFIRMED

9.3. Review of Shire of Koorda Business Continuity and Disaster Recovery Plan

Governance and Compliance		
Date	12 June 2026	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Lana Foote, Deputy Chief Executive Officer	
Legislation	Local Government Act 1995; Local Government (Audit) Regulations 1996, AS/NZS ISO 31000:2018	
Disclosure of Interest	Nil	
Purpose of Report	☒ Executive Decision ☐ Legislative Requirement ☐ Information	
Attachments	Koorda Business Continuity and Disaster Recovery Plan V2.0 2026	

Background:

The Business Continuity and Disaster Recovery Plan (BC&DRP) was originally adopted in 2024 and is now due for review, as part of the Shire's commitment to ensuring plans remain current, effective, and aligned with organisational and legislative requirements.

This review represents a scheduled update after two (2) years since adoption, and incorporates lessons learned, improved practices, and alignment with updated policies and risk management approaches.

Comment:

The Shire of Koorda Business Continuity and Disaster Recovery Plan (BC&DRP) aims to ensure the continuity of business operations with minimal disruption in the event of an incident or disaster. Without such a plan, the Shire may face significant challenges managing an incident effectively, particularly in circumstances where timely, coordinated decision-making is critical.

As highlighted within the attached DRAFT V2.0 BC&DRP, this updated version of the BC&DRP introduces several key improvements to strengthen the Shire's preparedness, response, and recovery capability, including:

- Implementation of a Business Impact Analysis (BIA) to formally identify critical business functions and define recovery priorities, including Recovery Time Objectives (RTO) and Recovery Point Objectives (RPO),
- Enhanced IT Systems and Cyber Incident Response framework, aligned with the Shire's Cyber Security and Data Breach Response Policy, including integration of the Data Breach Response Team and structured response process,
- Expanded scenario-specific checklists, particularly for loss of IT and cyber incidents, to improve operational response clarity during incidents,
- Inclusion of remote work capability considerations to support continuity of operations during disruptions,
- Strengthened supplier continuity planning, identifying key dependencies and backup arrangements,
- Formalised testing and exercising program, including tabletop exercises, simulation exercises, and IT disaster recovery testing, and
- Improved review and continuous improvement framework, including post-incident debriefs and ongoing plan updates.

Through these enhancements, the Plan provides a more structured, practical, and comprehensive approach to business continuity and disaster recovery planning. The updated BC&DRP better equips the Shire to minimise the impact of disruptive events, maintain critical services, and support the community during and following an incident.

It is recommended that Council adopt the updated Business Continuity and Disaster Recovery Plan Version 2.0.

Consultation:

Zac Donovan, Chief Executive Officer

Darren West, Works Supervisor

Administration Staff

Statutory Implications:

Regulation 17 of the Local Government (Audit) Regulations 1996 requires the CEO to review the appropriateness and effectiveness of a local government's systems and procedures in relation to risk management, internal control and legislative compliance.

The BC&DRP is an informing plan to these systems and procedures.

Policy Implications:

Policy "G - Risk Management"

Policy "G - Cyber Security and Data Breach Response"

Risk Management Framework

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

1.3 - Emergency services are supported with effective planning, risk mitigation, response, and recovery.

2.1.2 - Develop continuity plans for power and telecommunications infrastructure and advocate requirements with other levels of government and regional stakeholders as required.

4.1 - Open and Transparent Leadership.

4.3 - Forward planning and delivery of services and facilities that achieve strategic priorities.

Risk Implications:

The BC&DRP provides a structured approach to business continuity and disaster recovery. Through the provision of preventative measures and recovery procedures, the impact of any potential disaster may be significantly reduced.

Financial Implications:

There were no financial implications for this process as the BC&DRP has been developed in-house.

The actions included in the BC&DRP will have financial implications to Council, however these are unknown and will depend on the scenario in which the BC&DRP is to be put into effect.

Committee Recommendation

Resolution 060626

Moved Cr NJ Chandler

Seconded Cr GW Greaves

That, in accordance with Regulation 17 of the *Local Government (Audit) Regulations 1996*, the Audit, Risk & Improvement Committee recommends;

That Council receives and adopts the reviewed Business Continuity and Disaster Recovery Plan V2.0 2026, as presented and attached to this item.

CARRIED: 7/0

For: Cr JM Stratford, Cr GW Greaves, Cr KA Fuchsbichler, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

10. Announcements by the President without Discussion

The Shire President wishes to extend condolences to; the Storer family on the passing of Joy, the Greenham family on the passing of Myrna, the Petchell family on the passing of Max, the Moran family on the passing of Phil, the Burton family on the passing of Pat and the Hillier family on the passing of Rick.

UNCONFIRMED

11. OFFICER'S REPORTS – CORPORATE & COMMUNITY

11.1. Monthly Financial Statements

Corporate and Community		
Date	11 June 2026	
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	☐ Executive Decision ☒ Legislative Requirement ☐ Information	
Attachments	May 2026 Financial Activity Statement	

Background:

This item presents the Statement of Financial Activity to Council for the period ending 31 May 2026.

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

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

Comment:

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

Consultation:

Zac Donovan, Chief Executive Officer
Finance Officers

Statutory Implications:

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

Policy Implications:

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

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

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

Risk Implications:

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

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

Financial Implications:

Nil

Voting Requirements:

☒ Simple Majority ☐ Absolute Majority

Officer Recommendation
Resolution 070626

Moved Cr GL Boyne

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 31 May 2026, as presented.

CARRIED: 7/0

For: Cr JM Stratford, Cr GW Greaves, Cr KA Fuchsbichler, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

SHIRE OF KOORDA

MONTHLY FINANCIAL REPORT

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

For the period ended 31 May 2026

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF KOORDA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2026

Note	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	1,267,117	1,267,117	1,266,722	(395)	(0.03%)	
Rates excluding general rates	30,625	30,625	30,625	0	0.00%	
Grants, subsidies and contributions	1,650,511	1,548,011	1,645,216	97,205	6.28%	▲
Fees and charges	709,998	664,011	671,905	7,894	1.19%	
Interest revenue	259,500	237,750	239,931	2,181	0.92%	
Other revenue	69,000	63,580	93,094	29,514	46.42%	▲
Profit on asset disposals	118,000	98,000	110,494	12,494	12.75%	▲
Fair value adjustments to financial assets at fair value through profit or loss	0	0	56,669	56,669	0.00%	▲
	4,104,751	3,909,094	4,114,656	205,562	5.26%	
Expenditure from operating activities						
Employee costs	(1,512,032)	(1,387,453)	(1,380,491)	6,962	0.50%	
Materials and contracts	(1,513,305)	(1,385,754)	(1,422,068)	(36,314)	(2.62%)	▼
Utility charges	(291,640)	(267,329)	(246,240)	21,089	7.89%	▲
Depreciation	(2,481,130)	(2,274,386)	(2,403,680)	(129,294)	(5.68%)	▼
Insurance	(231,496)	(231,496)	(230,977)	519	0.22%	
Other expenditure	(118,261)	(77,307)	(65,745)	11,562	14.96%	▲
Loss on asset disposals	(28,000)	(28,000)	(25,253)	2,747	9.81%	
	(6,175,864)	(5,651,725)	(5,774,454)	(122,729)	(2.17%)	
Non cash amounts excluded from operating activities	2(c) 2,399,402	2,204,386	2,268,712	64,326	2.92%	▲
Amount attributable to operating activities	328,289	461,755	608,914	147,159	31.87%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	1,935,514	1,935,514	2,613,244	677,730	35.02%	▲
Proceeds from disposal of assets	482,432	482,432	489,378	6,946	1.44%	
	2,417,946	2,417,946	3,102,622	684,676	28.32%	
Outflows from investing activities						
Acquisition of property, plant and equipment	(2,436,710)	(2,436,710)	(3,027,076)	(590,366)	(24.23%)	▼
Acquisition of infrastructure	(3,020,291)	(2,962,791)	(2,963,544)	(753)	(0.03%)	
	(5,457,001)	(5,399,501)	(5,990,621)	(591,120)	(10.95%)	
Amount attributable to investing activities	(3,039,055)	(2,981,555)	(2,887,999)	93,556	3.14%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	2,139,977	0	1,150,000	1,150,000	0.00%	▲
	2,139,977	0	1,150,000	1,150,000	0.00%	
Outflows from financing activities						
Transfer to reserves	(235,000)	0	(169,466)	(169,466)	0.00%	▼
	(235,000)	0	(169,466)	(169,466)	0.00%	
Amount attributable to financing activities	1,904,977	0	980,534	980,534	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 1,014,823	1,014,823	1,036,202	21,379	2.11%	▲
Amount attributable to operating activities	328,289	461,755	608,914	147,159	31.87%	▲
Amount attributable to investing activities	(3,039,055)	(2,981,555)	(2,887,999)	93,556	3.14%	▲
Amount attributable to financing activities	1,904,977	0	980,534	980,534	0.00%	▲
Surplus or deficit after imposition of general rates	209,034	(1,504,977)	(262,349)	1,242,629	82.57%	▲

KEY INFORMATION

- ▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data outside the adopted materiality threshold.
 - ▲ Indicates a variance with a positive impact on the financial position.
 - ▼ Indicates a variance with a negative impact on the financial position.
- Refer to Note 3 for an explanation of the reasons for the variance.

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

SHIRE OF KOORDA
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 MAY 2026

	Actual 30 June 2025	Actual as at 31 May 2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	1,541,079	289,347
Trade and other receivables	251,500	248,855
Other financial assets	5,848,061	4,867,527
Inventories	7,471	449
Other assets	69,334	0
TOTAL CURRENT ASSETS	7,717,444	5,406,178
NON-CURRENT ASSETS		
Other financial assets	59,715	116,383
Property, plant and equipment	15,892,316	17,929,745
Infrastructure	93,509,077	94,654,452
TOTAL NON-CURRENT ASSETS	109,461,107	112,700,580
TOTAL ASSETS	117,178,552	118,106,758
CURRENT LIABILITIES		
Trade and other payables	477,117	674,963
Contract liabilities	223,084	0
Employee related provisions	357,992	357,992
TOTAL CURRENT LIABILITIES	1,058,194	1,032,956
NON-CURRENT LIABILITIES		
Employee related provisions	66,221	66,221
Other provisions	507,658	507,658
TOTAL NON-CURRENT LIABILITIES	573,879	573,879
TOTAL LIABILITIES	1,632,073	1,606,835
NET ASSETS	115,546,479	116,499,923
EQUITY		
Retained surplus	55,374,085	57,308,063
Reserve accounts	5,848,061	4,867,529
Revaluation surplus	54,324,333	54,324,333
TOTAL EQUITY	115,546,479	116,499,925

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

SHIRE OF KOORDA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2026

1 BASIS OF PREPARATION AND MATERIAL 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. Supplementary 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.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 10 May 2026

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.

MATERIAL ACCOUNTING POLICIES

Material accounting policies utilised in the preparation of these statements are as described within the 2025-26 Annual Budget. Please refer to the adopted budget document for details of these policies.

Critical accounting estimates and judgements

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

The estimates and associated assumptions are based on historical experience and various other factors 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.

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

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Measurement of employee benefits
- Measurement of provisions

2 NET CURRENT ASSETS INFORMATION

Current assets

Less: Total adjustments to net current assets

Adjustments to net current assets

Total adjustments to net current assets

Adjustments to operating activities

Total non-cash amounts excluded from operating activities

15

SHIRE OF KOORDA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2026

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 2025-26 year is \$10,000 or 10.00%.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Grants, subsidies and contributions	97,205	6.28%	▲
Sports Club invoices for Bowling Green following completion which was sooner than anticipated within the budget. (Minor variance between library grant and fuel tax credit)		Timing	
Other revenue	29,514	46.42%	▲
Payout from LGIS for Members Equity Account (\$27k) used to pay off first 2025 Insurance Instalment. Minor variance to Debt Collection Costs and Transport Licensing Commission		Timing	
Profit on asset disposals	12,494	12.75%	▲
All disposal completed. Book figure profit on asset disposals slightly higher than anticipated budget. Full break down in note 6.		Timing	
Fair value adjustments to financial assets at fair value through profit or loss	56,669	0.00%	▲
Adjustments to WALGA House Trust Valuation at 30 June 2025.		Permanent	
Expenditure from operating activities			
Materials and contracts	(36,314)	(2.62%)	▼
Currently over budget allocation. Fuel \$12k over for YTD (\$5k under annual budget). \$10.2k rates write off for property sold via auction for unpaid rates. Other minor variances.		Timing	
Utility charges	21,089	7.89%	▲
Budget split evenly across year. Utilities under current budget allocation.		Timing	
Depreciation	(129,294)	(5.68%)	▼
Following completion of plant replacement program, depreciation higher ahead of anticipated budget (\$34k Recreation, \$47k Roads, \$46k Plant)		Timing	
Other expenditure	11,562	14.96%	▲
Slight variances under budget for Elected Member expenses, \$7k behind anticipated budget. Community Grant \$2.8k behind anticipated schedule, awaiting acquittals to process final payments. ESL Clothing budget of \$1.5k yet to be expended (no requests/requirement for additional clothing and accessories).		Timing	
Non cash amounts excluded from operating activities	64,326	2.92%	▲
Depreciation and asset disposal variances as above.		Timing	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	677,730	35.02%	▲
DFES Capital Grant for P007 Kulja Appliance processed (\$701k in addition to anticipated budget). RRG 24/25 underspent funds of \$18.7k received in 25/27 (in addition to anticipated budget). Final WSFN claim to be processed once current funds expended (\$42.7k behind budget).		Timing	
Outflows from investing activities			
Acquisition of property, plant and equipment	(590,366)	(24.23%)	▼
Plant acquisitions completed \$77k under budget, however DFES Capital Grant for new P007 Kulja Appliance now processed showing an unbudgeted variance of \$729k. Buildings currently \$61k behind anticipated budget. Full breakdown on note 5.		Timing	
Inflows from financing activities			
Transfer from reserves	1,150,000	0.00%	▲
As per Council RES: 231125 - transfer of \$700,000 from Council Building Reserve for purchase of 6 Greenham St Units. \$450,000 (of \$496,975 allocation) transferred from Recreation Reserve for Bowling Green re-location project.			
Outflows from financing activities			
Transfer to reserves	(169,466)	0.00%	▼
Interest earned on renewal of term deposit after investment from 1 July to 31 March 2026. Renewed until the end of June at a rate of 4.78%.		Timing	
Surplus or deficit at the start of the financial year	21,379	2.11%	▲
Variance to opening balance following 2024/2025 audit.			
Surplus or deficit after imposition of general rates	1,242,629	82.57%	▲
As per above explanations.			

SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION

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BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.01 M	\$1.01 M	\$1.04 M	\$0.02 M
Closing	\$0.21 M	(\$1.50 M)	(\$0.26 M)	\$1.24 M
Refer to Statement of Financial Activity				

Cash and cash equivalents		
	\$5.16 M	% of total
Unrestricted Cash	\$0.29 M	5.6%
Restricted Cash	\$4.87 M	94.4%

Refer to 3 - Cash and Financial Assets

Payables	
	\$0.67 M
Trade Payables	\$0.56 M
0 to 30 Days	21.2%
Over 30 Days	78.8%
Over 90 Days	0.0%

Refer to 9 - Payables

Receivables	
	\$0.09 M
Rates Receivable	\$0.16 M
Trade Receivable	\$0.09 M
Over 30 Days	4.5%
Over 90 Days	3.4%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.33 M	\$0.46 M	\$0.61 M	\$0.15 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$1.27 M	% Variance
YTD Budget	\$1.27 M	(0.0%)

Grants and Contributions		
YTD Actual	\$1.65 M	% Variance
YTD Budget	\$1.55 M	6.3%

Refer to 11 - Grants and Contributions

Fees and Charges		
YTD Actual	\$0.67 M	% Variance
YTD Budget	\$0.66 M	1.2%

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)
(\$3.04 M)	(\$2.98 M)	(\$2.89 M)	\$0.09 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.49 M	%
Amended Budget	\$0.48 M	1.4%

Refer to 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$2.96 M	% Spent
Amended Budget	\$3.02 M	(1.9%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$2.61 M	% Received
Amended Budget	\$1.94 M	35.0%

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.90 M	\$0.00 M	\$0.98 M	\$0.98 M

Refer to Statement of Financial Activity

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

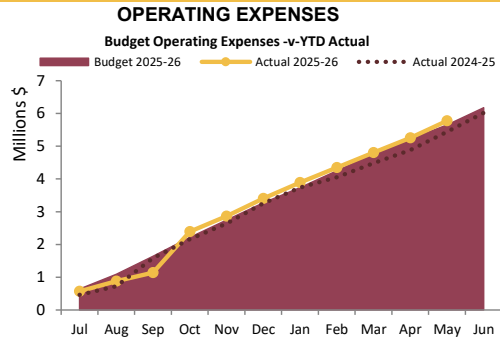
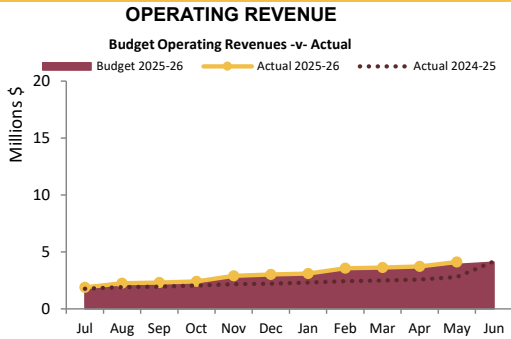
Reserves	
Reserves balance	\$4.87 M
Net Movement	(\$0.98 M)

Refer to 4 - Cash Reserves

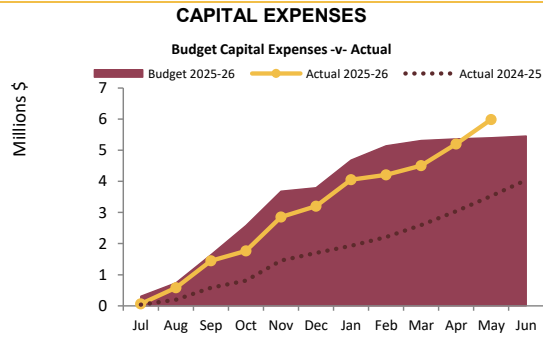
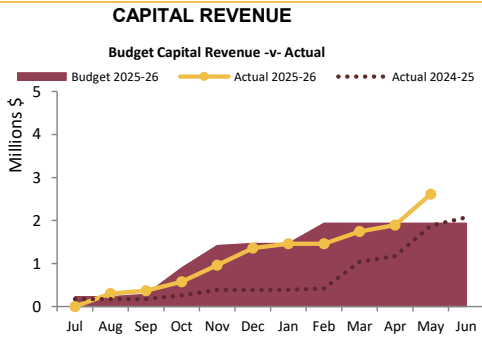
This information is to be read in conjunction with the accompanying Financial Statements and notes.

2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES



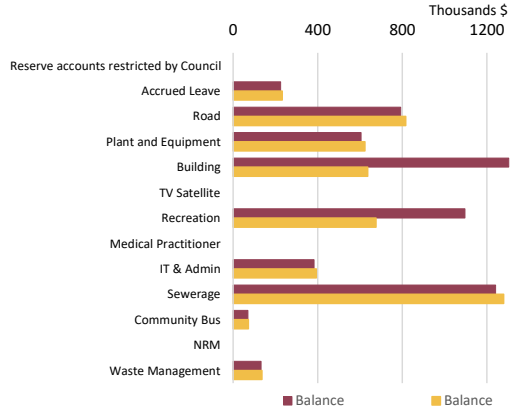
INVESTING ACTIVITIES



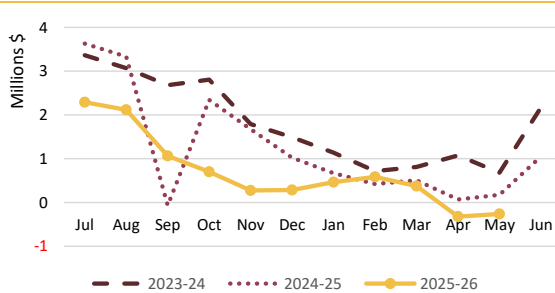
FINANCING ACTIVITIES

BORROWINGS

RESERVES



Closing funding surplus / (deficit)



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

**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026**

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Reserve Accounts	Total	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
CBA Municipal Account	Cash and cash equivalents	107,003		107,003		CBA	Variable	
CBA Licensing Account	Cash and cash equivalents	10,934		10,934		CBA	Variable	
CBA Savings Account	Cash and cash equivalents	114,370		114,370		CBA	Variable	
CBA ATM Cash Account	Cash and cash equivalents	33,730		33,730		CBA	Variable	
ATM Cash Account	Cash and cash equivalents	22,550		22,550		Cash		
Cash on Hand	Cash and cash equivalents	760		760		Cash		
Term Deposit XXX1	Financial assets at amortised cost	0	4,867,527	4,867,527		CBA	4.78%	28/06/2026
Total		289,347	4,867,527	5,156,874	0			
Comprising								
Cash and cash equivalents		289,347	0	289,347	0			
Financial assets at amortised cost - Term Deposits		0	4,867,527	4,867,527	0			
		289,347	4,867,527	5,156,874	0			

KEY INFORMATION

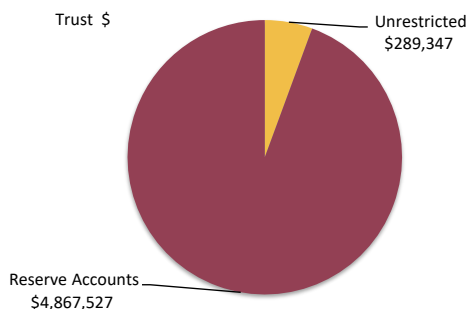
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 8 - Other assets.



SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening	Transfers	Transfers	Closing	Opening	Transfers	Transfers	Closing
	Balance	In (+)	Out (-)	Balance	Balance	In (+)	Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by Council								
Accrued Leave	225,012	9,042		234,054	225,012	6,942	0	231,955
Road	605,107	31,820	(520,000)	116,927	791,875	24,432	0	816,307
Plant and Equipment	791,875	24,315	(57,000)	759,190	605,107	18,669	0	623,777
Building	907,929	36,483	(912,002)	32,410	1,303,058	33,373	(700,000)	636,431
TV Satellite	35,787	1,438		37,225			0	0
Recreation	1,096,243	44,060	(565,975)	574,328	1,096,243	29,688	(450,000)	675,930
Medical Practitioner	334,607	13,445		348,052			0	0
IT & Admin	382,273	15,361	(75,000)	322,634	382,273	11,794	0	394,067
Sewerage	1,241,540	49,888		1,291,428	1,241,540	38,305	0	1,279,846
Community Bus	70,414	2,829		73,243	70,413	2,172	0	72,586
NRM	24,735	994		25,729			0	0
Waste Management	132,539	5,325	(10,000)	127,864	132,539	4,089	0	136,628
	5,848,061	235,000	(2,139,977)	3,943,084	5,848,061	169,466	(1,150,000)	4,867,527

5 CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	1,042,474	1,042,474	981,019	(61,455)
Plant and equipment	1,394,236	1,394,236	2,046,058	651,822
Acquisition of property, plant and equipment	2,436,710	2,436,710	3,027,076	590,366
Infrastructure - roads	2,187,000	2,142,000	2,083,433	(58,567)
Infrastructure - other	833,291	820,791	880,111	59,320
Acquisition of infrastructure	3,020,291	2,962,791	2,963,544	753
Total capital acquisitions	5,457,001	5,399,501	5,990,621	591,120
Capital Acquisitions Funded By:				
Capital grants and contributions	1,935,514	1,935,514	2,613,244	677,730
Other (disposals & C/Fwd)	482,432	482,432	489,378	6,946
Reserve accounts				
Road	520,000		0	0
Plant and Equipment	57,000		0	0
Building	912,002		700,000	700,000
Recreation	565,975		450,000	450,000
IT & Admin	75,000		0	0
Waste Management	10,000		0	0
Contribution - operations	899,078	2,981,555	1,737,999	(1,243,556)
Capital funding total	5,457,001	5,399,501	5,990,621	591,120

KEY INFORMATION

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable Value

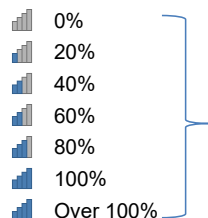
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

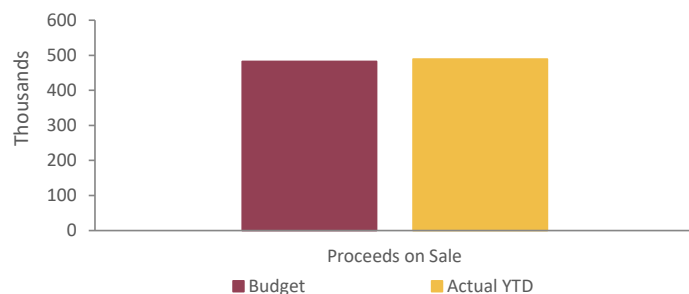


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

			Amended		Variance	
Account Description			Budget	YTD Budget	YTD Actual	(Under)/Over
			\$	\$	\$	\$
	BC001	L253 Admin Office - Building (Capital)	30,000	30,000	0	30,000
	BC016B	Rec Ground Ablutions	223,500	223,500	228,085	(4,585)
	BC040	L9 (34) Smith St - Building (Capital)	10,200	10,200	11,220	(1,020)
	BC044	L68 (18) Smith St - Building (Capital)	42,500	42,500	5,885	36,615
	BC054	L271 (3) Greenham St - Building (Capital)	6,000	6,000	5,555	445
	BC066	L200 (6) Greenham St - Building (Capital)	730,274	730,274	730,274	0
	PE0021	P002 Ute Mechanic	55,000	55,000	46,894	8,106
	PE0091	P009 Semi Side Tipper	150,000	150,000	125,430	24,570
	PE0131	P013 Excavator	110,000	110,000	102,850	7,150
	PE0181	P018 Prime Mover	270,000	270,000	264,705	5,295
	PE0401	P040 Ute Gardener	50,000	50,000	47,300	2,700
	PE0591	P059 Skidsteer	130,000	130,000	110,200	19,800
	PE0661	P066 Ute Works Crew	55,000	55,000	54,322	678
	PE1001	P100 CEO Vehicle	85,000	85,000	73,698	11,302
	PE2001	P200 WS Vehicle	68,000	68,000	68,877	(877)
	PE3001	P300 DCEO Vehicle	75,000	75,000	76,532	(1,532)
	PE000	Himac Rake	26,000	26,000	25,978	22
	PE0071	P007 Kulja Fire Appliance (DFES Capital Grant)	0	0	729,035	(729,035)
	PE0371	P037 Fire Ute Fastattack (DFES Capital Grant)	320,236	320,236	320,236	0
	RRG006	Kulja-Kalannie Full Recon	355,000	355,000	389,732	(34,732)
	RRG006B	Kulja-Kalannie Reseal	120,000	120,000	125,442	(5,442)
	RRG140	Burakin-Wialki Full Recon	390,000	390,000	418,900	(28,900)
	R2R003	Koorda-Dowerin Asphalt Intersection	39,000	39,000	45,603	(6,603)
	R2R004	Koorda-Kulja Full Recon	390,000	390,000	372,831	17,169
	R2R004B	Koorda-Kulja Asphalt Intersection	35,000	35,000	19,356	15,644
	R2R004C	Koorda-Kulja Reseal	180,000	180,000	188,305	(8,305)
	R2R007	Booralaming-Kulja Reseal	32,000	32,000	35,020	(3,020)
	R2R017	Martin Reform/Sheet	70,000	70,000	80,999	(10,999)
	R2R138	Haig Asphalt Intersection	60,000	60,000	39,017	20,983
	R2R137	Railway Asphalt Intersection	61,000	61,000	88,574	(27,574)
	R2R002	Cadoux-Koorda 24/25	0	0	27,846	(27,846)
	RC002	Cadoux-Koorda WSNF Works	60,000	60,000	11,057	48,943
	RC135	Koorda-Wyalkatchem WSNF Works	45,000	45,000	23,416	21,584
	RC002B	Cadoux-Koorda Reseal	50,000	50,000	48,894	1,106
	RC007	Booralaming-Kulja Reform/Sheet	80,000	80,000	15,281	64,719
	RC010	Mollerin Rock South Reform/Sheet	80,000	60,000	0	60,000
	RC014	Maier Road	0	0	3,905	(3,905)
	RC046	Downie Clearing	20,000	15,000	12,216	2,784
	RC052	Green Road	0	0	5,773	(5,773)
	RC103	Warren Reform/Sheet	100,000	100,000	123,393	(23,393)
	FC098	Footpath Repairs	20,000	0	7,873	(7,873)
	PC004	Refuse Site CCTV	10,000	10,000	7,905	2,095
	PC002B	Rec Centre Playground	50,000	37,500	60,095	(22,595)
	PC005	Bowling Green	694,791	694,791	741,959	(47,168)
	IO015	Caravan Park BBQ	10,000	10,000	17,210	(7,210)
	IO005	Shire Depot CCTV	10,000	10,000	8,490	1,510
	PC006	Rec Ground Retaining & Paving	58,500	58,500	44,452	14,048
			5,457,001	5,399,501	5,990,621	(591,120)

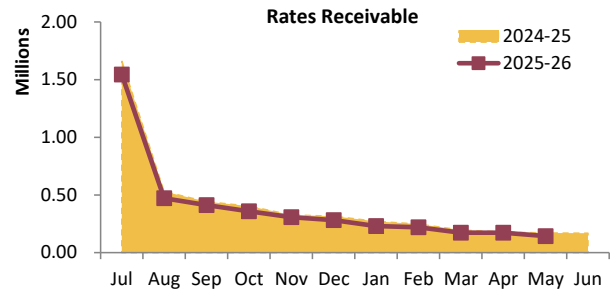
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
10901	P002 Ute Mechanic	7,500	35,000	27,500	0	2,332	22,727	20,395	0
10908	P009 Semi Side Tipper	25,000	20,000	0	(5,000)	24,963	41,191	16,228	0
10912	P013 Excavator	0	30,000	30,000	0	0	36,316	36,316	0
10916	P018 Prime Mover	70,000	90,000	20,000	0	60,832	59,361	0	(1,471)
10935	P040 Ute Gardener	9,500	25,000	15,500	0	4,673	19,091	14,418	0
10948	P059 Skidsteer	0	25,000	25,000	0	0	22,577	22,577	0
10996	P066 Ute Works Crew	38,000	30,000	0	(8,000)	36,300	33,727	0	(2,572)
11110	P100 CEO Vehicle	75,000	75,000	0	0	72,004	63,641	0	(8,363)
11109	P200 WS Vehicle	65,000	58,000	0	(7,000)	64,976	55,455	0	(9,522)
11107	P300 DCEO Vehicle	73,000	65,000	0	(8,000)	72,870	69,545	0	(3,325)
10909	P010 Fire Tender			0	0	8,531	9,091	560	0
10906	P007 KuljaTruck (returned to DFES)			0	0	27,223	27,223	0	0
10933	P037 Fire Ute (returned to DFES)	29,432	29,432	0	0	29,432	29,432	0	0
		392,432	482,432	118,000	(28,000)	404,137	489,378	110,494	(25,253)



7 RECEIVABLES

Rates receivable	30 June 2025	31 May 2026
	\$	\$
Opening arrears previous year	151,329	186,709
Levied this year	1,274,465	1,266,722
Less - collections to date	(1,239,085)	(1,290,714)
Net rates collectable	186,709	162,717
% Collected	86.9%	88.8%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	32,517	183	213	1,164	34,077
Percentage	0.0%	95.4%	0.5%	0.6%	3.4%	
Balance per trial balance						
Trade receivables						34,077
GST receivable						13,176
Other receivables - Interest Receivable						38,884
Total receivables general outstanding						86,138
Amounts shown above include GST (where applicable)						

KEY INFORMATION

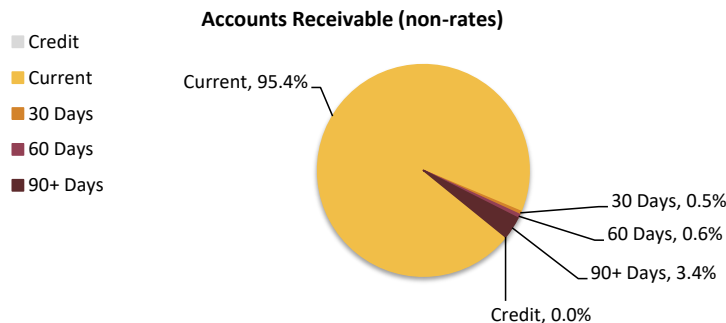
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 May 2026
Other current assets	\$	\$	\$	\$
Financial assets at amortised cost	5,848,061	(980,534)		4,867,527
Inventory				
Fuel	7,471	140,547	(147,569)	449
Other assets				
Contract assets	69,334		(69,334)	0
Total other current assets	5,924,865	(839,987)	(216,903)	4,867,976
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.

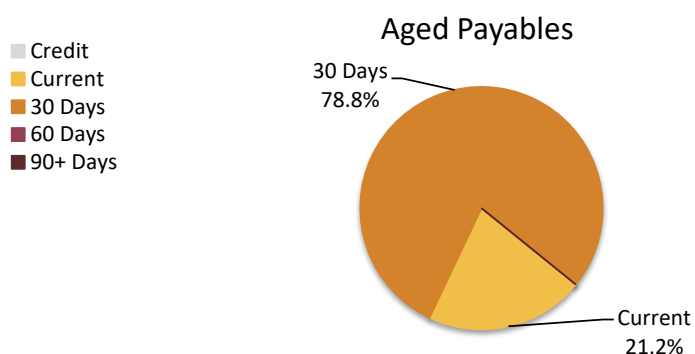
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	117,791	437,483	0	0	555,274
Percentage	0.0%	21.2%	78.8%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						555,274
Other payables - Dept Transport						934
Other payables - Prepaid Rates						19,446
Other payables - Retention and Bonds						65,150
Other payables - GST Payable						4,743
Other payables - PAYG Payables						28,318
Other payables - FBT Liabilities						0
Other payables - ESL Liabilities						1,379
Other payables - Withholding Tax Liability						(279)
Total payables general outstanding						674,963

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 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 May 2026
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		223,084	0		(223,084)	0
Other Liabilities - Councillor Nomination Fee		0	0	500	(500)	0
Total other liabilities		223,084	0	500	(223,584)	0
Employee Related Provisions						
Provision for annual leave		196,715	0			196,715
Provision for long service leave		161,277	0			161,277
Total Provisions		357,992	0	0	0	357,992
Total other current liabilities		581,077	0	500	(223,584)	357,992
Amounts shown above include GST (where applicable)						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 11

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026

OPERATING ACTIVITIES

11 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and		
	Liability	Increase in	Decrease in	Liability	Current	Amended	YTD	YTD
	1 July 2025	Liability	Liability	31 May 2026	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	Revenue		Actual
						\$	\$	\$
Grants and subsidies								
Financial Assistance Grant - General				0		840,624	840,624	840,624
Financial Assistance Grant - Roads				0		414,753	414,753	414,753
DFES Bush Fire Brigade Operating Grant				0		27,274	27,274	27,274
Contribution from Koorda Sports Club				0		100,000	0	100,000
Library Grant				0		5,000	5,000	3,000
Seniors Week Grant				0		3,300	3,300	3,300
Main Roads Direct Road Grant				0		229,560	229,560	229,560
Fuel Tax Credit Scheme				0		30,000	27,500	26,705
	0	0	0	0	0	1,650,511	1,548,011	1,645,216

SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026

INVESTING ACTIVITIES

12 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget	YTD	YTD Revenue
	1 July 2025		(As revenue)	31 May 2026	31 May 2026	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
DFES Cyclone Seroja Local Government Resilience Fund	223,084			223,084	223,084	223,084	223,084	223,084
CSRFF - Bowling Green Project				0		97,816	97,816	97,816
Regional Road Group Grant				0		575,048	575,048	593,728
Wheatbelt Secondary Freight Network (WSFN) Grant				0		42,762	42,762	0
Roads to Recovery Grant				0		706,000	706,000	706,000
DFES Capital Grant for KD037 Fastattack Replacement				0		290,804	290,804	992,616
	223,084	0	0	223,084	223,084	1,935,514	1,935,514	2,613,244

Corporate and Community		
Date	9 June 2026	
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	☐ Executive Decision ☒ Legislative Requirement ☐ Information	
Attachments	List of Accounts Paid	

Background:

This item presents the List of Accounts Paid, paid under delegated authority, for the period 13 May 2026 to 9 June 2026.

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.

In line with recommendation from the 2026 FMR & AR 17 review, the list of accounts presented to Council has been amended to only provide the minimum information required by legislation. (eg. sufficient information to identify the transaction).

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 delegated 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 2025/2026 Budget.

Voting Requirements: ☒ Simple Majority ☐ Absolute Majority

Officer Recommendation Resolution 080626

Moved Cr GW Greaves

Seconded Cr NJ Chandler

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

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

For the period 13 May 2026 to 9 June 2026.

**Municipal Voucher V744 to V792
Purchase Card Transactions (V755 & V784)**

**Totalling \$ 565,478.68
Totalling \$ 2,532.16
Total \$ 568,010.84**

CARRIED: 7/0

For: Cr JM Stratford, Cr GW Greaves, Cr KA Fuchsbichler, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

Cr NJ Chandler has declared an impartial interest in item 11.3 - Adoption of Proposed 2026/2027 Fees & Charges as he is the President or Committee Member of multiple sporting groups which will be impacted by the new fees and charges.

5.30pm – SUSPEND STANDING ORDERS

Resolution 090626

Moved Cr GW Greaves

Seconded Cr BH Moore

That standing orders be suspended at 5.30pm to discuss item 11.3 Adoption of Proposed 2026/2027 Fees & Charges.

CARRIED 7/0

For: Cr JM Stratford, Cr GW Greaves, Cr KA Fuchsbichler, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

5.57pm – RESUME STANDING ORDERS

Resolution 100626

Moved Cr BH Moore

Seconded Cr GW Greaves

That standing orders be resumed at 5.57pm as per the attendance register.

CARRIED 7/0

For: Cr JM Stratford, Cr GW Greaves, Cr KA Fuchsbichler, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

11.3. Adoption of Proposed 2026/2027 Fees & Charges

Corporate and Community		
Date	5 June 2026	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Lana Foote, Deputy Chief Executive Officer	
Legislation	Local Government Act 1995	
Disclosure of Interest	Nil	
Purpose of Report	☐ Executive Decision ☒ Legislative Requirement ☐ Information	
Attachments	Proposed 2026/2027 Fees & Charges	

Background:

A review of fees and charges is an annual practice within the normal budget process.

Due to the 2026/2027 Budget Adoption being anticipated after 1 July 2026, the list of fees and charges, as attached, have been brought forward for adoption to allow for required notification timelines (eg; tenancy agreements) and implementation at the start of the new financial year.

As Fees and Charges are required to be adopted within the Annual Budget, these fees will be included for final adoption, along with the remaining Fees and Charges, when Council considers the 2026/2027 Annual Financial Budget later in the year.

Amendments to the fees and charges were discussed with Councillors as part of the Councillor Budget workshop held on 20 May 2026.

Comment:

A copy of the proposed 2026/2027 Shire of Koorda Fees and Charges is attached. It is proposed that fees and charges as presented in the attachment are adopted at the Council Meeting on 17 June 2026 and those fees and charges are effective from the 1 July 2026.

Shire-owned property rental fees:

A key focus for Council during budget discussions in recent years has been rental charges for Shire-owned properties and how these compare with rents in other locations. The fees for 2026/2027 have been developed using a housing matrix designed to set rental amounts more equitably, based on property specifications.

The matrix applies a base rate of \$110 per week to all properties, with additional weekly charges determined by factors such as the number of bedrooms, number of bathrooms, construction type (e.g. fibro, brick or other), and age category (0-10 years, 10-20 years, and over 20 years).

Another key change relates to staff rental rates. Previously, all staff paid a uniform weekly amount regardless of the property's specifications. Under the new matrix, and to better align with the housing allowance provided to staff who own their own homes, staff renting Shire-owned properties will now pay the standard rental rate less a \$50 per week housing allowance that they would otherwise receive.

Other fees and charges:

All other fees and charges were increased by approximately 5%.

Caravan Parks Fees: removed tent fee. Tent sites are now classified under "unpowered sites."

Yalambee Units: removed one bedroom charge. All units charged at one rate per night or per week regardless of number of rooms used.

Consultation:

Council Members

Zac Donovan, Chief Executive Officer

Darren West, Works Supervisor

Statutory Implications:

Local Government Act 1995 (Part 6, Division 5, s.6.16 s.6.17 and s.6.19) states in part:

6.16. Imposition of fees and charges

(1) A local government may impose* and recover a fee or charge for any goods or service it provides or proposes to provide, other than a service for which a service charge is imposed.

* Absolute majority required.

(2) A fee or charge may be imposed for the following —

- (a) providing the use of, or allowing admission to, any property or facility wholly or partly owned, controlled, managed or maintained by the local government;
- (b) supplying a service or carrying out work at the request of a person;
- (c) subject to section 5.94, providing information from local government records;
- (d) receiving an application for approval, granting an approval, making an inspection and issuing a licence, permit, authorisation or certificate;
- (e) supplying goods;
- (f) such other service as may be prescribed.

(3) Fees and charges are to be imposed when adopting the annual budget but may be —

- (a) imposed* during a financial year; and
- (b) amended* from time to time during a financial year.

* Absolute majority required.

6.17 Setting the level of fees and charges

(1) In determining the amount of a fee or charge for a service or for goods a local government is required to take into consideration the following factors —

- (a) the cost to the local government of providing the service or goods;
- (b) the importance of the service or goods to the community; and
- (c) the price at which the service or goods could be provided by an alternative provider.

6.19 Local Government to give notice of fees and charges

If a Local Government wishes to impose any fees or charges under this Subdivision after the annual budget has been adopted it must, before introducing the fees and charges, give local public notice of

- (a) its intention to do so; and
- (b) the date from which it is proposed the fees and charges will be imposed.

Policy Implications:

Nil.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

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

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

Risk Implications:

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

Financial Implications:

The proposed fees and charges will form part of the income within the annual budget. The cost to the local government and the importance of the services/goods to the community has been considered when reviewing the proposed fees and charges.

Voting Requirements: ☐ Simple Majority ☒ Absolute Majority

**Amended* Officer Recommendation
Resolution 110626**

Moved Cr GW Greaves

Seconded Cr GL Boyne

That Council, by Absolute Majority,

- 1. Adopts the 2026/2027 Fees and Charges Schedule as amended and attached in this item; and**
- 2. Endorse the statutory advertising of the 2026/2027 Fees and Charges for the Shire of Koorda effective 1 July 2026.**

CARRIED BY ABSOLUTE MAJORITY: 7/0

For: Cr JM Stratford, Cr GW Greaves, Cr KA Fuchsbichler, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

***Reason for amendment: Drive In Admission Fees amended to; Adult \$20.00 and Children \$10.00. The prices have not seen an increase in many years. With the works proposed on the Drive In and compared to other movie prices, the increase seems reasonable.**

5.59pm – SUSPEND STANDING ORDERS

Resolution 120626

Moved Cr GW Greaves

Seconded Cr BH Moore

That standing orders be suspended at 5.59pm to discuss item 11.4 Budget Workshop Outcomes.

CARRIED 7/0

For: Cr JM Stratford, Cr GW Greaves, Cr KA Fuchsbichler, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

6.11pm – Mr R Garven withdrew from chambers and did not return.

6.38pm – RESUME STANDING ORDERS

Resolution 130626

Moved Cr GW Greaves

Seconded Cr NJ Chandler

That standing orders be resumed at 6.38pm as per the attendance register.

CARRIED 7/0

For: Cr JM Stratford, Cr GW Greaves, Cr KA Fuchsbichler, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

11.4. Budget Workshop Outcomes 2026/2027

Corporate and Community		
Date	11 June 2026	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	As above	
Legislation	<i>Local Government Act 1995;</i> <i>Local Government (Financial Management) Regulations 1996</i>	
Disclosure of Interest	Nil	
Purpose of Report	☒ Executive Decision ☒ Legislative Requirement ☐ Information	
Attachments	Nil	

Background:

The development of the 2026-27 Shire of Koorda Municipal Budget is progressing as per the following schedule. The timetable has been amended from that initially adopted at the request of Council for budget workshops to be during Information Forum sessions so as to better facilitate detailed discussion. In accordance with the timetable, the intent of this item is to present Council a summary of key budget assumptions and items agreed at the 17 June Information Forum to adopt or amend for inclusion in the 2026-27 Annual Budget.

DATE		OBJECTIVES
18 March	Ordinary Council Meeting	- Proposed 2026-27 budget timetable. - Outline preliminary projects and services - Preliminary community consultation outcomes
22 April	Council Information Forum	- Define priorities for projects - Define strategy for fees and charges
	<i>Staff Action</i>	- Explore costings, quotes, funding for priority projects - Develop underlying budget assumptions - Prepare agenda for Works Committee meeting.
20 May	Works Committee Meeting	Presentation of annual works budget and program to Works Committee to advise budget development.
	Council Information Forum	- Present underlying budget assumptions - Present Project cost estimations
	<i>Staff Action</i>	- Develop draft budget summary - Finalise fees and charges
17 June	Ordinary Council Meeting	- Present draft budget summary (excluding year-end). - Present 2026/27 Fees and Charges for approval
	<i>Staff Action</i>	Amend draft considerations to develop 2026-27 Shire Budget as per Council direction
15 July	Ordinary Council Meeting	- Present draft 2026-27 Shire of Koorda Budget - For Council to approve or amend further.
	<i>Staff Action</i>	Second and final budget amendment as per Council direction
19 August	Ordinary Council Meeting	- Present amended 2026-27 Shire of Koorda Budget - Final opportunity for Council to endorse Budget
31 August	<i>Staff Action</i>	Ensure Shire Budget is forwarded to Department of Local Government by August 31

Comment:

The development of the 2026-27 Annual Budget has included two Information Forum workshops at which Council selected priority projects and were presented with underlying budget assumptions and cost of delivery selected projects. The process has also involved input from the Works Committee in establishing priorities and expenditure for plant and equipment and road and asset works.

Key Adjustments

The key adjustments defined by Council at the Information Forum workshop of 20 May were as follows:

General Rates

As per the Shire's existing long-term financial plan, and as with previous periods, the General Rates increase will be set at 3 per cent for the 2026-27 budget. The rates adjustment will also be applied to the ex-gratia request of CBH.

General Cost Inflation

The increase to Shire fees and charges, other than specified separately, will be 5 per cent based on 4.6 per cent CPI for the March quarter and a Local Government Cost Index of 4.8 per cent. The final fees and charges, including rental adjustments, are included as a separate item in the agenda.

Staff Salary Adjustment

At the time of the budget workshop it was anticipated that the Shire employee salary adjustment - excluding the CEO and Deputy CEO - would be an increase of circa 4 per cent, given the Salary and Allowances Tribunal recently adjusted CEO and Elected Member remuneration by 3.5 per cent and the December ABS Wage Price Index was 4.1 per cent. However, since the workshop the WA Industrial Relations Commission minimum wage adjustment – which is applied annual by the Shire – was set at 4.75 percent from 1 July 2026.

Elected Members Allocation

The Shire of Koorda Integrated Strategic Plan 2024 (4.2.3) established that remuneration for Elected Members would be gradually increased to 80 per cent of the allocation available for band 4 councils. Shire of Koorda Elected Members are currently at less than 60 per cent of the appropriate allocation. However, Council has decided on a zero increase for the 2026-27 budget in recognition of the financial and economic uncertainty with the continued Middle East conflict. The Audit and Improvement Committee chair fee will also remain at \$450 per meeting which given the individuals experience and expertise is deemed by Council to be good value for money.

Shire Housing Charges

The most significant adjustment to Shire fees and charges for 2026-27 is the adoption of an industry-based rental matrix which applies variables such as the age, structure and composition of each property to calculate appropriate rates. It has been applied across all Shire-owned housing including those provided to staff. While the matrix has created a fair and comparative basis for setting rent, it has also identified that many properties were currently let at significantly reduced rental. Consequently, in applying the matrix, the increase to rent for Shire-owned properties increased from between \$7 per week to \$105 per week – with an average increase of \$40 per week. For staff rent, Council decided to move away from the fixed \$110 weekly rental and apply the matrix rates to each property, less the \$50 rental assistance they would otherwise be entitled if renting a non-shire property.

Short-term Accommodation

While fees for the Shire-operated short-term accommodation – Yalambee units, Caravan Park and Camping Ground – will be adjusted by the 5 per cent general inflator, Council has decided to delete the single room booking option for the Yalambee units and offer only the double-room rate to visitors so to streamline booking and management of the units.

Recreation Facilities Charges

The general fees and charges inflator will be applied to hire of recreational facilities and annual fees charged to the various sporting clubs. However, a significant addition for the 2026-27 budget will be a fee to be levied on the Koorda Golf Club for use of the former sports club building on Greenham Street. The Golf Club has initially sought a smaller facility located at an alternative site on the course but on reflection required additional space that could be provided by the Shire retaining the Greenham St building. The annual maintenance budget allocated to the building is intended to redress immediate and ongoing repairs. While the Golf Club will pay an annual fee aligned with that the Hockey, Netball, Basketball, Cricket and Tennis Clubs pay to use the facilities at the Recreation Ground. Previously the Koorda Sports Club paid all outgoing costs for the building including Shire rates which under an annual fee, the Golf Club will not pay.

Priority Community Projects

From a list of eight major projects and eight minor projects nominated by Council, five were selected to be undertaken in the 2026-27 financial year. The projects prioritised by Council are as follows:

Major Projects

Recreation Centre Playground

With new landscaping works completed at the Recreation Centre, Council has opted for a new playground to replace the existing outside the eastern corner of the building. The playground option selected by Council is quoted at \$109,000. The Shire intends to apply for grant funding that will meet 30 per cent of the cost. If successful, the cost to the Shire would be reduced to \$77,000. The playground will be funded from the Shire's Recreation Reserve, currently at \$540,000.

Koorda Drive-In Upgrade

Upgrades to the Koorda Drive-In are required for reasons of public liability and occupational safety risks and disability access. The Drive-In is currently asbestos and the stairs to the projection booth

are no longer compliant but also accessible by the public. The renovation is proposed to remove the asbestos and clad the lower and upper buildings in colour bond sheeting, replace the front windows, construct a ramp and covered deck for disability access at the front of the café, replace the projection booth access stairs and upgrade enhance signage and lighting. The works are quoted at \$190,000 and the Koorda CRC has committed \$50,000 to the project. The Shire will seek grant funding support of \$95,000 for the project which if successful would reduce the Shire's contribution to \$45,000. The Shire funding is also intended to access the Recreation Reserve.

Minor Projects

Recreation Centre Blinds

Council placed installation of blinds at the Recreation Centre as the highest priority of the minor projects considered. Council opted for double blinds which provided the option of full or partial sun blocking. The cost was quoted at \$12,000 and will be funded from the operational budget.

Recreation Centre Forklift Ramp

The next phase of the Recreation Centre precinct redevelopment to construct a Multi-Purpose Court (Stage 3) to abut the new Bowling Green (Stage 2) and Recreation Centre extension (Stage 1), would include the construction of a ramp on the northern end of the court to facilitate forklift deliveries. Given the cost of completing Stage 3 is beyond the Shire's current capacity and is likely to be delayed for an extended period, Council agreed to proceed with the ramp installation at a cost of \$10,000 to the operating budget.

Starlink for Bushfire Brigade Appliances

The risk posed to volunteer fire crews with poor Telstra service, has prompted Council to fund Starlink communications units for each of the Shire's three appliances. To be funded from the operational budget the three units have an initial hardware cost of \$6,500 with an ongoing annual fee of \$2,900. The Shire had previously and unsuccessfully approached DFES to fund the Starlink however there is potential for this decision to be reconsidered. Consequently, the Shire will delay installing the units until closer to the fire season, in case DFES funding does eventuate.

Additional Budget Items

The Information Forum budget workshops also considered a number of additional adjustments and additions for the 2026-27 annual budget. These are:

Landfill Transfer Station

Separate to the Council budget workshop, but a late addition to the 2026-27 works program will be a share of grant, NEWROC funding and local government in kind costs (where required) to construct waste transfer facilities at the Koorda landfill site on Cadoux-Koorda Road. The funded works will include construction of a pre-cast concrete ramp, waste bins and cardboard cages, signage and additional perimeter fencing. Each NEWROC member shire will share in the total \$521,664 grant funding and \$67,332 NEWROC funding assigned to the project. Consequently, the Shire of Koorda will receive \$84,142.

Employee Drug and Alcohol Testing

As part of ensuring a safe workplace for employees, the Shire will initiate a program of random drug and alcohol testing on all staff with the start of the new financial year. The testing will be undertaken by a professional service based in the metropolitan area which will travel to Koorda. The budget allows for several tests to be conducted during the year to meet statutory requirements of employee notice and support should disciplinary action be required.

Planning and Legal Fees

The Shire has a raft of significant matters that are required to be completed in the next period. These include Strategic Community Plan, Long-Term Financial Plan, Corporate Business Plan, Disability

and Inclusion Plan, Business Continuity Plan testing, Financial and Risk Management Plan, Workforce Plan, Local Public Health Plan, Health Local Law Review, Privacy and Responsible Information Sharing implementation, Integrity Framework and Action Plan, Audit and Annual Report. For these matters, along with general legal advice for various issues such as new contracts, the Shire allocates a contingency fund. Based on the previous period the allocation will be reduced to \$80,000 for 2026-27.

Housing Strategy

To position the Shire to respond to housing and headworks grant funding opportunities, it is intended to quarantine \$100,000 in the operation budget to assist in building the Housing Reserve. The capacity for the Shire to quarantine a minimum \$100,000 is dependent on final budget calculations and year end position.

Swimming Pool Fee

The budget workshop also considered the introduction of an entry charge for the Koorda Swimming Pool to assist in redressing anti-social behaviour. However, Council preferred not to impose any entry fee as part of the 2026-27 budget.

Consultation:

Lana Foote, Deputy Chief Executive Officer
Darren West, Works Supervisor

Statutory Implications:

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

Policy Implications:

G - Legislative Compliance V1.0
W - Asset Management V1.0

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

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

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

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

Risk Implications:

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

Financial Implications:

The Shire of Koorda 2026-27 Budget will be developed as a balanced budget.

**Amended* Officer Recommendation
Resolution 140626**

Moved Cr GW Greaves

Seconded Cr BH Moore

That Council adopts the outcomes of the Strategic Budget Workshop to be encompassed into the development of the Shire of Koorda 2026-27 Municipal Budget, noting the below amendment;

- Rate Increase 3.5%

CARRIED BY ABSOLUTE MAJORITY: 6/1

For: Cr JM Stratford, Cr GW Greaves, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

Against: Cr KA Fuchsbichler

***Reason for amendment: Rate increase to 3.5% to better reflect increases to other charges and expenses incorporated within the 2026/2027 budget. (eg, minimum wage increase 4.75%)**

11.5. 18 Allenby St Veranda Development Application

Corporate and Community		
Date	11 June 2026	
Location	18 Allenby Street, Koorda	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	As above	
Legislation	Planning and Development Act 2005 Shire of Koorda Local Planning Scheme No.3	
Disclosure of Interest	Nil	
Purpose of Report	☒ Executive Decision ☐ Legislative Requirement ☐ Information	
Attachments	18 Allenby Design and Elevations DA J. Arrow 18 Allenby Veranda Draft DA Approval - Veranda Extension 18 Allenby	

Background:

A Development Application has been submitted to the Shire to construct a veranda across the front of the wooden building at 18 Allenby Street as part of a wider restoration of the property. The proposed veranda would return the building facade to the aesthetic as originally constructed in the 1930s.

Much of the proposed works for the restoration of the building are contained within the existing structure and as such do not require a DA. Also, in the normal course of events, even the DA for the addition would be at the level which would best serve all parties to be approved under delegation (12.1).

However, as the proposed veranda addition will extend onto the Crown reserve that abuts the property a DA is required and Council approval to proceed. In addition, the proposal comes with potential ongoing implications for the Shire and owners of similar structures in the townsite.

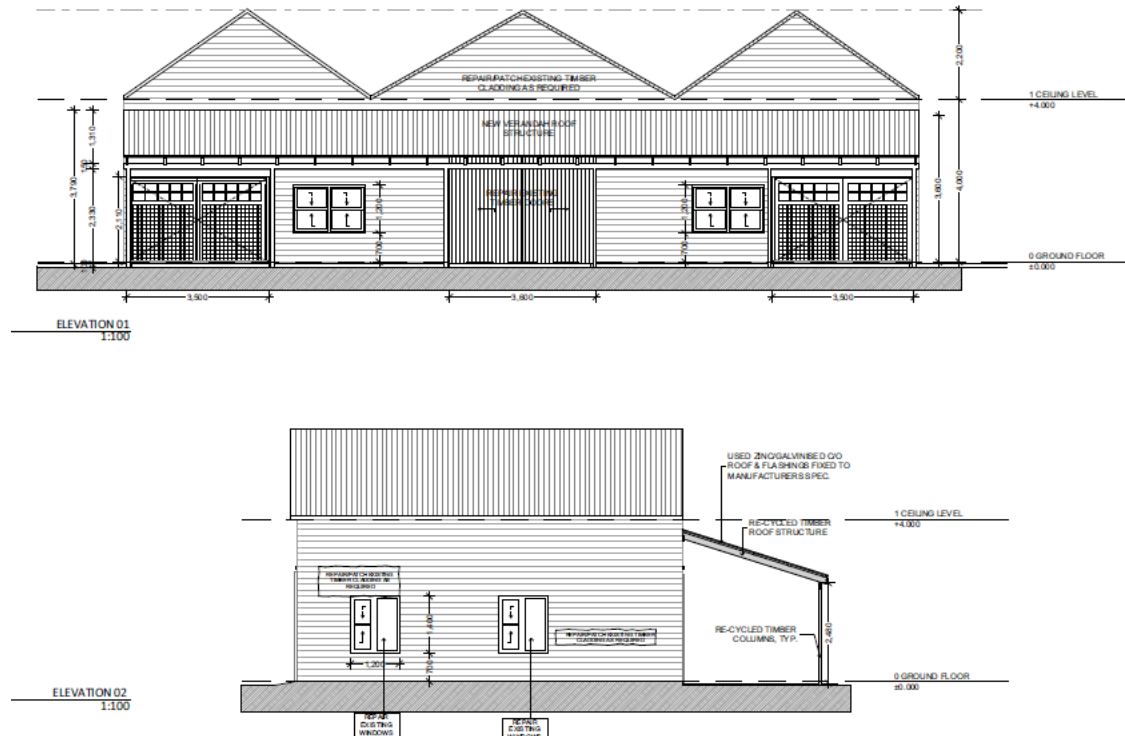
Comment:

Originally constructed in the 1930's the building at 18 Allenby Street is listed in the Shire of Koorda Municipal Registry (Site: K10) as originally an Engineering Works and later the Koorda Tyre Shop. As shown in the following image (from 1998) the DA proposes to return the original veranda façade.



On the basis of recovering local built heritage, enhancing a deteriorating building and arguably improving the street scape aesthetic, the investment in the proposed restoration should be considered a positive initiative for the town.

As shown in the following image from the attached Design and Elevations document, and in reference to the previous photograph from 1998, the proposed veranda is intended to be sympathetic to the building's heritage.



The need for the DA however is that while the proposed construction will return a structure that was previously in place, as it will occur on the abutting Crown reserve, which is vesting in the Shire, there is now a requirement for Council to approve the works. This requirement was not in place when the building was first constructed in the 1930s.

In addition to the Shire needing to approve the works there are also potential implications for the Shire and, depending on the approval conditions set by Council, impacts on other towns site properties which have historical and contemporary encroachments onto the Crown reserve.

The first concern is that in approving the construction on the Crown reserve, as that land is vested in the Shire to manage and take responsibility, there is the likelihood that the Shire will be exposed to any public liability claim which could arise related to the veranda.

The public liability risk has been confirmed by the Shire's insurance brokers (LGIS) who have proposed that the Shire should require the DA proponent take public liability insurance and agree to absolve the Shire of any liability.

While the Shire can and should require the proponent to provide public liability certificates as part of the DA conditions, if for no other reason but to alert them to their exposure, the Shire has limited capacity to ensure that this insurance is maintained, especially if there is a change of ownership.

In addition, it is unlikely that even with the building absolving the Shire of liability that such would prevent any complainant from also seeking redress for any injury also from the Shire, especially given that the Crown land is vested in the Shire. To that end the Shire could be exposed to claim if the structure had fallen into disrepair and the Shire had not taken action with the owner to make repairs.

There are also implications for other similar structures in the townsite, that encroach onto Crown reserve land that abuts their property boundary, should the Shire require the proponents of the DA to maintain public liability insurance. That is, if the Shire were to require the DA proponent to maintain public liability cover, then it would follow that owners of similar encroachments also be required to undertake and maintain public liability insurance.

For example, there are two buildings on Railway Street that have historic verandas that encroach onto the Crown reserve, for which the Shire would have a similar liability exposure if the advice from LGIS regarding the DA was also applied to these buildings. Also, within the townsite other properties have installed permanent additions to the reserve between their boundary and the road which could be a liability issue for the Shire.

To this end, it has been proposed to LGIS that prior to the Shire's next renewal that representatives attend the townsite and review the risk to the Shire and adjust public liability cover as required. That said, a differentiation should be made between owners of historic additions such as the Railway Street properties, and those who have placed structures and additions to the reserve without Shire approval.

It is therefore proposed that in concert with approving the DA, Council also direct staff to survey the townsite and provide correspondence to the owners of any properties with structures on Crown reserve of their public liability. Such will assist to mitigate the shire's liability, short of requiring the owners to provide public liability certificates or remove the structures, or the structures removed by the Shire.

Regarding approval of the DA, it will be recommended that the Shire include the normal conditions of requiring a building permit prior to construction, along with the requirement to provide evidence of public liability cover and recognition that as constructed on Crown land, the Crown can request the structure be removed at any time.

Consultation:

Megan Sumpton, Account Manager, LGIS
Paul Bashall, Principal, Planwest
Lana Foote, Deputy Chief Executive Officer

Statutory Implications:

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

Policy Implications:

Nil

Strategic Implications:

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

Risk Implications:

Risk Profiling Theme	Delays in project construction and delivery
Risk Category	Reputational
Risk Description	Community may assume delays the consequence of shire actions
Consequence Rating	Insignificant (1)
Likelihood Rating	Unlikely (2)
Risk Matrix Rating	Low (2)
Key Controls (in place)	Communication through usual channels of Council decision
Action (Treatment)	Nil
Risk Rating (after treatment)	Adequate

Financial Implications:

Nil

Voting Requirements:

☒ Simple Majority

☐ Absolute Majority

Officer Recommendation

Resolution 150626

Moved Cr GL Boyne

Seconded Cr NJ Chandler

That Council:

1. Approve the Development Application for the construction of a veranda over the Crown reserve at 18 Allenby Street, Koorda with the following conditions:

- (i) Evidence of a BA01 Application for building permit (certified) to the satisfaction of the local government.**
- (ii) Evidence of public liability insurance certificates for the structure be provided to the satisfaction of the local government.**
- (iii) Acknowledgement that as constructed on Crown reserve, the Crown can at any time require the structure to be removed at the owner's cost.**

2. Direct the CEO to:

- (i) Conduct a survey of the Koorda townsite to identify any buildings which have structures which encroach on Crown reserve.**
- (ii). Correspond with owners of any properties identified as having structures on Crown reserve to, within 90 days, provide evidence to the shire of relevant public liability insurance.**
- (iii) Update the Ordinary Council meeting of 21 October on the matter, in particular any failure to provide evidence of public liability cover and propose next actions.**

CARRIED: 7/0

For: Cr JM Stratford, Cr GW Greaves, Cr KA Fuchsbichler, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

12. OFFICER'S REPORTS – GOVERNANCE & COMPLIANCE

12.1. Department of Transport Licensing Contract Renewal

Governance and Compliance		
Date	8 June 2026	
Location	Shire of Koorda	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	As above	
Legislation	Road Traffic (Administration) Act 2008 Road Traffic (Vehicles) Act 2012	
Disclosure of Interest	Nil	
Purpose of Report	☐ Executive Decision ☐ Legislative Requirement ☒ Information	
Attachments	Agreement for the Provision of Licensing Services SOKD DOT Agreement for the Provision of Non-Road Law Functions SOKD DOT Summary of key changes in the 2026 LGA Agreements	

Background:

The Shire of Koorda offers licencing and registration services by agreement with the Department of Transport. The current agreements to provide these services are due for renewal from 1 July 2026.

The Department has provided agreements for the Shire to sign and return – one each for the licencing and registration component of the service and the “non-road” functions which include capacity for boat registrations, photo cards and registrations for vehicles used off road.

As the agreement needed to be returned to the Department by 23 June and with the postponement of the June Ordinary Council Meeting, the item is presented now as information for Council as the CEO has enacted the alternate approval process offered for a responsible officer to sign the agreement.

The item is now provided as information for Council.

Comment:

The Shire consistently receives just over \$10,000 per annum for the provision of the services for DoT in activity-based commissions. For example, the returns to the shire in 2023-24 were \$10,291, \$10,795 in 2024/25 and \$10,142 last financial year.

In practice it is estimated that the Shire allocates approximately 16 full-time-equivalent staff hours to provide the service at a cost of \$24,000 per annum – making the cost more than double the income received from DoT, however providing a necessary community service.

As mentioned, there are two agreements (attached) with the Department of Transport to continue to offer the services. Also attached is a summary of the changes to the documents from the previous iterations. Much of the changes are revisions to more contemporary contract terms and practices such as extension options, rather than new contracts at termination, and requirements that the Shire implement privacy controls around destroying hard copies and IT systems management. The most significant of the additions, is the clause in both contracts requiring that the Shire ensures that: *“any internet or network services used to connect to the Department’s Systems and Databases meet the Principal’s (DOT) minimum encryption and security requirements.”*

Wednesday 24 June 2026

The Shire consequently requested from the Department details as to the “minimum encryption and security requirements” to ensure the Shire complied and was provided such on Tuesday 16 June. The requirements were then forwarded to the consultants which provide IT services to the Shire.

On review the IT consultants confirmed that the encryption and security requirements as detailed by the Department were met in the provision of services by the Shire.

Consultation:

Anetta Cutler, A/Manager Statutory Agency Agreements, Department of Transport
Asia Lewis, Principal Statutory Agreements Officer, Department of Transport

Statutory Implications:

Road Traffic (Administration) Act 2008
Road Traffic (Vehicles) Act 2012

Policy Implications:

Nil

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

4.1 - Open and Transparent Leadership

4.3 – Forward Planning and delivery of services and facilities that achieve strategic priorities

Risk Implications:

Risk Profiling Theme	Ongoing non-recoverable cost impact in shire providing service
Risk Category	Financial and Reputation
Risk Description	Some loss of service and minor income
Consequence Rating	Minor (2)
Likelihood Rating	Unlikely (2)
Risk Matrix Rating	Low (4)
Key Controls (in place)	Community support and need for service
Action (Treatment)	Nil
Risk Rating (after treatment)	Adequate

Financial Implications:

Nil

Voting Requirements:

☒ Simple Majority

☐ Absolute Majority

Officer Recommendation

Resolution 160626

Moved Cr GL Boyne

Seconded Cr NJ Chandler

That Council notes the renewal of the agreements for the Shire of Koorda to provide licencing and associated services on behalf of the Department of Transport.

CARRIED: 7/0

For: Cr JM Stratford, Cr GW Greaves, Cr KA Fuchsbichler, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

13. OFFICER'S REPORTS – WORKS & ASSETS

Nil.

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

Nil.

15. Elected Members' Motions

Nil.

UNCONFIRMED

16. Matters Behind Closed Doors

It is recommended that Council close the meeting to the public in accordance with the Local Government Act section 5.23 (2) (b) as the matter relates to recruitment or employment of the CEO including a review of performance under section 5.38.

Officer Recommendation Resolution 170626

Moved Cr GW Greaves

Seconded Cr NJ Chandler

That Council closes the meeting to the public at 6.42pm in accordance with s5.23 (2) (c) of the Local Government Act, as item 16.1 relates to recruitment or employment of the CEO including a review of performance under section 5.38.

CARRIED 7/0

For: Cr JM Stratford, Cr GW Greaves, Cr KA Fuchsbichler, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

6.43pm – Mr Z Donovan & Ms L Foote withdrew from Chambers

16.1 CEO Performance Review

Governance and Compliance		
Date	16 June 2026	
Location	Shire of Koorda	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	As above	
Legislation	Local Government Act 1995 (sec. 5.38 and 5.39A) Local Government (Administration) Regulations 1996 (div. 3)	
Disclosure of Interest	Nil	
Purpose of Report	☒ Executive Decision ☐ Legislative Requirement ☐ Information	
Attachments	Proposal Koorda CEO Performance Review Quote CEO Performance Review 2026	

6.46pm – Mr Z Donovan returned to Chambers

6.48pm – Ms L Foote returned to Chambers

Officer Recommendation Resolution 190626

Moved Cr KA Fuchsbichler

Seconded Cr BH Moore

That Council re-open the meeting to the public at 6.48pm as per the attendance register.

CARRIED 7/0

For: Cr JM Stratford, Cr GW Greaves, Cr KA Fuchsbichler, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

17. Closure

The Presiding person thanked everyone for their attendance and declared the meeting closed at 6.49pm.

Signed: _____

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

Date: 15 July 2026

UNCONFIRMED



Shire of
Koorda

Drive in, stay awhile

MINUTES

Audit, Risk & Improvement Committee Meeting

Held in Shire of Koorda Council Chambers

10 Haig Street, Koorda WA 6475

Wednesday 24 June 2026

Commencing 4.00pm

Wednesday 24 June 2026

NOTICE OF MEETING

Dear Audit, Risk & Improvement Committee Members,

The next Audit & Risk Committee Meeting of the Shire of Koorda will be held on Wednesday 24 June 2026 in the Shire of Koorda Council Chambers, 10 Haig Street, Koorda, commencing at 4.00pm.

Zac Donovan
Chief Executive Officer
17 June 2026

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
Audit, Risk & Improvement Committee Meeting
4.00pm, Wednesday 24 June 2026



1. Declaration of Opening

The Presiding person welcomes those in attendance and declares the meeting open at 4.00pm.

2. Record of Attendance, Apologies and Leave of Absence

Committee Members:

Mr Ron Back
Cr JM Stratford
Cr NJ Chandler
Cr BH Moore

Presiding Member (MS Teams)
Member
Member
Member

Staff:

Mr Z Donovan
Ms L Foote

Chief Executive Officer
Deputy Chief Executive Officer

Visitors:

Mr R Garven
Cr GW Greaves

(4.13pm)
(4.24pm)

Apologies:

Ms Tanya Browning

Director, Moore Australia

Approved Leave of Absence:

Nil.

3. Public Question Time

Nil.

4. Disclosure of Interest

Nil.

5. Confirmation of Minutes from Previous Meetings

5.1. Audit, Risk & Improvement Committee Meeting held on 18 March 2026
[Click here to view the previous minutes](#)

Voting Requirements ☒ Simple Majority ☐ Absolute Majority

Officer Recommendation

Moved Cr NJ Chandler

Seconded Cr JM Stratford

That, in accordance with Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, the Minutes of the Audit, Risk & Improvement Committee Meeting held 17 December 2025, as presented, be confirmed as a true and correct record of proceedings.

CARRIED 4/0

For: Mr R Back, Cr JM Stratford, Cr NJ Chandler, Cr BH Moore

6. Presentations

Ms Tanya Browning, Director, Moore Australia has prepared a recorded presentation on the Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls.

- 4.13pm - Mr R Garven entered the Chambers
- 4.24pm - Cr GW Greaves entered the Chambers

7. Officer's Reports

7.1. Quarterly Reporting of Integrated Strategic Plan and Workforce Plan

Governance and Compliance		
Date	12 June 2026	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Zac Donovan, Chief Executive Officer	
Legislation	<i>Local Government Act 1995;</i> <i>Local Government (Administration) Regulations 1996</i>	
Disclosure of Interest	Nil	
Purpose of Report	☐ Executive Decision ☒ Legislative Requirement ☒ Information	
Attachments	Quarterly Scorecard – June 2026	

Background:

Section 5.56(1) of the Local Government Act 1995 requires all local governments to have a plan for the future of the district and under the Local Government (Administration) Regulations 1996, all local governments in Western Australia are required to have adopted two key documents: a Strategic Community Plan (SCP) and a Corporate Business Plan (CBP). Together these documents drive the development of each local government's Annual Budget.

The Integrated Planning and Reporting Framework and Guidelines (2016) issued by the DLGSC that guides the SCP and CBP process require that regular monitoring and reporting of these plans are undertaken. This quarterly update forms part of this key reporting process.

Council adopted the Integrated Strategic Plan 2022-2032 (which incorporates both the SCP & CBP) at its meeting held 20 April 2022. In 2024 a desktop review of the plan was undertaken and the updated plan was adopted at the June 2024 OCM as per resolution 120624.

Community consultation has been completed to update the Strategic Community Plan, as a major review is due in 2026. It is anticipated that the plan will be drafted for consideration along with the 2026/2027 draft budget cycle.

Comment:

To assist Council to meet its IPR requirements under the Local Government Act 1995, the Local Government (Administration) Regulations 1996, Shire staff have prepared the quarterly report, as attached to this item, for the Committee to consider and, if appropriate, recommend to Council that the quarterly scorecard be adopted and the Integrated Strategic Plan and Workforce Plan components be endorsed for publication.

Consultation:

Lana Foote, Deputy Chief Executive Officer

Statutory Implications:

Local Government Act 1995 and relevant subsidiary legislation.

Policy Implications:

Nil

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

4.1 - Open and transparent leadership.

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

4.3 - Forward planning and delivery of services and facilities that achieve strategic priorities.

4.3.2 - Report to Council progress of Council Actions using a quarterly score card and report results to community.

Risk Implications:

The Risk Theme Profile identified as part of this report is Failure to Fulfil Compliance Requirements. The consequence could be Compliance if the requirements of both the Local Government Act 1995 and the Local Government (Administration) Regulations 1996 are not met in terms of the Shire having a plan for the future of the district. Another consequence could be Reputational if the public perceives that the Shire does not have the business planning tools in place to manage ratepayer money in transparent and accountable manner. The measure of Consequence is Minor, and the likelihood is Unlikely, giving an overall risk rating of Low. Both risks will be mitigated through adherence to the Integrated Planning and Reporting framework.

Financial Implications:

Nil

Voting Requirements: ☒ Simple Majority ☐ Absolute Majority

Officer Recommendation

Moved Cr JM Stratford

Seconded Cr BH Moore

That the Audit, Risk & Improvement Committee recommends:

That Council:

1. Adopts the quarterly reporting documents to June 2026 as attached to this item; and
2. Endorses the publication of the Integrated Strategic Plan and Workforce Plan components for community information.

CARRIED 4/0

For: Mr R Back, Cr JM Stratford, Cr NJ Chandler, Cr BH Moore

7.2 Action on Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls

Governance and Compliance		
Date	12 June 2026	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Zac Donovan, Chief Executive Officer	
Legislation	<i>Local Government Act 1995</i> <i>Local Government (Audit) Regulations 1996 Regulation 17</i> <i>Local Government Regulations Amendment Regulations (No. 4) 2025</i>	
Disclosure of Interest	Nil	
Purpose of Report	☒ Executive Decision ☒ Legislative Requirement ☐ Information	
Attachments	2026.06 Update - AR17 & FMR Report	

Background:

The Shire of Koorda ARIC meeting of 18 March 2026 was presented the Report to the CEO from consultancy Moore Australia for consideration. The report detailed the initial findings of the review of the Shire's systems and procedures for financial management, legislative compliance and risk management, as per the *Local Government (Audit) Regulations 1996 Regulation 17*.

Under amendments to the *Local Government (Audit) Regulations 1996 Regulation 17*, as part of reforms to the Local Government Act 1995, the review includes the previous financial management review (under Financial Management Regulation 5) so the financial management system reviews are now undertaken as part of the broader Regulation 17 review.

The March ARIC meeting requested the CEO to redress any omissions or errors in the report with Moore Australia so to prepare an action plan for the committee to consider at this meeting (17 June 2026), and to identify any additional resources required to complete the plan within the review period.

The following item intends to update the ARIC on the Moore Report to the CEO and the implementation plan to redress issues raised including recognition of those items completed.

Comment:

In developing the plan to redress the matters raised, there were several points questioned by the AIRC chair, committee and staff which first required clarification. These matters are tabled in the following, outlining the issue raised and the clarification provided:

SECTION	COMPONENT	ISSUE RAISED	CLARIFICATION
4.2.3	Elected Member Entitlements	Changes to Local Government Act 1995 to limit insurance entitlements may not be reflected in shire policy.	Confirmation that LGIS update on cover with insurance renewals will provide basis to review policy.
4.2.4	Donations and Requests to Waiver fees	Budget does not address considerations for waiving fees and charges for community groups.	Recognition that all delegations are reported to Council. Statutory budget needs to disclose information in notes.

5.2.1	Risk Management Procedures	Observed differing levels of awareness of risk management procedures, particularly with depot and maintenance staff.	Anticipated to be redressed with Tier 2 Work Health and Safety review in development and scheduled to be completed October 2026.
5.2.4/5	Segregation of Duties and Internal Controls	Concern that individuals were able to be involved in multiple steps of various processes.	Primarily related to IT controls which do not allow for segregation of duties but mitigated by detective controls.
5.2.7	Access to Shire Facilities	Requested clarification as to facilities for which access controls are problematic.	Concerns were over; - unrestricted access to the landfill site by residents and others - library door to office is not restricted - cash drawer is not locked
5.2.17	Trust Fund	Legislation requires separate trust bank account to be maintained.	Shire does not use trust account and needs to require bank not to close account.
5.2.31	Independent Member Committee Meeting Attendance Fees	SAT determination, post Shire of Koorda AIRC chair appointment, required Council resolves fee paid represents value for money.	To be redressed with note to budget fees and charges to be adopted by Council.
6.4.1	Official Complaints Register and Record of Information about Conduct	Legislative changes require complaints register to be maintained of shire website.	As Shire did not have complaints to record, queried if register required. Even if no complaints still required to have register on website.

In all there are 73 areas identified for redress by the Shire of which 26 have been ranked as a high priority. The distribution of the components categorised as high risk were distributed as follows:

- Operational and Financial Procedures 14 actions to be prioritised out of 33 identified
- Strategic and Operational Plans 5 to be prioritised from 6 identified
- Council and AIRC had 1 priority of 4 identified
- Strategic and Operational Registers 2 priorities of the 8 identified
- Policies had 2 priority actions of the 12 identified
- Complaint Handling had 1 priority of 2 identified
- Audit Practices had 1 priority risk of 3 identified
- Human Resource Management had only 3 medium risks, and
- Insurance had 2 medium risks identified.

In redressing the developing an action plan to redress the 73 matters raised in the review, priority is afforded to the 26 areas of highest risk, but not without recognising opportunities to remove medium identified risks as part of normal business operations and reporting.

To this end, since the Report to the CEO was provided by Moore Australia (prior to the March AIRC meeting), action has been taken on almost 60% of the 73 matters raised with 22 completed, 10 almost complete and 10 more having commenced.

The summary of actions completed and initiated is attached for consideration by the AIRC. It is intended to for the CEO and Deputy CEO to work through the remaining 65 points to complete prior to the next scheduled review in 2030 with priority given to those with higher risk to the organisation.

It is anticipated that this timeframe can be completed without additional resources being allocated to the task and create an additional financial burden for the shire budget and ratepayers.

Consultation:

Lana Foote, Deputy Chief Executive Officer
Darren West, Works Supervisor
Tanya Browning, Director, Moore Australia (WA)

Statutory Implications:

Local Government (Audit) Regulations 1996 Regulation 17
Local Government Regulations Amendment Regulations (No. 4) 2025

Policy Implications:

G - Legislative Compliance V1.0
G - Risk management V1.0

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024
4.1 Open and Transparent Leadership

Risk Implications:

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	Some temporary non-compliance
Consequence Rating	Minor (2)
Likelihood Rating	Unlikely (2)
Risk Matrix Rating	Low (4)
Key Controls (in place)	Local Government Act and regulations
Action (Treatment)	Progression of risk management activities as identified
Risk Rating (after treatment)	Effective

Financial Implications:

The review was included in the 2025/2026 budget. It isn't anticipated that any recommended improvements at this stage still incur any additional costs to allocations within the operating budget.

Voting Requirements: ☒ Simple Majority ☐ Absolute Majority

Amended* Officer Recommendation

Moved Mr R Back

Seconded Cr NJ Chandler

1. That the item remain in committee and further correspondence be made with Moore Australia as to their professional opinion on the appropriateness and effectiveness of the systems applied by the Shire of Koorda under the Reg 17 review.

2. Requests the CEO to report back on progress of actions achieved at each quarterly ARIC meeting.

CARRIED 4/0

For: Mr R Back, Cr JM Stratford, Cr NJ Chandler, Cr BH Moore

***Reason for amendment: Professional opinion not clear on the appropriateness and effectiveness of the systems applied by the Shire of Koorda**

7.3. Review of Shire of Koorda Business Continuity and Disaster Recovery Plan

Governance and Compliance		
Date	12 June 2026	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Lana Foote, Deputy Chief Executive Officer	
Legislation	<i>Local Government Act 1995; Local Government (Audit) Regulations 1996, AS/NZS ISO 31000:2018</i>	
Disclosure of Interest	Nil	
Purpose of Report	☒ Executive Decision ☐ Legislative Requirement ☐ Information	
Attachments	Koorda Business Continuity and Disaster Recovery Plan V2.0 2026	

Background:

The Business Continuity and Disaster Recovery Plan (BC&DRP) was originally adopted in 2024 and is now due for review, as part of the Shire's commitment to ensuring plans remain current, effective, and aligned with organisational and legislative requirements.

This review represents a scheduled update after two (2) years since adoption, and incorporates lessons learned, improved practices, and alignment with updated policies and risk management approaches.

Comment:

The Shire of Koorda Business Continuity and Disaster Recovery Plan (BC&DRP) aims to ensure the continuity of business operations with minimal disruption in the event of an incident or disaster. Without such a plan, the Shire may face significant challenges managing an incident effectively, particularly in circumstances where timely, coordinated decision-making is critical.

As highlighted within the attached DRAFT V2.0 BC&DRP, this updated version of the BC&DRP introduces several key improvements to strengthen the Shire's preparedness, response, and recovery capability, including:

- Implementation of a Business Impact Analysis (BIA) to formally identify critical business functions and define recovery priorities, including Recovery Time Objectives (RTO) and Recovery Point Objectives (RPO),
- Enhanced IT Systems and Cyber Incident Response framework, aligned with the Shire's Cyber Security and Data Breach Response Policy, including integration of the Data Breach Response Team and structured response process,
- Expanded scenario-specific checklists, particularly for loss of IT and cyber incidents, to improve operational response clarity during incidents,
- Inclusion of remote work capability considerations to support continuity of operations during disruptions,
- Strengthened supplier continuity planning, identifying key dependencies and backup arrangements,
- Formalised testing and exercising program, including tabletop exercises, simulation exercises, and IT disaster recovery testing, and
- Improved review and continuous improvement framework, including post-incident debriefs and ongoing plan updates.

Through these enhancements, the Plan provides a more structured, practical, and comprehensive approach to business continuity and disaster recovery planning. The updated BC&DRP better equips the Shire to minimise the impact of disruptive events, maintain critical services, and support the community during and following an incident.

It is recommended that Council adopt the updated Business Continuity and Disaster Recovery Plan Version 2.0.

Consultation:

Zac Donovan, Chief Executive Officer

Darren West, Works Supervisor

Administration Staff

Statutory Implications:

Regulation 17 of the Local Government (Audit) Regulations 1996 requires the CEO to review the appropriateness and effectiveness of a local government's systems and procedures in relation to risk management, internal control and legislative compliance.

The BC&DRP is an informing plan to these systems and procedures.

Policy Implications:

Policy "G - Risk Management"

Policy "G - Cyber Security and Data Breach Response"

Risk Management Framework

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

1.3 - Emergency services are supported with effective planning, risk mitigation, response, and recovery.

2.1.2 - Develop continuity plans for power and telecommunications infrastructure and advocate requirements with other levels of government and regional stakeholders as required.

4.1 - Open and Transparent Leadership.

4.3 - Forward planning and delivery of services and facilities that achieve strategic priorities.

Risk Implications:

The BC&DRP provides a structured approach to business continuity and disaster recovery. Through the provision of preventative measures and recovery procedures, the impact of any potential disaster may be significantly reduced.

Financial Implications:

There were no financial implications for this process as the BC&DRP has been developed in-house.

The actions included in the BC&DRP will have financial implications to Council, however these are unknown and will depend on the scenario in which the BC&DRP is to be put into effect.

Officer Recommendation

Moved Cr JM Stratford

Seconded Cr NJ Chandler

That, in accordance with Regulation 17 of the *Local Government (Audit) Regulations 1996*, the Audit, Risk & Improvement Committee recommends;

That Council receives and adopts the reviewed Business Continuity and Disaster Recovery Plan V2.0 2026, as presented and attached to this item.

CARRIED 4/0

For: Mr R Back, Cr JM Stratford, Cr NJ Chandler, Cr BH Moore

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

Nil.

9. Date of Next Meeting

September TBC - date to be changed for attendance at WALGA convention.

10. Closure

The Chairperson thanked everyone for their attendance and closed the meeting at 4.44pm.

Signed: _____

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

Date: 16 September 2026

APPENDIX I – Terms of Reference

Audit, Risk & Improvement Committee

Terms of Reference

1. Name

The name of the committee is the Shire of Koorda Audit, Risk & Improvement Committee (ARIC).

2. Head of Power

These Terms of Reference (ToR) are established under section 5.8 of the Local Government Act 1995 (the Act) and give effect to the Act’s requirement to establish an Audit, Risk and Improvement Committee (ARIC) (Part 7, Division 1A), as inserted by the Local Government Amendment Act 2024 and supported by the Local Government Regulations Amendment Regulations (No. 4) 2025. The ToR must be read in conjunction with the Local Government (Audit) Regulations 1996 and the Local Government (Financial Management) Regulations 1996 as amended from 1 January 2026.

3. Definitions

TERM	DEFINITION
Act	<i>Local Government Act 1995.</i>
ARIC	Audit, Risk & Improvement Committee of the Shire of Koorda.
Audit Regulations	Local Government (Audit) Regulations 1996 (WA)
Council	The Council of the Shire of Koorda.
CEO	The Chief Executive Officer of the Shire of Koorda.
Financial Management Regulations	Local Government (Financial Management) Regulations 1996 (WA)

4. Purpose and Objectives

Provide independent advice and assurance to Council on financial reporting, risk management, governance and continuous improvement.

Oversee and make recommendations arising from reports under Part 7 of the Act, compliance audits, and CEO reviews of systems and procedures under regulation 17 of the Audit Regulations.

Monitor implementation of actions that the Shire is required to take under the Act or has committed to in response to audit and review findings, including actions reported under section 7.12A.

5. Powers

The ARIC is an advisory committee of Council. It has no executive or management functions and cannot direct Shire staff. Council may delegate to the ARIC only powers and duties permitted by section 7.1C of the Act. Decisions of the ARIC are made by simple majority (section 7.1CA).

6. Functions of the Committee

Receive and review reports on, and recommend to Council actions to be taken in relation to: (i) audits under Part 7 of the Act; (ii) compliance audits; and (iii) reviews under regulation 17 of the Audit Regulations.

Receive and review reports on the appropriateness and effectiveness of, and recommend to Council improvements to, systems and procedures in relation to: (i) financial management; (ii) legislative compliance; and (iii) risk management.

Receive and review reports on, and recommend to Council improvements to, the implementation of any actions the Shire: (i) is required to take under section 7.12A(3); (ii) has stated it has taken or intends to take under section 7.12A(4)(a); (iii) has otherwise decided to take in response to reports or recommendations referred to above; and (iv) has stated it has done or proposes to do in written advice under sections 8.6(1)(a) or 8.23(4)(a).

Perform any other function conferred on the ARIC by the Audit Regulations or another written law.

7. CEO reviews of systems and procedures (Audit Reg. 17)

The CEO must review the appropriateness and effectiveness of systems and procedures in relation to financial management, legislative compliance and risk management, with each of these matters reviewed not less than once every four (4) financial years. The CEO must report the results of each review to the ARIC, which will consider the report and make recommendations to Council on any actions required.

8. Compliance Audit Return (CAR)

The ARIC will review the annual Compliance Audit Return prepared in accordance with the Audit Regulations, including the prescribed statutory requirements listed in regulation 13. The ARIC will recommend to Council any actions arising. In accordance with regulation 15, the signed Compliance Audit Return and other prescribed information must be provided to the Local Government Inspector.

9. External and internal audit oversight

External audit: The Office of the Auditor General is responsible for financial audits of local governments. The ARIC will meet with the external auditor as required, receive the auditor's reports, and recommend actions to Council, including monitoring implementation of agreed actions (section 7.12A).

Internal audit: The ARIC will review and recommend the internal audit plan, consider internal audit reports and monitor management's implementation of recommendations.

10. Risk management, business continuity and continuous improvement

The ARIC will oversee the Shire's enterprise risk management framework, business continuity and disaster recovery planning, and drive a culture of continuous improvement in governance, financial management and service delivery.

11. Membership and independence

Presiding Member: an independent person (cannot be a council member of any local government).

Deputy Presiding Member: an independent person (cannot be a council member of any local government).

Members: Council will appoint additional members (council members and/or independent persons) as it considers appropriate. No employee of the Shire may be a member and no member may be nominated by, or appointed to represent, an employee.

Deputies: Council may appoint deputies in accordance with section 5.11A of the Act (noting deputies to the Presiding or Deputy Presiding Member must also be independent and not council members).

12. Terms and remuneration

Terms of appointment will be determined by Council and are ordinarily aligned to the local government election cycle. Independent members may be remunerated in accordance with Council policy.

13. Meetings, quorums and voting

Meetings will be held at least quarterly, with additional meetings scheduled as required to discharge statutory obligations. A quorum is determined under section 5.19 of the Act. Decisions of the ARIC are made by simple majority (section 7.1CA). Unless otherwise provided by law, meetings are conducted in accordance with the Act, regulations and the Shire's meeting procedures.

14. Shared ARICs

The Shire may enter into an agreement with one or more local governments to establish a shared ARIC in accordance with section 7.1CB of the Act and regulations 4 to 6 of the Audit Regulations, subject to Council approval.

15. Ethical standards and conflicts of interest

Members must comply with the Act (including Division 6 – Disclosure of Financial, Proximity and Impartiality Interests), the Shire's Code of Conduct, and maintain confidentiality of information. Independent members must declare any actual or perceived conflicts of interest.

Related Documents (Legislation/Local Law/Policy/Procedure/Delegation)

Local Government Act 1995 (as amended by the Local Government Amendment Act 2024).

Local Government (Audit) Regulations 1996 (current consolidation from 1 January 2026).

Local Government (Financial Management) Regulations 1996 (current consolidation from 1 January 2026).

Review History

Date	Council Resolution	Description of review/amendment
18/03/2026	RES: 030326	V3.0 – ToR fully rewritten to include name change, implement 2026 ARIC reforms, including independence, expanded functions, shared ARICs, updated CAR and Reg. 17 processes.
18/12/2023	RES: 111223	Terms of Reference Adopted V2.0
23/10/2023	RES: 191023	Committee Re-established (inclusion of Risk)
15/09/2021	RES: 060921	Terms of Reference Adoption V1.0

SHIRE OF KOORDA

MONTHLY FINANCIAL REPORT

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

For the period ended 30 June 2026

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 2026

	Amended Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b) \$	Variance* % ((c) - (b))/(b) %	Var.
Note						
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	1,267,117	1,267,117	1,266,722	(395)	(0.03%)	
Rates excluding general rates	30,625	30,625	30,625	0	0.00%	
Grants, subsidies and contributions	1,650,511	1,650,511	3,873,406	2,222,895	134.68%	▲
Fees and charges	709,998	709,998	716,689	6,691	0.94%	
Interest revenue	259,500	259,500	237,567	(21,933)	(8.45%)	▼
Other revenue	69,000	69,000	94,249	25,249	36.59%	▲
Profit on asset disposals	118,000	118,000	110,494	(7,506)	(6.36%)	
Fair value adjustments to financial assets at fair value through profit or loss	0	0	56,669	56,669	0.00%	▲
	4,104,751	4,104,751	6,386,421	2,281,670	55.59%	
Expenditure from operating activities						
Employee costs	(1,512,031)	(1,512,028)	(1,661,331)	(149,303)	(9.87%)	▼
Materials and contracts	(1,513,305)	(1,513,305)	(1,352,160)	161,145	10.65%	▲
Utility charges	(291,640)	(291,640)	(251,086)	40,554	13.91%	▲
Depreciation	(2,481,130)	(2,481,130)	(2,624,267)	(143,137)	(5.77%)	▼
Insurance	(231,496)	(231,496)	(230,977)	519	0.22%	
Other expenditure	(118,261)	(118,261)	(98,038)	20,223	17.10%	▲
Loss on asset disposals	(28,000)	(28,000)	(25,253)	2,747	9.81%	
	(6,175,863)	(6,175,860)	(6,243,112)	(67,252)	(1.09%)	
Non cash amounts excluded from operating activities	2(c) 2,399,402	2,391,130	2,494,570	103,440	4.33%	▲
Amount attributable to operating activities	328,290	320,021	2,637,879	2,317,858	724.28%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	1,935,514	1,935,514	2,613,244	677,730	35.02%	▲
Proceeds from disposal of assets	482,432	482,432	489,378	6,946	1.44%	
	2,417,946	2,417,946	3,102,622	684,676	28.32%	
Outflows from investing activities						
Acquisition of property, plant and equipment	(2,436,710)	(2,436,710)	(3,055,517)	(618,807)	(25.40%)	▼
Acquisition of infrastructure	(3,020,291)	(3,000,291)	(3,226,806)	(226,515)	(7.55%)	▼
	(5,457,001)	(5,437,001)	(6,282,323)	(845,322)	(15.55%)	
Amount attributable to investing activities	(3,039,055)	(3,019,055)	(3,179,702)	(160,646)	(5.32%)	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	2,139,977	0	2,047,784	2,047,784	0.00%	▲
	2,139,977	0	2,047,784	2,047,784	0.00%	
Outflows from financing activities						
Transfer to reserves	(235,000)	0	(703,070)	(703,070)	0.00%	▼
	(235,000)	0	(703,070)	(703,070)	0.00%	
Amount attributable to financing activities	1,904,977	0	1,344,714	1,344,714	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 1,014,823	1,014,823	1,036,202	21,379	2.11%	▲
Amount attributable to operating activities	328,290	320,021	2,637,879	2,317,858	724.28%	▲
Amount attributable to investing activities	(3,039,055)	(3,019,055)	(3,179,702)	(160,646)	(5.32%)	▼
Amount attributable to financing activities	1,904,977	0	1,344,714	1,344,714	0.00%	▲
Surplus or deficit after imposition of general rates	209,035	(1,684,211)	1,839,092	3,523,304	209.20%	▲

KEY INFORMATION

- ▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data outside the adopted materiality threshold.
 - ▲ Indicates a variance with a positive impact on the financial position.
 - ▼ Indicates a variance with a negative impact on the financial position.
- Refer to Note 3 for an explanation of the reasons for the variance.

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

SHIRE OF KOORDA
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 JUNE 2026

	Actual 30 June 2025	Actual as at 30 June 2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	1,541,079	6,648,377
Trade and other receivables	251,500	183,936
Other financial assets	5,848,061	0
Inventories	7,471	407
Other assets	69,334	0
TOTAL CURRENT ASSETS	7,717,444	6,832,721
NON-CURRENT ASSETS		
Other financial assets	59,715	116,383
Property, plant and equipment	15,892,316	17,900,420
Infrastructure	93,509,077	94,754,893
TOTAL NON-CURRENT ASSETS	109,461,107	112,771,696
TOTAL ASSETS	117,178,552	119,604,417
CURRENT LIABILITIES		
Trade and other payables	477,117	350,227
Contract liabilities	223,084	0
Employee related provisions	357,992	373,687
TOTAL CURRENT LIABILITIES	1,058,194	723,915
NON-CURRENT LIABILITIES		
Employee related provisions	66,221	69,813
Other provisions	563,487	563,487
TOTAL NON-CURRENT LIABILITIES	629,708	633,300
TOTAL LIABILITIES	1,687,902	1,357,214
NET ASSETS	115,490,650	118,247,202
EQUITY		
Retained surplus	55,361,076	59,462,342
Reserve accounts	5,848,061	4,503,347
Revaluation surplus	54,281,513	54,281,513
TOTAL EQUITY	115,490,650	118,247,202

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

SHIRE OF KOORDA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2026

1 BASIS OF PREPARATION AND MATERIAL 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. Supplementary 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.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 07 July 2026

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.

MATERIAL ACCOUNTING POLICIES

Material accounting policies utilised in the preparation of these statements are as described within the 2025-26 Annual Budget. Please refer to the adopted budget document for details of these policies.

Critical accounting estimates and judgements

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

The estimates and associated assumptions are based on historical experience and various other factors 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.

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

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Measurement of employee benefits
- Measurement of provisions

2 NET CURRENT ASSETS INFORMATION

Current assets

Note	Amended Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 30 June 2026
	\$	\$	\$
	7,389,140	1,541,079	6,648,377
	230,119	251,500	183,936
		5,848,061	0
	7,471	7,471	407
	69,334	69,334	0
	7,696,064	7,717,444	6,832,721
	(477,116)	(477,117)	(350,227)
	(223,084)	(223,084)	0
	(357,992)	(357,992)	(373,687)
	(1,058,192)	(1,058,194)	(723,915)
	6,637,872	6,659,250	6,108,806
2(b)	(5,623,049)	(5,623,049)	(4,269,714)
	1,014,823	1,036,202	1,839,092

Adjustments to net current assets

Less: Reserve accounts		(5,848,061)	(5,848,061)	(4,503,347)
Add: Current liabilities not expected to be cleared at the end of the year				
- Current portion of employee benefit provisions held in reserve		225,012	225,012	233,633
Total adjustments to net current assets	2(a)	(5,623,049)	(5,623,049)	(4,269,714)

Adjustments to operating activities

Less: Profit on asset disposals	(118,000)	(118,000)	(110,494)
Less: Fair value adjustments to financial assets at amortised cost	0	0	(56,669)
Add: Loss on asset disposals	28,000	28,000	25,253
Add: Depreciation	2,481,130	2,481,130	2,624,267
Movement in current employee provisions associated with restricted cash	8,272		8,621
Non-cash movements in non-current assets and liabilities:			
- Employee provisions			3,592
Total non-cash amounts excluded from operating activities	2,399,402	2,391,130	2,494,570

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SHIRE OF KOORDA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2026

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 2025-26 year is \$10,000 or 10.00%.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Grants, subsidies and contributions	2,222,895	134.68%	▲
Pre-payment of 2026/2027 Financial Assistance Grant received in June 2026.		Permanent	
Interest revenue	(21,933)	(8.45%)	▼
Reserve interest received lower than anticipated by \$30k. Rates Penalty Interest \$8k more than anticipated budget.		Permanent	
Other revenue	25,249	36.59%	▲
Payout from LGIS for Members Equity Account (\$27k) used to pay off first 2025 Insurance Instalment. Minor variance to Rates Debt Collection Costs (-2.8k) and Transport Licensing Commission.		Permanent	
Fair value adjustments to financial assets at fair value through profit or loss	56,669	0.00%	▲
Adjustments to WALGA House Trust Valuation at 30 June 2025.		Permanent	
Expenditure from operating activities			
Employee costs	(149,303)	(9.87%)	▼
Employee costs higher than anticipated budget. Some works undertaken by employees over outsourcing (Materials & Contracts). Ahead of budget by \$12k when combining Employees Costs & Materials & Contracts.		Permanent	
Major variances ahead of budget; \$32k PWO Training & Development, \$32k Admin Employee costs (movement in year end AL & LSL Liabilities), \$44k PWO less allocated to capital works.			
Materials and contracts	161,145	10.65%	▲
Various variances. Overall behind anticipated budget.			
Major variances ahead of budget; Fuel \$14k, Rates write off \$10.2k (for property sold via auction for unpaid rates), Bank charges \$7k, Swimming Pool maintenance/operations \$16k, Oval maintenance/operations \$21k, Recreation Facilities maintenance/operations \$54k (main pavilion \$39k - cricket net works and carry forward project management for Bowling Green re-location. Bowling Green \$15k - new grassed area and associated electrics, retic etc), Road maintenance built up areas \$10k, Road maintenance gravel roads \$34k, Road maintenance formed roads \$18k and plant op costs not allocated to works \$20k.		Permanent	
Major variances behind budget; Strategic Consultancy \$90k, External plant repairs \$28k, Admin IT \$35k, Road Consultant provision of \$10k unused, Community Housing Maintenance \$10k, Other Housing Maintenance \$11k, Council Elections & Training & Development \$16k.			
Utility charges	40,554	13.91%	▲
Budget split evenly across year. Utilities overall ended up under current budget allocation.		Permanent	
Depreciation	(143,137)	(5.77%)	▼
Following completion of plant replacement program, depreciation higher ahead of anticipated budget (\$37k Recreation, \$49k Roads, \$54k Plant)		Permanent	
Other expenditure	20,223	17.10%	▲

Under budget for Elected Member expenses. Members travel & Accommodation \$4k, Other Expense provision \$2.6k and Community Grant \$10k behind anticipated schedule. ESL Clothing budget of \$3k not expended (no requests/requirement for additional clothing and accessories).

Non cash amounts excluded from operating activities

Depreciation and asset disposal variances as above.

Inflows from investing activities

Proceeds from capital grants, subsidies and contributions

DFES Capital Grant for P007 Kulja Appliance processed (\$701k in addition to anticipated budget). RRG 24/25 underspent funds of \$18.7k received in 25/26 (in addition to anticipated budget). Final WSFN claim to be processed once current funds expended (\$42.7k behind budget).

Outflows from investing activities

Acquisition of property, plant and equipment

Plant acquisitions completed \$77k under budget, however DFES Capital Grant for new P007 Kulja Appliance now processed showing an unbudgeted variance of \$729k. Buildings \$33k behind 2025/26 budget (Admin carport/gutters carried forward to 26/24 budget). Full breakdown on note 5.

Acquisition of infrastructure

Other Infrastructure \$51k (Bowling Green & Playground works) and Roads \$175k (following end of year plant operating cost allocations) ahead of 2025/26 budget. Further break down on note 5.

Inflows from financing activities

Transfer from reserves

As per Council RES: 231125 - transfer of \$700,000 from Council Building Reserve for purchase of 6 Greenham St Units. \$450,000 (of \$496,975 allocation) transferred from Recreation Reserve for Bowling Green re-location project. Other transfers from reserve undertaken inline with adopted 2025/2026 budget, full details available in Note 4.

Outflows from financing activities

Transfer to reserves

Interest earned on term deposit investments \$205k. Transfer of \$95k into Sewerage Reserve, being the difference between sewerage charges and sewerage expenditure. Transfer of \$403k from closed reserves (NRM, Medical & TV) to consolidate with Council Building.

Surplus or deficit at the start of the financial year

Variance to opening balance following 2024/2025 audit.

Surplus or deficit after imposition of general rates

As per above explanations.

		Permanent	
	103,440	4.33%	▲
		Permanent	
	677,730	35.02%	▲
		Permanent	
	(618,807)	(25.40%)	▼
		Permanent	
	(226,515)	(7.55%)	▼
		Permanent	
	2,047,784	0.00%	▲
	(703,070)	0.00%	▼
		Permanent	
	21,379	2.11%	▲
	3,523,304	209.20%	▲

SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION

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BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2026

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.01 M	\$1.01 M	\$1.04 M	\$0.02 M
Closing	\$0.21 M	(\$1.68 M)	\$1.84 M	\$3.52 M
Refer to Statement of Financial Activity				

Cash and cash equivalents		
	\$6.65 M	% of total
Unrestricted Cash	\$6.65 M	100.0%
Restricted Cash	\$0.00 M	0.0%

Refer to 3 - Cash and Financial Assets

Payables	
	\$0.35 M
	% Outstanding
Trade Payables	\$0.14 M
0 to 30 Days	100.0%
Over 30 Days	0.0%
Over 90 Days	0.0%

Refer to 9 - Payables

Receivables	
	\$0.04 M
	% Collected
Rates Receivable	\$0.15 M
Trade Receivable	\$0.04 M
Over 30 Days	43.0%
Over 90 Days	16.6%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.33 M	\$0.32 M	\$2.64 M	\$2.32 M
Refer to Statement of Financial Activity			

Rates Revenue		
YTD Actual	\$1.27 M	% Variance
YTD Budget	\$1.27 M	(0.0%)

Grants and Contributions		
YTD Actual	\$3.87 M	% Variance
YTD Budget	\$1.65 M	134.7%

Refer to 11 - Grants and Contributions

Fees and Charges		
YTD Actual	\$0.72 M	% Variance
YTD Budget	\$0.71 M	0.9%

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)
(\$3.04 M)	(\$3.02 M)	(\$3.18 M)	(\$0.16 M)
Refer to Statement of Financial Activity			

Proceeds on sale		
YTD Actual	\$0.49 M	%
Amended Budget	\$0.48 M	1.4%

Refer to 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$3.23 M	% Spent
Amended Budget	\$3.02 M	6.8%

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$2.61 M	% Received
Amended Budget	\$1.94 M	35.0%

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.90 M	\$0.00 M	\$1.34 M	\$1.34 M
Refer to Statement of Financial Activity			

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

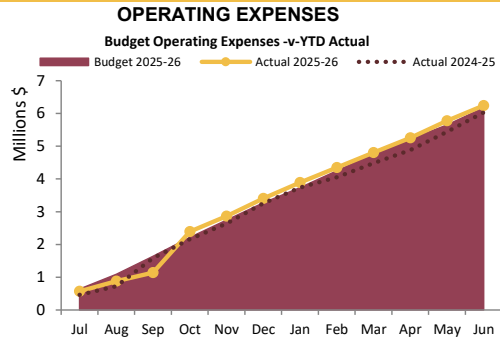
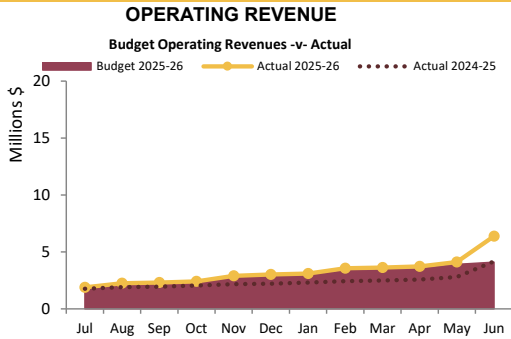
Reserves	
Reserves balance	\$4.50 M
Net Movement	(\$1.34 M)

Refer to 4 - Cash Reserves

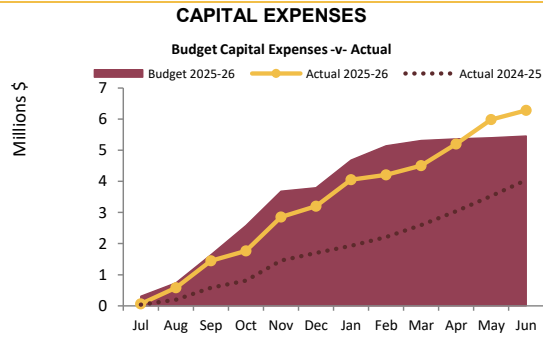
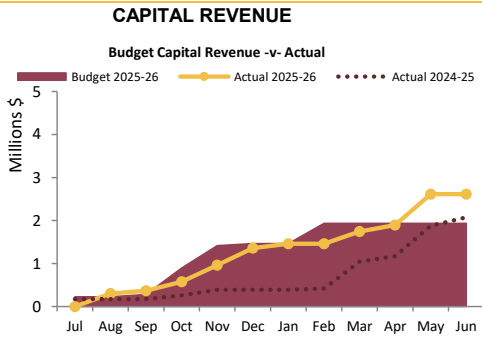
This information is to be read in conjunction with the accompanying Financial Statements and notes.

2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES



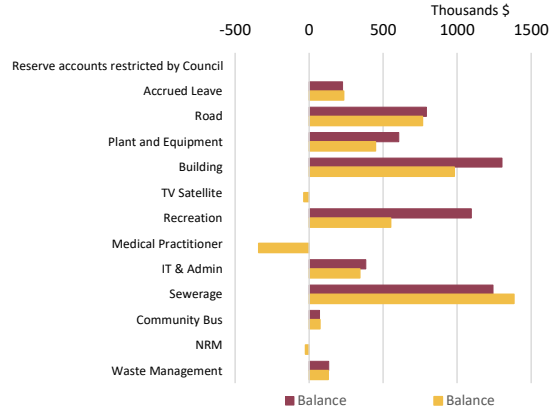
INVESTING ACTIVITIES



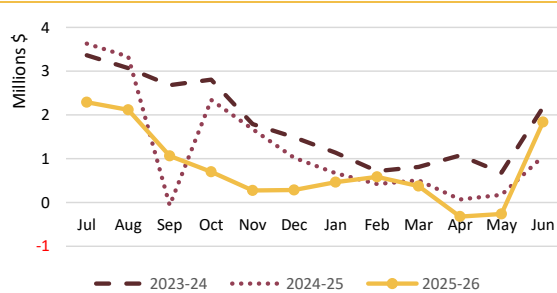
FINANCING ACTIVITIES

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 2026

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Reserve Accounts	Total	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
CBA Municipal Account	Cash and cash equivalents	2,076,705		2,076,705		CBA	Variable	
CBA Licensing Account	Cash and cash equivalents	11,286		11,286		CBA	Variable	
CBA Savings Account (Term	Cash and cash equivalents	4,503,347		4,503,347		CBA	Variable	
CBA ATM Cash Account	Cash and cash equivalents	7,640		7,640		CBA	Variable	
ATM Cash Account	Cash and cash equivalents	48,640		48,640		Cash		
Cash on Hand	Cash and cash equivalents	760		760		Cash		
Total		6,648,377	0	6,648,377	0			
Comprising								
Cash and cash equivalents		6,648,377	0	6,648,377	0			
		6,648,377	0	6,648,377	0			

KEY INFORMATION

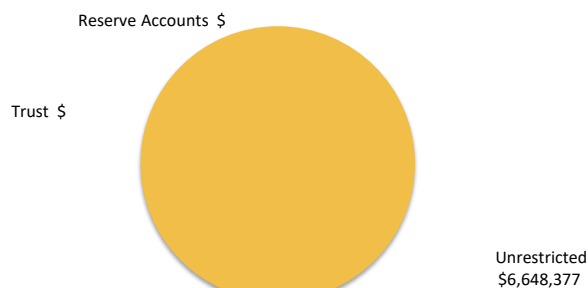
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 8 - Other assets.



SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2026

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening	Transfers	Transfers	Closing	Opening	Transfers	Transfers	Closing
	Balance	In (+)	Out (-)	Balance	Balance	In (+)	Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by Council								
Accrued Leave	225,012	9,042		234,054	225,012	8,621	0	233,633
Road	605,107	31,820	(57,000)	579,927	791,875	30,338	(57,000)	765,213
Plant and Equipment	791,875	24,315	(520,000)	296,190	605,107	23,183	(180,000)	448,290
Building	907,929	36,483	(912,002)	32,410	1,303,058	441,362	(764,500)	979,921
TV Satellite	35,787	1,438		37,225			(36,535)	(36,535)
Recreation	1,096,243	44,060	(565,975)	574,328	1,096,243	34,579	(580,000)	550,821
Medical Practitioner	334,607	13,445		348,052			(341,598)	(341,598)
IT & Admin	382,273	15,361	(75,000)	322,634	382,273	14,646	(55,000)	341,919
Sewerage	1,241,540	49,888		1,291,428	1,241,540	142,566	0	1,384,106
Community Bus	70,414	2,829		73,243	70,413	2,698	0	73,111
NRM	24,735	994		25,729			(25,252)	(25,252)
Waste Management	132,539	5,325	(10,000)	127,864	132,539	5,078	(7,900)	129,717
	5,848,061	235,000	(2,139,977)	3,943,084	5,848,061	703,070	(2,047,784)	4,503,347

5 CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	1,042,474	1,042,474	1,009,459	(33,015)
Plant and equipment	1,394,236	1,394,236	2,046,058	651,822
Acquisition of property, plant and equipment	2,436,710	2,436,710	3,055,517	618,807
Infrastructure - roads	2,187,000	2,167,000	2,342,192	175,192
Infrastructure - other	833,291	833,291	884,614	51,323
Acquisition of infrastructure	3,020,291	3,000,291	3,226,806	226,515
Total capital acquisitions	5,457,001	5,437,001	6,282,323	845,322
Capital Acquisitions Funded By:				
Capital grants and contributions	1,935,514	1,935,514	2,613,244	677,730
Other (disposals & C/Fwd)	482,432	482,432	489,378	6,946
Reserve accounts				
Road	57,000		57,000	57,000
Plant and Equipment	520,000		180,000	180,000
Building	912,002		764,500	764,500
TV Satellite	0		36,535	36,535
Recreation	565,975		580,000	580,000
Medical Practitioner	0		341,598	341,598
IT & Admin	75,000		55,000	55,000
NRM	0		25,252	25,252
Waste Management	10,000		7,900	7,900
Contribution - operations	899,078	3,019,055	1,131,918	(1,887,138)
Capital funding total	5,457,001	5,437,001	6,282,323	845,322

KEY INFORMATION

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable Value

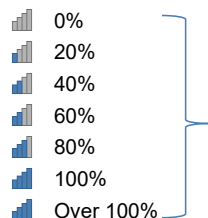
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

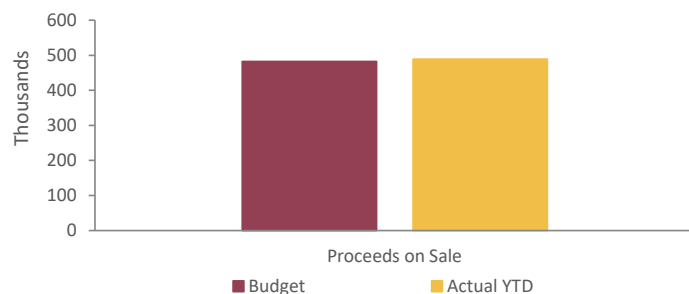


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

			Amended		Variance	
Account Description			Budget	YTD Budget	YTD Actual	(Under)/Over
			\$	\$	\$	\$
	BC001	L253 Admin Office - Building (Capital)	30,000	30,000	0	30,000
	BC016B	Rec Ground Ablutions	223,500	223,500	228,085	(4,585)
	BC040	L9 (34) Smith St - Building (Capital)	10,200	10,200	11,220	(1,020)
	BC044	L68 (18) Smith St - Building (Capital)	42,500	42,500	34,326	8,175
	BC054	L271 (3) Greenham St - Building (Capital)	6,000	6,000	5,555	445
	BC066	L200 (6) Greenham St - Building (Capital)	730,274	730,274	730,274	0
	PE0021	P002 Ute Mechanic	55,000	55,000	46,894	8,106
	PE0091	P009 Semi Side Tipper	150,000	150,000	125,430	24,570
	PE0131	P013 Excavator	110,000	110,000	102,850	7,150
	PE0181	P018 Prime Mover	270,000	270,000	264,705	5,295
	PE0401	P040 Ute Gardener	50,000	50,000	47,300	2,700
	PE0591	P059 Skidsteer	130,000	130,000	110,200	19,800
	PE0661	P066 Ute Works Crew	55,000	55,000	54,322	678
	PE1001	P100 CEO Vehicle	85,000	85,000	73,698	11,302
	PE2001	P200 WS Vehicle	68,000	68,000	68,877	(877)
	PE3001	P300 DCEO Vehicle	75,000	75,000	76,532	(1,532)
	PE000	Himac Rake	26,000	26,000	25,978	22
	PE0071	P007 Kulja Fire Appliance (DFES Capital Grant)	0	0	729,035	(729,035)
	PE0371	P037 Fire Ute Fastattack (DFES Capital Grant)	320,236	320,236	320,236	0
	RRG006	Kulja-Kalannie Full Recon	355,000	355,000	430,004	(75,004)
	RRG006B	Kulja-Kalannie Reseal	120,000	120,000	127,625	(7,625)
	RRG140	Burakin-Wialki Full Recon	390,000	390,000	475,703	(85,703)
	R2R003	Koorda-Dowerin Asphalt Intersection	39,000	39,000	45,603	(6,603)
	R2R004	Koorda-Kulja Full Recon	390,000	390,000	417,459	(27,459)
	R2R004B	Koorda-Kulja Asphalt Intersection	35,000	35,000	19,356	15,644
	R2R004C	Koorda-Kulja Reseal	180,000	180,000	189,947	(9,947)
	R2R007	Booralaming-Kulja Reseal	32,000	32,000	35,821	(3,821)
	R2R017	Martin Reform/Sheet	70,000	70,000	99,945	(29,945)
	R2R138	Haig Asphalt Intersection	60,000	60,000	39,017	20,983
	R2R137	Railway Asphalt Intersection	61,000	61,000	88,574	(27,574)
	R2R002	Cadoux-Koorda 24/25	0	0	27,846	(27,846)
	RC002	Cadoux-Koorda WSNF Works	60,000	60,000	5,285	54,715
	RC135	Koorda-Wyalkatchem WSNF Works	45,000	45,000	23,513	21,487
	RC002B	Cadoux-Koorda Reseal	50,000	50,000	49,488	512
	RC007	Booralaming-Kulja Reform/Sheet	80,000	80,000	82,659	(2,659)
	RC010	Mollerin Rock South Reform/Sheet	80,000	80,000	0	80,000
	RC014	Maier Road	0	0	0	0
	RC046	Downie Clearing	20,000	20,000	17,134	2,866
	RC052	Green Road	0	0	5,773	(5,773)
	RC103	Warren Reform/Sheet	100,000	100,000	153,568	(53,568)
	FC098	Footpath Repairs	20,000	0	7,873	(7,873)
	PC004	Refuse Site CCTV	10,000	10,000	7,905	2,095
	PC002B	Rec Centre Playground	50,000	50,000	63,766	(13,766)
	PC005	Bowling Green	694,791	694,791	741,959	(47,168)
	IO015	Caravan Park BBQ	10,000	10,000	17,210	(7,210)
	IO005	Shire Depot CCTV	10,000	10,000	8,490	1,510
	PC006	Rec Ground Retaining & Paving	58,500	58,500	45,284	13,216
			5,457,001	5,437,001	6,282,323	(845,322)

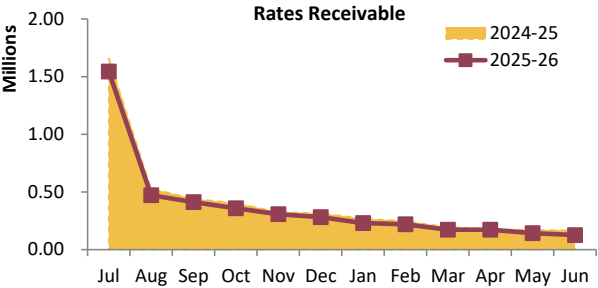
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual				
		Net Book		Proceeds	Profit	(Loss)	Net Book		Profit	(Loss)
		Value					Value			
		\$	\$				\$	\$		
	Plant and equipment									
10901	P002 Ute Mechanic	7,500	35,000	27,500	0	2,332	22,727	20,395	0	
10908	P009 Semi Side Tipper	25,000	20,000	0	(5,000)	24,963	41,191	16,228	0	
10912	P013 Excavator	0	30,000	30,000	0	0	36,316	36,316	0	
10916	P018 Prime Mover	70,000	90,000	20,000	0	60,832	59,361	0	(1,471)	
10935	P040 Ute Gardener	9,500	25,000	15,500	0	4,673	19,091	14,418	0	
10948	P059 Skidsteer	0	25,000	25,000	0	0	22,577	22,577	0	
10996	P066 Ute Works Crew	38,000	30,000	0	(8,000)	36,300	33,727	0	(2,572)	
11110	P100 CEO Vehicle	75,000	75,000	0	0	72,004	63,641	0	(8,363)	
11109	P200 WS Vehicle	65,000	58,000	0	(7,000)	64,976	55,455	0	(9,522)	
11107	P300 DCEO Vehicle	73,000	65,000	0	(8,000)	72,870	69,545	0	(3,325)	
10909	P010 Fire Tender			0	0	8,531	9,091	560	0	
10906	P007 KuljaTruck (returned to DFES)			0	0	27,223	27,223	0	0	
10933	P037 Fire Ute (returned to DFES)	29,432	29,432	0	0	29,432	29,432	0	0	
		392,432	482,432	118,000	(28,000)	404,137	489,378	110,494	(25,253)	



7 RECEIVABLES

Rates receivable	30 June 2025	30 Jun 2026
	\$	\$
Opening arrears previous year	151,329	186,709
Levied this year	1,274,465	1,266,722
Less - collections to date	(1,239,085)	(1,307,536)
Net rates collectable	186,709	145,895
% Collected	86.9%	90.0%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	11,826	5,283	183	3,436	20,728
Percentage	0.0%	57.1%	25.5%	0.9%	16.6%	
Balance per trial balance						
Trade receivables						20,728
GST receivable						17,313
Total receivables general outstanding						38,041

Amounts shown above include GST (where applicable)

KEY INFORMATION

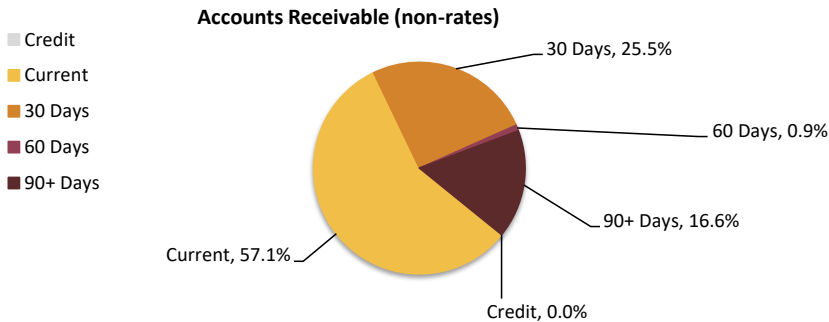
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 30 June 2026
Other current assets	\$	\$	\$	\$
Financial assets at amortised cost	5,848,061	(5,848,061)		0
Inventory				
Fuel	7,471	158,799	(165,862)	407
Other assets				
Contract assets	69,334		(69,334)	0
Total other current assets	5,924,865	(5,689,262)	(235,196)	407

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.

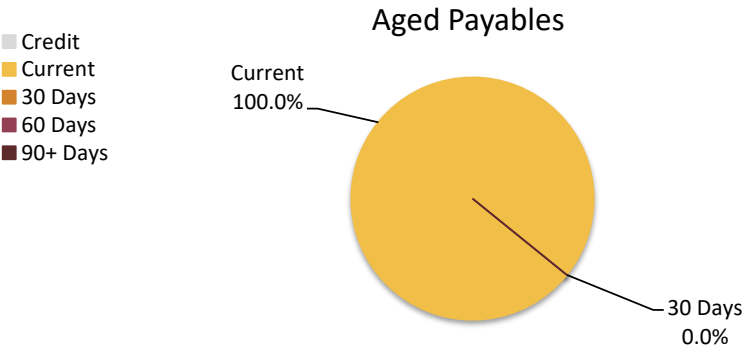
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	142,398	0	0	0	142,398
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						142,398
Other payables - Dept Transport						1,286
Other payables - Prepaid Rates						19,432
Other payables - Retention and Bonds						66,030
Other payables - GST Payable						2,785
Other payables - Payroll Creditors						71,123
Other payables - PAYG Payables						46,940
Other payables - FBT Liabilities						0
Other payables - ESL Liabilities						514
Other payables - Withholding Tax Liability						(279)
Total payables general outstanding						350,227

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 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 June 2026
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		223,084	0		(223,084)	0
Other Liabilities - Councillor Nomination Fee		0	0	500	(500)	0
Total other liabilities		223,084	0	500	(223,584)	0
Employee Related Provisions						
Provision for annual leave		196,715	0	20,792		217,508
Provision for long service leave		161,277	(3,592)		(1,506)	156,179
Total Provisions		357,992	(3,592)	20,792	(1,506)	373,687
Total other current liabilities		581,077	(3,592)	21,292	(225,090)	373,687
Amounts shown above include GST (where applicable)						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 11

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 2026

OPERATING ACTIVITIES

11 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and		
	Liability	Increase in	Decrease in	Liability	Current	Amended	YTD	YTD
	1 July 2025	Liability	Liability	30 Jun 2026	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	Revenue		Actual
						\$	\$	\$
Grants and subsidies								
Financial Assistance Grant - General				0		840,624	840,624	2,276,879
Financial Assistance Grant - Roads				0		414,753	414,753	1,205,391
DFES Bush Fire Brigade Operating Grant				0		27,274	27,274	27,274
Contribution from Koorda Sports Club				0		100,000	100,000	100,000
Library Grant				0		5,000	5,000	3,000
Seniors Week Grant				0		3,300	3,300	3,300
Main Roads Direct Road Grant				0		229,560	229,560	229,560
Fuel Tax Credit Scheme				0		30,000	30,000	28,002
	0	0	0	0	0	1,650,511	1,650,511	3,873,406

SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2026

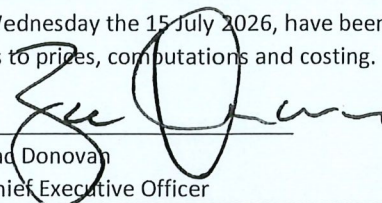
INVESTING ACTIVITIES

12 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Jun 2026	Current Liability 30 Jun 2026	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
DFES Cyclone Seroja Local Government Resilience Fund	223,084			223,084	223,084	223,084	223,084	223,084
CSRFF - Bowling Green Project				0		97,816	97,816	97,816
Regional Road Group Grant				0		575,048	575,048	593,728
Wheatbelt Secondary Freight Network (WSFN) Grant				0		42,762	42,762	0
Roads to Recovery Grant				0		706,000	706,000	706,000
DFES Capital Grant for KD037 Fastattack Replacement				0		290,804	290,804	992,616
	223,084	0	0	223,084	223,084	1,935,514	1,935,514	2,613,244

Monthly Report - List of Accounts Paid
Submitted to Council 15 July 2026

The following list of accounts has been paid under delegation, by the Chief Executive Officer, since the previous list of accounts. Municipal vouchers numbered from V793 to V862 and direct bank transactions totalling \$826,701.53 submitted to each member of the Council, on Wednesday the 15 July 2026, have been checked and are fully supported by vouchers and duly certified invoices with checks being carried out as to prices, computations and costing.


Zac Donovan
Chief Executive Officer

No.	Payment Date	Supplier Name	Description of Purchase	Payment made by delegated authority
V793	11/06/2026	Bitutek PL	Road Construction Material	\$ 436,123.90
V794	11/06/2026	Central Wheatbelt Plumbing	Plumbing Works	\$ 605.00
V795	11/06/2026	Dept of Local Government, Industry Regulation & Safety	May BSL	\$ 394.15
V796	11/06/2026	DFES	May ESL	\$ 443.00
V797	11/06/2026	Firecore Solutions	Fire Extinguisher Servicing	\$ 7,324.90
V798	11/06/2026	Harcher Wheatbelt	Consumables	\$ 468.40
V799	11/06/2026	Koorda Great Southern Fuels	Admin Cards (See Below)	\$ 1,067.13
V800	11/06/2026	KTY Electrical Services	Various Repairs & Maintenance	\$ 1,013.01
V801	11/06/2026	Moore Australia	Consultancy Services	\$ 5,115.00
V802	11/06/2026	Sunny Industrial Brushware	Plant Parts	\$ 4,775.10
V803	11/06/2026	Wongan Hills Hardware	Consumables	\$ 200.90
V804	17/06/2026	Shire of Koorda	Employee Wages	\$ 55,605.20
V805	17/06/2026	Beam Superannuation	Employee Superannuation Payment	\$ 12,315.30
V806	18/06/2026	Shire of Koorda	Employee Wages	\$ 5,056.76
V807	19/06/2026	Afgri Equipment PL	Plant Servicing	\$ 5,219.94
V808	19/06/2026	BOC Limited	Container Service	\$ 124.46
V809	19/06/2026	Bunnings Group	Consumables	\$ 235.92
V810	19/06/2026	CSSTech	Monthly Operating Charges	\$ 80.47
V811	19/06/2026	Down to Earth Training & Assessing	Training	\$ 12,349.00
V812	19/06/2026	G Thorpe Enterprises	Contract Maintenance Various Buildings	\$ 2,514.79
V813	19/06/2026	KTY Electrical Services	Various Repairs & Maintenance	\$ 1,177.00
V814	19/06/2026	Linfox Armaguard	Delivery Charge	\$ 318.89
V815	19/06/2026	Market Creations Agency	Website Services	\$ 12,243.66
V816	19/06/2026	Officeworks LTD	Stationery	\$ 78.60
V817	19/06/2026	R Munns Engineering	Consultancy Services	\$ 1,714.14
V818	19/06/2026	RBC Rural	Meterplan Charge	\$ 223.07
V819	19/06/2026	RMS Training	Training	\$ 1,200.00
V820	19/06/2026	Rural Paving & Landscaping	White Sand	\$ 2,090.00
V821	19/06/2026	Sally J Design	Consultancy Services	\$ 93.50
V822	19/06/2026	St John - Wyalkatchem Koorda Sub Centre	Community Grants Program	\$ 5,500.00
V823	19/06/2026	Synergy	Electricity Accounts	\$ 4,617.81
V824	19/06/2026	Talbot Walsh	Plaques	\$ 9,148.98
V825	19/06/2026	Team Global Express PL	Freight	\$ 745.88
V826	19/06/2026	Universal Pictures	Movie Hire	\$ 510.99
V827	19/06/2026	WA Contract Ranger Services	Ranger Services	\$ 693.00
V828	19/06/2026	Water Corporation	Water Charge	\$ 460.84
V829	19/06/2026	ATO	May BAS	\$ 18,588.00
V830	25/06/2026	Dept of Transport	Fleet Licensing	\$ 10,434.05
V831	26/06/2026	Agristock WA PL	Consumables & PPE	\$ 8,936.38

V832	26/06/2026	Avon Waste	Bulk Waste Collection	\$ 5,719.78
V833	26/06/2026	Central Wheatbelt Plumbing & Contracting	Plumbing Works	\$ 1,109.24
V834	26/06/2026	Civic Legal	Legal Services	\$ 1,816.65
V835	26/06/2026	Harcher Wheatbelt	Consumables	\$ 731.40
V836	26/06/2026	Hersey's Safety	PPE Consumables	\$ 2,005.97
V837	26/06/2026	ICS Carpentry	Building Construction, Materials & Services	\$ 28,440.50
V838	26/06/2026	Koorda Ag Parts	Various Repairs & Maintenance Consumables	\$ 7,372.60
V839	26/06/2026	Koorda Supermarket	Meeting, Office & Depot Consumables	\$ 148.42
V840	26/06/2026	KTY Electrical Services	Various Repairs & Maintenance	\$ 2,019.63
V841	26/06/2026	LGISWA - JLT	Program Contribution	\$ 4,295.50
V842	26/06/2026	Marty Grant Bulldozing	Road Construction Material	\$ 19,662.50
V843	26/06/2026	Officeworks LTD	Stationery	\$ 156.89
V844	26/06/2026	Planwest WA PL	Planning Services	\$ 1,875.50
V845	26/06/2026	RB Motors	Plant Servicing	\$ 655.12
V846	26/06/2026	Reward Hospitality	Consumables	\$ 369.95
V847	26/06/2026	Shire of Chittering	Building Services	\$ 953.70
V848	26/06/2026	Shire of Wongan Ballidu	Medical Services	\$ 10,083.34
V849	26/06/2026	Team Global Express PL	Freight	\$ 34.46
V850	26/06/2026	Telstra Corp LTD	Bulk Accounts	\$ 667.68
V851	26/06/2026	The Watershed	Reticulation Supplies	\$ 1,716.04
V852	26/06/2026	Truck Centre WA PL	Plant Parts	\$ 4,197.24
V853	26/06/2026	WA Contract Ranger Services	Ranger Services	\$ 693.00
V854	26/06/2026	Wallis Computer Solutions	IT Services	\$ 484.00
V855	26/06/2026	Warra Farms Super PL	Gravel Royalties	\$ 18,443.70
V856	26/06/2026	WCS Concrete PL	Garden Materials	\$ 452.10
V857	26/06/2026	WesTrac PL	Plant Servicing	\$ 6,739.34
V858	26/06/2026	Wheatbelt Signs	Banners	\$ 3,061.30
V859	26/06/2026	Wurth Australia PL	Consumables	\$ 338.51
V860	30/06/2026	Credit Card	See Below	\$ 1,527.40
V861	1/07/2026	Shire of Koorda	Employee Wages	\$ 58,851.47
V862	1/07/2026	Beam Superannuation	Employee Superannuation Payment	\$ 12,271.48
			GRAND TOTAL	\$ 826,701.53
Great Southern Fuel Supplies				
V799	1/05/2026	CEO Card	P100 Fuel Purchase	\$ 160.48
	4/05/2026	Admin Card	Jerry Cans Fuel Purchase	\$ 328.46
	7/05/2026	CEO Card	P100 Fuel Purchase	\$ 159.79
	22/05/2026	CEO Card	P100 Fuel Purchase	\$ 226.63
	30/05/2026	DCEO Card	P300 Fuel Purchase	\$ 191.77
				\$ 1,067.13
Credit Card				
V860	2/06/2026	Crisp Wireless	Internet Accounts	\$ 852.90
	9/06/2026	Satellite Phone Sales	Satellite Phone Account	\$ 100.00
	17/06/2026	John Hughes Service	Plant Service	\$ 415.00
	18/06/2026	Koorda Meats & Moore	Catering	\$ 127.50
	24/06/2026	The West Australian	The West Subscription	\$ 32.00
				\$ 1,527.40

SHIRE OF KOORDA
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

LOCAL GOVERNMENT ACT 1995

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The Shire of Koorda a Class 4 local government conducts the operations of a local government with the following community vision:

Build a vibrant and sustainable community with shared social values in which we can live and work in harmony with our environment

SHIRE OF KOORDA
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		\$	\$	\$
Rates	2(a)	1,343,867	1,297,347	1,302,742
Grants, subsidies and contributions		642,575	3,873,405	1,406,330
Fees and charges	13	866,089	714,739	709,998
Interest revenue	9(a)	237,600	237,567	232,500
Other revenue		199,080	94,250	24,000
		3,289,211	6,217,308	3,675,570
Expenses				
Employee costs		(1,918,530)	(1,661,331)	(1,512,032)
Materials and contracts		(1,269,959)	(1,352,164)	(1,463,305)
Utility charges		(312,100)	(251,086)	(291,640)
Depreciation	6	(2,778,240)	(2,624,267)	(2,481,130)
Insurance		(253,442)	(230,977)	(247,496)
Other expenditure		(111,871)	(98,038)	(118,261)
		(6,644,142)	(6,217,863)	(6,113,864)
		(3,354,931)	(555)	(2,438,294)
Capital grants, subsidies and contributions		1,515,762	2,613,244	1,744,710
Profit on asset disposals	5	183,000	110,496	118,000
Loss on asset disposals	5	(21,500)	(25,253)	(28,000)
Fair value adjustments to financial assets at fair value through profit or loss		0	56,668	0
		1,677,262	2,755,155	1,834,710
Net result for the period		(1,677,669)	2,754,600	(603,584)
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(1,677,669)	2,754,600	(603,584)

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

SHIRE OF KOORDA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2027

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
		\$	\$	\$
Rates		1,343,867	1,360,804	1,302,742
Grants, subsidies and contributions		642,575	3,865,176	1,183,246
Fees and charges		866,089	714,739	709,998
Interest revenue		237,600	237,567	232,500
Goods and services tax received		253,992	322,955	215,477
Other revenue		199,080	94,250	24,000
		3,543,203	6,595,491	3,667,963

Payments

Employee costs		(1,918,530)	(1,619,111)	(1,512,032)
Materials and contracts		(1,269,959)	(1,445,214)	(1,115,566)
Utility charges		(312,100)	(251,086)	(291,640)
Insurance paid		(253,442)	(230,977)	(247,496)
Goods and services tax paid		(253,992)	(289,043)	(563,216)
Other expenditure		(111,871)	(98,038)	(118,261)
		(4,119,894)	(3,933,469)	(3,848,211)

Net cash provided by (used in) operating activities

4 (576,691) 2,662,022 (180,248)

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(1,192,000)	(3,055,516)	(1,386,200)
Payments for construction of infrastructure	5(b)	(2,316,000)	(3,226,807)	(3,061,791)
Proceeds from capital grants, subsidies and contributions		1,515,762	2,390,160	1,744,710
Proceeds from disposal of property, plant and equipment	5(a)	450,000	489,378	453,000
Net cash (used in) investing activities		(1,542,238)	(3,402,785)	(2,250,281)

Net (decrease) in cash held

(2,118,929) (740,763) (2,430,529)

Cash at beginning of year

6,648,377 7,389,140 7,389,140

Cash and cash equivalents at the end of the year

4 **4,529,448** **6,648,377** **4,958,611**

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

SHIRE OF KOORDA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2027

OPERATING ACTIVITIES

Revenue from operating activities

General rates	2(a)(i)
Rates excluding general rates	2(a)
Grants, subsidies and contributions	
Fees and charges	13
Interest revenue	9(a)
Other revenue	
Profit on asset disposals	5
Fair value adjustments to financial assets at fair value through profit or loss	

Expenditure from operating activities

Employee costs
Materials and contracts
Utility charges
Depreciation
Insurance
Other expenditure
Loss on asset disposals

Non cash amounts excluded from operating activities

Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Proceeds from capital grants, subsidies and contributions
Proceeds from disposal of property, plant and equipment

Outflows from investing activities

Acquisition of property, plant and equipment
Acquisition of infrastructure

Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

Transfers from reserve accounts

Outflows from financing activities

Transfers to reserve accounts

Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus remaining at the start of the financial year

Amount attributable to operating activities
Amount attributable to investing activities
Amount attributable to financing activities

Surplus remaining after the imposition of general rates

Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
2(a)(i)	1,336,470	1,291,109	1,291,157
2(a)	7,397	6,238	11,585
	642,575	3,873,405	1,406,330
13	866,089	714,739	709,998
9(a)	237,600	237,567	232,500
	199,080	94,250	24,000
5	183,000	110,496	118,000
	0	56,668	0
	3,472,211	6,384,472	3,793,570
	(1,918,530)	(1,661,331)	(1,512,032)
	(1,269,959)	(1,352,164)	(1,463,305)
	(312,100)	(251,086)	(291,640)
6	(2,778,240)	(2,624,267)	(2,481,130)
	(253,442)	(230,977)	(247,496)
	(111,871)	(98,038)	(118,261)
5	(21,500)	(25,253)	(28,000)
	(6,665,642)	(6,243,116)	(6,141,864)
3(c)	2,627,137	2,495,745	2,399,402
	(566,294)	2,637,101	51,108
	1,515,762	2,613,244	1,744,710
5(a)	450,000	489,378	453,000
	1,965,762	3,102,622	2,197,710
5(a)	(1,192,000)	(3,055,516)	(1,386,200)
5(b)	(2,316,000)	(3,226,807)	(3,061,791)
	(3,508,000)	(6,282,323)	(4,447,991)
	(1,542,238)	(3,179,701)	(2,250,281)
8(a)	686,996	2,047,785	1,381,477
	686,996	2,047,785	1,381,477
8(a)	(395,400)	(703,072)	(215,000)
	(395,400)	(703,072)	(215,000)
	291,596	1,344,713	1,166,477
	291,596	1,344,713	1,166,477
3	1,816,936	1,014,823	1,032,696
	(566,294)	2,637,101	51,108
	(1,542,238)	(3,179,701)	(2,250,281)
	291,596	1,344,713	1,166,477
3	0	1,816,936	0

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

SHIRE OF KOORDA
FOR THE YEAR ENDED 30 JUNE 2027
INDEX OF NOTES TO THE BUDGET

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SHIRE OF KOORDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

1 BASIS OF PREPARATION

The annual budget of the Shire of Koorda which is a Class 4 local government is a forward-looking document and 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 annual budget 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 Leases* which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the annual budget 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 annual budget.

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

2025/26 actual balances

Balances shown in this budget as 2025/26 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- *AASB 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements*
- *AASB 2024-2 Amendments to Australian Accounting Standards – Classification and Measurement of Financial Instruments*
- *AASB 2024-3 Amendments to Australian Accounting Standards – Standards – Annual Improvements Volume 11*
- *AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity*

It is not expected these standards will have an impact on the annual budget on initial application.

New accounting standards for application in future years

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

- *AASB 2014-10 Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- *AASB 2024-4b Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*

It is not expected these standards will have an impact on the annual budget on initial application.

- *AASB 18 Presentation and Disclosure in Financial Statements*
- *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements – (Appendix D) [for not-for-profit and superannuation entities]*

These accounting standards will materially change the presentation of the annual financial report and annual budget

Critical accounting estimates and judgements

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

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

The annual budget is a forward-looking statement and is comprised of management estimates. As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the annual budget.

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
 - Expected credit losses on financial assets
 - Impairment losses of non-financial assets
 - Measurement of employee benefits
 - Measurement of provisions

SHIRE OF KOORDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
GRV	Gross rental valuation	0.104000	134	1,304,848	135,704	0	135,704	130,656	130,656
UV	Unimproved valuation	0.008423	214	142,558,000	1,200,766	0	1,200,766	1,160,453	1,160,501
Total general rates			348	143,862,848	1,336,470	0	1,336,470	1,291,109	1,291,157
(ii) Minimum payment									
		Minimum \$							
GRV	Gross rental valuation	455.00	30	40,232	13,650	0	13,650	13,640	13,640
UV	Unimproved valuation	455.00	28	701,678	12,740	0	12,740	12,320	12,320
Total minimum payments			58	741,910	26,390	0	26,390	25,960	25,960
Total general rates and minimum payments			406	144,604,758	1,362,860	0	1,362,860	1,317,069	1,317,117
(iii) Ex-gratia rates									
CBH		0.073000	1	424,760	31,007	0	31,007	30,625	30,625
					1,393,867	0	1,393,867	1,347,694	1,347,742
Discounts (Refer note 2(d))							(50,000)	(50,347)	(45,000)
Total rates					1,393,867	0	1,343,867	1,297,347	1,302,742
Late payment of rate or service charge interest							10,000	15,414	7,500
							10,000	15,414	7,500

The Shire did not raise specified area rates for the year ended 30th June 2027.

*Rateable Value at time of adopting budget.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2026/27 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum payments have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

SHIRE OF KOORDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

The following instalment options are available to ratepayers for the payment of rates and service charges.

Option 1 (Discount)

Full amount of rates and charges including arrears, to be paid on or before 12 August 2026.

Option 2 (Full payment)

Full amount of rates and charges including arrears, to be paid on or before 26 August 2026 or 35 days after the date of issue appearing on the rate notice whichever is the later.

Option 3 (Four Instalments)

First instalment to be made on or before 26 August 2026 or 35 days after the date of issue appearing on the rate notice, whichever is later including all arrears and a quarter of the current rates and service charges.

Second instalment to be made on or before 28 October 2026, or 2 months after the due date of the first instalment, whichever is later; and

Third instalment to be made on or before 6 January 2027, or 2 months after the due date of the second instalment, whichever is later; and

Fourth instalment to be made on or before 10 March 2027, or 2 months after the due date of the third instalment, whichever is later.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Early full payment	12/08/2026	0	0.0%	0.0%
Option two				
Single full payment	26/08/2026	0	0.0%	11.0%
Option three				
First instalment	26/08/2026	0	0.0%	11.0%
Second instalment	28/10/2026	0	0.0%	11.0%
Third instalment	6/01/2027	0	0.0%	11.0%
Fourth instalment	10/03/2027	0	0.0%	11.0%

SHIRE OF KOORDA
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2027.

(d) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2026/27 Budget	2025/26 Actual	2025/26 Budget	Circumstances in which discount is granted
General rates and minimum payments	Rate	5.0%	0	\$ 50,000	\$ 50,347	\$ 45,000	Discount applies if rates, (including arrears and waste) are paid in full by 12/08/2026.
				50,000	50,347	45,000	

(e) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2027.

SHIRE OF KOORDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
	\$	\$	\$
4	4,529,448	6,648,377	4,958,611
	142,151	142,151	297,696
	407	407	7,471
	4,672,006	6,790,935	5,263,778
	(330,601)	(330,601)	(457,486)
	(373,687)	(373,687)	(357,992)
	(704,288)	(704,288)	(815,478)
	3,967,718	6,086,647	4,448,300
3(b)	(3,967,718)	(4,269,711)	(4,448,300)
	0	1,816,936	0

Current assets

Cash and cash equivalents
Receivables
Inventories

Less: current liabilities

Trade and other payables
Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

(b) 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

Less: Reserve accounts
Add: Current liabilities covered by funds held in reserve account
- Current portion of employee benefit provisions

Total adjustments to net current assets

8	(4,211,748)	(4,503,344)	(4,681,584)
	244,030	233,633	233,284
	(3,967,718)	(4,269,711)	(4,448,300)

Items excluded from calculation of budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2(2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(c) Amounts excluded from operating activities

Less: Profit on asset disposals
Less: Fair value adjustments to financial assets at fair value through profit and loss
Add: Loss on asset disposals
Add: Depreciation
Movement in current liabilities associated funds held in reserve account:
- Current portion of employee benefit provisions
Non-cash movements in non-current assets and liabilities:
- Pensioner deferred rates
- Employee benefit provisions
Non cash amounts excluded from operating activities

5	(183,000)	(110,496)	(118,000)
	0	(56,668)	0
5	21,500	25,253	28,000
6	2,778,240	2,624,267	2,481,130
	10,397	8,625	8,272
	0	1,172	0
	0	3,592	0
	2,627,137	2,495,745	2,399,402

SHIRE OF KOORDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

3. NET CURRENT ASSETS (CONTINUED)

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year 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.

PREPAID RATES

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

INVENTORIES

General

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

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

INVENTORY - LAND HELD FOR RESALE

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Inventory - land held for resale is classified as current except where it is held as non-current based on the Shire's intentions to release for sale.

SUPERANNUATION

The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

GOODS AND SERVICES TAX (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade 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.

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

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

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 BENEFITS

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 determination of the net current asset position.

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

Long-term employee benefits provisions 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 ASSETS

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

SHIRE OF KOORDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

4. RECONCILIATION OF CASH

(a) Reconciliation of cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Cash and cash equivalents		\$ 4,529,448	\$ 6,648,377	\$ 4,958,611
Restrictions				
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
Cash and cash equivalents		4,211,748	4,503,344	4,681,584
		4,211,748	4,503,344	4,681,584
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Reserve accounts	8	4,211,748	4,503,344	4,681,584
Total restricted financial assets		4,211,748	4,503,344	4,681,584
(b) Reconciliation of net cash provided by operating activities				
Net result		(1,677,669)	2,754,600	(603,584)
Non-cash items:				
Depreciation	6	2,778,240	2,624,267	2,481,130
(Profit) on sale of assets	5	(161,500)	(85,243)	(90,000)
Adjustments to fair value of financial assets at fair value through profit and loss		0	(56,668)	0
Changes in assets and liabilities:				
Decrease in receivables		0	89,140	0
Decrease in inventories		0	7,064	0
Decrease in other assets		0	69,334	0
(Decrease) in trade and other payables		0	(146,515)	0
(Decrease) in capital grant/contributions liabilities		0	(223,084)	(223,084)
Increase in employee related provisions		0	19,287	0
Capital grants, subsidies and contributions		(1,515,762)	(2,390,160)	(1,744,710)
Net cash provided by/(used in) operating activities		(576,691)	2,662,022	(180,248)

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short-term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

Bank overdrafts are shown as short-term borrowings in current liabilities in Note 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

The Shire 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.

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

SHIRE OF KOORDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

5. PROPERTY, PLANT AND EQUIPMENT

	2026/27 Budget					2025/26 Actual					2025/26 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Buildings - specialised	270,000	0	0	0	0	1,009,459	0	0	0	0	312,200	0	0	0	0
Plant and equipment	922,000	(288,500)	450,000	183,000	(21,500)	2,046,057	(404,135)	489,378	110,496	(25,253)	1,074,000	(363,000)	453,000	118,000	(28,000)
Total	1,192,000	(288,500)	450,000	183,000	(21,500)	3,055,516	(404,135)	489,378	110,496	(25,253)	1,386,200	(363,000)	453,000	118,000	(28,000)
(b) Infrastructure															
Infrastructure - roads	2,108,000	0	0	0	0	2,342,193	0	0	0	0	2,187,000	0	0	0	0
Infrastructure - other	208,000	0	0	0	0	884,614	0	0	0	0	874,791	0	0	0	0
Total	2,316,000	0	0	0	0	3,226,807	0	0	0	0	3,061,791	0	0	0	0
Total	3,508,000	(288,500)	450,000	183,000	(21,500)	6,282,323	(404,135)	489,378	110,496	(25,253)	4,447,991	(363,000)	453,000	118,000	(28,000)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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.

GAINS AND LOSSES ON DISPOSAL

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

SHIRE OF KOORDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

6. DEPRECIATION

By Class

Buildings - specialised
 Furniture and equipment
 Plant and equipment
 Infrastructure - roads
 Infrastructure - other

By Program

Law, order, public safety
 Health
 Education and welfare
 Housing
 Community amenities
 Recreation and culture
 Transport
 Economic services
 Other property and services

2026/27 Budget	2025/26 Actual	2025/26 Budget
\$	\$	\$
237,696	212,977	209,630
20,016	19,968	20,150
426,660	410,332	356,000
1,312,140	1,249,127	1,200,000
781,728	731,863	695,350
2,778,240	2,624,267	2,481,130
9,768	8,362	8,460
12,252	11,083	11,150
2,640	2,150	2,200
53,988	54,240	53,500
275,232	273,801	273,390
440,592	382,019	343,700
1,462,476	1,400,780	1,351,780
80,064	67,467	66,850
441,228	424,365	370,100
2,778,240	2,624,267	2,481,130

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Major depreciation periods used for each class of depreciable asset are:

Buildings - specialised	25 to 100 years
Furniture and equipment	4 to 20 years
Plant and equipment	2 to 30 years
Infrastructure - roads	25 to 100 years
Infrastructure - other	5 to 50 years

AMORTISATION

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

SHIRE OF KOORDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

7. BORROWINGS

(a) Borrowing repayments

The Shire has not budgeted to have any borrowings for the year ended 30th June 2027 and did not have, and has not budgeted to have any borrowings for the year ended 30th June 2026

(b) New borrowings - 2026/27

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2027

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2026 nor is it expected to have unspent borrowing funds as at 30th June 2027.

(d) Credit Facilities

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	20,000	20,000	10,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	20,000	20,000	10,000

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short-term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate.

SHIRE OF KOORDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27 Budget				2025/26 Actual				2025/26 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	233,633	10,397	0	244,030	225,012	8,621	0	233,633	225,012	8,272	0	233,284
(b) Plant reserve	448,290	19,949	(375,496)	92,743	605,107	23,183	(180,000)	448,290	605,107	22,245	(520,000)	107,352
(c) Road reserve	765,213	34,052	0	799,265	791,875	30,338	(57,000)	765,213	791,875	29,112	(57,000)	763,987
(d) Council Building reserve	576,534	125,656	(87,500)	614,690	576,534	0	0	576,534	907,929	33,379	(153,502)	787,806
(e) TV reserve	0	0	0	0	35,787	748	(36,535)	0	35,787	1,316	0	37,103
(f) Recreation reserve	550,821	24,512	(172,000)	403,333	1,096,242	34,579	(580,000)	550,821	1,096,243	40,310	(565,975)	570,578
(g) Medical Practitioners reserve	0	0	0	0	334,607	6,991	(341,598)	0	334,607	12,301	0	346,908
(h) IT and Administration reserve	341,919	15,215	(52,000)	305,134	382,273	14,646	(55,000)	341,919	382,273	14,053	(75,000)	321,326
(i) Sewerage reserve	1,384,106	156,593	0	1,540,699	1,241,540	142,566	0	1,384,106	1,241,540	45,642	0	1,287,182
(j) Community Bus reserve	73,111	3,253	0	76,364	401,806	435,805	(764,500)	73,111	70,414	2,589	0	73,003
(k) NRM reserve	0	0	0	0	24,735	517	(25,252)	0	24,735	909	0	25,644
(l) Waste Management reserve	129,717	5,773	0	135,490	132,539	5,078	(7,900)	129,717	132,539	4,872	(10,000)	127,411
	4,503,344	395,400	(686,996)	4,211,748	5,848,057	703,072	(2,047,785)	4,503,344	5,848,061	215,000	(1,381,477)	4,681,584

(b) Reserve Accounts - Purposes

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve name	Anticipated date of use	Purpose of the reserve
Restricted by legislation		
Restricted by council		
(a) Leave reserve	Ongoing	To be used to fund annual, long service, accrued holiday and sick leave requirements.
(b) Plant reserve	Ongoing	To be used to ensure plant purchases are funded from funds set aside and the use of those funds determined by a ten year forward Plan, which is reviewed annually. The intent is that at least the annual plant depreciation component is set aside.
(c) Road reserve	Ongoing	To be used to assist future road works difficult to fund on an annual basis including acts of nature.
(d) Council Building reserve	Ongoing	To be used to fund the major asset category the Shire owns, and allow some management of the various building requirements.
(e) TV reserve	30/06/2026	To be used to fund future upgrading or extension of receiver/transmission facility.
(f) Recreation reserve	Ongoing	To be used to fund future upgrading, renovations and general requirements.
(g) Medical Practitioners reserve	30/06/2026	To be used to fund future costs of attracting and retaining a qualified medical practitioner within the District/Region.
(h) IT and Administration reserve	Ongoing	To be used to fund future technology that will require future updating.
(i) Sewerage reserve	Ongoing	To be used to fund upgrading and replacement of the town sewerage treatment plant.
(j) Community Bus reserve	Ongoing	To be used to fund the change over of costs of the community bus.
(k) NRM reserve	30/06/2026	To be used to fund the future retention of the NRM officer.
(l) Waste Management reserve	Ongoing	To be used to fund future refuse development.

SHIRE OF KOORDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

9. OTHER INFORMATION

		2026/27 Budget	2025/26 Actual	2025/26 Budget
		\$	\$	\$
The net result includes as revenues				
(a) Interest earnings				
Investments	227,600	222,153	225,000	
Other interest revenue	10,000	15,414	7,500	
	237,600	237,567	232,500	
The net result includes as expenses				
(b) Auditors remuneration				
Audit services	48,800	51,897	47,400	
Other services	2,000	0	5,600	
	50,800	51,897	53,000	
(c) Write offs				
General rate	0	10,201	0	
	0	10,201	0	

SHIRE OF KOORDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

10. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
President			
President's allowance	13,482	13,482	13,482
Meeting attendance fees	13,128	13,128	13,128
Other expenses	2,200	2,440	0
ICT expenses	1,000	910	1,000
Annual allowance for ICT expenses	900	900	900
Travel and accommodation expenses	1,500	644	1,500
	32,210	31,504	30,010
Deputy President			
Deputy President's allowance	3,371	3,370	3,371
Meeting attendance fees	6,390	6,390	6,390
Other expenses	2,200	750	0
ICT expenses	1,000	910	1,000
Annual allowance for ICT expenses	900	900	900
Travel and accommodation expenses	1,500	1,413	1,500
	15,361	13,733	13,161
Council member 3			
Meeting attendance fees	6,390	6,390	6,390
Other expenses	2,200	750	0
ICT expenses	1,000	910	1,000
Annual allowance for ICT expenses	900	900	900
Travel and accommodation expenses	1,500	1,376	1,500
	11,990	10,326	9,790
Council member 4			
Meeting attendance fees	6,390	4,260	6,390
Other expenses	2,200	960	0
ICT expenses	1,000	910	1,000
Annual allowance for ICT expenses	900	600	900
Travel and accommodation expenses	1,500	0	1,500
	11,990	6,730	9,790
Council member 5			
Meeting attendance fees	6,390	6,390	6,390
Other expenses	2,200	750	0
ICT expenses	1,000	910	1,000
Annual allowance for ICT expenses	900	900	900
Travel and accommodation expenses	1,500	692	1,500
	11,990	9,642	9,790
Council member 6			
Meeting attendance fees	6,390	6,390	4,260
Other expenses	2,200	750	0
ICT expenses	1,000	910	1,000
Annual allowance for ICT expenses	900	900	600
Travel and accommodation expenses	1,500	872	1,500
	11,990	9,822	7,360
Council member 7			
Meeting attendance fees	6,390	4,260	4,260
Other expenses	2,200	840	0
ICT expenses	1,000	910	1,000
Annual allowance for ICT expenses	900	600	600
Travel and accommodation expenses	1,500	0	1,500
	11,990	6,610	7,360
Total Council Member Remuneration	107,521	88,367	87,261
President's allowance	13,482	13,482	13,482
Deputy President's allowance	3,371	3,370	3,371
Meeting attendance fees	51,468	47,208	47,208
Other expenses	15,400	7,240	0
ICT expenses	7,000	6,370	7,000
Annual allowance for ICT expenses	6,300	5,700	5,700
Travel and accommodation expenses	10,500	4,997	10,500
	107,521	88,367	87,261

SHIRE OF KOORDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

11. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE

Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Note: *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.

SHIRE OF KOORDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

11. REVENUE AND EXPENDITURE (CONTINUED)

(b) Revenue Recognition

Recognition of revenue from contracts with customers is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of Revenue recognition
Grant contracts with customers	Community events and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works

SHIRE OF KOORDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

12. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

OBJECTIVE

ACTIVITIES

Governance

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

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

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health.

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

Education and welfare

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

Maintenance and support of family daycare/playgroup centre. Contribution to community welfare/care programs.

Housing

To provide and maintain staff, joint venture and elderly residents housing.

Provision and maintenance staff, community and joint venture housing.

Community amenities

To provide services required by the community.

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

Recreation and culture

To establish and effectively manage infrastructure and resources which will help the social well-being of the community.

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

Transport

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

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

Economic services

To help promote the shire and its economic well-being.

Tourism and area promotion including the maintenance and operation of a caravan park and short-term accommodation facility. Provision of rural services including weed control, vermin control and standpipes. Building control.

Other property and services

To monitor and control council's overheads operating accounts.

Private works operation, plant repair and operation costs and engineering operation costs.

SHIRE OF KOORDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

13. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
By Program:			
General purpose funding	2,000	3,360	2,000
Law, order, public safety	1,830	2,333	1,310
Health	7,965	5,850	7,800
Housing	332,406	213,632	234,265
Community amenities	244,108	243,712	220,923
Recreation and culture	23,480	26,661	19,400
Economic services	249,300	214,623	219,300
Other property and services	5,000	4,568	5,000
	866,089	714,739	709,998

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

Description	Notes	Account	Fee & Charge 2025/26	Fee & Charge 2026/27	GST	Statutory or Council Fee	Act or Regulation
Property Enquiries							
Settlement/Real Estate Agents - Rural Rates Enquiry Only	Per Request	3030121	\$ 82.50	\$ 88.00	Y	C	LG Act 1995 Section 6.16
Settlement/Real Estate Agents - Townsite Only Rates, Orders & Requisitions	Per Request	3030121	\$ 137.50	\$ 143.00	Y	C	LG Act 1995 Section 6.16
CBH Ex-gratia rates - per tonne		3030140	\$ 0.070	\$ 0.073	Y	C	LG Act 1995 Section 6.16
Administration							
Application for Fixed Roadside Advertising Sign	Per Annum	3030220	\$ -	\$ 100.00	Y	C	LG Act 1995 Section 6.16
Photocopying/Printing per page (A4, 1 side B&W)	Per page	3030220	\$ 0.85	\$ 0.85	Y	C	LG Act 1995 Section 6.16
Photocopying/Printing per page (A3, 1 side B&W)	Per page	3030220	\$ 1.00	\$ 1.00	Y	C	LG Act 1995 Section 6.16
Photocopying/Printing per page (A4)	Per page	3030220	\$ 2.00	\$ 2.00	Y	C	LG Act 1995 Section 6.16
Photocopying/Printing per page (A3)	Per page	3030220	\$ 2.00	\$ 2.00	Y	C	LG Act 1995 Section 6.16
Scanning to File per page (A3 & A4)	Per page	3030220	\$ 1.00	\$ 1.00	Y	C	LG Act 1995 Section 6.16
Corndolly Pins	Per item	3030222	\$ 9.00	\$ 9.00	Y	C	LG Act 1995 Section 6.16
Keyrings	Per item	3030222	\$ 6.00	\$ 6.00	Y	C	LG Act 1995 Section 6.16
Pens	Per item	3030222	\$ 5.00	\$ 5.00	Y	C	LG Act 1995 Section 6.16
Stubby Holders	Per item	3030222	\$ 4.00	\$ 4.00	Y	C	LG Act 1995 Section 6.16
Animal Control							
Dog Annual Registration; Sterilised Dog/Bitch	Per Year	3050221	\$ 20.00	\$ 20.00	N	S	Dog Regulations 2013 (Reg 17)
Dog Annual Registration; Unsterilised Dog/Bitch	Per Year	3050221	\$ 50.00	\$ 50.00	N	S	Dog Regulations 2013 (Reg 17)
Dog Three Registration; Sterilised Dog/Bitch	Per Three Years	3050221	\$ 42.50	\$ 42.50	N	S	Dog Regulations 2013 (Reg 17)
Dog Three Registration; Unsterilised Dog/Bitch	Per Three Years	3050221	\$ 120.00	\$ 120.00	N	S	Dog Regulations 2013 (Reg 17)
Dog Life Registration; Sterilised Dog/Bitch	Life	3050221	\$ 125.00	\$ 125.00	N	S	Dog Regulations 2013 (Reg 17)
Dog Life Registration; Unsterilised Dog/Bitch	Life	3050221	\$ 250.00	\$ 250.00	N	S	Dog Regulations 2013 (Reg 17)
Dog Concession; Working Dogs	Per Year	3050221	25% of fee	25% of fee	N	S	Dog Regulations 2013 (Reg 17)
Dog Concession; Pensioners	Per Year	3050221	50% of fee	50% of fee	N	S	Dog Regulations 2013 (Reg 17)
Registration; Service Dog	Per Year	3050221	No Charge	No Charge	N	S	Dog Regulations 2013 (Reg 17)
Impound Fees; Dogs & Cats	Per Impound	3050220	\$ 75.00	\$ 80.00	Y	C	LG ACT 1995 Section 6.16
Sustenance Fee	Per Day	2050265	\$ 20.00	\$ 25.00	Y	C	LG ACT 1995 Section 6.16
Release of Dog or Cat Outside Facility Opening Hours	Per Animal	3050220	\$ 225.00	\$ 235.00	Y	C	LG ACT 1995 Section 6.16
First Aid Treatment of Any Impounded Animal	Cost Recovery	2050265	Cost Recovery	Cost Recovery	Y	C	LG ACT 1995 Section 6.16
Dog Yard Inspection; Restricted & Dangerous Dog Only	Per Inspection	2050216	\$ 50.00	\$ 50.00	Y	S	Dog Regulations 2013 (Reg 17)
Application of Licence as Approved Kennel Establishment	Per Application	3050221	\$ 200.00	\$ 200.00	N	S	Dog Regulations 2013 (Reg 17)
Approved Kennel Establishment Licence & Annual Renewal	Per Licence	3050221	\$ 200.00	\$ 200.00	N	S	Dog Regulations 2013 (Reg 17)
Application to Keep More Than The Prescribed Number of Dogs	Per Application	3050221	\$ 100.00	\$ 100.00	N	S	Dog Regulations 2013 (Reg 17)
Ranger Inspection Fee	Per Application	2050216	\$ 50.00	\$ 55.00	Y	C	LG ACT 1995 Section 6.16
Cat Annual Registration; Sterilised Cat	Per Year	3050221	\$ 20.00	\$ 20.00	N	S	Cat Act 2011
Cat Three Year Registration; Sterilised Cat	Per Three Years	3050221	\$ 42.50	\$ 42.50	N	S	Cat Act 2011
Cat Life Registration; Sterilised Cat	Life	3050221	\$ 100.00	\$ 100.00	N	S	Cat Act 2011
Cat Concession; Pensioners	Per Year	3050221	50% of fee	50% of fee	N	S	Cat Act 2011
Registration of Breeding Cat	Per Year	3050221	\$ 100.00	\$ 100.00	N	S	Cat Act 2011
Sustenance Fee; All Livestock Per Head	Per Day	2050265	Cost Recovery	Cost Recovery	Y	C	LG ACT 1995 Section 6.16
Infringements	Per Infringement	2050216	Per Act	Per Act	N	S	R35 Dog Regulations 2013 & S62 Cat Act 2011
Building Hire							
ES Building	Per Day	3050520	\$ 85.00	\$ 90.00	Y	C	LG ACT 1995 Section 6.16
ES Building; Darts Club - per use	Per Event	3050520	-	\$ 20.00	Y	C	LG ACT 1995 Section 6.16
WACHS Health Centre Rent	Per Week	3070720	\$ 165.00	\$ 173.25	Y	C	LG ACT 1995 Section 6.16
WACHS Health Centre Room Hire	Per Day	3070720	\$ 55.00	\$ 60.00	Y	C	LG ACT 1995 Section 6.16
Public Hall; All Facilities	Per Event	3110120	\$ 176.00	\$ 185.00	Y	C	LG ACT 1995 Section 6.16
Public Hall; Club Hire - Morning/Afternoon	Per Event	3110120	\$ 15.00	\$ 20.00	Y	C	LG ACT 1995 Section 6.16
Public Hall; Club Hire - Evening after 5pm, Casual Use or Stage Only	Per Event	3110120	\$ 25.00	\$ 30.00	Y	C	LG ACT 1995 Section 6.16
Public Hall; Full Dress Rehearsal	Per Event	3110120	\$ 50.00	\$ 55.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Function - All Facilities (Pavillion, Kitchen, Bar etc)	Per Event	3110320	\$ 285.00	\$ 300.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Meeting Rooms (Old Kitchen/Tennis Rooms/Kitchen Only)	Per Event	3110320	\$ 85.00	\$ 90.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Use of PA System	Per Event	3110320	\$ 50.00	\$ 55.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Bond for PA System	Bond	3110320	\$ 270.00	\$ 285.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Functions where alcohol will be consumed	Bond	3110320	\$ 385.00	\$ 400.00	Y	C	LG ACT 1995 Section 6.16
Swimming Pool (Out of normal hours - Manager's wage)	Per Hour	3110220	\$ 77.00	\$ 77.00	Y	C	LG ACT 1995 Section 6.16

Description	Notes	Account	Fee & Charge 2025/26	Fee & Charge 2026/27	GST	Statutory or Council Fee	Act or Regulation
Housing							
Staff Housing; Employee Rent (\$50 discount/week on property rental price)	Per Week	Pending occupancy 3090120-Staff 3090220-Other	\$ 110.00	-	N	C	LG ACT 1995 Section 6.16
Lot 09 (52) Smith	Per Week		-	\$ 205.00	N	C	LG ACT 1995 Section 6.16
Lot 68 (18) Smith	Per Week		-	\$ 230.00	N	C	LG ACT 1995 Section 6.16
Lot 95 (38) Greenham (3)	Per Week		\$ 192.00	\$ 215.00	N	C	LG ACT 1995 Section 6.16
Lot 98 (32) Greenham	Per Week		\$ 198.00	\$ 205.00	N	C	LG ACT 1995 Section 6.16
Lot 164 (8A & 8B) Lodge (2)	Per Week		\$ 204.00	\$ 230.00	N	C	LG ACT 1995 Section 6.16
Lot 200 (6) Greenham (4)	Per Week		-	\$ 220.00	N	C	LG ACT 1995 Section 6.16
Lot 203 (4) Pearman	Per Week		\$ 204.00	\$ 225.00	N	C	LG ACT 1995 Section 6.16
Lot 271 (3) Greenham	Per Week		-	\$ 210.00	N	C	LG ACT 1995 Section 6.16
Lot 274 (2) Lodge	Per Week		-	\$ 215.00	N	C	LG ACT 1995 Section 6.16
Lot 282 (7) Pearman	Per Week		-	\$ 235.00	N	C	LG ACT 1995 Section 6.16
Lot 550 DEF (38) Smith (3)	Per Week		\$ 162.00	\$ 215.00	N	C	LG ACT 1995 Section 6.16
Lot 164 (8C) Lodge (GROH Lease)	Per Week		Negotiated	Negotiated	N	C	LG ACT 1995 Section 6.16
Lot 204 (6) Pearman (GROH Lease)	Per Week		Negotiated	Negotiated	N	C	LG ACT 1995 Section 6.16
Community Housing; Lot 13 (49) Smith (3)	Per Week	3090320	\$ 168.00	\$ 200.00	N	C	LG ACT 1995 Section 6.16
Community Housing; Lot 291 (46) Smith (3)	Per Week	3090320	\$ 168.00	\$ 200.00	N	C	LG ACT 1995 Section 6.16
Community Housing; 550 ABC (38) Smith (3)	Per Week	3090320	\$ 162.00	\$ 210.00	N	C	LG ACT 1995 Section 6.16
Housing Bond; Four Weeks Rent and \$150 Pet Bond if Applicable					N	C	LG ACT 1995 Section 6.16
Refuse Collection							
Refuse Collection	Per Bin	3100120	\$ 200.00	\$ 240.00	N	C	S.67 WARR Act 2007
Refuse Collection; Age Pensioner	Per Bin	3100120	\$ 140.00	\$ 170.00	N	C	S.67 WARR Act 2007
Recycling Collection	Per Bin	3100125	\$ 190.00	\$ 225.00	N	C	S.67 WARR Act 2007
Recycling Collection; Age Pensioner	Per Bin	3100125	\$ 140.00	\$ 170.00	N	C	S.67 WARR Act 2007
Rubbish Site Charge; Non Collection			\$ 60.00	\$ 60.00	Y	C	S.67 WARR Act 2007
Replacement Bin	Per Bin		Cost Recovery	Cost Recovery	Y	C	LG ACT 1995 Section 6.16
Sewerage							
Sewerage Rate in the Dollar		3100120	\$ 0.08713	\$ 0.09150			Health (Miscellaneous Provisions) Act 1911 Section 41
Minimum Charge		3100120	\$ 380.00	\$ 400.00			Health (Miscellaneous Provisions) Act 1911 Section 41
Non-Rated Properties; First Major Fixture		3100120	\$ 270.00	\$ 285.00			Health (Miscellaneous Provisions) Act 1911 Section 41
Non-Rated Properties; Each Additional Major Fixture		3100120	\$ 125.00	\$ 130.00			Health (Miscellaneous Provisions) Act 1911 Section 41
Septic Fees (Statutory)							
Application Fee	Per Application	3100321	\$ 118.00	\$ 118.00	N	S	Health (Treatment of Sewerage and Disposal of Effluent and Liquid Waste) Regulations 197
Local Government Report Fee (Waste greater than 540L per day)	Per Application	3100321	\$ 118.00	\$ 118.00	N	S	Health (Treatment of Sewerage and Disposal of Effluent and Liquid Waste) Regulations 197
Permit to Use an Apparatus (Includes All Inspections)	Per Inspection	3100321	\$ 118.00	\$ 118.00	N	S	Health (Treatment of Sewerage and Disposal of Effluent and Liquid Waste) Regulations 197
Town Planning							
As Per Development & Planning (Local Government Fees) Regulations 2000	Per Application	3100620				S	Planning and Development Regulations 2009
Application Fee for Permanent Road Closure	Per Application	3100620	Cost Recovery	Cost Recovery	N	S	Planning and Development Regulations 2009
Local Planning Scheme Amendment - Basic Amendment Plan	Per Application	3100620	\$ 1,500.00	\$ 1,575.00	N	S	Planning and Development Regulations 2009
Local Planning Scheme Amendment - Standard Amendment Plan	Per Application	3100620	\$ 2,500.00	\$ 2,625.00	N	S	Planning and Development Regulations 2009
Local Planning Scheme Amendment - Complex Amendment Plan	Per Application	3100620	\$ 5,000.00	\$ 5,250.00	N	S	Planning and Development Regulations 2009

Description	Notes	Account	Fee & Charge 2025/26	Fee & Charge 2026/27	GST	Statutory or Council Fee	Act or Regulation
Cemetery							
Plot Fee; Land For Grave 2.4m x 1.2m	Per Application	3100720	\$ 30.00	\$ 32.50	Y	C	Cemeteries Act 1986
Plot Fee; Land For Grave 2.4m x 2.4m	Per Application	3100720	\$ 60.00	\$ 65.00	Y	C	Cemeteries Act 1986
Digging of Grave; Child Under 5 Years of Age, 1.2m Deep	Per Internment	3100720	\$ 820.00	\$ 860.00	Y	C	Cemeteries Act 1986
Digging of Grave; Any Other Person, 1.8m Deep	Per Internment	3100720	\$ 1,240.00	\$ 1,300.00	Y	C	Cemeteries Act 1986
Digging of Grave; Any Other Person, 2.15m Deep	Per Internment	3100720	\$ 1,500.00	\$ 1,575.00	Y	C	Cemeteries Act 1986
Digging of Grave; Beyond 1.8m for Each Additional 0.3m or Part Thereof	Per Internment	3100720	\$ 200.00	\$ 210.00	Y	C	Cemeteries Act 1986
Re-Opening of Grave; Any Child Under 5 Years (Opening & Refilling)	Per Application	3100720	\$ 820.00	\$ 860.00	Y	C	Cemeteries Act 1986
Re-Opening of Grave; Any Persons Over 5 Years (Opening & Refilling)	Per Application	3100720	\$ 1,240.00	\$ 1,300.00	Y	C	Cemeteries Act 1986
Grant of Right of Burial	Per Application	3100720	\$ 108.00	\$ 115.00	N	C	Cemeteries Act 1986
Additional Charge; Funeral Held on Saturdays	Per Event	3100720	\$ 325.00	\$ 350.00	Y	C	Cemeteries Act 1986
Additional Charge; Funeral Held on Public Holidays and Sundays	Per Event	3100720	\$ 540.00	\$ 570.00	Y	C	Cemeteries Act 1986
Niche Wall; Single Niche	Per Application	3100721	\$ 150.00	\$ 160.00	Y	C	Cemeteries Act 1986
Niche Wall; Double Niche	Per Application	3100721	\$ 250.00	\$ 265.00	Y	C	Cemeteries Act 1986
Funeral Directors Licence (Valid until 30 June of the financial year paid)	Per Application	3100720	\$ 59.50	\$ 65.00	N	C	Cemeteries Act 1986
Monumental Masons Licence (Valid until 30 June of the financial year paid)	Per Application	3100722	\$ 59.50	\$ 65.00	N	C	Cemeteries Act 1986
Permit; Erect Monument or Headstone	Per Application	3100722	\$ 27.00	\$ 30.00	N	C	Cemeteries Act 1986
Permit; Erect Any Name Plate	Per Application	3100722	\$ 21.00	\$ 25.00	N	C	Cemeteries Act 1986
Seasonal Sporting Club Fees							
Recreation Ground; Cricket	Per Annum	3110321	\$ 720.00	\$ 755.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Tennis	Per Annum	3110321	\$ 660.00	\$ 695.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Basketball	Per Annum	3110321	\$ 660.00	\$ 695.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Hockey	Per Annum	3110321	\$ 660.00	\$ 695.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Netball	Per Annum	3110321	\$ 660.00	\$ 695.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Football	Per Annum	3110321	\$ 4,125.00	\$ 4,330.00	Y	C	LG ACT 1995 Section 6.16
Sports Club; Golf	Per Annum	3110321	-	\$ 695.00	Y	C	LG ACT 1995 Section 6.16
Gymnasium Fees							
Annual - Adult	Per Year	3110322	\$ 200.00	\$ 210.00	Y	C	LG ACT 1995 Section 6.16
Annual - Pensioner/Student	Per Year	3110322	\$ 165.00	\$ 175.00	Y	C	LG ACT 1995 Section 6.16
6 months - Adult	Per 6 Months	3110322	\$ 125.00	\$ 130.00	Y	C	LG ACT 1995 Section 6.16
6 months - Pensioner/Student	Per 6 Months	3110322	\$ 105.00	\$ 110.00	Y	C	LG ACT 1995 Section 6.16
3 months - Adult	Per 3 Months	3110322	\$ 80.00	\$ 85.00	Y	C	LG ACT 1995 Section 6.16
3 months - Pensioner/Student	Per 3 Months	3110322	\$ 65.00	\$ 70.00	Y	C	LG ACT 1995 Section 6.16
Sports Club	Per Session	3110322	\$ 15.00	\$ 15.00	Y	C	LG ACT 1995 Section 6.16
Fob Bond	Bond	3110322	\$ 30.00	\$ 30.00	Y	C	LG ACT 1995 Section 6.16
Drive In Entry							
Double Feature Adults; 16 and over	Per event	3110323	\$ 15.00	\$ 20.00	Y	C	LG ACT 1995 Section 6.16
Double Feature Children; 3 years and under free	Per event	3110323	\$ 5.00	\$ 10.00	Y	C	LG ACT 1995 Section 6.16
Single Movie Screening Adults; Children free	Per event	3110323	\$ 10.00	\$ 10.00	Y	C	LG ACT 1995 Section 6.16
Library							
Charge for lost or damaged books	Per book	3110501	Replacement Value	Replacement Value		C	LG ACT 1995 Section 6.16

Description	Notes	Account	Fee & Charge 2025/26	Fee & Charge 2026/27	GST	Statutory or Council Fee	Act or Regulation
Short Term Accommodation - Yalambee							
1 Bedroom Unit (See 2 Bedroom Unit for 2026/2027 fees)	Per Night	3130222	\$ 140.00	-	Y	C	LG ACT 1995 Section 6.16
1 Bedroom Unit (See 2 Bedroom Unit for 2026/2027 fees)	Per Week	3130222	\$ 700.00	-	Y	C	LG ACT 1995 Section 6.16
2 Bedroom Unit	Per Night	3130222	\$ 180.00	\$ 190.00	Y	C	LG ACT 1995 Section 6.16
2 Bedroom Unit	Per Week	3130222	\$ 900.00	\$ 945.00	Y	C	LG ACT 1995 Section 6.16
Cleaning Fee - If Required (Includes Staff Time & Materials)	Cost Recovery		Cost Recovery	Cost Recovery	Y	C	LG ACT 1995 Section 6.16
Short Term Accommodation - Caravan Park (PAY 2, STAY 3)							
Powered Site	Per Night	3130221	\$ 30.00	\$ 35.00	Y	C	LG ACT 1995 Section 6.16
Powered Site	Per Week	3130221	\$ 150.00	\$ 160.00	Y	C	LG ACT 1995 Section 6.16
Non-Powered/Tent/ Unoccupied Van	Per Night	3130221	\$ 15.00	\$ 17.50	Y	C	LG ACT 1995 Section 6.16
Non-Powered/Tent/ Unoccupied Van	Per Week	3130221	\$ 75.00	\$ 80.00	Y	C	LG ACT 1995 Section 6.16
Tent Site (See Non-Powered/Tent/ Unoccupied Van for 2026/2027 fees)	Per Night	3130221	\$ 5.00	-	Y	C	LG ACT 1995 Section 6.16
Tent Site (See Non-Powered/Tent/ Unoccupied Van for 2026/2027 fees)	Per Week	3130221	\$ 20.00	-	Y	C	LG ACT 1995 Section 6.16
Showers; Non Park Resident	Per Use	3130221	\$ 5.00	\$ 5.00	Y	C	LG ACT 1995 Section 6.16
Washing Machine	Per Cycle	3130221	\$ 3.00	\$ 3.00	Y	C	LG ACT 1995 Section 6.16
Clothes Dryer	Per Cycle	3130221	\$ 4.00	\$ 4.00	Y	C	LG ACT 1995 Section 6.16
RV Parking Fee; Not in Caravan Park	Per Night	3130221	\$ 5.00	\$ 5.00	Y	C	LG ACT 1995 Section 6.16
Building Control							
Swimming Pool Enclosure Inspection	Per Inspection	3130321	\$ 80.00	\$ 80.00	N	S	Building Act 2011 (s.16(1))
Plant Hire - Rural							
Tree Planter (Automated)	Per Day	3130120	\$ 220.00	\$ 220.00	Y	C	LG ACT 1995 Section 6.16
Tree Planter (Manual	Per Day	3130120	\$ 110.00	\$ 110.00	Y	C	LG ACT 1995 Section 6.16
Tree Planter (Hand Held)	Per Day	3130120	\$ 30.00	\$ 30.00	Y	C	LG ACT 1995 Section 6.16
Bait Layer	Per Day	3130120	\$ 32.00	\$ 32.00	Y	C	LG ACT 1995 Section 6.16
Private Works							
Graders	Per Hour	3140120	\$ 195.00	\$ 205.00	Y	C	LG ACT 1995 Section 6.16
Front End Load	Per Hour	3140120	\$ 175.00	\$ 185.00	Y	C	LG ACT 1995 Section 6.16
Self Propelled M.T Roller	Per Hour	3140120	\$ 125.00	\$ 130.00	Y	C	LG ACT 1995 Section 6.16
Steel Roller	Per Hour	3140120	\$ 145.00	\$ 150.00	Y	C	LG ACT 1995 Section 6.16
Truck - 6x4	Per Hour	3140120	\$ 155.00	\$ 165.00	Y	C	LG ACT 1995 Section 6.16
Prime Mover & Tri Axle Side Tipper	Per Hour	3140120	\$ 195.00	\$ 205.00	Y	C	LG ACT 1995 Section 6.16
Prime Mover & Low Loader	Per Hour	3140120	\$ 195.00	\$ 205.00	Y	C	LG ACT 1995 Section 6.16
Bobcat	Per Hour	3140120	\$ 110.00	\$ 115.00	Y	C	LG ACT 1995 Section 6.16
Broom & Tractor	Per Hour	3140120	\$ 120.00	\$ 125.00	Y	C	LG ACT 1995 Section 6.16
Truck - 3T	Per Hour	3140120	\$ 115.00	\$ 120.00	Y	C	LG ACT 1995 Section 6.16
Cherry Picker	Per Hour	3140120	\$ 125.00	\$ 130.00	Y	C	LG ACT 1995 Section 6.16
Excavator	Per Hour	3140120	\$ 125.00	\$ 130.00	Y	C	LG ACT 1995 Section 6.16
Street Sweeper	Per Hour	3140120	\$ 115.00	\$ 120.00	Y	C	LG ACT 1995 Section 6.16
Labour Hire	Per Hour	3140120	\$ 85.00	\$ 90.00	Y	C	LG ACT 1995 Section 6.16
Western Power Hourly Rate	Per Hour	3140120	\$ 245.00	\$ 260.00	Y	C	LG ACT 1995 Section 6.16
Ride on Mower	Per Hour	3140120	\$ 95.00	\$ 100.00	Y	C	LG ACT 1995 Section 6.16
Compactor	Per Day	3140120	Not to Hire	Not to Hire	Y	C	LG ACT 1995 Section 6.16
Gravel/Wodjil	Per Tonne	3140120	\$ 30.00	\$ 35.00	Y	C	LG ACT 1995 Section 6.16
Blue Metal (if available)	Per Tonne	3140120	\$ 70.00	\$ 75.00	Y	C	LG ACT 1995 Section 6.16
Fuel Surcharge – If Applicable (Based on Market Fuel Price Increases)	Cost Recovery		Cost Recovery	Cost Recovery	Y	C	LG ACT 1995 Section 6.16
Other Economic Services							
ATM Fee	Per Transaction	3130822	\$ 2.80	\$ 2.80	Y	C	LG ACT 1995 Section 6.16
Community Bus	Per km	3130834	\$ 0.90	\$ 0.90	Y	C	LG ACT 1995 Section 6.16
Community Bus; Cleaning Fee - If Required (Includes Staff Time & Materials)	Cost Recovery		Cost Recovery	Cost Recovery	Y	C	LG ACT 1995 Section 6.16
Water Standpipes	Per kL	3130821	TBA	TBA		C	LG ACT 1995 Section 6.16

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General Purpose Funding Rates

Operating Income		Budget 2026/27
3030121	RATES - Account Enquiry Charges (Landgate)	2,000
3030122	RATES - Reimbursement of Debt Collection Costs	20,000
3030130	RATES - Rates Levied – Synergy	1,362,860
135,704	GRV	
13,650	GRV - Minimum	
1,200,766	UV	
9,100	UV - Minimum	
3,640	Mining Tenements	
3030138	RATES - Discount on Rates Levied	(50,000)
3030140	RATES - Ex-Gratia Rates (CBH, etc.)	31,007
3030145	RATES - Penalty Interest Received	10,000
Operating Income Total		\$1,375,867
Operating Expenditure		
2030112	RATES - Valuation Expenses	6,500
2030114	RATES - Debt Collection Expenses	20,000
2030116	RATES - Postage and Freight	500
2030199	RATES - Administration Allocated	55,652
Operating Expenditure Total		\$82,652

Budget Highlights:

As per the Shire of Koorda Strategic Resourcing Plan an increase of 3.5% has been implemented.

- GRV Rate \$0.104000
- UV Rate \$0.008423
- Minimum Rate \$455.00

- 5% - Early Payment Discount (on rates portion only)
Note: to claim, arrears to be cleared and account to be paid in full.
- 11% pa - Penalty interest on overdue rates. (accrued daily)
- No administration interest charge on selection of the instalment payment option.
- UV revaluations increased 17.64% for 2026/2027 (to \$143,272,665).
- CBH Ex-Gratia Rate increased from \$0.070 to \$0.073, in line with the rates increase. To increase each year with rate increases. (Based off 424,760T estimate for 2026/2027)

Fees & Charges: As per fee & charge schedule.

Description:

Rates levied under Division 6 of Part 6 of the Local Government Act 1995. Revenue from a general rate, differential rates, minimum rates, interest and fees on instalment arrangements, interest on arrears, government subsidy for rates deferred by entitled pensioners, less discounts and/or concessions relating to rates levied.

Expenditures incurred in administration and maintaining rate records, rating valuations, servicing notices, postage, stationery, advertising, doubtful debt expense, debt collection, printing, indirect administration costs etc.

Specified area rates, service charges, sewerage rates and water rates are to be allocated to the service program for which the charge is being levied.

Local Laws: Nonapplicable.

Statutory Requirements:

Rates are calculated by determining the excess of budget expenditure over revenue and then using land valuations multiplied by a rate to supplement the deficit. The raising of rates by this method is supported and guided by the Local Government Act 1995 and associated Regulations.

Service Levels:

Rates may be paid by post, BPAY, online or over the counter at the Shire Administration Office, 10 Haig Street, Koorda. Opening times 9.00am to 4.00pm Monday to Friday (except Public Holidays)

Capital Investment: Nonapplicable.

Financing: Nonapplicable.

Future Comments:

- UV Valuations completed annually (approx. \$5,500)
- GRV Valuations completed every 6 years. Last completed 30 June 2024, the next is due 30 June 2030.

General Purpose Funding Other General Purpose Funding

Operating Income		Budget 2026/27
3030210	GEN PUR - Financial Assistance Grant - General	263,745
3030211	GEN PUR - Financial Assistance Grant - Roads	84,362
3030212	GEN PUR - Other Grants	0
3030220	GEN PUR - Charges - Photocopying / Faxing	0
3030221	GEN PUR - Charges - Sale of Electoral Rolls, Minutes, Local Laws	0
3030222	GEN PUR - Charges - Koorda Memorabilia	0
3030245	GEN PUR - Interest Earned - Reserve Funds	217,400
3030246	GEN PUR - Interest Earned - Municipal Funds	10,200
Operating Income Total		\$575,707
Operating Expenditure		
2030211	GEN PUR - Bank Fees and Charges	10,200
2030299	GEN PUR - Administration Allocated	82,490
Operating Expenditure Total		\$92,690

Budget Highlights:

- **Approx 80% of the 2026/2027 was made as a pre-payment in 2025/26 and is included in the opening surplus.**
- **LRCI Program completed.**

Fees & Charges: As per fee & charge schedule.

Description:

Amounts receivable from the Western Australian Grants Commission and any other Government Grant of a general purpose nature and generally referred to as untied grants. The funds allocated by the Grants Commission and referred to as general purpose funding and local roads funding are considered untied grants. Grants for special projects from the Commission are considered tied grants and should be disclosed under the appropriate program ie Transport.

Interest earnings from deposits and investments, including reserve accounts. General overdraft expenses on the Municipal Fund. Where overdraft arrangements are made for specific purposes the cost incurred with that purpose is to be allocated to the appropriate program.

Interest expenses on borrowing are to be allocated to the program for which purposes the loans were raised. Repayments of interest by community groups or self-supporting loans are to be treated as revenue in the corresponding program.

Local Laws: Nonapplicable.

Statutory Requirements:

Surplus funds are required to be invested in accordance with the requirements of the Local Government Act 1995.

Service Levels:

The investment of surplus funds is determined by a Council policy.

Capital Investment: Nonapplicable.

Financing:

Grants:

Financial Assistance Grants (FAGs) - approximately 80% (\$2,226,893) of the 2026/2027 grant allocation was made as a pre-payment in 2025/26 and is included in the opening surplus.

26/27 estimated allocation - \$2,575,000

General Grant	(1,436,255 prepaid)	1,700,000
Road Grant	(790,638 prepaid)	875,000

Reserves:

All revenue which is derived from investing Reserves is set aside back into the Reserve which generated the revenue. In relation to the current reporting period the amount is as follows:

- Reserve Interest (based off 4.80% on \$4.50M) 217,400

Future Comments:

- **Hope that the Financial Assistance Grants remain at the same level. Pre-payment of Grants allows for cashflow at the start of each year.**

Governance Members of Council

Operating Expenditure		Budget 2026/27
2040104	MEMBERS - Training & Development	15,400
2040109	MEMBERS - Members Travel and Accommodation	10,500
2040111	MEMBERS - Presidents Allowance	13,482
2040112	MEMBERS - Deputy Presidents Allowance	3,371
2040113	MEMBERS - Members Sitting Fees	53,718
2040114	MEMBERS - Communications Allowance	6,300
2040116	MEMBERS - Election Expenses	0
2040120	MEMBERS - Communications Expenses	7,000
2040129	MEMBERS - Donations to Community Groups	20,000
2040130	MEMBERS - Insurance Expenses	10,662
2040141	MEMBERS - Subscriptions & Publications	24,700
13,000	NEWROC Contribution	
9,900	WALGA Subscription (Membership, Governance & Local Laws)	
1,500	Great Eastern Country Zone	
300	Rural Water Council	
2040186	MEMBERS - Expensed Minor Asset Purchases	25,000
2040187	MEMBERS - Other Expenses	1,500
2040199	MEMBERS - Administration Allocated	152,758
Operating Expenditure Total		\$344,391

Budget Highlights:

- **Community Grants Program (2040129) \$20,000**
- **Allocation in 2040186 for Councillor laptop replacement should they reach end of life and require updating.**

President Annual Allowance	\$13,482.00
Deputy President Annual Allowance	\$3,370.50
Annualised Meeting Fee - President	\$13,128.00
Annualised Meeting Fee - Elected Member	\$6,390.00
ICT Expenses	\$1,900.00
\$900.00 - ICT Annual Allowance	
\$1,000.00 - ICT Support Services	
Travel	\$1.00/km
Independent ARIC Chairperson – per meeting	\$450.00

Elected member and CEO remuneration are determined annually by the Salaries and Allowances Tribunal. Current allowance ranges for Band 4 Local Governments.

- Annualised Meeting Fee - Elected Members: \$4,161 - \$11,023
- Annualised Meeting Fee - President: \$4,161- \$22,646
- President Allowance: \$596 - \$23,257
- Deputy President Allowance: The percentage determined for the purposes of section 5.98A(1) of the LG Act is 25 per cent.
- ICT expenses: \$500 - \$3,500
 - **ICT expenses** means:
 - (a) rental charges in relation to one telephone and one facsimile machine, as prescribed by regulation 31(1)(a) of the LG Regulations;
 - (b) any other expenses that relate to information and communications technology (for example, telephone call charges and internet service provider fees) and that are a kind of expense prescribed by regulation 32(1) of the LG Regulations; or
 - (c) any expenses, including the purchase costs, of ICT hardware provided to elected members.
 - With respect to ICT expenses, the Tribunal's intention is for the maximum annual allowance to cover the cost of providing ICT hardware and equipment. It is not the intention for the allowance to be paid in addition to providing equipment and hardware.
- Independent ARIC Chairperson fee in line with SAT determination and determined as value for money.

Fees & Charges: Nonapplicable.

Description:

Administration and operation of facilities and services to members of council. Includes fees, expenses and allowances paid to elected and committee members, election costs, insurance, subscriptions, conference expenses, council chamber expenses, members' entertainment, support staff (orderly, secretarial, receptionists etc.), printing, telephones, faxes, delivery expenses.

Also includes the allocation of administration expenses for the Chief Executive Officer and staff in preparation, administration and attendance at meetings and assisting elected members and other committees of Council.

Local Laws:

The Council has adopted a Local Law (Standing Orders), which covers the conduct of elected members at Council meetings.

Donation to groups listed in Policy "F - Donations and Requests to Waiver fees."

Statutory Requirements:

A local government is required to maintain a structure of elected members by State Legislation.

Service Levels:

The Elected Members meet on the third Wednesday of each month (except January) to consider matters requiring a decision. These meetings are open to the public and contain a period for public questions at the commencement of the meeting.

Capital Investment: Nonapplicable.

Financing:

Reserves

Transfer from IT & Admin (Laptop replacement)	25,000
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Future Comments:

- **Original NEWROC Regional Subsidiary application was unsuccessful, to encourage a future application.**

Governance

Other Governance

Operating Expenditure		Budget 2026/27
2040211	OTH GOV - Civic Functions, Refreshments & Receptions	10,000
2040223	OTH GOV - LGIS Risk Expenditure	13,600
8,100	LGIS Regional Risk Co-Ordinator Program	
5,500	LGIS Employee Assistance Program (EAP) - Staff, Elected Members & Bushfire Volunteers	
2040250	OTH GOV - Consultancy - Statutory	0
2040251	OTH GOV - Consultancy - Strategic	80,000
4,500	Health Local Law Review	
10,500	CEO Performance Review	
13,500	IT Strategic Plan, IT Risk Register & IT Disaster Recovery Testing	
14,000	Grant Writing Assistance	
37,500	Provisions	
2040284	OTH GOV - Audit Fees	50,800
48,800	Audit for the year ended 30 June 2026	
2,000	Audit on RtR for year ended 30 June 2026	
2040299	OTH GOV - Administration Allocated	126,024
Operating Expenditure Total		\$280,424

Budget Highlights:

- In line with AR 17 & FMR report, budget includes allocation to produce Strategic IT Plan and ICT Risk Register, as well as Phase 1 of IT Disaster Recovery Testing (Server Failure).
- The Strategic Resourcing Plan (incorporating the Long-Term Financial Plan and Asset Management Plan) was drafted in 2024/25 and will be tabled at Council following Budget adoption.
- The OAG have appointed Armada to conduct the Shire of Koorda annual financial audit for a 3-year period. (30 June 2024 to 30 June 2027). 3% increase applicable for year ending 30 June 2026.

Fees & Charges: Nonapplicable.

Description:

Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services. Including civic receptions, refreshments (receptions), naturalisation (citizenship) ceremonies, polls, referendums, public relations (newsletters, sister city relationships etc.), Freedom of Information requests and preparation for State visits.

Research, development and preparation of policy documents, development of local laws, strategic planning, principal activity plans, annual budgets, annual financial reports, audit fees and the annual report.

The allocation of expenses made to this program, such as meetings, public relations or staff should not include those identified with specific programs or business units.

Local Laws: Nonapplicable.

Statutory Requirements:

The Local Government Amendment (Auditing) Act 2017 makes legislative changes to the Local Government Act 1995 to provide for the auditing of local governments by the Auditor General.

The Act allows the Auditor General to contract out some or all of the financial audits, but all audits will be the responsibility of the

Auditor General and OAG. It also allows for performance audits, which will examine the economy, efficiency and effectiveness of any aspect of local government operations.

The OAG have appointed Armada to conduct the Shire of Koorda annual financial audit for a 3-year period. (30 June 2024 to 30 June 2027)

The Act also places an obligation on local government to publish their annual report, including their annual financial report and auditor's report, on their website.

Pursuant to Regulation 17 of the *Local Government (Audit) Regulations 1996*, the CEO must review the appropriateness and effectiveness of systems and procedures in relation to financial management, legislative compliance and risk management, with each of these matters reviewed not less than once every four (4) financial years. The CEO must report the results of each review to the ARIC, which will consider the report and make recommendations to Council on any actions required.

Service Levels: Nonapplicable.

Capital Investment: Nonapplicable.

Financing: Nonapplicable.

Future Comments:

- The Strategic Community Plan (SCP) 2026-2036 underwent a full review in 2026. A full review is required every 4 years with a desktop review every 2 years.
- The Corporate Business Plan (CBP) requires review each year.
- The Workforce Plan 2025-2029 was last reviewed September 2025. A review of the Workforce Plan will be undertaken in 2026.
- The FMR and Audit Reg17 reviews were undertaken in March 2026. To be reviewed before 30 June 2030.

Law, Order & Public Safety
Animal Control

Operating Income		Budget 2026/27
3050220	ANIMAL - Pound Fees	0
3050221	ANIMAL - Animal Registration Fees	1,500
	Operating Income Total	\$1,500
Operating Expenditure		
2050216	ANIMAL - Ranger Services	17,400
2050265	ANIMAL - Pound Maintenance/Operations	0
2050299	ANIMAL - Administration Allocated	29,074
	Operating Expenditure Total	\$46,474

Budget Highlights:

No significant changes.

Note: All fees must be paid in full on collection of pets. All animals are required to be registered before release.

Fines as per Regulations.

Other Fees & Charges as per annual Fees & Charges list.

Fees & Charges: As per fee & charge schedule.

Description:

Administration, enforcement and operations relating to the control of animals. Include costs of impounding, destroying and disposal of stray animals. Revenues include dog registration fees, fines and penalties relating to straying dogs, cats, cattle and other livestock and impounding and destruction fees.

Local Laws:

Shire of Koorda Dog Local Laws 2010.

Statutory Requirements:

The Council is obligated to administer the Dog Act throughout the district. The Dog Act & Cat Act is State Legislation.

Service Levels:

Council engages WA Contract Ranger Services.

Capital Investment: Nonapplicable.

Financing:

General Revenue.

Future Comments:

- **New centralised registration system “PetsWA” put on hold until further notice.**

Law, Order & Public Safety
ESL BFB & Emergency Management

Operating Income		Budget 2026/27
3050502	ESL BFB - Admin Fee/Commission	4,000
3050510	ESL BFB - Operating Grant	21,790
3050515	ESL BFB - Capital Grant	0
3050520	ESL BFB - Fees & Charges (Building)	330
3050590	ESL BFB - Profit on Disposal of Assets	0
	Operating Income Total	\$26,120
Operating Expenditure		
2050507	ESL BFB - Clothing & Accessories	3,000
2050530	ESL BFB - Insurance Expenses	5,126
2050565	ESL BFB - Maintenance Plant & Equipment	25,000
2050566	ESL BFB - Maintenance Vehicles/Trailers/Boats	0
2050569	ESL BFB - Plant & Equipment \$1,200 to \$5,000 per item	0
2050586	ESL BFB - Plant & Equipment < \$1,200 per item	0
2050587	ESL BFB - Other Goods and Services	1,000
2050588	ESL BFB - Utilities, Rates & Taxes	15,380
2050589	ESL BFB - Maintenance Land & Buildings	6,450
2050591	ESL BFB - Loss on Disposal of Assets	0
2050599	ESL BFB - Administration Allocated	38,749
	Operating Expenditure Total	\$94,705
Operating Income		
3050701	EM - Reimbursements (Shared CESM)	165,000
	Operating Income Total	\$165,000
Operating Expenditure		
2050700	EM - Employee Costs (Shared CESM)	190,000
2050787	EM - Other Expenditure	3,000
2050792	EM - Depreciation	8,028
2050799	EM - Administration Allocated	38,801
	Operating Expenditure Total	\$239,829

Budget Highlights:

- **Community Emergency Services Manager (CESM) secured between the Shires of Koorda, Mt Marshall and Mukinbudin. Funding arrangement with DFES to cover 60% DFES, with the remaining 40% split between the Shires.**
- **Allocation of \$10,000 in 2050565 for Starlink Services to be fitted to Emergency Services Vehicles to ensure consistent and uninterrupted communications with Volunteer Bushfire Brigade.**
- **As part of the DFES Capital Grants Scheme, the Koorda and Kulja Brigades had the P037 Light Tanker and P007 Broadacre fire tender replaced in 2025/2026.**
- **Seroja Resilience Fund finalised and acquitted in 2025/2026.**

Fees & Charges: As per fee & charge schedule.

Description:

Administration and operations on fire prevention services, including volunteer fire brigades, FESA levy, outlays on roadside clearing operations (slashing, clearing, mowing verges, standpipes, insurance) and other protective burning. Revenues include the sale of local laws, maps, materials relating to fire prevention, fines and penalties imposed under relevant Acts and fines, fees or charges for clearing fire breaks.

Local Laws: Nonapplicable.

Statutory Requirements:

The Council is required to comply with the requirement of the DFES Act, which is enacted by the State Government. This Statute conveys various obligation and duties upon the Shire.

Service Levels: Nonapplicable.

Capital Investment: Nonapplicable.

Financing:

Grants

DFES LGGS 2026/2027

21,790

Future Comments:

- **Work with emergency service stakeholders to ensure the Shire and Volunteers meet DFES training and WHS standards.**
- **Conduct regular LEMC and BFAC meetings and exercises with outcomes reported to the community.**
- **Establish closer links to regional emergency services and participate in regional exercises.**

Health Preventative Services – Health & Pest Control

Operating Expenditure		Budget 2026/27
2070411	HEALTH - Contract EHO	5,000
2070487	HEALTH - Analytical Expenses	500
2070499	HEALTH - Administration Allocated	43,638
	Operating Expenditure Total	\$49,138
Operating Expenditure		
2070553	PEST - Pest Control Programs (Includes Vermin Control)	4,300
2070599	PEST - Administration Allocated	7,282
	Operating Expenditure Total	\$11,582

Budget Highlights:

- **Partnered with City of Wanneroo for EHO Services on an 'as need' basis.**

Fees & Charges: Nonapplicable.

Description:

Health: Administration and Inspection Administration, inspection and operations of programs concerned with the general health of the community.

Includes the costs and revenues derived from the inspection of eating houses, alfresco dining, lodging and boarding houses, itinerant food vendors, stall holders, offensive trade etc.

Also includes providing the services of a Medical Officer of Health, group and regional health schemes and any other outlays concerned with the general health inspection and administration services provided by the council.

Pest Control: Administration and operations for programs concerned with the eradication of noxious insects and vermin such as mosquitoes, flies, rodent etc.

Local Laws:

Shire of Koorda Health Local Law being reviewed in 2026.

Statutory Requirements:

Administration in accordance with the Health Act (State Legislation).

Service Levels:

Random food quality sampling is undertaken by the EHO and inspection and approvals service operated from the Shire office during normal office hours.

Capital Investment: Nonapplicable.

Financing: Nonapplicable.

Future Comments: Nonapplicable.

Health Preventative Services – Other Health

Operating Income		Budget 2026/27
3070720	OTH HEALTH - Fees & Charges	7,965
	Operating Income Total	\$7,965
Operating Expenditure		
2070720	OTH HEALTH - Communication Expense	2,000
2070721	OTH HEALTH - Information Technology	5,000
2070787	OTH HEALTH - Doctor Service Contribution	120,000
2070788	OTH HEALTH - Building Operations	18,628
2070789	OTH HEALTH - Building Maintenance	10,460
2070792	OTH HEALTH - Depreciation	12,252
2070799	OTH HEALTH - Administration Allocated	21,793
	Operating Expenditure Total	\$190,133

Budget Highlights:

- Doctor Service provision to remain at two days.
- WACHS exercised their lease extension to 31 January 2027, with a further option to extend to 31 January 2029. To consider weekly lease fees in 26/27 budget.

Fees & Charges: As per fee & charge schedule.
WACHS lease expires 31 January 2027.

Description:

Administration and operation of medical and dental clinics including contributions, subsidies, donations etc. provision of medical services such as doctors, dentists nursing services, Royal Flying Doctors Service, ambulance services, and hospitals.

Local Laws: Nonapplicable.

Statutory Requirements: Nonapplicable.

Service Levels:

The Shire of Koorda has entered into an agreement with the Shire of Wongan-Ballidu for the provision of a doctor service in Koorda two days per week. Agreement ends in September 2027 and requires re-tendering.

Capital Investment: Nonapplicable.

Financing:

Medical Practitioner Reserve Account discontinued in 2025/2026 and transferred to Council Building Reserve.

Future Comments:

- Review WACHS lease fees for 2026/27 Budget.
- Ensure Koorda Health Building is adequately equipped and utilised with reasonable provision to recruit new Doctor if/when necessary.

Education & Welfare Families & Other Welfare

Operating Expenditure		Budget 2026/27
2080386	FAMILIES - Expensed Minor Asset Purchase	0
2080388	FAMILIES - Building Operations (BO004)	8,648
2080389	FAMILIES - Building Maintenance (BM004)	10,350
2080392	FAMILIES - Depreciation	552
2080399	FAMILIES - Administration Allocated	12,119
	Operating Expenditure Total	\$31,669
Operating Expenditure		
2080787	WELFARE - Other Expenses (Wheatbelt Ag Care)	900
2080799	WELFARE - Administration Allocated	26,682
	Operating Expenditure Total	\$27,582

Budget Highlights:

- **Wheatbelt Ag Care annual contribution** **\$900**
- **Allocation of \$4,000 in 2080389 for paving repairs to ramp at playgroup building.**

Fees & Charges: Nonapplicable.

Description:

Families: Administration, inspection, support and operation of programs concerned with providing facilities to serve dependent parents and young children, parent and baby centres, child care centres, crèches and play centres at which little or no schooling is provided.

Other Welfare: Administration, support and operation of other welfare services concerned with family support schemes, refuge centres, drop-in centres for the unemployed or youth, services for migrants, social workers and contributions, subsidies, donations to welfare groups.

Local Laws: Nonapplicable.

Statutory Requirements: Nonapplicable.

Service Levels:

Provide building for the provision of Day Care services.
Contribute to provision of welfare services to Shire.

Capital Investment: Nonapplicable.

Financing: Nonapplicable.

Future Comments:

- **Shire of Koorda Disability Access Inclusion Plan (DAIP) updated in 2025. Due for renewal in 2030.**
- **Advocate for local aged and disability care service providers.**
- **Although the Family Day Care is no longer operational, the building is set up, compliant and registered should there be a need for the service in the future.**

Housing Staff Housing

Operating Income		Budget 2026/27
3090120	STF HOUSE - Fees & Charges	71,630
	Operating Income Total	\$71,630
Operating Expenditure		
2090188	STF HOUSE - Staff Housing Building Operations	45,639
2090189	STF HOUSE - Staff Housing Building Maintenance	44,200
2090192	STF HOUSE - Depreciation	23,880
2090198	STF HOUSE - Staff Housing Costs Recovered	(89,839)
	Operating Expenditure Total	\$23,880

Budget Highlights:

- Housing matrix used to better align rent to specific property specifications (year built, no. of bedrooms, no. of bathrooms and building material). Staff renting Shire properties will receive \$50/week discount in line with Employee allowance.
- Capital works & repairs to L09 Smith (inc. kitchen, flooring, internal painting & gutters) & L68 Smith (main bathroom repairs after water damage, currently awaiting outcome of insurance claim).
- \$7,000 for minor fence and gutter maintenance L164 Lodge (Unit A&B) and L271 Greenham.
- Transfer of \$100,000 to Housing Reserve for future housing project fund.

Fees & Charges: As per fee & charge schedule.

Description:

Administration and operation of residential housing for council staff.

The net costs of these facilities should be assigned to the program for which the employee is engaged e.g. environmental health officer's residence to Health.

Local Laws: Nonapplicable.

Statutory Requirements: Nonapplicable.

Service Levels: Nonapplicable.

Capital Investment:

Building

L68 Smith Main Bathroom Repairs (Insurance TBC)	30,000
L09 Smith Repairs (Kitchen, Floor, Paint, Gutters)	30,000

Financing:

All upgrades under \$5,000 are unable to be capitalised, please refer to House/Building Program for Non-Capital Upgrade schedule. Figure included in operational expenditure.

Reserves

Transfer from Building (L09 Smith)	30,000
Transfer from Building (L68 Smith) – Insurance TBC	30,000

Reserves

Transfer to Building (Future housing project fund)	100,000
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Future Comments:

- Forward Plan to upgrade/replace staff accommodation.
- Council acknowledge the increasing current and future needs for worker accommodation in Koorda and are committed to forward planning with potential grant applications and reserve allocations for possible future projects.
- Develop Shire Housing Strategy to include expanded short-term and worker accommodation.

Housing Other Housing

Operating Income		Budget 2026/27
3090220	OTH HOUSE - Fees & Charges (Housing)	118,176
3090221	OTH HOUSE - Fees & Charges (Leases)	59,800
	Operating Income Total	\$177,976
Operating Expenditure		
2090287	OTH HOUSE - Other Expenses	1,300
2090288	OTH HOUSE - Building Operations	33,169
2090289	OTH HOUSE - Building Maintenance	27,900
2090292	OTH HOUSE - Depreciation	25,836
2090299	OTH HOUSE - Administration Allocated	14,511
	Operating Expenditure Total	\$102,716

Budget Highlights:

- Purchase of 4 units in Greenham Street from CEACA. Increase to "Other Housing" income.
- Housing matrix used to better align rent to specific property specifications (year built, no. of bedrooms, no. of bathrooms and building material).

Fees & Charges: As per fee & charge schedule.

Description:

Administration, provision and operation of housing programs other than those for the benefit of council staff.

Local Laws: Nonapplicable.

Statutory Requirements: Nonapplicable.

Service Levels: Nonapplicable.

Capital Investment: Nonapplicable.

Financing:

All upgrades under \$5,000 are unable to be capitalised, please refer to House/Building Program for Non-Capital Upgrade schedule. Figure included in operational expenditure.

Future Comments:

- **Continues Council's policy to upgrade/ replace other accommodation.**

Housing Community Housing

Operating Income		Budget 2026/27
3090320	COM HOUSE - Fees & Charges (Housing)	82,800
	Operating Income Total	\$82,800
Operating Expenditure		
2090388	COM HOUSE - Building Operations	26,182
2090389	COM HOUSE - Building Maintenance	32,250
2090392	COM HOUSE - Depreciation	4,272
209039	COM HOUSE - Administration Allocated	14,511
	Operating Expenditure Total	\$77,215

Budget Highlights:

- Housing matrix used to better align rent to specific property specifications (year built, no. of bedrooms, no. of bathrooms and building material).
- \$9,500 included in 2090389 for maintenance repairs Painting & Flooring at L550B & fencing repairs to L291 (Unit 1 & 3)

Fees & Charges: As per fee & charge schedule.

Description:

Administration, provision and operation of housing programs other than those for the benefit of council staff.

These include housing for aged persons, unemployed youth, aboriginal housing schemes, Homeswest schemes, government and semi government employees.

Local Laws: Nonapplicable.

Statutory Requirements: Nonapplicable.

Service Levels: Nonapplicable.

Capital Investment: Nonapplicable.

Financing:

Reserves

Transfer from Community Housing (L550B) 7,500

All upgrades under \$5,000 are unable to be capitalised, please refer to House/Building Program for Non-Capital Upgrade schedule. Figure included in operational expenditure.

Future Comments:

- **Continues Council's policy to upgrade/replace other accommodation.**

Community Amenities
Sanitation Household

Operating Income		Budget 2026/27
3100120	SAN - Domestic Refuse Collection Charges	52,330
3100125	SAN - Domestic Recycling Service	46,090
	Operating Income Total	\$98,420
Operating Expenditure		
2100111	SAN - Waste Collection - Vergeside	32,000
2100112	SAN - Waste Collection - Street Bins	7,500
2100113	SAN - Waste Recycling	34,000
2100117	SAN - General Tip Maintenance	57,500
2100120	SAN - Communication Expenses	120
2100192	SAN - Depreciation	5,016
2100199	SAN - Administration Allocated	21,793
	Operating Expenditure Total	\$157,929

Budget Highlights:

- **NEWROC successful in receiving \$521,664 from the Recycling Modernisation Fund for the construction of NEWROC Transfer Stations. Project funding (including NEWROC contribution) is \$782,496, of which Koorda will receive 1/9th share (\$87,000).**
- **17.0% increase to waste collection fees (geopolitical impact).**
 - **Refuse Collection \$240.00**
 - **Refuse Collection (Age Pension) \$170.00**
 - **Recycling Collection \$225.00**
 - **Recycling Collection (Age Pension) \$170.00**

Fees & Charges: As per fee & charge schedule.

Description:

Administration and operation of general refuse collection and disposal services.

These include the collection of general, recyclable and green waste, the delivery to a disposal site or transfer station, provision and maintenance of rubbish disposal sites, regional schemes, recycling depots and transfer stations.

Local Laws: Nonapplicable.

Statutory Requirements:

The levy of a charge for the collection of rubbish and recycling is made under the Waste Avoidance & Resources Recovery Act 2007 (State Legislation)

Service Levels:

Refuse: Once weekly kerbside collection.

Recycling: Once fortnightly kerbside collection.

Maintenance of refuse site.

Rubbish and Recycling collection charge on a "user pays," should cover collection and tip maintenance.

Capital Investment:

Infrastructure Other

Waste Transfer Station 87,000

Financing:

Grant

NEWROC Grant 87,000

Future Comments:

- **Waste management rehabilitation plan to continue rehabilitation of current site over several years.**
- **Minimum Waste – objective to promote recycling.**
- **Regional Waste – continue investigation of possible solutions with other NEWROC Councils.**
- **Contingent liability for Waste landfill site recorded in balance sheet.**

Sewerage

Operating Income		Budget 2026/27
3100120	SEW - Waste Water Charges	140,528
132,893	Sewerage Charge	
12,400	Sewerage Charge - Minimum	
7,635	Sewerage Charge - Utility	
3100321	SEW - Septic Tank Inspection Fees	0
	Operating Income Total	\$140,528
Operating Expenditure		
2100311	SEW - Waste Water Treatment	41,620
2100392	SEW - Depreciation	249,144
2100399	SEW - Administration Allocated	21,793
	Operating Expenditure Total	\$312,557

Budget Highlights:

In respect to waste water charges the “Sewerage Charges” increased overall by 5.0%, in line with the fees and charges increase.

- | | |
|-----------------------|----------|
| ➤ Sewerage Rate | \$0.0915 |
| ➤ Minimum Rate | \$400.00 |
| ➤ First Major Fixture | \$285.00 |
| ➤ Additional Fixtures | \$130.00 |

Fees & Charges: As per fee & charge schedule.

Description:

The operation of services and facilities for the collection, treatment and disposal of sewerage. Includes the maintenance of deep mains, reticulation, pumps etc., effluent and sullage drainage disposal systems, water treatment systems, septic tank cleaning and inspection and night soil disposal (pan removal).

Revenues include sewerage rates, inspection fees, septic tank installation and cleaning fees.

Local Laws: Nonapplicable.

Statutory Requirements:

License Conditions and Section 41 Health Act 1911.
The rate shall not exceed 12 cents in the dollar on the GRV.

Service Levels:

Contact the main office during office hours for complaints, blockages and connections.

Capital Investment: Nonapplicable.

Financing:

Reserves

Transfer to Sewerage	\$95,000
<i>(Balance remaining from Sewerage Rates after Maintenance budget)</i>	

Future Comments:

- Update maintenance equipment/practises.
- Provision – Financing upgrading/replacement.
- Continue to provide service.

Community Amenities Town Planning

Operating Income		Budget 2026/27
3100620	PLAN - Planning Application Fees	2,500
	Operating Income Total	\$2,500
Operating Expenditure		
2100652	PLAN - Consultants	7,500
2100692	PLAN - Depreciation	0
2100699	PLAN - Administration Allocated	111,617
	Operating Expenditure Total	\$119,117

Budget Highlights:

- **Partnered with City of Wanneroo for Planning Services on an 'as need' basis.**

Fees & Charges: As per fee & charge schedule.

Description:

Administration, inspection and operation of town planning and regional development services. These include planning control, the preparation of town planning development schemes, zoning and rezoning.

Includes costs associated with the purchase and resumption of land for public open space, community facilities etc. for the expansion or development of this program.

Excludes outlays on town planning development schemes wherein the owners of land within the particular schemes are responsible on a contributory basis for the land development costs incurred by Council in the scheme area.

Local Laws: Nonapplicable.

Statutory Requirements:

Town Planning and Development Act 2005.

Service Levels:

Contact the main office during office hours.

Capital Investment: Nonapplicable.

Financing:

General Revenue.

Future Comments:

- **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. To review current Town Planning Scheme, and to do so on a regular basis.**

Community Amenities
Other Community Amenities

Operating Income		Budget 2026/27
3100720	COM AMEN - Cemetery Fees (Burial)	2,500
3100721	COM AMEN - Cemetery Fees (Niche Wall)	100
3100722	COM AMEN - Cemetery Fees (Monuments)	60
	Operating Income Total	\$2,660
Operating Expenditure		
2100711	COM AMEN - Cemetery Maintenance/Operations	38,478
2100714	COM AMEN - War Memorial Maintenance/Operations	17,477
2100788	COM AMEN - Public Conveniences	50,040
2100792	COM AMEN - Depreciation	16,080
2100799	COM AMEN - Administration Allocated	12,119
	Operating Expenditure Total	\$134,194

Budget Highlights:

- **Allocation of \$2,000 in 2100711 to paint cemetery gazebo.**
- **Allocation of \$1,700 in 2100788 to repaint toilet interior at lions park.**

Fees & Charges: As per fee & charge schedule.

Description:

The provision, supervision and operation of community amenities that cannot be assigned to one of the preceding groups.

Includes outlays on public conveniences, statues, pedestrian shopping malls, drinking fountains, cemeteries, crematoriums, rest centres, bus shelters, street seats and other street furniture.

Where these facilities are provided in association with another program, eg. public toilets on recreation grounds, they should be classified under 'Recreation and Culture'.

Local Laws:

Cemetery Local Laws.

Statutory Requirements: Nonapplicable.

Service Levels:

Contact the main office during office hours to make arrangement for a burial.

Capital Investment: Nonapplicable.

Financing:

General Revenue.

Future Comments:

- **Continue upgrade of cemetery & surrounds.**

Recreation & Culture
Public Halls & Civic Centres

Operating Income		Budget 2026/27
3110120	HALLS - Town Hall Hire	330
	Operating Income Total	\$330
Operating Expenditure		
2110165	HALLS - Pioneer Hall Maintenance/Operations	1,188
2110188	HALLS - Memorial Hall Operations	20,770
2110189	HALLS - Memorial Hall Maintenance	8,370
2110192	HALLS - Depreciation	10,008
2110199	HALLS - Administration Allocated	12,119
	Operating Expenditure Total	\$52,455

Budget Highlights:

No significant changes.

Fees & Charges: As per fee & charge schedule.

Description:

Administration, provision and operation of multipurpose venues such as public halls, town halls, function rooms, civic and community centres, including scout halls, Masonic lodges, CWA halls etc.

Exclude municipal offices, indoor sporting complexes, art galleries, nurseries, pre-school centres, senior citizen centres.

Local Laws: Nonapplicable.

Statutory Requirements: Nonapplicable.

Service Levels:

Hire of facility by prior booking at Shire Office.

Capital Investment: Nonapplicable.

Financing:

General Revenue.

Future Comments:

- **Annual use of Hall is limited.**
- **Major expenditure may be required, structural condition being monitored.**

Recreation & Culture

Swimming Areas

Operating Income		Budget 2026/27
3110220	SWIM AREAS - Admissions	0
	Operating Income Total	\$0
Operating Expenditure		
2110221	SWIM AREAS - Information Technology	0
2110288	SWIM AREAS - Swimming Pool Operations	145,376
2110289	SWIM AREAS - Swimming Pool Maintenance	27,900
2110292	SWIM AREAS - Depreciation	134,040
2110299	SWIM AREAS - Administration Allocated	31,467
	Operating Expenditure Total	\$338,783

Budget Highlights:

- Council have adopted free admission for the Swimming Pool for the 2026/2027 season.
- Allocation in 2110289 for repairs to entrance door & wall.

Fees & Charges: As per fee & charge schedule.

Description:

Administration and operation of public swimming pools and other recreational swimming areas.

Local Laws: Nonapplicable.

Statutory Requirements: Nonapplicable.

Service Levels:

Current contract for Operation & Management of the Aquatic Facility is from 1 October 2024 - 30 June 2027. (with an option to extend to 30 June 2029).

Open 6 days a week and closed 1 weekday.

Season: November – March

Capital Investment: Nonapplicable.

Financing:

General Revenue.

Future Comments:

- Monitor plant room and changeroom facilities and consider applications for future CSRFF grant funding to upgrade facilities.
- Important recreational hub of community. Essential to upgrade/renew/maintain.

Recreation & Culture

Other Recreation

Operating Income		Budget 2026/27
3110310	REC - Grants (Lottery West – TBC Drive In)	100,000
3110310	REC - Grants (Lottery West – TBC Playground)	33,000
3110320	REC - Fees & Charges (Building Hire)	1,000
3110321	REC - Annual Sporting Group Hire	7,150
3110322	REC - Gym Membership	6,000
3110323	REC - Drive In Admission	9,000
3110335	REC - Other Income (Contribution from Koorda CRC – Drive In)	50,000
Operating Income Total		\$206,150
Operating Expenditure		
2110363	REC - Executive Officer Winter Sports	3,000
2110364	REC - Gym Maintenance/Operations	32,000
2110365	REC - Parks & Garden Maintenance/Operations	267,701
2110366	REC - Town Oval Maintenance/Operations	61,800
2110367	REC - Playground Equipment Maintenance/Operations	0
2110368	REC - Drive In Maintenance/Operations	22,118
2110369	REC - Sports Club Maintenance/Operations	23,024
2110386	REC - Expensed Minor Asset Purchases	1,500
2110388	REC - Other Rec Facilities Building Operations	106,098
2110389	REC - Other Rec Facilities Building Maintenance	66,950
2110392	REC - Depreciation	215,604
2110399	REC - Administration Allocated	33,911
Operating Expenditure Total		\$833,706

Budget Highlights:

- Allocation of \$19,000 in 2110366 for oval verti-mowing.
- Allocation in 2110368 for new transmitter at Drive In.
- Allocation in 2110386 for new gardener trailer.
- Allocation of \$25,000 in 2110389 for vertical blinds & forklift ramp.

Fees & Charges: As per fee & charge schedule.

Description:

Administration, provision and maintenance of other recreational facilities and services.

Including indoor and outdoor sporting complexes and facilities such as football and cricket grounds, tennis courts, basketball and netball courts, bowling greens, golf links, squash courts and other recreational areas such as parks and gardens, ovals, playgrounds, barbecue areas, cycleways, dual use paths, showgrounds, race courses, stables etc.

Also include recreation programs, recreation officers, donations, subsidies, contributions etc. to swimming clubs, Scout and Girl Guides Associations, Youth Organisations whose activities are predominantly of a sport and recreational nature.

Local Laws: Nonapplicable.

Statutory Requirements: Nonapplicable.

Service Levels:

Bookings to be made at Shire Office prior to use.

Capital Investment:

Building

Drive In Renovations 190,000

Infrastructure Other

Recreation Ground Playground 110,000
Solar Lighting 11,000

TOTAL \$311,000

Financing:

Grant

Lotterywest (TBC – Drive In) 100,000
Lotterywest (TBC – Playground) 33,000

General

Koorda CRC Contribution 50,000

Reserves

Transfer from Recreation (Drive In) 40,000
Transfer from Recreation (Playground) 77,000
Transfer from Recreation (Solar Lighting) 11,000
Transfer from Recreation (verimow, blinds, forklift ramp) 44,000

Future Comments:

- 2016 Feasibility Study, co-location of sporting facilities.
- Undertake redevelopment of Drive-In facilities and develop and implement promotion strategy.

Recreation & Culture

TV & Radio

Operating Expenditure		Budget 2026/27
2110465	TV RADIO - Re-Broadcasting Maintenance/Operations	0
2110492	TV RADIO - Depreciation	2,952
2110499	TV RADIO - Administration Allocated	12,119
Operating Expenditure Total		\$15,071

Budget Highlights:

No significant changes.

Fees & Charges: Nonapplicable.

Description:

Administration, support, provision and operation of facilities to receive and re-broadcast radio and television signals in a district or a defined portion of a district.

Local Laws: Nonapplicable.

Statutory Requirements: Nonapplicable.

Service Levels:

Retransmit digital TV channels and 1 radio station (Hot FM)

Capital Investment: Nonapplicable.

Financing:

TV Reserve Account discontinued in 2025/2026 and transferred to Council Building Reserve.

Future Comments:

- **As per Council Resolution 050724, the TV Service was decommissioned on 30 June 2025.**
- **In 24/25, paid a subsidy to Pensioners for installation of roof-top TV reception dishes.**

Recreation & Culture Library

Operating Income		Budget 2026/27
3110501	LIBRARY - Reimbursements Lost Books	0
3110511	LIBRARY - Other Grants	3,000
	Operating Income Total	\$5,000
Operating Expenditure		
2110588	LIBRARY - Library Building Operations	10,000
2110599	LIBRARY - Administration Allocated	41,245
	Operating Expenditure Total	\$51,245

Budget Highlights:

- **Allocation of \$7,000 for new library software included as current library system was discontinued in 2023 and experiencing issues.**
- **To monitor Technology and Digital Inclusion Grants for the Library.**

Fees & Charges: As per fee & charge schedule.

Description:

Administration, provision and operation of regional and local libraries, lending and reference libraries open to the public and the operation of mobile libraries.

Includes books, tapes, records, audio-visual aids, internet and other facilities and services in delivering library services.

Local Laws: Nonapplicable.

Statutory Requirements: Nonapplicable.

Service Levels:

The Library is located in the Council Office.
Opening times are as per normal office hours.
9.00am to 4.00pm Monday to Friday (except public holidays).

Capital Investment: Nonapplicable.

Financing:

Reserves

Transfer from IT & Admin (Library Software)	7,000
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Future Comments:

- **To monitor future grant opportunities.**
- **Continue to provide library services to the community.**

Recreation & Culture Heritage

Operating Expenditure		Budget 2026/27
2110665	HERITAGE - MAD Club Maintenance/Operations	2,156
2110688	HERITAGE - Museum Building Operations	14,272
2110689	HERITAGE - Museum Building Maintenance	12,350
2110692	HERITAGE - Depreciation	0
2110699	HERITAGE - Administration Allocated	12,119
Operating Expenditure Total		\$40,897

Budget Highlights:

No significant changes.

Fees & Charges: Nonapplicable.

Description:

Administration and operations relating to heritage issues such as developing and maintaining a heritage inventory, museums, preservation of the national estates, historical projects, local history books and the operation of heritage buildings not associated with other programs.

Local Laws: Nonapplicable.

Statutory Requirements: Nonapplicable.

Service Levels: Nonapplicable.

Capital Investment: Nonapplicable.

Financing: Nonapplicable.

Future Comments:

- **Continue to assist the Koorda & Districts Museum and Historical Society (currently in recess).**
- **Very real long term issues with Museum and MAD Club building structure.**

Recreation & Culture

Other Culture

Operating Income		Budget 2026/27
3110710	OTH CUL - Grants	1,100
	Operating Income Total	\$1,100
Operating Expenditure		
2110711	OTH CUL - Australia Day	750
2110712	OTH CUL - ANZAC Day	1,225
2110714	OTH CUL - Christmas Lights	500
2110717	OTH CUL - Seniors Luncheon	5,000
2110725	OTH CUL - Agricultural Show	23,000
2110765	OTH CUL - Art Gallery Maintenance/Operations	2,418
2110766	OTH CUL - CWA Maintenance/Operations	5,983
2110767	OTH CUL - Guides Maintenance/Operations	3,324
2110768	OTH CUL - Men's Shed Maintenance/Operations	0
2110792	OTH CUL - Depreciation	5,832
2110799	OTH CUL - Administration Allocated	29,074
	Operating Expenditure Total	\$77,106

Budget Highlights:

- \$20,000 contribution to Ag Society for 2025 Show. \$500 Corn Dolly Acquisition Prize and \$2,500 Contribution for PA included.
- Monitor Grant opportunities for Seniors Week.

Fees & Charges: Nonapplicable.

Description:

The administration, provision and operation of cultural activities including facilities and services for the creative and performing arts like theatres, auditoriums, the staging of concerts, stage productions and orchestral recitals.

Other Culture also includes art and craft centres, art galleries, zoological and botanical gardens, presentation of festivals, anniversary, centenary and Christmas celebrations, exhibition pavilions, etc.

Local Laws: Nonapplicable.

Statutory Requirements: Nonapplicable.

Service Levels: Nonapplicable.

Capital Investment: Nonapplicable.

Financing:

General Revenue.

Future Comments:

- Monitor CWA Building structure. (Building re-roofed, ceilings and flooring replaced 2022/2023)

Transport Road Construction

Operating Income		Budget 2026/27
3120110	ROADC - Regional Road Group Grants (MRWA)	584,000
3120111	ROADC - Roads to Recovery Grant	706,000
3120113	ROADC - Other Grants - WSNF Projects	42,762
	Operating Income Total	\$1,332,762
Operating Income		
3120210	ROADM - Direct Road Grant (MRWA)	248,178
	Operating Income Total	\$248,178

Budget Highlights:

- Main Roads Direct Grant increased by 8.1% (from \$229,560).
- WSNF: Remaining \$53k spend carried forward to 26/27, \$40k for Cadoux-Koorda Road and \$13k for Koorda-Wyalkatchem Road.

Fees & Charges: Nonapplicable.

Description:

Administration, regulation and operation relating to the provision of streets, roads and bridges under the control of the local government and the Commissioner of Main Roads.

Includes roads and bridges as well as corresponding drainage works, kerbing, road verges, roundabouts, median strips, footpaths, private streets, crossovers and approaches, overpasses, underpasses, road signs and names, street crossings, line marking, street lighting, street trees and street cleaning.

Local Laws: Nonapplicable.

Statutory Requirements: Nonapplicable.

Service Levels:

Provision of reasonable standard of roads regarding traffic use types.

Capital Investment:

Roads – See Page 70	TOTAL \$2,108,000
- Full Reconstruct	1,170,000
- Clear/Reform/Gravel Sheet	419,000
- Full Cement Stabilise	255,000
- Reseal	124,000
- Asphalt	67,000
- WSNF Projects (C/F final from 24/25)	53,000
- Town Streets – Footpath Repairs	20,000

Financing:

Grants

Grant – FAGs (Roads)	635,000
Grant - WSNF (29k WSNF & 16k State)	45,000
Grant – Roads to Recovery	706,000
Grant – Regional Road Group	584,000
Grant – Main Roads Direct	130,000
Total	\$2,100,000

Reserves

Road Reserve	8,000
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Future Comments:

- Monitor future road work plans (2020-2035). The Strategic Resourcing Plan highlighted a “renewal surplus” of the road network by \$7.92M. (15 year required renewal \$19.64M, 15 year planned renewal \$27.56M)
- Continue widening of unsealed roads to reasonable standards to meet industry requirements.
- The Koorda-Wyalkatchem & Cadoux-Koorda Roads have been allocated through WSNF and funding has been provided to commence preliminary designing, clearing and planning works within 2024/2025.

Transport Road Maintenance

Operating Expenditure		Budget 2026/27
2120211	ROADM - Road Maintenance - Built Up Areas	89,500
2120212	ROADM - Road Maintenance - Sealed Outside BUA	52,500
2120213	ROADM - Road Maintenance - Gravel Outside BUA	284,000
2120214	ROADM - Road Maintenance - Formed Outside BUA	67,750
2120217	ROADM - Ancillary Maintenance - Built Up Areas	15,000
2120234	ROADM - Street Lighting	27,000
2120235	ROADM - Traffic Signs/Equipment (Safety)	17,370
2120252	ROADM - Consultants	5,000
2120286	ROADM - Workshop/Depot Expenses Equipment	5,000
2120287	ROADM - Other Expenses (ThinkProject/RAMM Subscription)	10,000
2120288	ROADM - Depot Building Operations	31,236
2120289	ROADM - Depot Building Maintenance	41,000
2120292	ROADM - Depreciation (Roads)	1,438,512
2120299	ROADM - Administration Allocated	70,267
Operating Expenditure Total		\$2,154,135

Budget Highlights:

- **Weighted average price increase of 10% to streetlight tariffs.**

Fees & Charges: Nonapplicable.

Description:

Administration, regulation and operation relating to the provision of streets, roads and bridges under the control of the local government and the Commissioner of Main Roads.

Includes roads and bridges as well as corresponding drainage works, kerbing, road verges, roundabouts, median strips, footpaths, private streets, crossovers and approaches, overpasses, underpasses, road signs and names, street crossings, line marking, street lighting, street trees and street cleaning.

Local Laws: Nonapplicable.

Statutory Requirements: Nonapplicable.

Service Levels:

Provision of reasonable standard of roads with regard traffic use types.

Capital Investment: Nonapplicable.

Financing:

General Revenue.

Future Comments:

- **Ongoing maintenance work increasing priority, particularly patching work & shoulder maintenance of sealed roads.**
- **Road & IO Revaluations completed 30 June 2023. Next due before 30 June 2028. Management to monitor market for any significant changes that could affect the Fair Value of the asset groups.**
- **Review and enhance existing road construction and maintenance strategy to align with changing funding provision and opportunities.**
- **Road asset review to determine routes and develop works program required to support future industry requirements.**

Transport Plant

Operating Income		Budget 2026/27
3120390	PLANT - Profit on Disposal of Assets	170,000
	Operating Income Total	\$170,000
Operating Expenditure		
2120391	PLANT - Loss on Disposal of Assets	18,000
	Operating Expenditure Total	\$18,000

Budget Highlights:

- Major plant replacement includes P020 Grader.

Fees & Charges: Nonapplicable.

Description:

Purchase of plant used predominantly for the construction and maintenance of streets, roads, bridges, etc.

Local Laws: Nonapplicable.

Statutory Requirements: Nonapplicable.

Service Levels:

Provision of reasonable standard of roads with regard traffic use types.

Capital Investment:

Plant	TOTAL \$759,000
P005 Ute Maintenance	47,000
P020 Grader	510,000
P057 Ute Team Leader (4x4)	57,000
P058 Ute Gardener (4x2 Tip)	59,000
P200 Ute Works Supervisor	70,000
Misc Plant – Provision	16,000

Financing:

Proceeds from Sale of Assets	TOTAL \$305,000
P005 Ute Maintenance	22,000
P020 Grader	170,000
P057 Ute Team Leader (4x4)	30,000
P058 Ute Gardener (4x2 Tip)	28,000
P200 Ute Works Supervisor	55,000
Misc Plant – Provision	-

CHANGEOVER TOTAL \$454,000

General

Municipal Fund 78,504

Reserves

Transfer from Plant 375,496

Future Comments:

- Plant changeover as per Strategic Resourcing Plan 2020-2035

Transport Licensing

Operating Income		Budget 2026/27
3120502	LICENSING - Transport Licensing Commission	10,080
	Operating Income Total	\$10,080
Operating Expenditure		
2120520	LICENSING - Communication Expenses	500
2120599	LICENSING - Administration Allocated	12,119
	Operating Expenditure Total	\$12,619

Budget Highlights:

No significant changes

Fees & Charges: Nonapplicable.

Description:

Operations relating to the licensing or regulating of traffic under the control of the local government. Includes vehicle registration (plates, discs, stickers), vehicle examination expenses and examination facilities.

Commissions received for the issue of licences should be assigned to Private Works under 'Other Property and Services'.

Local Laws: Nonapplicable.

Statutory Requirements: Nonapplicable.

Service Levels:

The Department of Transport service can be accessed at the Council Office. Licensing Services are only available from 9.00am to 3.30pm Monday to Friday (except public holidays).

Capital Investment: Nonapplicable.

Financing: Nonapplicable.

Future Comments:

- Ongoing service provision to community – particularly with regard vehicle licensing.

Transport Aerodrome

Operating Expenditure		Budget 2026/27
2120665	AERO - Airstrip & Grounds Maintenance/Operations	5,124
2120692	AERO - Depreciation	16,308
2120699	AERO - Administration Allocated	7,282
Operating Expenditure Total		\$28,714

Budget Highlights:

No significant changes

Fees & Charges: Nonapplicable.

Description:

Administration, provision and operation of airports, runways, terminals and other facilities associated with the provision of aerodromes.

Local Laws: Nonapplicable.

Statutory Requirements: Nonapplicable.

Service Levels: Nonapplicable.

Capital Investment: Nonapplicable.

Financing: Nonapplicable.

Future Comments:

- Koorda have an unlicensed aerodrome.
- Ongoing maintenance requirement.
- Need to re-sheet runways and improve drainage etc in the short term.

Economic Services Rural

Operating Income		Budget 2026/27
3130120	RURAL - Fees & Charges (Tree Planter)	500
	Operating Income Total	\$500
Operating Expenditure		
2130111	RURAL - Noxious Weed Control	24,000
2130152	RURAL - Consultants	1,500
2130165	RURAL - Tree Planter Maintenance/Operations	600
2130187	RURAL - Drum Muster	0
2130192	RURAL - Depreciation	0
2130199	RURAL - Administration Allocated	7,281
	Operating Expenditure Total	\$33,381

Budget Highlights:

No significant changes

Fees & Charges: As per fee & charge schedule.

Description:

Agricultural drainage schemes, flood mitigation and the eradication of fruit fly, noxious weeds, (pest plants) and vermin control in rural areas.

Include veterinary schemes, clinics and subsidies in providing these services.

Local Laws: Nonapplicable.

Statutory Requirements: Nonapplicable.

Service Levels: Nonapplicable.

Capital Investment: Nonapplicable.

Financing:

Reserves

NRM Reserve Account discontinued in 2025/2026 and transferred to Council Building Reserve.

Future Comments:

- **Natural Resource Management Scheme discontinued, provision is made to contract out services on an as-need basis.**
- **Partner with Wheatbelt NRM and DWER for future grant and project opportunities.**

Economic Services Tourism

Operating Income		Budget 2026/27
3130221	TOUR - Caravan Park Fees	45,000
3130222	TOUR - Yalambee Park Fees	200,000
	Operating Income Total	\$245,000
Operating Expenditure		
2130211	TOUR - Community Development Officer	30,000
2130240	TOUR - Public Relations & Area Promotion	10,000
2130241	TOUR - Subscriptions & Memberships (NEWTRAVEL)	15,000
2130265	TOUR - Caravan Park General Maintenance	21,500
2130266	TOUR - Caravan Park General Operations	93,116
2130288	TOUR - Yalambee Units Building Operations	89,584
2130289	TOUR - Yalambee Units Building Maintenance	10,000
2130292	TOUR - Depreciation	61,668
2130299	TOUR - Administration Allocated	43,585
	Operating Expenditure Total	\$374,453

Budget Highlights:

- Continuation of Pay 2, Stay 3 initiative at Caravan Park.
- Promotion of Koorda in State wide publications.
- Inclusion in 2130265 for Caravan Park works; bin covers, lining campers kitchen, washing machine replacement & paving bay lines.
- NEWTRAVEL MoU to be considered at October 2026 AGM.

Fees & Charges: As per fee & charge schedule.

Description:

The development, promotion, support, research, operation, etc. of tourism and area promotion to attract tourists, promotion to attract tourist development such as brochures, contributions to tourist promotion schemes.

Include tourist bureaus, information offices, information bays, roadside bays, scenic lookouts, caravan parks, chalets and camping areas.

Local Laws:

Shire of Koorda Caravan Park Local Laws 2025.

Statutory Requirements: Nonapplicable.

Service Levels: Nonapplicable.

Capital Investment: Nonapplicable.

Financing:

General Revenue.

Future Comments:

- Aligning with NEWTravel goals, work to encourage visitors to stay an average of 3 nights in our town and region. Following COVID the PAY 2, STAY 3 initiative was a successful program for the caravan park.
- Investigate enhancing tourist experience with free Wi-Fi at Yalambee Units and Caravan Park.
- Participation in regional tourism/promotion.

Economic Services

Building Control

Operating Income		Budget 2026/27
3130320	BUILD - Fees & Charges (Licences)	500
3130321	BUILD - Private Swimming Pool Inspection Fees	0
	Operating Income Total	\$500
Operating Expenditure		
2130350	BUILD - Contract Building Services	5,000
2130399	BUILD - Administration Allocated	38,800
	Operating Expenditure Total	\$43,800

Budget Highlights:

- **Partnered with Shire of Chittering for Building Services on an 'as need' basis.**

Fees & Charges: As per fee & charge schedule.

Building Applications – As set by State Government

Description:

Administration, inspection and operations concerned with application of the building standards.

Includes examination, processing and inspection services, swimming pool inspections, etc.

Local Laws: Nonapplicable.

Statutory Requirements:

Compliance with the Uniform Building Codes of Australia.

Service Levels:

The Shire contract to the Shire of Chittering on a fee for service basis.

Capital Investment: Nonapplicable.

Financing: Nonapplicable.

Future Comments:

- **Private Swimming Pools were last inspected in 2024 and are due to be inspected again in 2028.**

Economic Services

Economic Development & Other Economic Services

Operating Income		Budget 2026/27
3130821	OTH ECON - Standpipe Income	0
3130822	OTH ECON - ATM Reimbursement	300
3130834	OTH ECON - Community Bus Fees & Charges	3,000
3130890	OTH ECON - Profit on Disposal of Assets	0
Operating Income Total		\$3,300
Operating Expenditure		
2130855	OTH ECON - Community Bus	0
2130865	OTH ECON - Standpipe Maintenance/Operations	15,000
2130866	OTH ECON - ATM Maintenance/Operations	4,232
2130892	OTH ECON - Depreciation	2,292
2130899	OTH ECON - Administration Allocated	16,955
Operating Expenditure Total		\$38,479

Budget Highlights:

No significant changes.

Fees & Charges: As per fee & charge schedule.

Description:

Economic Development: The development, promotion, support and research of economic development issues within the community.

Include contributions to business centres and incentives provided for local economic development.

Other Economic Services: The provision, supervision and operation of economic services that cannot be assigned to one of the preceding sub-programs.

Includes public weighbridges, quarries and gravel pits, Hot-mix plants and community bus services.

Local Laws: Nonapplicable.

Statutory Requirements: Nonapplicable.

Service Levels:

Community Bus bookings to be made online or through the Shire Office.

ATM owned and operated by the Shire. Transaction fees received split 50/50 with the Koorda Community Resource Centre as the ATM is housed there.

Capital Investment: Nonapplicable.

Financing:

Fees and charges.

Future Comments:

- **Provision for community bus to be changed over, dependant on costs (considering smaller).**
- **Industrial Units – encourage new businesses to the area.**

Other Property & Services

Private Works

Operating Income		Budget 2026/27
3140120	PRIVATE - Private Works Income	5,000
	Operating Income Total	\$5,000
Operating Expenditure		
2140187	PRIVATE - Other Expenses	5,000
2140199	PRIVATE - Administration Allocated	12,118
	Operating Expenditure Total	\$17,118

Budget Highlights:

No significant changes.

Fees & Charges: As per fee & charge schedule.

Description:

Administration, inspection, and operation of work carried out on property or services not under the care, control and management of the local government. These include road works on private property, commissions for agencies and fees or service.

Where revenues are received from the provision of professional services incidental to the program responsibilities of the local government, then those revenues should be matched with expenses of that program and not private works.

Local Laws: Nonapplicable.

Statutory Requirements: Nonapplicable.

Service Levels:

Private Works can be arranged online or by contacting the Shire Office. Works subject to Shire availability and works schedule.

Capital Investment: Nonapplicable.

Financing:

Fees and charges.

Future Comments:

- **Provision of local service when Plant/Operators are available.**

Other Property & Services Administration Overheads

Operating Income		Budget 2026/27
3140201	ADMIN - Reimbursements	0
3140235	ADMIN - Other Income (WALGA House Trust Shares)	0
3140290	ADMIN - Profit on Disposal of Assets	13,000
	Operating Income Total	\$13,000
Operating Expenditure		
2140200	ADMIN - Employee Costs	766,815
2140203	ADMIN - Uniforms	2,000
2140204	ADMIN - Training & Development	35,000
2140206	ADMIN - Fringe Benefits Tax (FBT)	15,000
2140209	ADMIN - Travel & Accommodation	2,500
2140210	ADMIN - Motor Vehicle Expenses	25,200
2140215	ADMIN - Printing & Stationery	6,000
2140216	ADMIN - Postage and Freight	500
2140220	ADMIN - Communication Expenses	7,500
2140221	ADMIN - Information Technology	116,000
55,000	Accounting Software Subscription	
51,000	IT Consultants	
10,000	Website Subscription and Hosting	
2140226	ADMIN - Office Equipment Maintenance	3,000
2140227	ADMIN - Records Management	0
2140230	ADMIN - Insurance Expenses (Other than Building & Workers Comp)	10,035
2140240	ADMIN - Advertising and Promotion	5,000
2140241	ADMIN - Subscription and Memberships	11,975
9,150	WALGA Subscriptions (Procurement & Employee Relations)	
1,350	Copyright Agency	
875	IT Vision User Group	
600	LG Professionals Membership (Bronze - Council)	
2140252	ADMIN - Consultants	42,000
42,000	Budget, EOY & Annual Reporting Support	
2140286	ADMIN - Expensed Minor Asset Purchases	20,000
2140288	ADMIN - Admin Office Building Operations	62,888
2140289	ADMIN - Admin Office Building Maintenance	8,840
2140291	ADMIN - Loss on Disposal of Assets	3,500
2140292	ADMIN - Depreciation	14,568
2140298	ADMIN - Admin Staff Housing Costs Allocated	53,546
2140299	ADMIN - Admin Overheads Recovered	(1,211,867)
	Operating Expenditure Total	\$0

Budget Highlights:

- All modern award minimum wage rates increased by 4.75% effective from the first full pay period on, or after, 1 July 2026. (The minimum wage increased by 4.75%). Superannuation reached 12% as of 1 July 2025 and remains this amount for 2026/27.
- ADMIN – Expenses Minor Asset Purchases includes \$20,000 for the replacement of four workstations (funded through IT & Admin Reserve if required).
- Inclusion in 2140204 for fitness for work testing.

Fees & Charges: Nonapplicable.

Description:

All administration overheads are to be assigned to the programs. The amount allocated to other programs should be shown in the sub-program as a reduction of the expenditure on general administration.

For the purpose of grouping, allocating and classifying assets this sub-program should be used for administration assets that can not be readily assigned to another program.

Local Laws: Nonapplicable.

Statutory Requirements:

Management and Administration is required to be carried out in compliance with the Local Government Act 1995 and the associated regulations.

Service Levels:

The main office is open between 9.00am to 4.00pm, Monday to Friday (except public holidays).

Note: Department of Transport services 9.00am to 3.30pm only.

Capital Investment:

Plant	TOTAL \$163,000
CEO Vehicle (0KD)	85,000
DCEO Vehicle (00KD)	78,000
Building	TOTAL \$30,000
Additional Carport & Gutter Repairs	20,000

Financing:

Proceeds from Sale of Assets	TOTAL \$145,000
CEO Vehicle (0KD)	75,000
DCEO Vehicle (00KD)	70,000

CHANGEOVER TOTAL \$18,000

General	
Municipal Fund (Plant)	18,000
Reserves	
Transfer from Building	20,000
Transfer from IT & Admin (Workstation replacement)	20,000

Future Comments:

- Ensure equipment/systems are current.
- Future costs could depend on extent of resource sharing and systems adopted.
- Ongoing back up on service/governance provision.
- Land & Building Revaluations revalued 30 June 2026, next due 30 June 2031. Management to monitor market for any significant changes that could affect the Fair Value of the asset groups.
- The Record Keeping Plan (RKP) was updated and approved in June 2022. This RKP is to be reviewed every five years, and is due to be reviewed in 2027.

Other Property & Services
Public Works Overheads

Operating Income		Budget 2026/27
3140300	PWO - Long Service Leave Recoup	0
3140301	PWO - Other Reimbursements	0
3140390	PWO - Profit on Disposal of Assets	0
	Operating Income Total	\$0
Operating Expenditure		
2140300	PWO - Employee Costs	317,000
2140303	PWO - Uniforms	500
2140304	PWO - Training & Development	36,500
2140306	PWO - Fringe Benefit Tax (FBT)	10,000
2140307	PWO - Protective Clothing	10,000
2140308	PWO - Other Employee Expenses	1,500
2140309	PWO - Travel & Accommodation	2,000
2140320	PWO - Communication Expenses	1,500
2140321	PWO - Information Technology	16,000
2140323	PWO - Sick Pay	37,000
2140324	PWO - Annual Leave	95,000
2140325	PWO - Public Holidays	42,000
2140326	PWO - Long Service Leave	12,500
2140327	PWO - RDO's	2,500
2140329	PWO - Insurance Expenses (Excluding Workers Compensation)	2,705
2140330	PWO - OHS and Toolbox Meetings	14,000
2140341	PWO - Subscriptions & Memberships (Dial Before You Dig)	300
2140352	PWO - Consultants	0
2140361	PWO - Engineering & Technical Support	4,000
2140398	PWO - Staff Housing Costs Allocated	36,294
2140393	PWO - Less - Allocated to Works (PWOs)	(605,005)
	Operating Expenditure Total	\$36,294

Budget Highlights:

No significant changes.

Fees & Charges: Nonapplicable.

Description:

Overhead expenditure necessarily incurred as the result of the use of direct labour shall be apportioned to the cost of the appropriate works and services.

As far as practicable the calculated proportion of 'overhead' or 'on-cost' expenditure should be such as to absorb the total expenditure.

The amount allocated to works and services should be shown in the sub-program as a reduction of the expenditure on 'Public Works Overheads'.

Local Laws: Nonapplicable.

Statutory Requirements: Nonapplicable.

Service Levels:

The works depot operates between 6.30am to 3.30pm, Monday to Friday (except public holidays).

Capital Investment: Nonapplicable.

Financing: Nonapplicable.

Future Comments:

- **Monitor requirements on an annual basis.**
- **Overheads will continue to increase with current structure.**

Other Property & Services
Plant Operation Cost

Operating Income		Budget 2026/27
3140401	POC - Reimbursements	0
3140410	POC - Fuel Tax Credits Grant Scheme	20,400
	Operating Income Total	\$20,400
Operating Expenditure		
2140400	POC - Internal Plant Repairs - Wages & Overheads	59,650
2140411	POC - External Parts & Repairs	133,000
2140412	POC - Fuels and Oils	210,000
2140413	POC - Tyres and Tubes	25,000
2140416	POC - Licences/Registrations	16,500
2140417	POC - Insurance Expenses	38,894
2140418	POC - Expendable Tools/Consumables	25,000
2140419	POC - Cutting Edges	17,500
2140492	POC - Depreciation	426,660
2140499	POC - Administration Allocated	0
2140494	POC - LESS Plant Operation Costs Allocated to Works	(952,204)
	Operating Expenditure Total	\$0
Operating Expenditure		
2140503	SAL - Workers Compensation Expense	80,510
	Operating Expenditure Total	\$80,510
	Gross Salaries, Wages & Allowances	\$2,210,000

Budget Highlights:

Nil

Fees & Charges: Nonapplicable.

Description:

Expenditure necessarily incurred in the maintenance and operation of plant includes fuel, oil, tyres, insurance and registration, repairs, replacement parts and tools, direct labour of mechanics and plant operators.

The hire rates fixed by council should, as far as practicable, absorb the total expenditure of plant running costs and usage.

Local Laws: Nonapplicable.

Statutory Requirements: Nonapplicable.

Service Levels: Nonapplicable.

Capital Investment: Nonapplicable.

Financing: Nonapplicable.

Future Comments:

- **Monitor requirements on an annual basis.**
- **Operational costs increasing annually, above general C.P.I.**
- **Plant & Equipment Revaluations completed for 30 June 2026.**

Roadworks Program

ACCOUNT	ROAD	WORKS	COST \$000	RRG	FED	STATE	RTR	SHIRE	SECTION		LENGTH	Comment M ²
									START	END		
RRG006	Kulja-Kalannie	Full Recon	349	233	116				8.60	11.40	2.80	
RRG006B	Kulja-Kalannie	Reseal	124	83		41			3.00	6.00	3.00	
RRG140	Burakin-Wialki	Full Recon	401	268	133				28.10	30.90	2.80	
R2R004	Koorda-Kulja	Full Recon	200				200		39.70	41.00	1.30	
R2R004B	Koorda-Kulja	Full Recon	220			69	151		42.50	43.50	1.00	
R2R004C	Koorda-Kulja	Full Cement Stabilise	255				255		11.00	11.60	0.60	
R2R088	Kulja Central	Clear Reform Sheet	90		60		30		18.00	22.00	4.00	
R2R009	Koorda North West	Clear Reform Sheet	70				70		8.00	11.00	3.00	
RC001	Koorda Mollerin	Clear Mulch	79		79				16.80	33.00	16.20	Various
RC128	Scotsman	Clear Reform Sheet	90		90				3.80	5.20	1.40	
RC011	Dukin West	Clear Reform Sheet			90				13.00	16.80	3.80	
RC140	Burakin Wialki	Asphalt intersections	44		44				11.30	11.40	0.10	and (26.2-26.3)
RC120	Ninghan Road	Asphalt intersection	23		23				0.10	0.13	0.03	
RC002	Cadoux-Koorda	WSFN Works (24/25 CF)	40		22	12		6				Final works from 24/25
RC135	Koorda-Wyalkatchem	WSFN Works (24/25 CF)	13		7	4		2				Final works from 24/25
	Footpaths		20			20						Repairs
		TOTAL CONSTRUCTION		584	664	146	706	8				

Plant & Equipment Replacement Program

ASSET NO.	ASSET	2026/2027			27/28	28/29	29/30	30/31	31/32	32/33	33/32	34/35	35/36
		COST	TRADE	C/OVER	CHANGEOVER (\$'000)								
10,900	P001 Community Bus - 2017 Toyota Coaster				25,000				25,000				25,000
11,120	P002 Ute Mechanic - 2025 4x4 Isuzu D-Max SX Single Cab					160,000							
11,108	P003 Ute Gardener - 2024 Ford Ranger XL 4x2							25,000				25,000	
10,977	P004 Water Truck - 2012 Hino Water Cart										65,000		
10,990	P005 Ute Maintenance - 2023 Isuzu Dmax 4x2	47,000	22,000	25,000									
10,987	P006 Tipper Truck - 2023 Hino												
11,122	P007 Fire Tender Kulja - 2025 Tatra T815-7 4x4												
10,907	P008 Fire Tender Koorda - 2020 Isuzu FRS150/260												
10,908	P009 Semi Side Tipper - 2000 Haulmore							330,000					
10,995	P010 Fire Tender Mollerin - 1993 Hino Kestral 4x4												
10,986	P011 Loader - 2021 John Deere												30,000
11,114	P013 Excavator - 2025 Caterpillar 305-07A Mini Excavator												
10,960	P014 Slasher/Mower - 2021 John Deer Z994R												
10,914	P015 Roller Vib - 1990 Pedestrian with Polmac Trailer											155,000	
10,915	P016 Roller Vib - 2004 Cat CS54												
11,104	P016 Roller Vib - 2024 Cat CS14-03A												180,000
10,961	P017 Tree Planter - 2009 Chatfield Ezy Planter											365,000	
11,115	P018 Prime Mover - 2025 UD 6x4 Truck												
11,100	P019 Grader - 2023 Caterpillar 140						120,000						
10,918	P020 Grader - 2015 Cat 12M	510,000	170,000	340,000									
10,919	P021 Trailer Semi - 2009 Haulmore					50,000							
10,980	P022 Trailer Plant - 2022 Coastmac PT45 4.5tn												
10,924	P026 Slasher/Mower - 2014 Toro Reelmaster 5510												
10,926	P029 Tractor - 2021 New Holand Tractor							185,000					
10,927	P030 Roller Drawn - 1972 Pacific						180,000						
10,928	P031 Low Loader - 2013 Howard Porter Drop Deck Trailer Float												
10,974	P035 Prime Mover - 2021 UD GW 26 460 6x4												24,160
11,112	P037 Fire Ute - 2024 Toyota Landcruiser Fastattack												
10,978	P038 Trailer Sewerage - Sewerjett Mako Powered Trailer						25,000				25,000		
10,964	P039 Slasher/Mower - Wilson 2m												
11,121	P040 Ute Gardener - 2026 Ford Ranger												
11,105	P043 Loader - 2024 Cat 938-14A Loader												
10,939	P047 Water Tanker - 1985 Fruehauf												
10,940	P048 Roller Vib/Drawn - 2002 Roller				25,000				25,000				25,000
10,941	P049 Sweeper - 2014 9XR Mobile Road Sweeper SW9XKDSL					160,000							
10,938	P050 Grader - 2019 Cat 12M				365,000								

	P051 Trailer Generator - 2003 Loadstar Boxtop Tandem Trailer												
10,943	P053 Slasher/Mower - 2011 Toro Ground Master (Golf)												
10,982	P053 Slasher/Mower - 2022 John Deere Z994R ZTrak												
10,971	P055 Roller - Horwood Bagshaw FR899930												
11,103	P055 Ute Team Leader - 2024 4x4 Ford XLS Ranger Dual Cab	57,000	30,000	27,000		25,000		25,000		25,000		25,000	
	P056 Mower - 2000 John Deere L100 Lawn Mower												
10,976	P057 Trailer Semi - 2022 Haulmore												
10,989	P058 Ute Gardener - 2023 Isuzu D-Max	59,000	28,000	31,000				30,000				30,000	
11,113	P059 Skidsteer - 2025 Cat Bobcat												
11,106	P060 Ute MPO - 2024 Isuzu D-Max 4x2 Single Cab				25,000			25,000			25,000		
10,999	P061 Ute Gardener - 2023 Toyota Hilux 4x2 Tip Tray					30,000				30,000			
10,950	P062 Tractor - 2001 Case CX70							15,000					
10,998	P063 Roller Road - 2023 Bomag BW28RH												
10,991	P065 Prime Mover - 2023 UD GW 26 460KAL 6x4									180,000			
11,116	P066 Ute Works Crew - 2025 Ford Ranger 4x4 Dual Cab				25,000		25,000		25,000		25,000		25,000
10,993	P069 Cherry Picker - 2021 Crendon Squirrel 558-SD-D EWP												35,000
11,118	P100 CEO Vehicle - 2025-11 Ford Everest Platinum	85,000	75,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
11,117	P200 WS Vehicle - 2025 Ford Ranger Wildtrak 4x4	70,000	55,000	15,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
11,119	P300 DCEO Vehicle - 2025 Toyota Prado GXL	78,000	70,000	8,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
	Misc Small Plant	16,000	0	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000
		922,000	450,000	472,000	576,000	311,000	416,000	681,000	96,000	281,000	206,000	646,000	365,160

Building & Housing Program

Lot No.	Property Address	2025/26	2025/26	Description of Works
		CAP	OP	
L77A	Emergency Services Building, Smith St		10,000	Starlink BFB Appliances
L33226	Koorda Health Centre, Allenby St			
L257	Early Childhood Centre, Ninghan Rd		4,000	Repairs to front path/ramp
L13/1	U1/49 Smith St (CHP - Narkal Niche)			
L13/2	U2/49 Smith St (CHP - Narkal Niche)			
L13/3	U3/49 Smith St (CHP - Narkal Niche)			
L291/1	U1/46 Smith St (JV - Dukin Hollow)		1,000	Repair rusted fencing
L291/2	U2/46 Smith St (JV - Dukin Hollow)			
L291/3	U3/46 Smith St (JV - Dukin Hollow)		1,000	Repair rusted fencing
L550/A	UA/38 Smith St (JV - Johnson Place)			
L550/B	UB/38 Smith St (JV - Johnson Place)		7,500	Interior Painting & Flooring
L550/C	UC/38 Smith St (JV - Johnson Place)			
L164C	L164C Lodge St (GROH)			
L204	6 Pearman St (GROH)			
L95/1	U1/38 Greenham St (Kulja Korner)			
L95/2	U2/38 Greenham St (Kulja Korner)			
L95/3	U3/38 Greenham St (Kulja Korner)			
L200/1	U1/6 Greenham St (CEACA)			
L200/2	U2/6 Greenham St (CEACA)			
L200/3	U3/6 Greenham St (CEACA)			
L200/4	U4/6 Greenham St (CEACA)			
L550/D	UD/38 Smith St (Newcarlbeon Nook)			
L550/E	UE/38 Smith St (Newcarlbeon Nook)			
L550/F	UF/38 Smith St (Newcarlbeon Nook)			
L274	2 Lodge St (Works)			
L203	4 Pearman St (Works)			
L09	50 Smith St (Admin)	30,000		Kitchen, Guttering, Interior Painting, Flooring
L68	18 Smith St (Works)	30,000		Bathroom (Water Damage - Insurance TBC)
L282	7 Pearman St (Admin)			
L164	8 Lodge St (Admin/Works)		2,000	Repair rusted fencing
L271	3 Greenham St (Admin)		4,000	Replace Gutters
	Refuse Site	87,000		Transfer Site
	Koorda Cemetery		2,000	Paint Gazebo
	Cowcowing Cemetery			
L17	Drive In, Orchard St	190,000	7,000	CAP: Renovations. OP: Service/Transmitter.
L261	Museum & MAD Club, Ninghan Rd			
L20135	Rec: Ablution Block			
L20135	Rec: Playground	110,000		New Playground
L20135	Rec: Tennis/Netball/Basketball			
L20135	Rec: Main Pavillion		22,000	Vertical Blinds for Centre. Forklift Ramp
L20135	Rec: Oval		19,000	Verti Mow & Sweep Oval
L17933	Swimming Pool, Ninghan Rd		3,000	Replace Entrance Door & Wall
L157	Memorial Hall			
L260	Pioneer Hall			
L33	Volunteer & Skate Park	11,000		Footpath Solar Lighting
L06	CWA Building, Railway St			
L31	Guide Hall (Former CWA)			
L42	Art Centre, Haig St			
	Public Toilets		1,700	Lions Park: Paint Interior
L99/100	Yalambee Units			
L267	Caravan Park, Scott St		12,000	Bin covers/fencing. Line Campers Kitchen. Pave bay lines. Washing Machine
L253	Administration Office, Haig St	20,000	7,000	CAP: Carport/Gutters. OP: Library System
L05	Shire Depot, Railway St			
	Aerodrome			
	TOTAL	478,000	103,200	



Shire of
Koorda

Drive in, stay awhile

Public Health Plan

2026 - 2031

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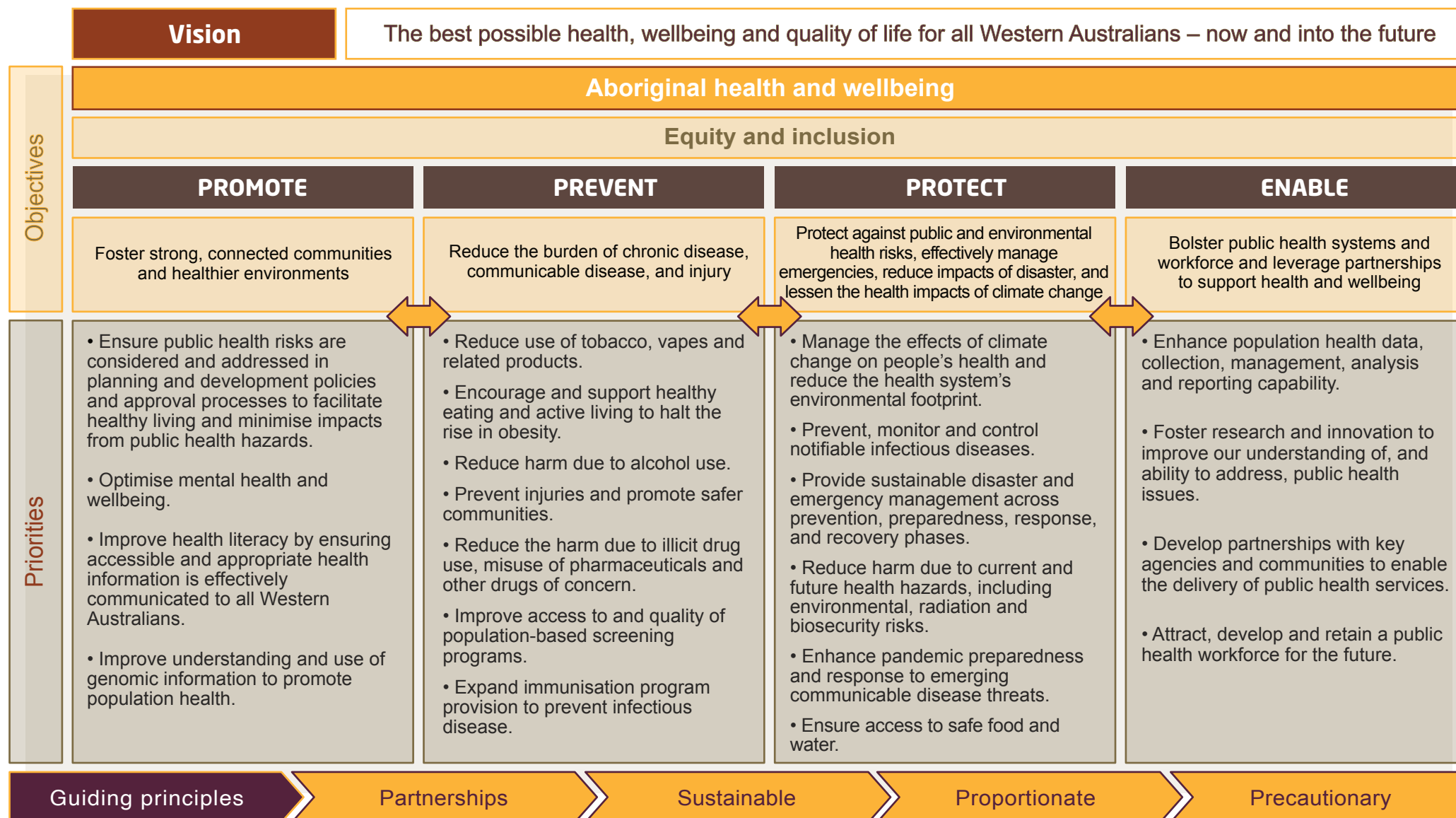
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Research into the health of our people living and working in the Shire of Koorda text text text text text text text....

Zac Donovan
Chief Executive Officer
Month 2026

Person Name
Shire President
Month 2026

WESTERN AUSTRALIAN PUBLIC HEALTH PLAN 2025 - 2030



OUR CURRENT HEALTH ROLE

The Shire of Koorda provides a range of funding to support the health of our community:



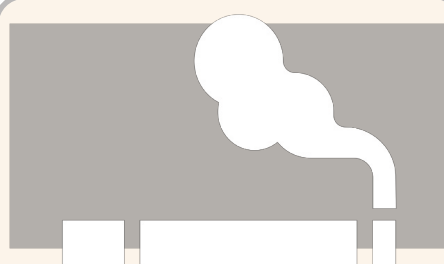
These are explained in more detail in the core business described here:

- Infrastructure and property services, including provision of local roads, footpaths, drainage, waste collection and management, and sewerage services
- Environmental Health Services to prevent and control environmental health hazards, emissions and communicable diseases (i.e., tobacco control, water and food safety, noise and air pollution and animal & mosquito control).
- Community care and welfare services.
- Cultural facilities and services, such as libraries, art galleries and places of historic importance and museums.
- Provision of recreation facilities, such as parks and sports fields, swimming pool, recreation centre and bowling club.
- Building services, planning and development control, including inspections, licensing, certification and enforcement.
- Administration of facilities, such as the cemetery, street parking, solid & liquid waste disposal sites.
- Local Government Health Law Enforcement, Ranger and Emergency Services.

SNAPSHOT OF THE HEALTH OF PEOPLE LIVING IN THE SHIRE OF KOORDA



Accidental incidents for transport and self-harm higher than WA State average



Tobacco smoking attributable to levels of Lung Cancer higher than WA State average



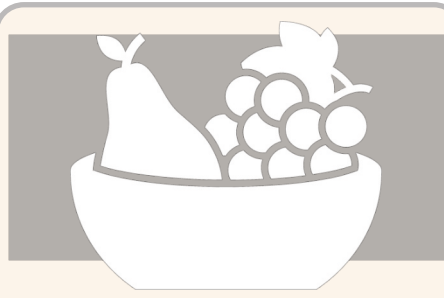
Alcohol intake, hospitalisations & death higher than WA State average



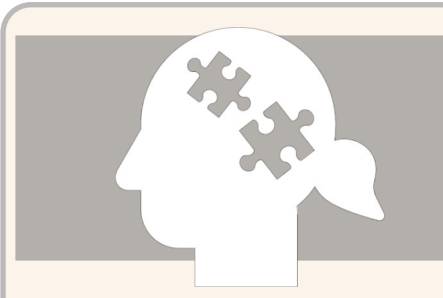
Incidence of Overweight & Obesity same as WA State average



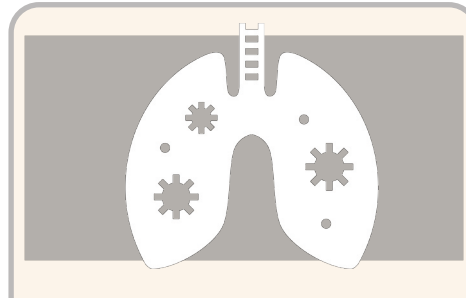
Accidental falls for male & females higher than WA State average



Daily fruit & vegetables consumption same as WA State average



Mental health (all indices) is better than WA State average



Incidence of Cancers - Lung, Prostate & Melanoma higher than WA State average

THE PEOPLE OF KOORDA SPEAK - RESULTS FROM THE SURVEY

AS THINGS ARE NOW

We think the four most serious health risks in our community are:

- Not enough dental & optical checks 78%
- Too much sugary or unhealthy food & drink 78%
- High blood pressure 67%
- Not enough exercise 63%

Our top three volunteering activities are:

- Public Events
- Community groups / services
- Tourism

We believe the four most serious mental & social health issues in our community are:

- Anger management 56%
- Stress 56%
- Alcoholism 56%
- Loneliness 56%

The three sport & recreation facilities we use the most are:

- Swimming Pool 78%
- Oval 63%
- Golf Club 56%

The words we used to describe what we like best about living in the Shire of Koorda:

quiet
the people
safe & trustworthy community
the environment
feeling safe
the bush
no-hassle lifestyle

CHANGE FOR THE FUTURE

Our top four programs to improve the health of our community are:

- Programs for seniors/aged people 89%
- Routine screening for health issues
eg cervical cancer, prostate cancer 89%
- Community events for residents 89%
- Road Safety programs 88%

Our top four facilities or resources for good community health are:

- Safe roads 100%
- Local medical services 89%
- Aged care facilities 89%
- Parks and public open spaces 89%

Our top two initiatives which would encourage us to eat healthier food are:

- More healthy food options to takeaway 38%
- Healthy food options at sporting & community clubs & events 38%

Our top two programs or resources which would help us to be more physically active are:

- More pool opening hours 67%
- Public exercise equipment that is free to use 44%

I know where to get help when I need it (44%)

I feel like my life has a sense of purpose (67%)

There is strong community spirit in our Shire (33%)

I am proud of the community where I live (89%)

I feel the Shire cares about our welfare (38%)

I feel like I belong in my local community (44%)

I enjoy interacting with my neighbours (78%)

THE INTEGRATED STRATEGIC PLAN

Incorporating the Strategic Community Plan 2022 - 2032 & the Corporate Business Plan 2022 - 2025

Our Vision

To build a vibrant and sustainable community with shared social values, in which we can live and work in harmony with our environment.

Our Values

We will conduct business and gain reputation for:

- Being a community that is friendly, approachable, fair minded and responsive
- Being good stewards of our environment and heritage
- Having a strong sense of and identification with our community
- Acting with honesty and integrity

Our Strategic Priorities

- **Our Community**
- **Our Economy**
- **Our Environment**
- **Our Organisation**

PUBLIC HEALTH PLAN - PRIORITIES

The Shire of Koorda supports the wider health and wellbeing outcomes of the Koorda Community by supporting and strengthening public health objectives, being:

PROMOTE

Foster strong, connected communities and healthier environments.

PREVENT

Reduce the burden of chronic disease, communicable disease, and injury.

PROTECT

Protect against public and environmental health risks, effectively manage emergencies, reduce impacts of disaster, and lessen the health impacts of climate change.

ENABLE

Bolster public health systems and workforce and leverage partnerships to support health and wellbeing.

PUBLIC HEALTH PLAN - ACTIONS

PROMOTE	PREVENT	PROTECT	ENABLE
Foster strong connected communities and healthier environments	Reduce the burden of chronic disease, communicable disease and injury	Protect against public and environmental health risks, manage emergencies, reduce impacts of disaster, and lessen the health impacts of climate change	Bolster public systems and workforce and leverage partnerships to support health and well being
Maintain attractive, clean, resilient public spaces to encourage active lifestyles	Increase participation in community events and organisations across all age groups to support mental health	Deliver infrastructure and services efficiently to maximise projects to benefit community well being	Support local business and attract investment to enhance community connection
Protect biodiversity and natural resources to maintain healthy environments	Improve safety, accessibility, and recreation infrastructure to reduce risk of fall injuries	Improve sustainability practices and awareness to protect against waste and climate impacts	Strengthen partnerships and innovation to deliver community services with health benefits
Support population growth and housing to reduce incidents of loneliness	Support youth, volunteers, and community groups through healthy living initiatives	Strengthen workforce and local employment opportunities to build volunteer emergency response capacity	Build workforce capacity and skills to create sense of belonging and purpose



HEALTH PROFILE FOR THE LOCAL GOVERNMENT AREA OF KOORDA



Shire of
Koorda

Drive in, stay awhile



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Images courtesy of <https://www.koorda.wa.gov.au> and [Instagram@shireofkoorda](#)

EXECUTIVE SUMMARY

Persons living in the Shire of Koorda have good health outcomes although there is an incidence of overweight and obese persons, who do not exercise to the minimum requirement resulting to an increase in conditions attributed to poor health outcomes such as cancer (Prostate, Lung and Melanoma), coronary heart diseases, arthritis and diabetes.

The shire population has more men (54.7%) than women (45.3%), very few children under 16 years and a very low aboriginal population. The prominent age groups are those persons over 55 years and a median age of 51 years, much higher than the Western Australian average of 38 years.

While it is accepted that persons living in rural areas have limited access to medical services and are required to travel further for specialist services, there is a demonstrated need from this report that the local population will need to plan for access to mobility prevention programs to minimize the health risks associated with aging, smoking and poor application of good nutrition practices.

While most children and adults fared well for nutrition, the absence of daily exercise is leading to an increase in the number of overweight and obese children and adults in the community. And in time, overweight and obese persons are more likely to develop poorer health lifestyle outcomes.

A study involving the Shire of Dalwallinu for land cropping activities provides an insight to the effect of climate change on human health. Less planting due to increased temperatures and drying autumn-winter and increased summer rainfall may lead to an increase in mental health conditions. Whereas present mental health statistics are less than the WA average.

Within the community, cigarette smoking is more prevalent than vaping. The rise in lung cancer cases has been directly linked to both smoking and vaping behaviours.

Alcohol consumption is similar to the Western Australian average, but the rate of hospitalisation and deaths from alcohol consumption is higher.

Mental health issues are less than the Western Australian average but the rate of accidental injuries from transport accidents and self-harm incidents for men and women is noticeably higher.

Mobility and accidental falls of an aging population will need future attention.

Strategies to increase cancer prevention of Lung cancer, Prostate cancer and Melanoma are noted for inclusion in the public health plan.

INTRODUCTION

In February 2026, consultants were invited to prepare a public health plan for the Shire of Koorda. The process of compiling a plan acceptable for this task requires the review of all appropriate health data and associated information from a variety of reputable sources, compilation of a Health & Wellbeing Survey of residents of the Shire and preparation of a Public Health Plan for adoption by the Shire of Koorda.

This report forms the first stage of the process, generally known as the Health Profile Report.

New public health legislation in Western Australia was adopted in 2016 by Parliament and known as the *Public Health Act 2016*. The Act introduced public health planning for the first time as a shared responsibility between the State Government, Local Government, and non-government agencies.

Therefore, every Local Government Authority (LGA) is required to develop a Public Health Plan. The process of developing a plan may take this form:

Phase 1 -	A Health Profile- a review of current data on health risks,
Phase 2 -	A consultation process, and
Phase 3 -	A Strategic Plan - a plan to manage the public health risks identified and is required to be presented to the Department of Health.

This report, the Health Profile, gathers data for the Shire of Koorda as part of the Wheatbelt Region.

The Public Health Plan (the *Public Health Act 2016*) is intended to be incorporated into the LGA Strategic Community Plan and be a contributing plan for the Council's Corporate Plan (made under the *Local Government Act 1995*).

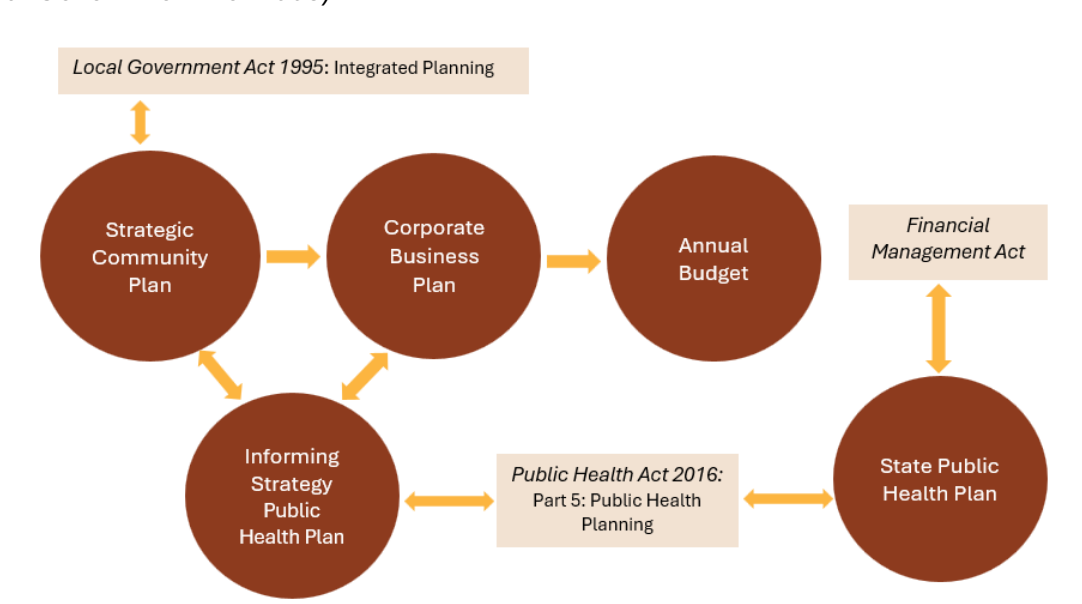


Figure 1: Linkages between Part 5; public health planning of the Public Health Act 2016, and local government planning for the future requirements under Section 5.56 of the Local Government Act 1995.

The *Public Health Act* defines public health as:

- a. The wider health and wellbeing of the community, and
- b. The combination of safeguards, policies and programs designed to protect, maintain, promote, and improve the health of individuals and their communities and to prevent and reduce the incidence of illness and disability.

“The aim of the State Public Health Plan (the SPHP), is to outline a roadmap for the next 5 years to achieve the vision of enhancing health, wellbeing and quality of life for Western Australians.”

“The goal of the SPHP is to promote and enable optimal health and wellbeing while protecting against health risks to ensure the highest quality of life for all – both in routine public health management and in times of crisis.”

“The scope of the SPHP encompasses key areas of public health policy that supports the goal. The scope of SPHP is statewide with high level objectives which are intended to be applicable to a range of stakeholders. “

The SPHP identifies the following objectives, being

- Promote
- Prevent
- Protect
- Enable

And two overarching objectives, which are

- Aboriginal health and wellbeing,
- Equity, and inclusion.

All Local Governments in WA are required to comply with the Integrated Planning and Reporting Framework (IPRF). The core components are:

1. Strategic Community Plan

- Strategy for 10+ years,
- Provides the vision, outcomes, and Council’s strategic priorities,
- Identifies long and medium-term objectives,
- Determines allocation of resources,
- Shaped by community input.

2. Corporate Business Plan

- Four-year delivery plan,
- Aligned to Strategic Community Plan,
- Financial projections.

3. Annual Budget

- Financial statements and policies for one year.

The Strategic Community Plan responds to three questions put to the community and the local government:

- Where are we now?
- Where do we want to be?
- How do we get there?

The Integrated Planning Framework addresses these needs by providing a process to:

- Ensure community input is obtained.
- Determine long term (10+ years) objectives.
- Identify the resourcing to deliver against the long term objectives.
- Clearly articulate long term financial implications and strategies.

Public health is...			
	Safe and nutritious food		The way our communities are designed
	Walking trails and cycle routes		Smoke and alcohol-free environments
	Recreational facilities, sports grounds and parks		Events, places and activities that bring people together
	Safe housing		Maintaining high levels of immunisation
			Optimal mental health and wellbeing
			Safe drinking water
			Waste management
			Health information and educational programmes

Figure 2: Examples of Public Health Programs

Past environmental health plans tended to concentrate on only environmental health issues such as food preparation, noise control, dust & odours, building construction, plumbing, public events, mosquito control, vectors causing disease, waste management etc.

The new public health plans review the causes of ill-health such as heart disease, diabetes, cancers, obesity, smoking and infectious diseases while incorporating strategies for both environmental health and public health.

This is the difference between the traditional environmental health plans and the new public health plans.

Services presently offered by local government that include public health:

- **Infrastructure and property services**, including local roads, footpaths, drainage, waste collection and management.
- **Provision of recreation facilities**, such as parks, sports fields, golf courses, swimming pools, sport centres, halls, camping grounds and caravan parks.
- **Health services** such as water and food inspection, immunisation services, toilet facilities, noise control, meat inspection, animal control and public events.
- **Community services**, such as child-care, aged care and accommodation, community care and welfare services.
- **Building services**, including inspections, licensing, certification, and enforcement.
- **Planning and development approval.**
- **Administration of facilities**, such as airports and aerodromes, ports and marinas, cemeteries, parking facilities and street parking.
- **Cultural facilities and services**, such as libraries, art galleries and museums.
- **Water and sewerage services**, and
- **Other services** such as abattoirs, saleyards and group purchasing schemes.
- **Local Government Health Law enforcement.**



PLANNING FOR PUBLIC HEALTH

There is now a need to develop a new direction in planning for health. There is a need for an integrated approach to the provision of services to address not only environmental health but chronic disease, mental health issues, communicable diseases, and other issues common in our communities.

Priority Populations

This plan applies to the health and wellbeing of all people in WA. However, it is recognized that targeted interventions to reduce health inequities and to assist those in the community who have higher risk of exposure to health risk factors is essential. The main priority populations for this plan include population groups with a higher prevalence of risk factors than the general population. These groups include:

- Aboriginal people,
- Those living in low socioeconomic circumstances,
- People with mental illness,
- People with disabilities,
- Carers and families of people with sickness and disability,
- Populations living in rural and remote areas, and
- Some Culturally and Linguistically Diverse (CALD) populations, particularly those people who have recently arrived in Australia.

There are several initiatives that local government can do or are already implementing in their communities to influence the health of the people in the community, by:

- Making community events alcohol and tobacco free,
- Ensuring Council owned facilities serve healthy food options,
- Establishing local farmers markets or food co-ops serving affordable healthy foods,
- Supporting gardening initiatives for growing fresh fruit and vegetables,
- Planning for sun protection in outdoor areas,
- Planting shade trees and street trees,
- Enforcing a built environment strategy that incorporates healthy active by design principles,
- Enforcing a no smoking policy in all Council buildings,
- Participating in food sampling programs,
- Implementing mosquito management programs,
- Providing safe entries into buildings for disabled persons.

A **Health Profile** is the background evidence which provides an analysis of the health status and health determinants of the population of the Shire of Koorda and provides an overview of the public health needs and risks of the community.

A **Health and Well Being Survey** with several questions about current health lifestyles and attitudes asking how the health of people living in the community might be improved.

A **Strategic Plan** outlines the objectives and policy priorities that focus on achieving positive public health outcomes through promotion, improvement and protection of public health and the development and delivery of public health services.

The following infographic is a representation of statistics for Koorda LGA based on 2021 Census data obtained from the Australian Bureau of Statistics. The information provides a community snapshot in time as of the most recent census night, based on place of usual residence. It contains a sample of the many different social determinants which collectively shape people's health and wellbeing outcomes.

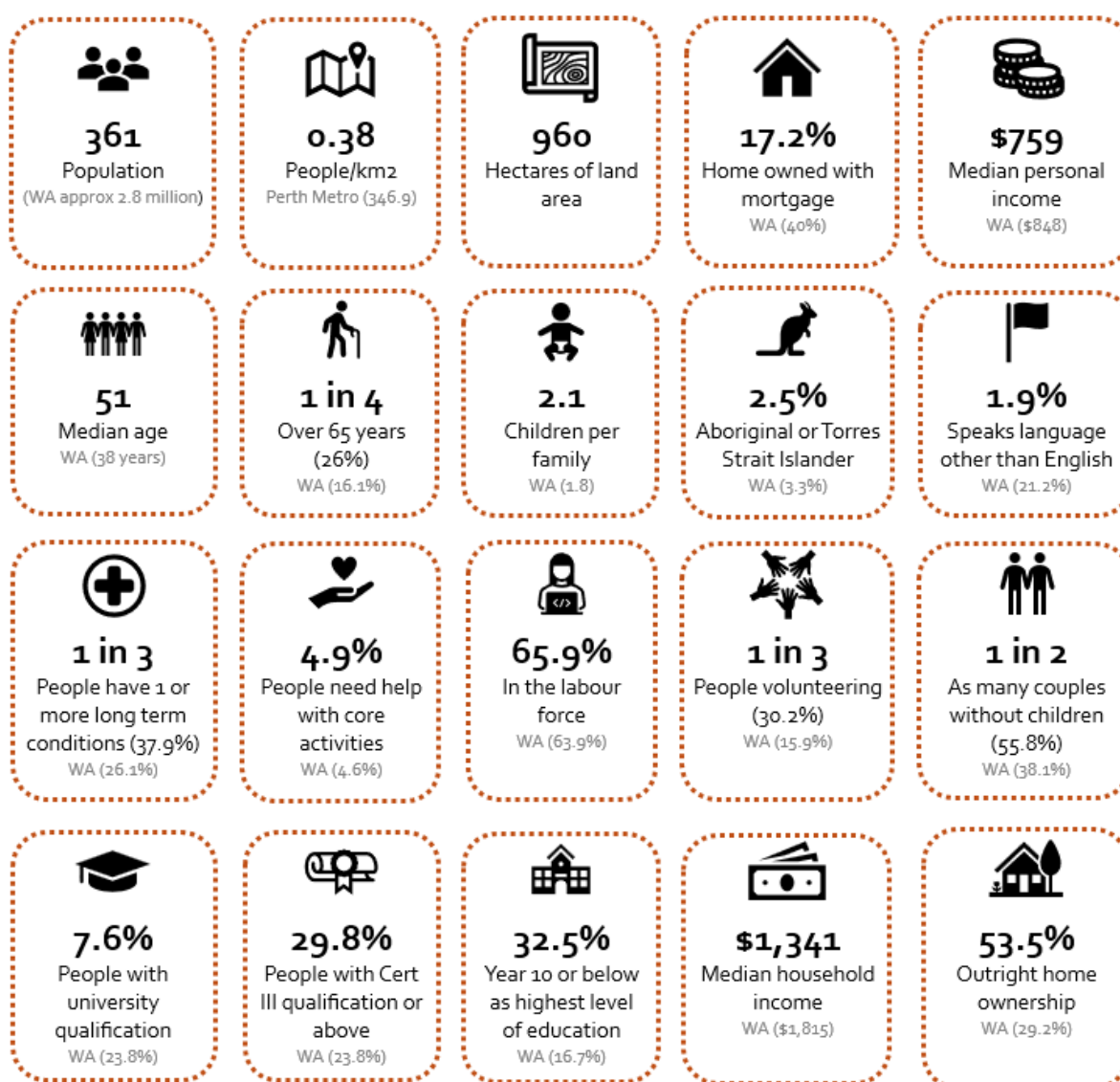


Figure 3: Community Snapshot for the Shire of Koorda

[Reference: ABS Census 2021]

DEMOGRAPHIC FACTORS

WHAT IS THE PROFILE OF PERSONS LIVING WITHIN THE SHIRE OF KOORDA?

As at June 2024, 373 people live in the Shire of Koorda, represented by 54.7% male and 45.3% female based on 2021 Census of Population. Of these people, only 10 persons of Aboriginal & Torres Strait origin were reported in the 2021 Census, all being female with a median age of 20 years.

[Reference: Health and Wellbeing Profile: Shire of Korda 2015 – 2024). DOH, January 2026]

Of note is that there are very few children living in the shire, only 15%, and only 1 person in the 15–19-year age group at the time of Census. The over 55-year age group accounts for 44% of the local population. The median age is 51 years which is 13 years older than the state average.

The local government area of the Shire of Koorda covers 2,836 square kilometres.

Local industries include crop production of wheat, lupins, canola, barley, oats and triticale, wool and meat production.

Population

Shire of Koorda Population compared with Western Australia (State average)

Age	Koorda	%	Western Australia	%
Median Age	51		38	
0 – 4 years	18	4.9	161,753	6.1
5 – 9 years	30	8.2	172,654	6.5
10 – 14 years	18	4.9	171,377	6.4
15 – 19 years	12	3.3	153,263	5.8
20 – 24 years	5	1.4	158,817	6.0
25 – 29 years	12	3.3	176,045	6.6
30 – 34 years	18	4.9	196,312	7.4
35 – 39 years	19	5.2	200,904	7.6
40 – 44 years	22	6.0	178,589	6.7
45 – 49 years	27	7.4	174,632	6.6
50 – 54 years	28	7.7	173,622	6.5
55 – 59 years	25	6.8	162,778	6.1
60 – 64 years	36	9.9	150,667	5.7
65 – 69 years	34	9.3	132,186	5.0
70 – 74 years	27	7.4	115,196	4.3
75 – 79 years	17	4.7	78,012	2.9
80 – 84 years	11	3.0	53,115	2.0
>85 years	6	1.6	50,106	1.9

Table 1: Ages of persons by grouping

[Reference: 2021 Census Population and Housing. ABS]

Population Measures

Population measure	Number	Percentage (%)
Aboriginal	9	2.4
Persons born overseas	74	19.9
Persons who do not speak English at home	22	6.1
Persons who are unemployed	8	3.8
Families with annual income below \$64,999	26	29.9

Table 2: Population measures

[Reference: 2021 Census Population and Housing. ABS]

All Private Dwellings

All Private dwellings	246
Average number of people per household	2.2
Median weekly household income	\$1,341.00
Median weekly mortgage payments	\$748.00
Median weekly rent	\$129.00
Average number of motor vehicles per dwelling	2.3

Table 3: Private dwellings

[Reference: 2021 Census Population and Housing. ABS]

Education

Type of Education	Number	%	WA %	Australia %
Preschool	10	12.5	5.6	6.3
Primary	43	53.8	27.6	27
Secondary	7	8.8	21.8	21.2
Tertiary	9	11.2	21.3	23.3

Table 4: Education Achievements

[Reference: 2021 Census Population and Housing. ABS]

Cultural Diversity

Country of Birth (top responses)

All people	Koorda	%	WA %	Australia %
Australia	297	82.3	62	66.9
England	18	5.0	7.4	3.6
New Zealand	15	4.2	2.8	2.1

Table 5: Country of birth

[Reference: 2021 Census Population and Housing. ABS]

Country of Birth of Parents

All people	Koorda	%	WA %	Australia %
Both parents born overseas	56	15.3	41.6	36.7
Father only born overseas	21	5.7	6.2	6.6
Mother only born overseas	25	6.8	6.2	4.9
Both parents born in Australia	247	67.3	37.9	45.9

Table 6: Country of birth of parents

[Reference: 2021 Census Population and Housing. ABS]

Religious Affiliation (top responses)

	Koorda	%	WA %	Australia %
No religion, so described	169	46.8	42.5	38.4
Anglican	70	19.4	10.1	9.8
Catholic	63	17.5	18.7	20
Not Stated	25	6.9	7.5	6.9
Uniting Church	13	3.6	1.6	2.6

Table 7: Religious Affiliations

[Reference: 2021 Census Population and Housing. ABS]

Income and Work

Participation in the Labour Force (People aged 15 years and older)

Participation	Koorda	%	WA %	Australia %
In the labour force	199	65.9	63.9%	61.1
Not in the labour force	91	30.1	29.8%	33.1
Not stated	8	2.6	6.3%	5.8

Table 8: Income and Work

[Reference: 2021 Census Population and Housing. ABS]

Employment Status

Participation	Koorda	%	WA %	Australia %
Worked full time	126	63.3	57.1%	55.9
Worked part time	53	26.6	32%	31.2
Away from work	14	7	5.8%	7.8
Unemployed	8	4	5.1%	5.1

Table 9: Employment Status

[Reference: 2021 Census Population and Housing. ABS]

Industry of Employment (top responses)

Industry	Koorda	%	WA %	Australia %
Grain – sheep, grain - beef cattle farming	40	20.7	0.3	0.2
Other grain growing	29	15	0.3	0.2
Local Government administration	21	10.9	1.4	1.3
Sheep farming (specialised)	10	5.2	0.2	0.2
Grain storage services	10	5.2	0	0

Table 10: Industry of Employment

[Reference: 2021 Census Population and Housing. ABS]

Median Weekly Income

	Koorda	WA	Australia
Personal	\$759.00	\$848.00	\$805.00
Family	\$1,524.00	\$2,214.00	\$2,120.00

Table 11: Median weekly income

[Reference: 2021 Census Population and Housing. ABS]



HEALTH RISK FACTORS FOR REGIONAL INHABITANTS

There is a wealth of information regarding risk factors for regional inhabitants, which is very relevant to the challenges facing the population of the Shire.

Rural Health

Australians living in rural and remote areas face unique challenges due to their geographic location and often have poorer health outcomes than people living in metropolitan areas. People living in rural and remote areas have higher rates of hospitalisations, deaths and injury and have poorer access to, and use of, primary health care services, than people living in major cities. The information outlined below is sourced from the Australian Institute of Health and Welfare's web pages from April 2024 on Rural and Remote Health. All references are available on the website.

<https://www.aihw.gov.au/reports/rural-remote-australians/rural-and-remote-health>

Health Risk Factors and Remoteness

Health risk factors such as smoking, overweight and obesity, diet, high blood pressure, alcohol consumption and physical activity can influence health outcomes and the likelihood of developing disease or health disorders.

The AIHW National Drug Strategy Household Survey (NDSHS) collects information on tobacco smoking, alcohol consumption and illicit drug use among the general population in Australia. Data for daily tobacco smoking from the latest NDSHS 2022–2023 shows the proportion of people aged 14 and over who smoke daily increases with increasing remoteness, from 7% for those living in Major cities to 10.5% for 'Inner regional' areas, 11.4% for 'Outer regional' areas and 20.4% for those living in 'Remote' and 'very remote' areas. Since 2019, these proportions have declined slightly in all remoteness areas, except in 'Remote' and 'very remote' areas.

In 2022, based on self-reported data from the Australian Bureau of Statistics' National Health Survey (NHS) and after adjusting for age, it was estimated that people living in 'Inner regional', 'Outer regional' and 'Remote' areas were more likely to engage in risky behaviours, such as smoking and consuming alcohol at levels that put them at increased risk of alcohol-related diseases or injuries, compared with people living in 'Major cities'.

The graphs below illustrate the areas where rural and remote areas are at the greatest risk. All the risk factors are available on the website.

<https://www.aihw.gov.au/reports/rural-remote-australians/rural-and-remote-health>

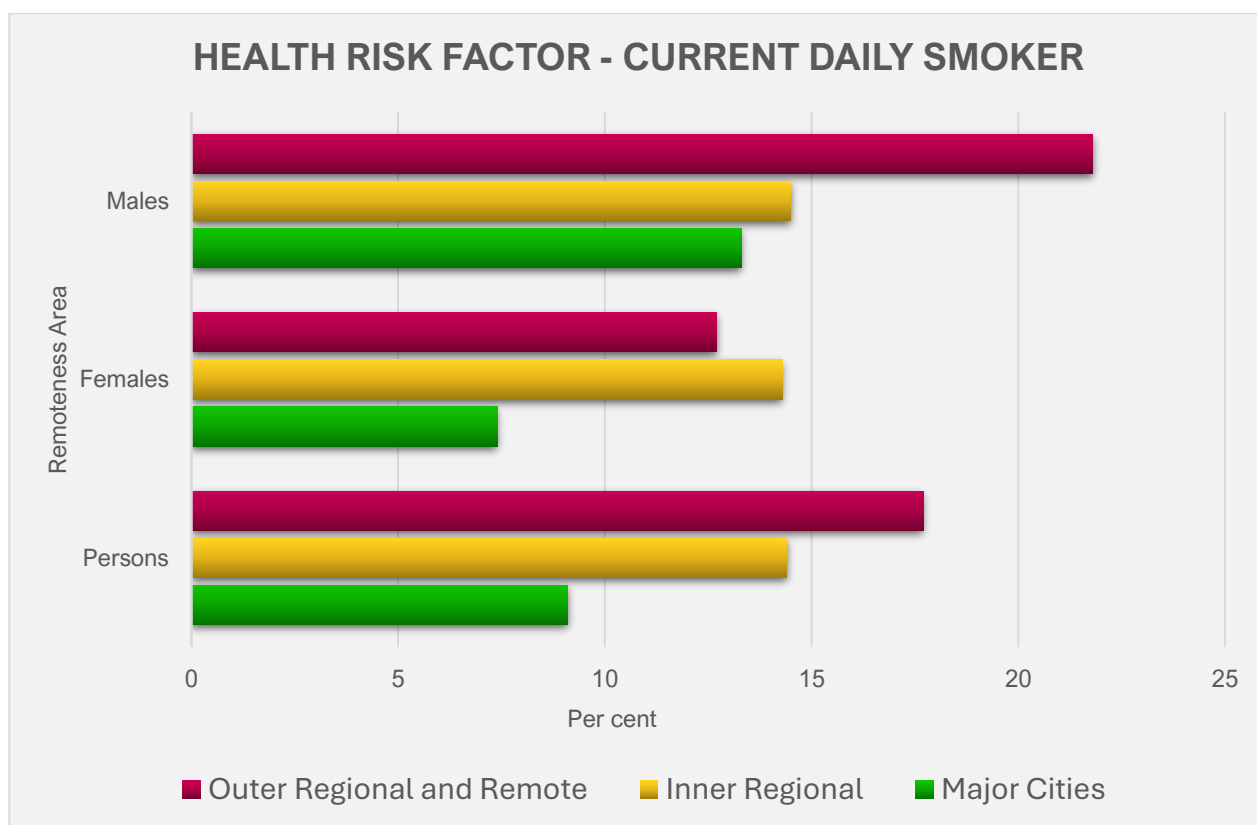


Figure 4: Health Risk Factor – Current Daily Smoker

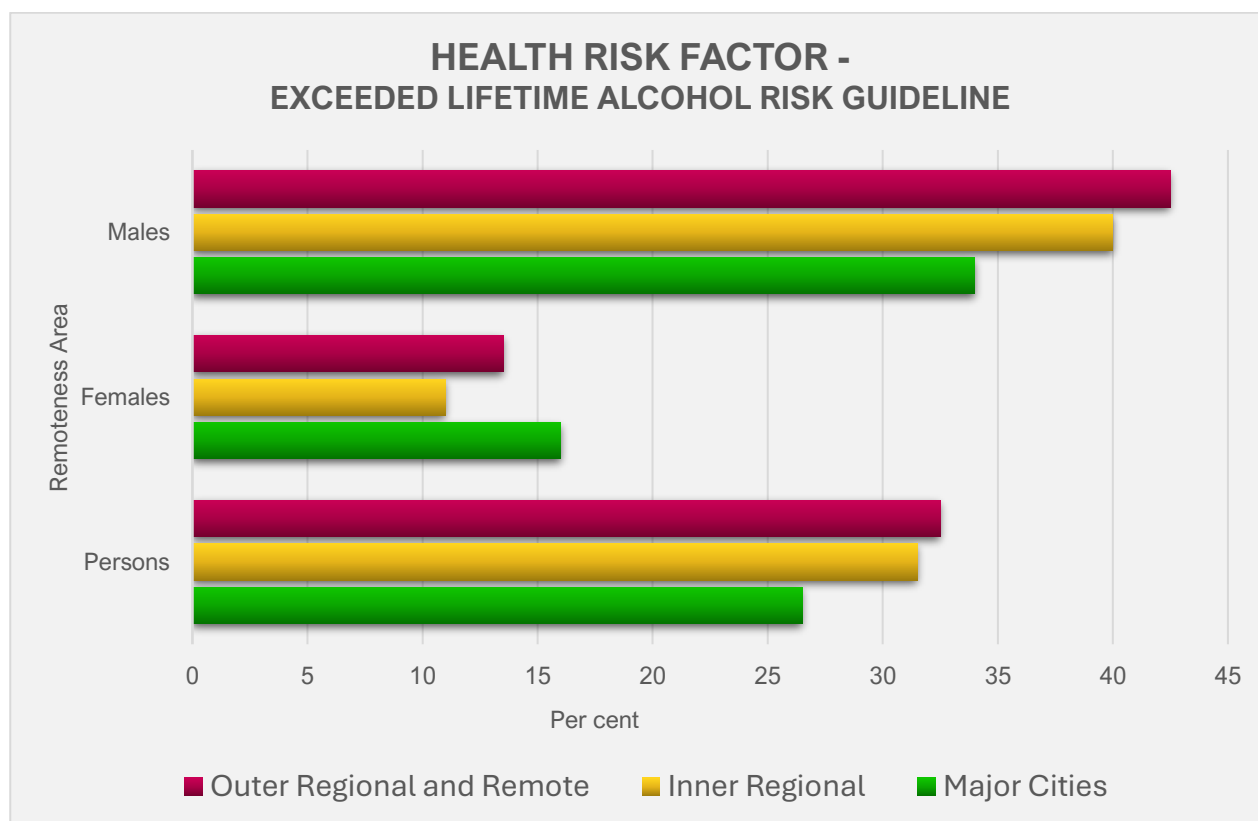


Figure 5: Health Risk Factor – Exceeded Lifetime Alcohol Risk Guideline

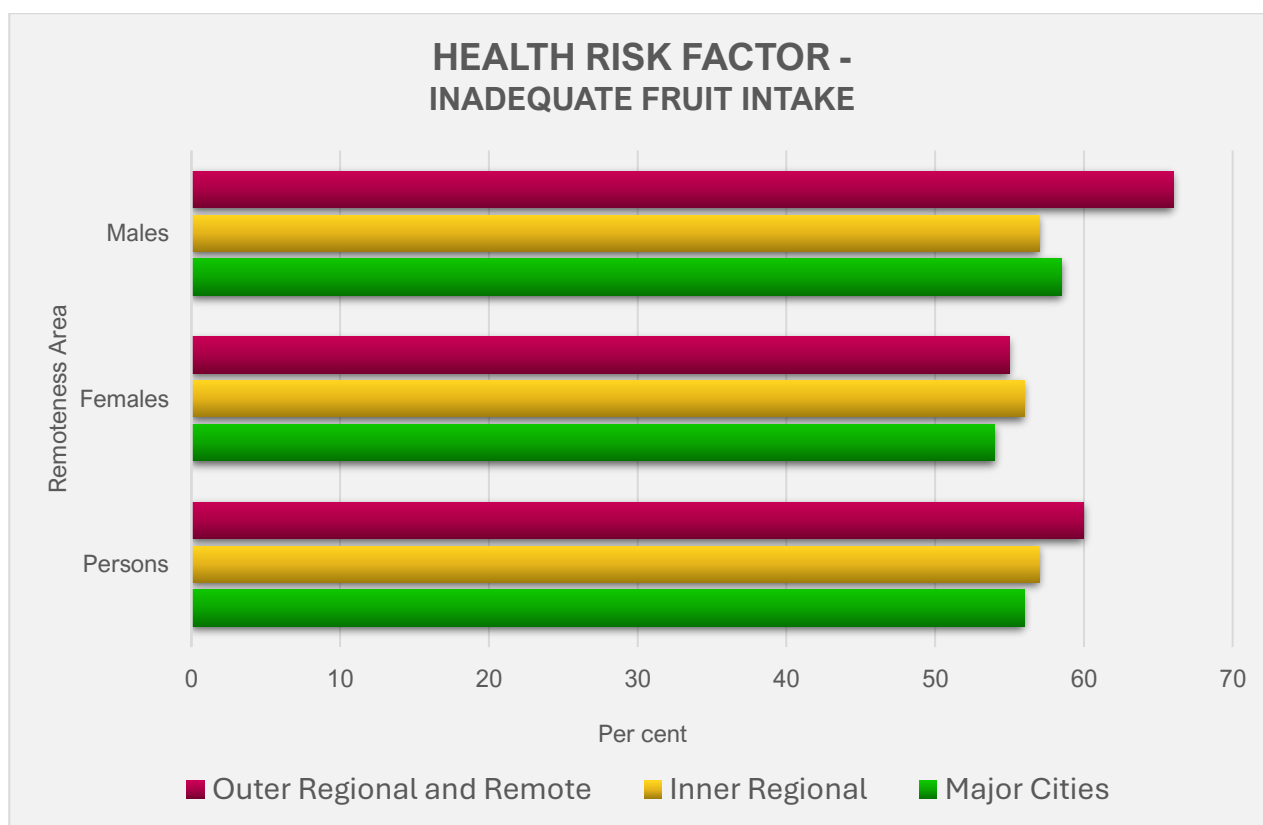


Figure 6: Health Risk Factor – Inadequate Fruit Intake

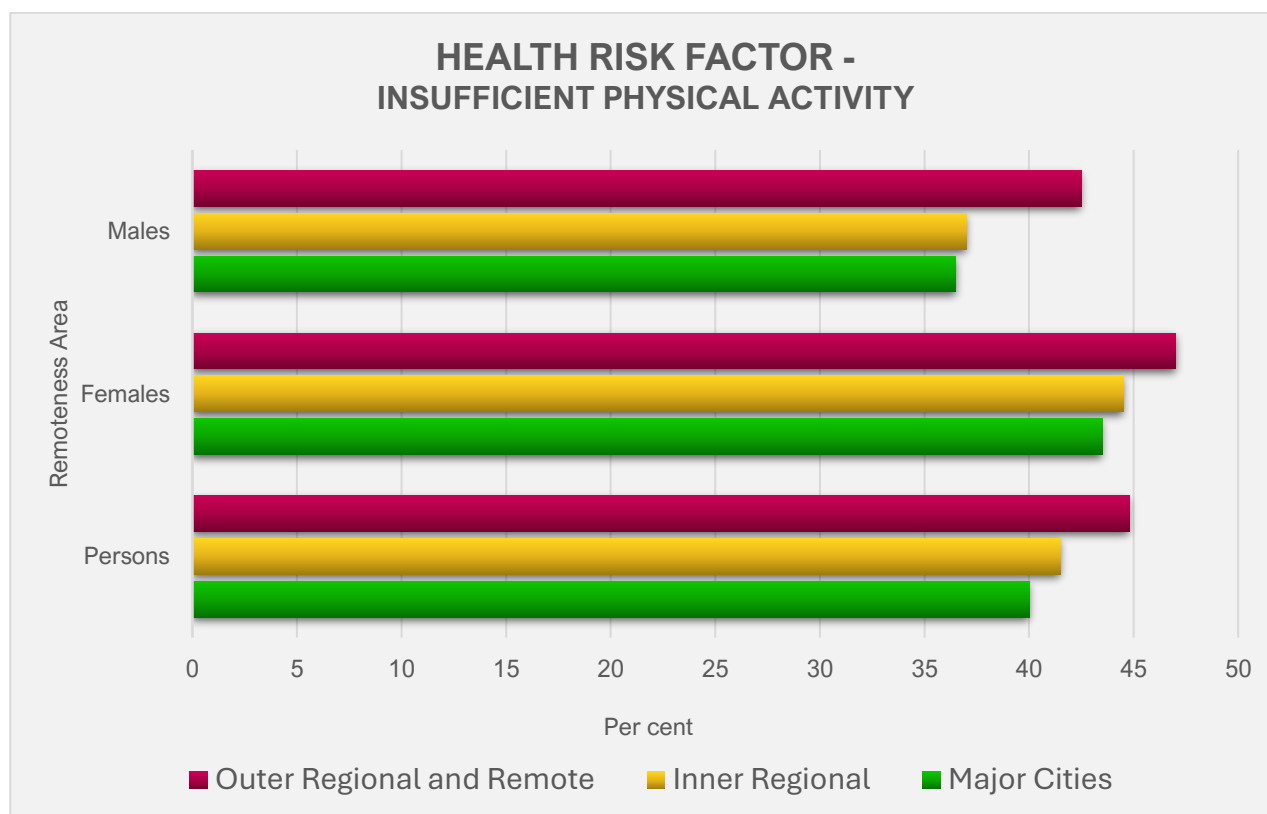


Figure 7: Health Risk Factor – Insufficient Physical Exercise

Family, Sexual and Domestic Violence

Family, domestic, and sexual violence is a major health and welfare issue in Australia. The ABS 2021–2022 Personal Safety Survey estimated that 8 million adults had been victims of physical and/or sexual violence from a partner since the age of 15.

Women living outside ‘Major cities’ were 1.5 times as likely to have experienced partner violence than women living in ‘Major cities’ (23% compared with 15%). For men living outside of ‘Major cities’, 6.6% experienced partner violence compared with 5.9% of men living in ‘Major cities’.

Chronic Conditions

Chronic conditions are long-lasting and have persistent effects throughout a person’s life. They are becoming increasingly common and are influenced by a wide variety of factors.

In 2022, based on self-reported data from the NHS and after adjusting for age, people living outside ‘Major cities’ had higher rates of arthritis, and mental and behavioural conditions, while chronic obstructive pulmonary disease was higher in ‘Outer regional’ and ‘Remote’ areas compared with ‘Major cities’.

People living outside ‘Major cities’ have lower usage of chronic disease management services, which can be due to availability of services or the health and age of the population within an area.

Cancer

The age-standardised incidence rate of all cancers combined was highest in ‘Inner regional’ and ‘Outer regional’ areas in 2012–2016 (513 and 512 per 100,000 people, respectively), slightly lower in ‘Major cities’ and ‘Remote’ areas (both 487 cases per 100,000 people), and lowest in ‘Very remote’ areas (422 cases per 100,000 people).

However, the incidence rate for all cancers combined for ‘Very remote’ areas may be influenced by lower population screening participation rates, later detection of cancer and lower life expectancy due to death from other causes. ‘Very remote’ areas had the highest incidence rate for cervical cancer, liver cancer, cancer of unknown primary site, uterine cancer and head and neck cancers (including lip).

In the period 2012–2016, people living in ‘Major cities’ had the highest 5-year observed survival for all cancers combined (63%) compared with 61% for all other areas, except for ‘Very remote’ areas which had the lowest survival rate (55%).

Burden of Disease

Burden of disease refers to the quantified impact of a disease or injury on a population, which captures overall health loss, that is, years of healthy life lost through premature death or living with ill health.

In 2018, after adjusting for age, the total burden of disease and injury in Australia increased with increasing remoteness. The total burden was lowest in 'Major cities' (174 DALY per 1,000 population) rising to 200 and 204 for 'Inner' and 'Outer regional' areas, respectively, and 244 DALY per 1,000 population in 'Remote' and 'Very remote' areas. This pattern was mostly driven by fatal burden (years of life lost due to premature death).

Figure 5 below shows that for some chronic conditions, the burden of disease increased with increasing remoteness, such as coronary heart disease, type 2 diabetes, chronic kidney disease, lung conditions, and suicide and self-inflicted injuries. The burden of disease decreased with increasing remoteness for anxiety, back pain, and dementia.

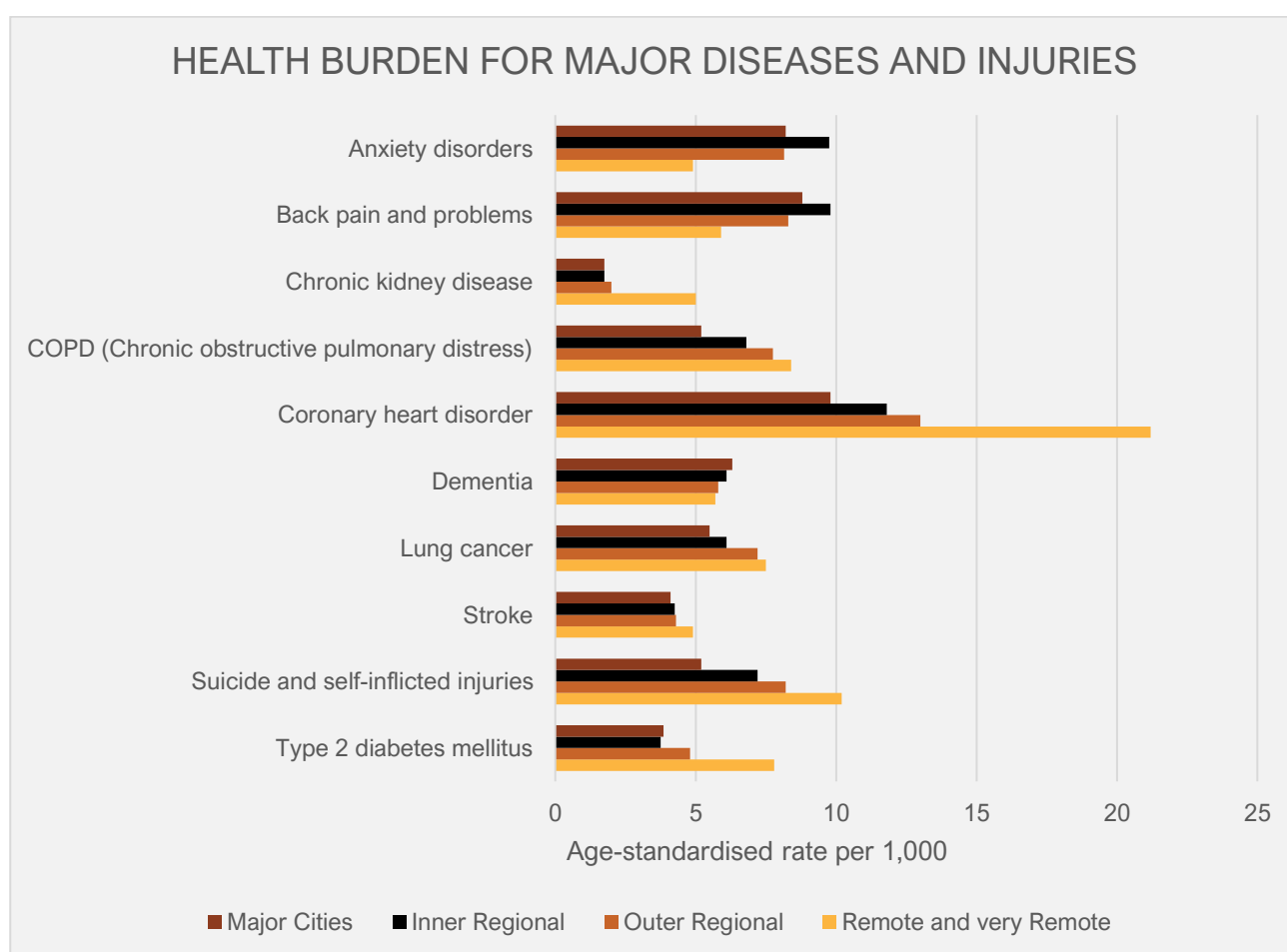


Figure 8: Health Burden for major diseases and injuries, by remoteness area, 2018

Death

People living in 'Rural' and 'Remote' areas are more likely to die at a younger age than their counterparts in 'Major cities'. They have higher mortality rates and higher rates of potentially avoidable deaths than those living in 'Major cities'.

In 2021, age-standardised mortality rates increased as remoteness increased for males and females. Compared with all of Australia:

- People living in 'Inner' or 'Outer regional' areas had a mortality rate 1.1 times as high.
- People living in 'Remote' areas had a mortality rate 1.2 times as high.
- People living in 'Very remote' areas had a mortality rate 1.5 times as high.
- Males had a higher mortality rate than females in all remoteness areas.

	Major Cities	Inner Regional	Outer Regional	Remote	Very Remote
Median age at death (Males)	80	79	77	73	67
Age-standardised rate (death per 100,000) Males	569	636	675	711	925
Rate ratio (Males)	0.95	1.06	1.13	1.19	1.55
Median age at death (Females)	85	84	83	79	69
Age-standardised rate (death per 100,000) Females	409	456	477	514	644
Rate ratio (Females)	0.96	1.07	1.12	1.20	1.51

Table 12: Median age at death, mortality rate, and rate ratio (relative to all of Australia), by sex and remoteness area, 2021

Note: Rate ratios are calculated as the age-standardised rate for the geographic area of interest divided by the age-standardised rate for the reference group (all of Australia).



Leading Causes of Death

Between 2017–2021, when comparing mortality rates for Australia overall, the leading causes of death varied by remoteness area.

Coronary heart disease was the leading cause of death across all remoteness areas. Age-standardised rates were between 1.1 and 1.7 times higher outside of ‘Major cities’ than for Australia overall.

The top 7 causes of death were the same for ‘Major cities’, ‘Inner regional’ and ‘Outer regional’ areas.

Land transport accidents were a leading cause of death in ‘Remote’ and ‘Very remote’ areas. The rate of dying due to land transport accidents was nearly 3 times as high for ‘Remote’ areas and nearly 4 times as high for ‘Very remote’ areas, compared with Australia overall.

	Major Cities	Inner Regional	Outer Regional	Remote	Very Remote
1	Coronary heart disease	Coronary heart disease	Coronary heart disease	Coronary heart disease	Coronary heart disease
2	Dementia including Alzheimer disease	Dementia including Alzheimer disease	Dementia including Alzheimer disease	Lung Cancer	Diabetes
3	Cerebrovascular disease	Cerebrovascular disease	Lung Cancer	Chronic obstructive pulmonary disease	Lung Cancer
4	Lung Cancer	Lung Cancer	Chronic obstructive pulmonary disease	Dementia including Alzheimer disease	Chronic obstructive pulmonary disease
5	Chronic obstructive pulmonary disease	Chronic obstructive pulmonary disease	Cerebrovascular disease	Cerebrovascular disease	Suicide
6	Colorectal cancer	Colorectal cancer	Colorectal cancer	Diabetes	Cerebrovascular disease
7	Diabetes	Diabetes	Diabetes	Suicide	Dementia including Alzheimer disease
8	Accidental falls	Prostate cancer	Prostate cancer	Colorectal cancer	Land transport accidents
9	Heart failure	Heart failure	Suicide	Land transport accidents	Kidney failure
10	Prostate cancer	Cancer of unknown or ill-defined primary site	Cancer of unknown or ill-defined primary site	Prostate cancer	Other ill-defined causes
Rate ratio (compared with all Australia)					
<=1.0	1.1–1.24	1.25–1.49	1.5–1.9	2.0–2.9	3.0–4.0

Table 13: Leading cause of death by remoteness are, with comparison of mortality rates to Australia overall, 2017–2021.

Potentially Avoidable Deaths

The rate of potentially avoidable deaths (deaths under the age of 75 from conditions that are potentially preventable through primary or hospital care), such as cancer screening and transport accidents increased as remoteness increased.

In 2021, 16% of all deaths in Australia were potentially avoidable. For males and females, the rate increased with increasing remoteness (Figure 7: Table S7). After adjusting for age and comparing with 'Major cities', the rates of potentially avoidable deaths were:

1.3 and 1.2 times as high in 'Inner regional' areas for males and females.

1.5 times as high in 'Outer regional' areas for both males and females.

2–3 times higher in 'Remote' and 'Very remote' areas.

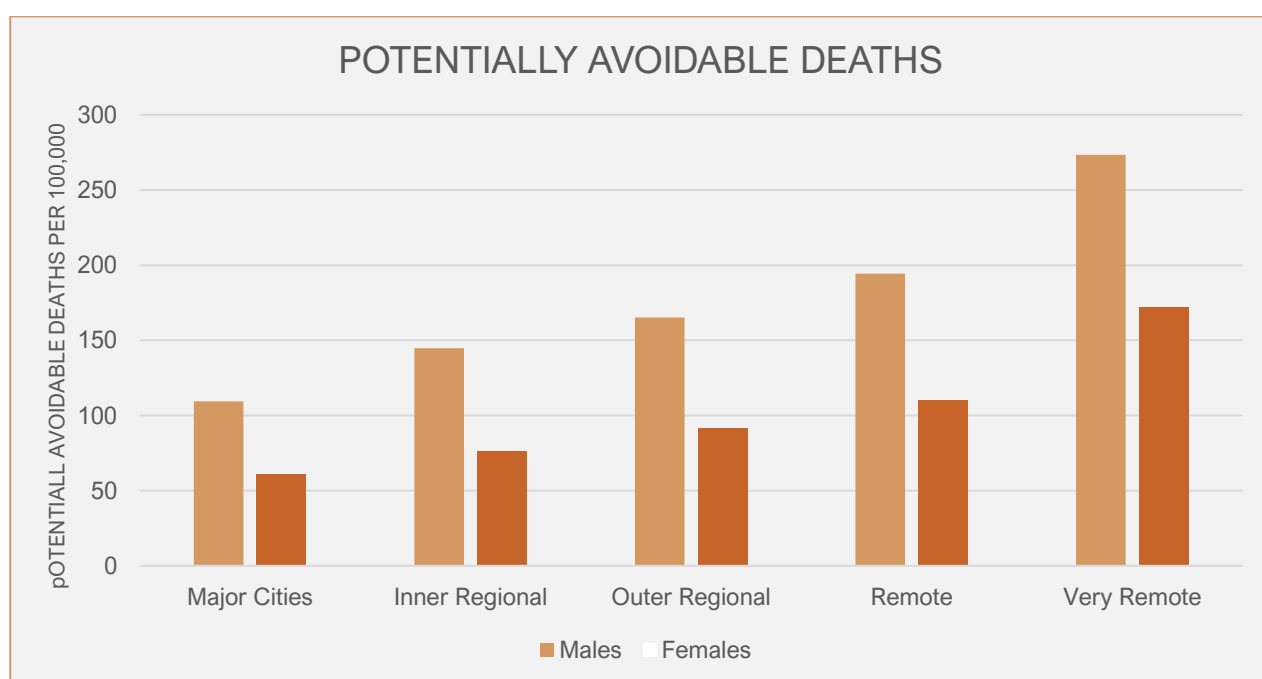


Figure 9: Potentially avoidable deaths by sex and remoteness area, 2021



Life Expectancy

Estimates of life expectancy at birth represent the average number of years that a newborn baby can expect to live, assuming current age-specific death rates are experienced through their lifetime. In 2020–2022, life expectancy at birth was lower for those living outside of metropolitan areas (greater capital city).

	Males	Females	Persons
Greater Sydney	82.5	86.2	84.3
Rest of NSW	79.5	84.1	81.7
Greater Melbourne	82.3	86.0	84.1
Rest of Victoria	79.5	84.1	81.8
Greater Brisbane	81.2	85.3	83.2
Rest of Queensland	80.3	84.8	82.5
Greater Adelaide	81.3	85.4	83.3
Rest of South Australia	80.1	84.3	82.2
Greater Perth	82.4	86.5	84.4
Rest of Western Australia	79.4	83.7	81.5
Greater Hobart	80.6	85.1	82.8
Rest of Tasmania	79.9	83.7	81.8
Greater Darwin	79.1	84.6	81.8
Rest of Northern Territory	71.6	75.8	73.7

Table 14: Life expectancy by sex for greater capital city and rest of state 2020-2022.

Access to Health Care

People living in ‘Remote’ and ‘Very remote’ areas can face barriers to accessing and using health care, due to various challenges: geographic spread, low population density, limited infrastructure, and the higher costs of delivering rural and remote health care can limit the availability of services.

The additional time and transportation costs to access health care services also means people in ‘Remote’ and ‘Very remote’ areas may delay access to preventive and primary health care and rely on hospital care to have their needs met.

Primary Health Care

Medicare claims data from 2022–2023 show that the number of non-hospital non-referred attendances per person, such as general practitioner (GP) visits, were lowest in ‘Remote’ communities and ‘Very Remote’ communities. However, bulk-billing rates were highest in ‘Very Remote’ communities (89%), lowest in ‘Regional’ centres (75%) and similar across all other areas.

Cancer Screening

Participation in bowel, breast, and cervical cancer screening varies with remoteness:

In 2020–2021, the bowel cancer screening participation rate for people aged 50–74 was highest for people living in 'Inner Regional' areas (43%) and lowest for people living in 'Very remote' areas (25%).

In 2020–2021, the breast cancer screening participation rate for females aged 50–74 was highest in 'Outer Regional' and 'Inner Regional' areas at 55% and 52%, respectively, and lowest for participants living in 'Very Remote' areas at 37%.

In 2018–2022, the cervical screening participation rate for females aged 25–74 years was similar but declined across remoteness areas, from 70% in 'Major cities' to 65% in 'Outer regional' areas and 60% in 'Very remote' areas.

Health Workforce

Australians living in 'Rural', 'Remote' and 'Very remote' communities generally have poorer access to healthcare than people in 'Regional centres' and 'Metropolitan areas' and may need to travel long distances or relocate to attend health services or receive specialised treatment. The clinical FTE rate indicates the full-time equivalent number of health professionals working clinical hours relative to the population. In 2016–2021 the clinical FTE per 100,000 population was:

Highest in metropolitan areas many health professionals including specialists - all doctors other than GPs who require a referral from another doctor, occupational therapists, dentists, pharmacists, physiotherapists, psychologists.

Lowest in small rural towns, for all health professionals (including GPs) except for pharmacists.



Hospitalisations

In 2021–2022, the number of hospitalisations per 1,000 people was similar for ‘Major cities’ and ‘Regional areas. People living in ‘Very remote’ areas were hospitalised at almost twice the rate as people living in ‘Major cities’ and those in ‘Remote’ areas at 1.3 times the rate, with no improvement since 2013–2014.

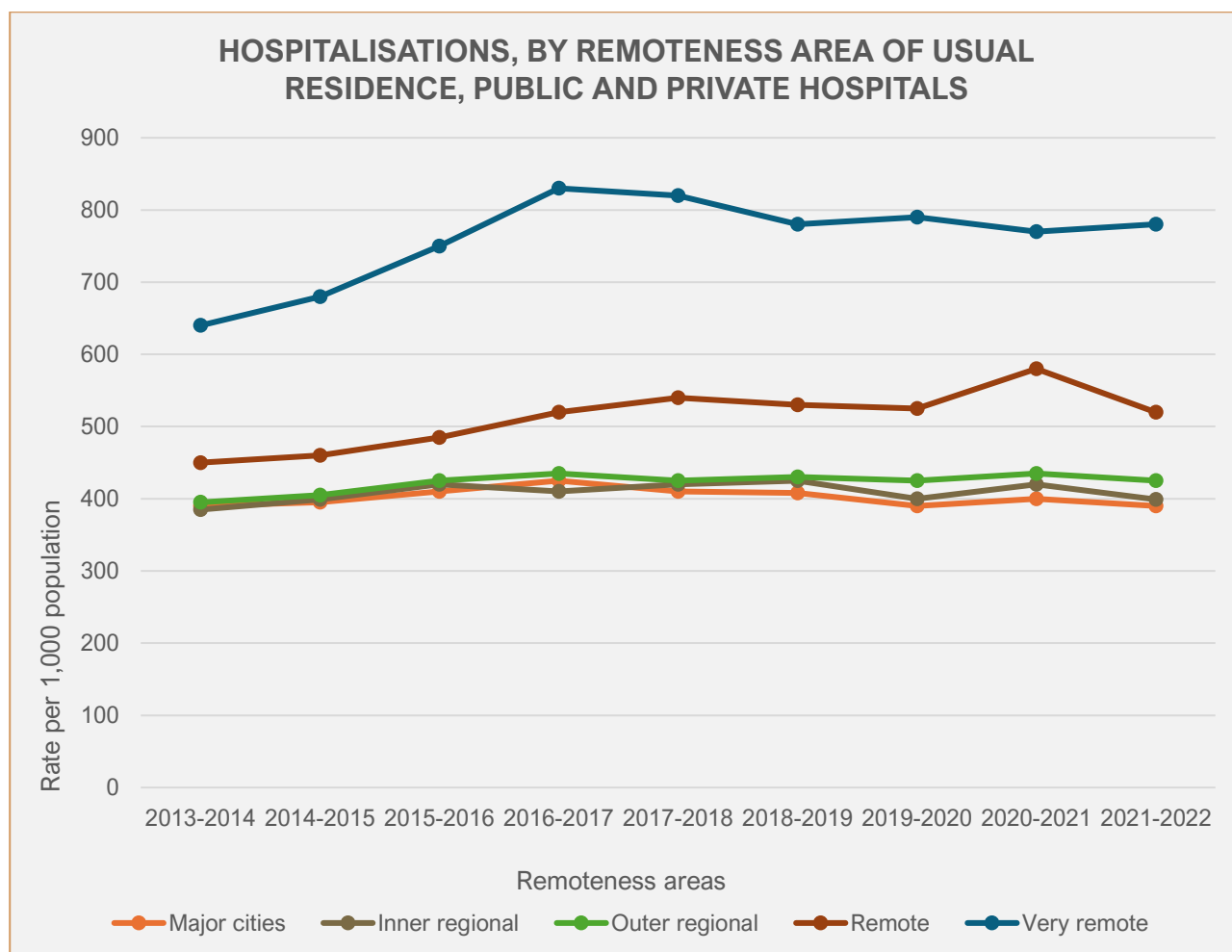


Figure 10: Hospitalisations, by remoteness area of usual residence public and private hospitals, 2013-2014 to 2021-2022

Overall, there was a decrease in the rate of all hospitalisations in 2021–2022 across all remoteness areas except for ‘Very remote’ areas, which could be due to the impact of COVID-19 on provision of healthcare services and reduced flow of patients seeking in-hospital care.

People in ‘Major cities’ have higher rates of rehabilitation care hospitalisations compared with people living in other areas. In 2021–2022, there were 14 hospitalisations per 1,000 population living in ‘Major cities’ compared with 8 for ‘Inner regional’ areas, 6 for ‘Outer regional’ areas, 3 for both ‘Remote’ and ‘Very remote’ areas. In part, this may reflect the distribution of private hospitals across remoteness areas, as private hospitals accounted for 81% of rehabilitation care separations.

Potentially Preventable Hospitalisations

Potentially preventable hospitalisations (PPH) are for conditions where hospitalisation could have potentially been prevented through the provision of appropriate individualised preventative health interventions and early disease management, usually delivered in primary care and community-based settings. The rate of PPH increases with remoteness and is highest in 'Very remote' and 'Remote' areas.

When compared with 'Major cities', the rate of PPH in 2021–2022 was:

- Slightly higher in 'Inner regional' and 'Outer regional' areas (1.1 and 1.2 times as high, respectively),
- 2–3 times as high for people living in 'Remote' and 'Very remote' areas (AIHW 2023d).

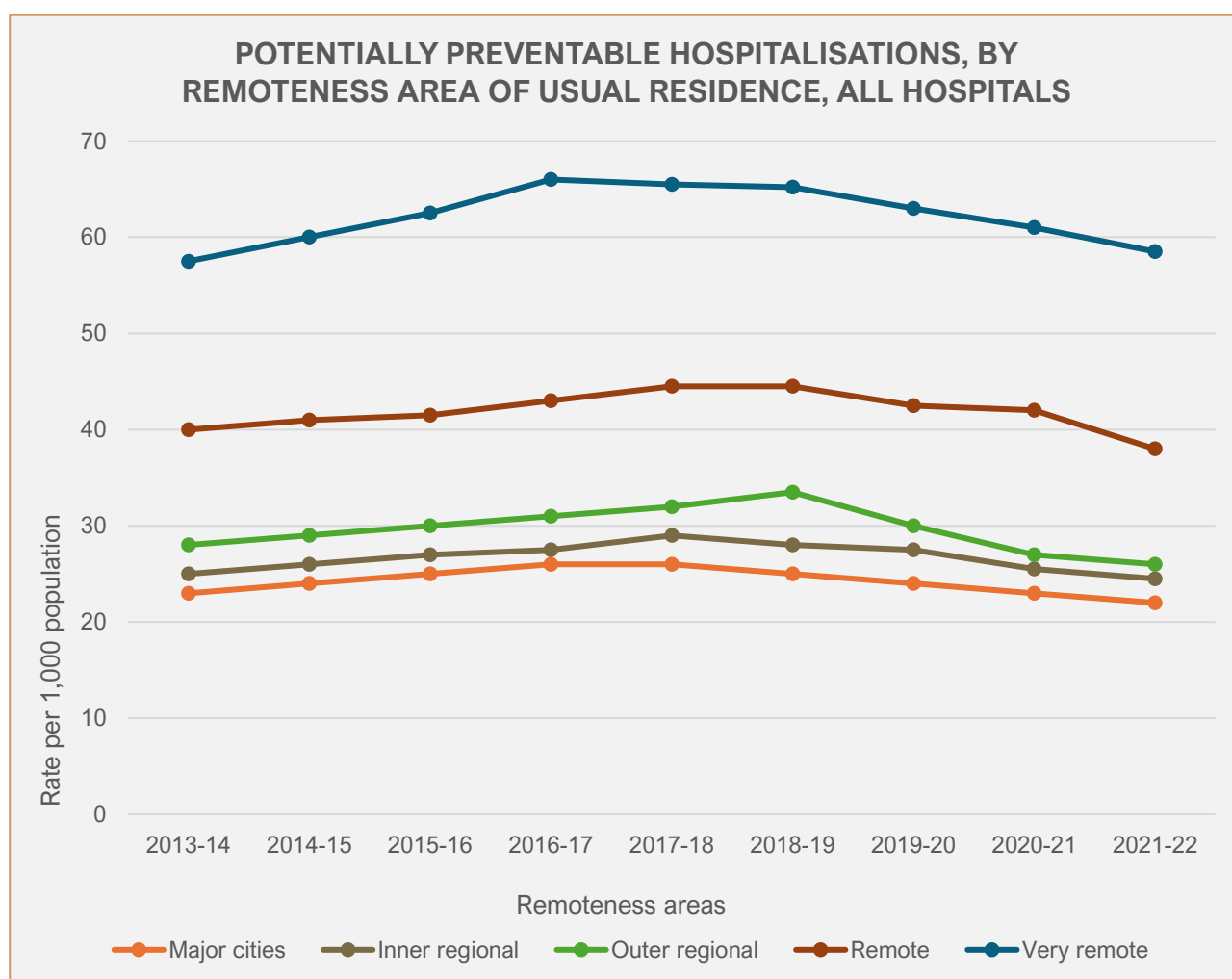


Figure 11: Potentially preventable hospitalisations, by remoteness area of usual residence, all hospitals 2013-2014 to 2021-2022

CHANGES TO THE PHYSICAL ENVIRONMENT – CLIMATE CHANGE

Climate change refers to a change in the pattern of weather, which affects oceans, land surfaces and ice sheets, occurring over decades or longer. Human activities, such as burning fossil fuels, agriculture and deforestation have resulted in an increase in atmospheric greenhouse gas (GHG) concentrations. These gases trap heat in the atmosphere, which heats the land and oceans and changes weather patterns.

[Reference: *IPCC* (Intergovernmental Panel on Climate Change) 2014. Climate Change 2014: Contribution of working groups I, II and III to the fifth assessment report of the Intergovernmental Panel on Climate Change]

Climate Change in the Dalwallinu Area, Western Australia

The Department of Primary Industries and Regional Development provides this agri-climate profile of historical and projected climate information to support farm business managers in their response to a changing climate in the Dalwallinu area of Western Australia.

The Department of Agriculture selected several shires in Western Australia, for review, including Dalwallinu and Merredin, and Dalwallinu Shire has a common boundary with the Shire of Koorda, the intended effects of farming activities may be the better discussion for review.

Why This Information is Important

Climate change and climate variability have already affected Western Australian (WA) broadacre crop and animal production. Producers have been able to meet these challenges by adopting innovative farming systems to maintain farm profitability and sustainability. Future climate change will present further opportunities and challenges for producers.

Records show that rainfall decreased and temperatures increased over the last century. Climate projections for the south-west of WA are for declining rainfall and higher temperatures.

The grainbelt of WA contributes more than \$4.5 billion to WA's economy per year. Dalwallinu is 220 kilometres north-east of Perth on the eastern edge of the northern grainbelt. This agri-climate profile provides an analysis of records and projections for a range of climate variables relevant to farm businesses in the Dalwallinu area.

Changes at a Glance

The observed trends in Dalwallinu's climate include:

Rainfall

- The total annual rainfall has decreased by 3% from 1939–1974 to 1975–2010.
- The growing season rainfall (April to October) declined by 10% since the mid-1970s with a further 15% since 2000.
- The chance of two consecutive drought years has increased from 5% in the period 1939–1974 to 14% in the period 1975–2010. Around the mid-1970s there was a shift to consistently drier winter conditions.
- There has been a combination of fewer days with big rainfall events (greater than 5 mm), fewer days with rain and rainfall events of smaller size. The increase in summer rainfall has mainly resulted from bigger rainfall events in December and January.

Temperature

- Since the 1970s, mean monthly maximum temperatures have significantly increased in the months April to July but they have remained unchanged in the rest of the year.
- Average monthly minimum temperatures have significantly increased in April, May, and November.
- The number of days with extreme temperatures, or maximum temperature above 35°C has remained relatively the same.
- The number of frost days, or days with minimum temperatures below 2°C, has significantly decreased in August and remained unchanged in September and October.

Projected Changes (2035 – 2064)

Projections were obtained using the emission scenario A2 and downscaled data from the CSIRO Global Climate Model CCAM.

Rainfall

Rainfall projections indicate a continuation of the patterns observed of drying autumn-winter and increase summer rainfall.

Temperature

Temperature projections indicate a continuation of the patterns observed over the past decades of increasing monthly maximum temperatures.

[Reference: *Our changing climate Dalwallinu at a Glance* – GRDC, CSIRO, Aus Govt. Dept of Agriculture, Fishery & Forestry. WA Forestry Authority 2011.]

Climate Change Effects on People

Climate change affects some population groups more than others. Groups at greater risk include older people, children, people with chronic conditions and many health issues, outdoor workers, people living in rural and remote areas, those living in low-lying, flood or bushfire-prone areas, and socioeconomically disadvantaged groups.

Extreme Weather Events

Extreme weather events include heat waves, drought, bushfires, violent storms, heavy rainfall events and flooding.

With climate change, the intensity and/or frequency of these events will increase. The number of days with dangerous fire weather conditions has increased, and is projected to continue increasing

[Reference: BOM (Bureau of Meteorology) & CSIRO (Commonwealth Scientific and Industrial Research Organisation); 2018 State of the climate, 2018]

Without adaptation and mitigation, the health impacts of these events will increase.

[Reference Beggs PJ et al The 2019 report of the MJA-Lancet countdown on health and climate change: a turbulent year with mixed progress. Medical Journal of Australia 211(11): 490–491]

Bushfires

The frequency and intensity of bushfires is increasing in Australia, and it is important, therefore, to understand the effects of these events on human health and ways to mitigate these effects.

Numerous studies have described the impact of bushfires on human health.

Between 1967 and 2013, bushfires accounted for 433 deaths (173 alone during 'Black Friday' in 2009) and more than 8,000 injuries.

[Reference: Geoscience Australia n.d. Bushfire. Canberra: Geoscience Australia]

Bushfires increase the risk of burns, physical trauma such as injury from car accidents, psychological trauma such as post-traumatic stress, depression, substance abuse and domestic violence.

[Reference: Australia's Health 2018 Chapter 4, p.172]

A follow-up study of psychological outcomes 5 years after the 2009 Black Saturday bushfires found that 22% of people who had been in communities highly affected by the fires were suffering probable post-traumatic stress disorder (PTSD), major depressive episode or severe distress, compared with 5.6% of people who had been in regions that were less affected by the fires. Levels of PTSD for those with any exposure to bushfires were markedly higher than for those measured in the general population

[Reference: Bryant RA et al. 2018. Longitudinal study of changing psychological outcomes following the Victorian Black Saturday bushfires. Australian & New Zealand Journal of Psychiatry 52(6):542–551]

Drought

Australia is drought-prone and many areas have a dry climate. Long periods of below-average rainfall adversely affect the natural environment, and have flow-on effects for human health

[Reference: AIHW 2011; Kalis MA et al, Public health and drought. Public health and drought Journal of Environmental Health 72(1):10–11]

From 2001–02 to 2007–08, people living in drought-affected areas in rural Australia had higher levels of distress than people living in urban areas. A 2012 study found an increased risk of suicide among males aged 30–49 living in rural areas of Australia during periods of drought between 1970 and 2007. They found that increasing drought was associated with a 15% increased relative risk of suicide among men aged 30–49.

[Reference: Hanigan IC, et al 2012. *Suicide and drought in New South Wales, Australia, 1970–2007*. Proceedings of the National Academy of Sciences of the United States of America 109(35):13950–5]

Ultraviolet Radiation

Ultraviolet radiation (UV) from the sun is essential for good health as it helps the body manufacture vitamin D. However, it is also known to cause a number of cancers, such as non-melanoma skin cancers (including basal and squamous cell carcinomas), melanoma (including melanoma in situ) and cancer of the eye. UV may be responsible for 20% of cataracts globally.

[Reference: *The known health effects of UV (the skin)*, Geneva: WHO.]

In 2015, UV exposure was responsible for 0.8% of the total burden of disease in Australia.

[Reference: *Health and the environment: a compilation of evidence*. Cat. no. PHE 136. Canberra: AIHW]

In 2017–18, an estimated 410,800 Australians had cataracts.

[Reference: ABS (Australian Bureau of Statistics) 2018. National Health Survey: First results, 2017-18 ABS cat. no. 4364.0.55.001. Canberra: ABS]

In 2019, an estimated 15,200 new cases of melanoma and 23,700 new cases of melanoma in situ of the skin were diagnosed in Australia, while 1,700 deaths were attributed to melanoma. This compares to 8,700 cases of and 970 deaths due to melanoma in 2000.

[Reference: *Cancer in Australia 2019*. Cancer series no. 119. Cat. no. CAN 123. Canberra: AIHW]

Exposure to UV can be moderated by protective behaviours. However, only 47% of adults and 33% of adolescents typically employ 2 or more of these (hat, sunscreen, shade, clothing).

[Reference [Cancer Australia 2019. *Sunburn and sun protection*. Canberra: Cancer Australia].

Impact of Heat Waves

A heatwave is defined as three or more days of high maximum and minimum temperatures that are unusual for a location and are monitored by the Bureau of Meteorology. It is expected that extreme heat events, such as heatwaves, will occur more often and with greater intensity in the future.

[Reference: *About the heatwave service*. Melbourne: Bureau of Meteorology 2018]



Vector-borne Diseases

Disease vectors (such as mosquitoes) and disease micro-organisms (such as bacteria and viruses) are a natural part of the Australian environment.

Vector-borne diseases in Australia include Ross River virus, Barmah Forest virus, Murray Valley encephalitis, Kunjin and dengue. Cases of malaria in Australia currently occur only because of international travel.

Changes in climate are likely to extend the geographic spread and lengthen the transmission seasons of important vector-borne diseases and increase the likelihood of food- and water-borne disease.

Since 1950, there has been a 14% increase in the main dengue mosquito's capacity to transmit disease to humans. This is projected to increase into the future

[Reference: *The MJA-Lancet count down on health and climate change: Australian policy inaction threatens lives*. Medical Journal of Australia 209(11):474]



HEALTH RISK FACTORS FOR SHIRE OF KOORDA INHABITANTS

The material below has been provided by the Epidemiology Directorate of the Department of Health WA. [source: Health and Wellbeing Profile: Shire of Koorda. 2015 – 2024]

It is sourced from;

- The WA Health and Wellbeing Surveillance System - The HWSS is designed to provide information at a population level using computer-assisted telephone Interviewing
- WA Hospital Morbidity Data Collection- The HMDC records all inpatient episodes of care from all public and private acute hospitals, public and private psychiatric hospitals and private day surgeries in WA.
- WA Cause of Death Unit Record File
- WA Notifiable Infectious Diseases Database

Aged Standardised Rates (ADR)

Age-standardised rates help compare health data fairly between places or groups that have different age mixes. Some towns have more older people, and some have more younger people. Because age affects health risks, their raw numbers can't be compared directly. ASRs fix this by adjusting the data, so every place is treated as if it had the same age structure. So, an ASR is an adjusted rate, not the real number – but it makes the comparisons more accurate.

[Reference: Key Priority Areas – Shire of Koorda. Epidemiology Unit. Department of Health]

Nutrition

Diet has an important effect on health and can influence the risk of diseases such as coronary heart disease, type 2 diabetes, stroke and some cancers. The Australian Dietary Guidelines outlines the recommended daily serves of fruit and vegetables for adults and children

[Reference: NHMRC, 2013]

Children

In 2024, 68.6% of residents aged 2–15-year-olds ate the recommended serves of fruit daily. This was lower than the WA average of 75.4%.

And 10.7% of residents 2–15-year-olds ate the recommended serves of vegetables daily, which was like the WA average of 10.9%.

Children aged 1-15 years ate fast food (4.8%) more than twice per week, lower than WA average of 6.2%.

Children aged 1-15 years drank sugar-sweetened soft drinks or energy drinks 10.4% more than twice per week, like the WA average of 8.5%.

Adults

In 2024, 34.8% of residents aged 16-years and older ate the recommended serves of fruit daily. This was similar than the WA average of 33.4%.

4.9% of residents aged 16 years and older ate the recommended serves of vegetables daily, which was like the WA average of 4.7%.

Adults 16 years and older ate fast food 5.9% more than twice per week, lower than WA average of 6.0%.

Adults 16 years and older drank sugar-sweetened soft drinks or energy drinks 16.7% more than twice per week, like the state average of 16.8%.

Physical Inactivity and Sedentary Behaviour

Physical activity reduces the risk of cardiovascular disease, some cancers and type 2 diabetes, and helps improve musculoskeletal health, maintain body weight and reduce symptoms of depression (WHO 2009).

Data for the prevalence of insufficient physical activity and sedentary behaviour was sourced from the HWSS.

Children

In 2024, 65.5% of Shire of Koorda residents aged 5–15 years did not complete the recommended amount of weekly physical activity, like WA average of 62.3%.

An estimated 31.6% of Shire of Koorda residents aged 0–15-year-olds spent more time than the recommended time in screen-based sedentary leisure activities in 2024, lower than the WA average of 43.9%.

Adults

In 2024, 40.9 of Shire of Koorda residents aged 18 years and above did not complete the recommended amount of weekly physical activity, like WA average of 39.1%.

An estimated 37.7% of Shire of Koorda residents aged 18 years and above spent more time than the recommended time in screen-based sedentary leisure activities in 2024, like the WA average of 37.4%.

Overweight and Obesity

Overweight and obesity in adults are associated with cardiovascular disease, type 2 diabetes, some cancers, musculoskeletal disorders (osteoarthritis), dementia and a range of other conditions.

[Reference: AIHW 2017]

Children

In 2024, an estimated 15.9% of Shire of Koorda residents aged 5-15 years were overweight, which was slightly higher than the WA average of 15%.

An estimated 11.9% of Shire of Koorda residents aged 5-15 years were obese in 2024, slightly higher than the WA average of 10.2%.

Adults

In 2024, an estimated 39.1% of Shire of Koorda residents aged 16 years and above were overweight, which was slightly higher than the WA average of 37.4%.

An estimated 45.4% of Shire of Koorda residents aged 16 years and above were obese in 2024, like the WA average of 45.2%.

Recommendation to Reduce Obesity and Overweight Persons

DOH recommends key actions to reduce persons who are obese and/or overweight shall join community activity groups, take workplace active breaks, participate in healthier club/ event food and encourage good nutrition skills programs.



Smoking Related Harm

Tobacco use, including past and current use and exposure to second-hand smoke, increases the risk of several health conditions, including cancer, respiratory diseases and cardiovascular disease (AIHW, 2018).

In 2024, an estimated 17.2% of the Shire of Koorda residents aged 18 years and above currently smoked, higher than the WA average of 13.5%.

Male residents (19.5%) who were current smokers, higher than state average of (16.6%) compared to female residents 13.7%, higher than WA average of 10.7%.

In 2024, an estimated 5.7% of Shire of Koorda residents aged 18 years and above currently vaped, lower than the WA average of 7.9%.

Male residents (6.7%) who were current vapers, lower than state average of (8.4%) compared to female residents 4.4%, lower than WA average of 7.4%.

Recommendation to Reduce Tobacco Consumption

DOH recommends key actions to reduce persons who smoke or vape shall be to encourage Quit support through GPs and Pharmacies, AUDIT screening, Club alcohol policy upgrades, safe transport options and Smoke Free Me / Vape Free Me programs.

Tobacco Attributable Hospitalisations

In 2024, data obtained for hospitalisations of tobacco attributable diseases, was 451.4 per 100,000 persons, which was higher than the WA average of 366.8 per 100,000 persons.

Male residents were 518.2 per 100,000 residents, higher than WA average of 399.1 per 100,000 persons. Female residents were 361.9 per 100,000 like 339.1 per 100,000.

Tobacco Attributable Deaths

In 2021, data obtained for hospitalisations of tobacco attributable deaths was 64.5 per 100,000 persons, which was higher than the WA average of 48.7 per 100,000 persons.

Male residents were 74.3 per 100,000 residents, higher than WA average of 61.4 per 100,000 persons. Female residents were 48.6 per 100,000 higher than 37.7 per 100,000.

Alcohol Related Harm

Alcohol Use Prevalence

Alcohol use increases the risk of some health conditions, including coronary heart disease, stroke, high blood pressure, and liver and pancreatic disease. It also increases the risk of violence and anti-social behaviour, accidents and mental illness (AIHW, 2017).

In 2023, an estimated 13.9% of Shire of Koorda residents, aged 16 years and above drank alcohol at levels considered to be high risk for short term harm (i.e., no more than 4 standard drinks on a single occasion). The WA average was 11.9%.

Male residents were 19% drank at high risk levels, like WA average of 17.5%. Female consumption was 6.9% like the WA average of 6.8%.

In 2023, an estimated 32.2% of Shire of Koorda residents, aged 16 years and above drank alcohol at levels considered to be high risk for long term harm (i.e. no more than 2 standard drinks on any one day). The WA average was 29.1%.

Male residents were 37.3% drank at high risk levels, like the WA average of 38.7%. Female consumption was 24.9% which was higher than WA average of 20.4%.

Alcohol Attributable Hospitalisations

In 2024, the ASR of alcohol-attributable hospitalisations among Shire of Koorda residents of all ages was 750.3 per 100,000 persons higher than WA average of 665.4 per 100,000 persons.

Male residents were 904.7 per 100,000 persons higher than state average of 816.5 per 100,000 persons. Female consumption was 522.2 per 100,000 which was like the WA average of 517.4 per 100,000.

Alcohol Attributable Deaths

In 2021, the ASR of alcohol-attributable deaths among Shire of Koorda residents of all ages was 41 per 100,000 persons higher than WA average of 26 per 100,000 persons.

Male residents were 57.2 per 100,000 persons higher than WA average of 26 per 100,000 persons. Female deaths were 19.4 per 100,000 which was like the WA average of 14.5 per 100,000.

Illicit Drug-related Harm

In 2024, the ASR of illicit drug-attributable hospitalisations among Shire of Koorda residents of all ages was 184.2 per 100,000 persons was like WA average of 181.8 per 100,000 persons.

Male residents were 176.9 per 100,000 persons of all ages was like the WA average of 175.8 per 100,000 persons. Female hospitalisations were 195.2 per 100,000 which was like the WA average of 188.4 per 100,000.

Illicit Drug-attributable Deaths

In 2021, the ASR of illicit drug-attributable deaths among Shire of Koorda residents of all ages was 9 per 100,000 persons was like state average of 9.4 per 100,000 persons.

Male residents were 11.3 per 100,000 persons of all ages was higher than WA average of 12.2 per 100,000 persons. Female hospitalisations were 6.4 per 100,000 which was like the WA average of 6.6 per 100,000.



Mental Health

Mental Health Conditions Prevalence

People with a mental health condition are at an increased risk of 4experiencing other disorders including physical disorders and diabetes (AIHW, 12017).

For mental health conditions in the Shire of Koorda population in 2024.

	Koorda	WA State Ave
Persons aged 16 & above diagnosed with a mental health condition	19.3%	25%
Stress related condition	9.5%	16.3%
For anxiety	12%	16.3%
For depression	11.3%	13.7%

Table 15: Mental health conditions

Psychological Distress Prevalent

In 2024, an estimated 19.8% of Shire of Koorda residents aged 16 years and above had high or very high psychological distress, like state average of 21.7%. By gender, males in Koorda were 17.8% (WA Ave. 18.3%) and females were 22.8% (WA Ave. 24.9%).

Injury-related Harm

Injury Prevalence

Children

In 2024, 26.8% of Shire of Koorda residents 0 - 15 reported that they had been injured in the past 12 months requiring treatment from a health professional. This was lower than the WA average of 29.6%. Male residents of this age group were 31.9 (WA Ave. 31.2%) and female were 23.5% like WA Ave. of 25.5%.

Adults

In 2024, 27.3% of Shire of Koorda residents aged 16 years and above reported that they had been injured in the past 12 months requiring treatment from a health professional. This was like than the WA average of 26%. Male residents of this age group were 31.9 (WA Ave. 31.2%) and female were 23.5% like WA Ave. of 25.5%.

Recommendation to Improve Fall Prevention & Healthy Aging

DOH recommends key actions to reduce persons experiencing accidental falls and to improve mobility while healthy aging. They are persons undertaking strength and balance programs (Injury Matters), conducting healthy home checks, medication / vision reviews and improve lighting and footpaths.

Injury Related Hospitalisations

In 2024, the ASR of injury-related hospitalisations among Shire of Koorda residents of all ages due to accidental falls was 1,177.8 per 100,000 persons was higher than the WA ASR of 1,031 per 100,000 persons.

Male residents were 1,114.7 per 100,000 persons of all ages was higher than WA average of 992.9 per 100,000 persons. Female hospitalisations were 1,285.3 per 100,000 which was higher than the WA average of 1,061.2 per 100,000.

Type of Injury	Koorda - ASR per 100,000 persons	WA - ASR per 100,000 persons
Accidental falls	1,177.8	1,031
Assault & neglect	46.5	106.4
Transport accidents	571.7	236.9
Intentional self-harm	70.3	106.6
Accidental poisoning	65.2	52.3
Accidental drowning, submersion or threats to breathing	30.7	21.8

Table 16: Reported Injuries

Recommendations by DOH to Reduce Transport Related Injuries

DOH recommends key actions to reduce transport-related injuries to persons, include road safety and fatigue campaigns (SOCKS Week) and quad bike and PPE safety.

Injury-related Deaths

In 2021, the ASR of injury-related deaths among Shire of Koorda residents of all ages due to accidental falls was 12.3 per 100,000 persons was lower than the WA ASR of 15.3 per 100,000 persons.

Male residents were 13.2 per 100,000 persons of all ages was lower than WA average of 16.1 per 100,000 persons. Female hospitalisations were 11.1 per 100,000 which was lower than the WA average of 14.5 per 100,000.

Koorda's self-harm death rate is above the WA average. Both men (29.6 / 20 WA Ave.) & women (10.3 / 7.1 WA Ave.) have issues in this regard.

Type of Injury	Koorda - ASR per 100,000 persons	WA - ASR per 100,000 persons
Accidental falls	12.3	15.3
Assault & neglect	1.4	0.8
Transport accidents	26.6	7.2
Intentional self-harm	21.1	13.5
Accidental poisoning	7	7.6
Accidental drowning, submersion or threats to breathing	1.4	1.5

Table 17: Injury-related deaths

Recommendations to Reduce Self-harm Incidents

DOH recommends key actions to reduce self-harm incidents include Mental Health First Aid, Peer Support, Afterhours telehealth navigation, stigma reduction and Holyoake support and education.

Notifiable Infectious Diseases

Data for infectious disease notifications was sourced from WANIDD. (Western Australian Notifiable Infectious Diseases Database).

Type of Illness	Koorda - ASR per 100,000 persons	WA - ASR per 100,000 persons
Blood-borne diseases	37.4	44.1
Enteric diseases	196.2	218.9
Sexually transmitted diseases	220.6	600.6
Vaccine preventable diseases	287.8	714.1
Vector-borne diseases	27.5	21.1

Table 18: Notifiable Infectious diseases

Cancer Prevention (Lung, Prostate, Melanoma)

Persons living in the Shire of Koorda were recorded to have higher rates of lung cancer, prostate cancer and melanoma than the WA Average. Predominantly men than women, ex-smokers, and persons working in the outdoor including farmers were well represented.

Recommendations to Reduce the Incidence of Some Types of Cancer

The following activities were recommended by the DOH to reduce the incidence of cancers in the Shire of Koorda include Symptom awareness, QUIT support, Skin checks & UV protection, GP referral pathways, SunSmart education, Smoke Free Me program implementation.

Endocrine and Nutritional Conditions of Men

Male hospitalisations for endocrine and nutritional disorders for men are significantly higher than WA Average. Overweight and obese men are often included including those with chronic disease.

Recommendations to Encourage Men Not to Become Men Who are Obese with Chronic Conditions

Men are encouraged to seek assistance from AUSDRISK (Diabetes Type 2) screening, dietician clinics and medication adherence support.



SOCIO-ECONOMIC INDEXES FOR AREAS (SEIFA)

Socio-Economic Disadvantage

Socio-Economic Indexes for Areas (SEIFA) is an ABS product that ranks areas in Australia according to relative socio-economic advantage and disadvantage. The indexes are based on information from the five-yearly *Census of Population and Housing*.

The *Index of Relative Socio-Economic Advantage and Disadvantage (IRSAD)* summarise information about the economic and social conditions of people and households within an area, including both relative advantage and disadvantage measures.

- A low score indicates relatively greater disadvantage and lack of advantage in general.
- A high score indicates a relative lack of disadvantage and a greater advantage in general.

In the 2021 Census, Dowerin's score was 980, Mt Marshall's score was 980, Trayning 909, and Wyalkatchem 899.

The SEIFA Index (2021) for the Shire of Koorda is 946.

The lower SEIFA scores tend to be in areas with higher ratios of Aboriginality, indicating that Aboriginal people are more likely to be at higher disadvantage compared with non-Aboriginal people.



CHILDREN'S HEALTH CENSUS

The *Australian Early Development Census* (AEDC) is a census of children that measures how children are developing as they enter school. Information from the AEDC helps communities to know how their children are faring.

There were no children assessed within the Shire of Koorda.

Australian Early Development Census (AEDC)

In 2009, Australia became the first country in the world to collect national data on the developmental health and wellbeing of all children starting school. The success of the 2009 data collection laid the foundation for the Australian Government's commitment to ongoing Australian Early Development Census (AEDC) data collections every three years, with the most recent in 2021.

The AEDC measures the development of children in Australia in their first year of full-time school. AEDC data is collected using an adapted version of the Early Development Instrument, which was developed in Canada.

The Australian version of the Early Development Instrument consists of approximately 100 questions across five key domains, which are closely linked to child health, education and social outcomes.

The AEDC uses early development tests to measure how young children have developed as they start their first year of full-time school. A teacher completes a checklist for each child across the five areas of early childhood development:

- physical health and wellbeing,
- social competence,
- emotional maturity,
- language and cognitive skills (school-based),
- communication skills and general knowledge.

The scores of all Australian children are ranked and:

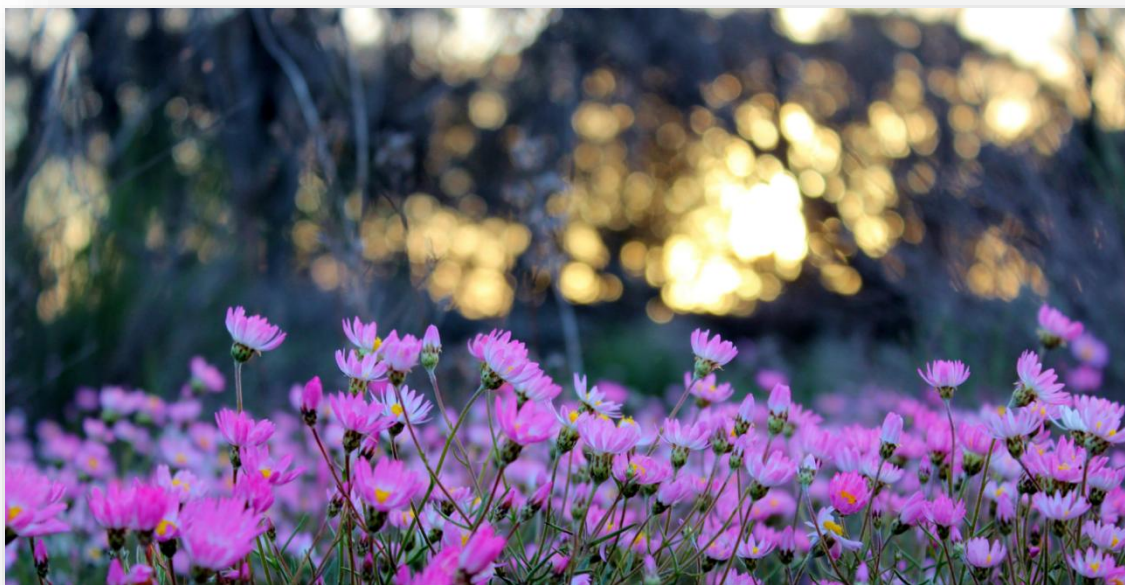
- children ranked in the bottom 10% are classed as 'Developmentally Vulnerable',
- children ranked between 10% & 75% are deemed 'At Risk',
- children ranked in top 75% are classed 'On Track'.

Across Australia, in 2021, 22% of children were classed as developmentally vulnerable in one or more domains.

METHODOLOGY

This involved sourcing data from the following sources:

1. WA Epidemiological Branch data Shire of Koorda *Health and Wellbeing Profile 2015 – 2024*.
2. *Health and Wellbeing Surveillance System (HWSS)* and to Social Health Atlas of Australia compare health behaviours and risk factors between Koorda LGA and WA (State).
3. Australian Bureau of Statistics – *2021 Koorda Census All persons QuickStats*
4. Australian Education Development Census (AEDC)
5. *State Public Health Plan 2025 – 2030* of Western Australia
6. *Our Changing Climate Dalwallinu at a Glance*. – GRDC, CSIRO, Aus Gov – Dep of Agriculture, Fisheries and Forestry (2011).
7. *Injury Matters Prevention to Recovery – Local Government Guide to Promoting Safety and Preventing Injury*. (2025).



2026 PUBLIC HEALTH AND WELLBEING SURVEY REPORT

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SECTION ONE OVERVIEW: Demographics of the Respondents

Questions 1 to 5 establish the demographic profile of the responders to the survey.

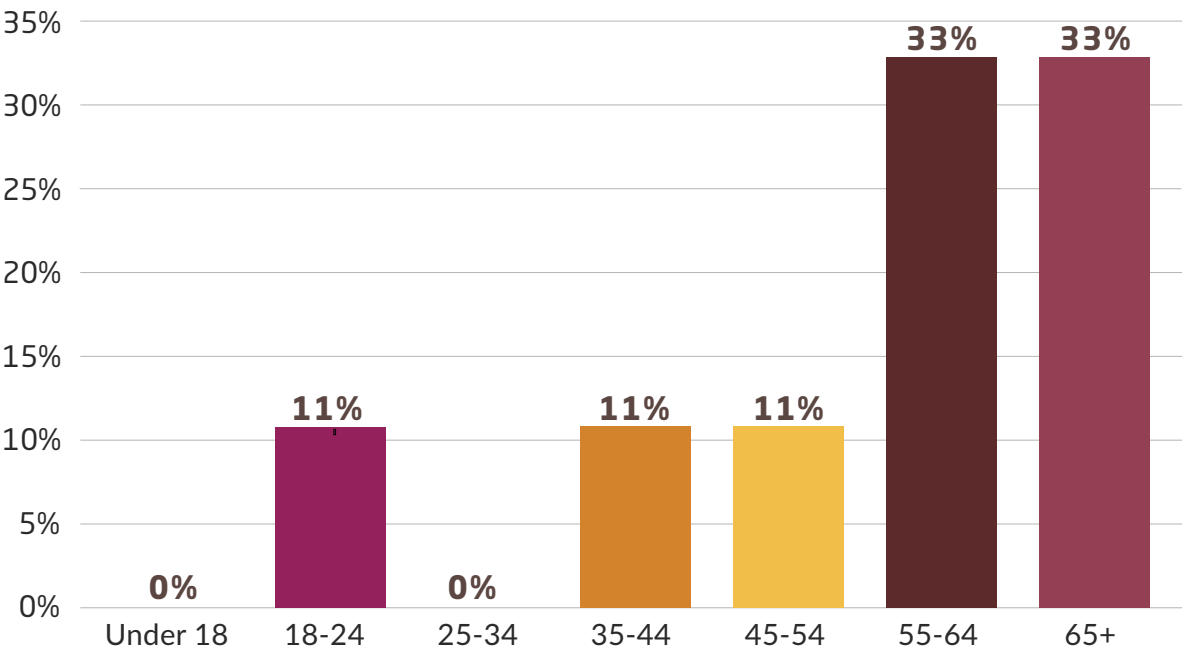
18 people participated in the 2026 online and print survey.

Q1 Residency
Please choose what best describes your current situation:



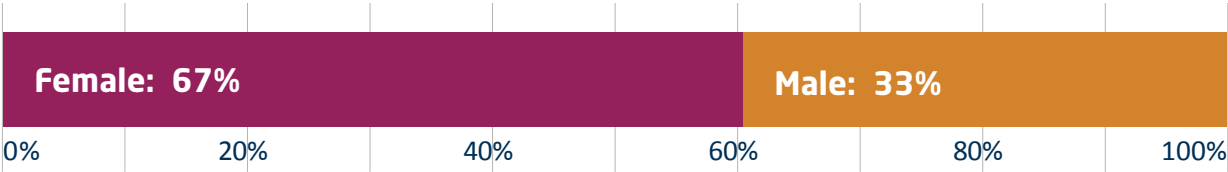
Q1 RESULTS & OBSERVATIONS	
All of the of the respondents were Residents of the Shire of Koorda (100%)	
Response options	%
Resident of the Shire of Koorda	100%
Visiting family in the Shire	0%
Visiting the Shire for work	0%
Visiting the Shire for tourism/holiday	0%
Other (please explain)	0%

Q2 Age Ranges
How old are you?



Q2 RESULTS & OBSERVATIONS	
The largest cohort of respondents were in the 55-64 years or 65+ years age range (33% for each)	
Response options	%
Under 18	0%
18-24	11%
25-34	0%
35-44	11%
45-54	11%
55-64	33%
65+	33%

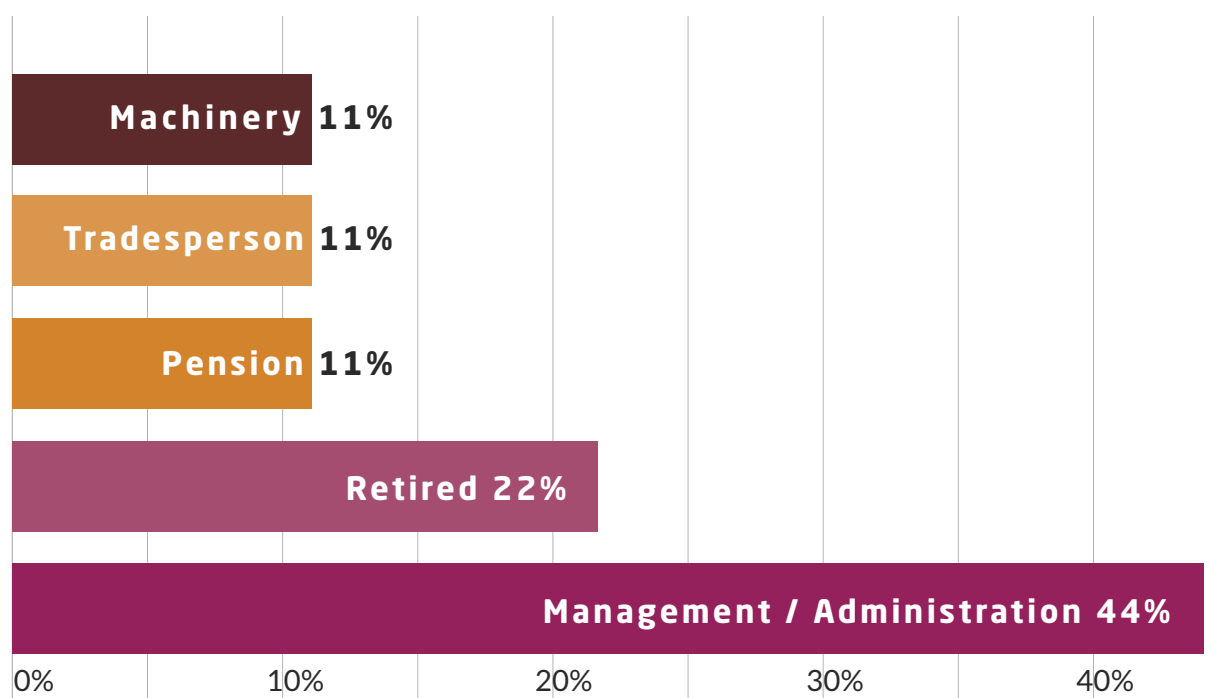
Q3 Gender
What is your gender?



Q3 RESULTS & OBSERVATIONS	
The majority of the respondents identified themselves as Female (67%)	
Response options	%
Female	67%
Male	33%

Q4 Employment

Please choose one option which best describes your main employment status at the moment:



Q4 RESULTS & OBSERVATIONS

The largest cohort of respondents identified themselves as being employed in Management / Administration (44%)

Response options	%
Community / healthcare	0%
Farmer	0%
Home duties / Stay at Home Carer	0%
Mining	0%
Not employed at the moment	0%
Sales / service worker	0%
Self-employed / Small Business Owner	0%
Student	0%
Machinery operator / driver	11%
Technician / tradesman	11%
Unemployed, disability or another pension	11%
Retired	22%
Management / administration	44%

Q5 Aboriginal or Torres Strait Islander
Do you identify yourself as being an Aboriginal or Torres Strait Islander person?



Q5 RESULTS & OBSERVATIONS	
All of the respondents identified themselves as not being an Aboriginal or Torres Strait Islander person (100%)	
Response options	%
Yes	0%
Prefer not to say	0%
No	100%

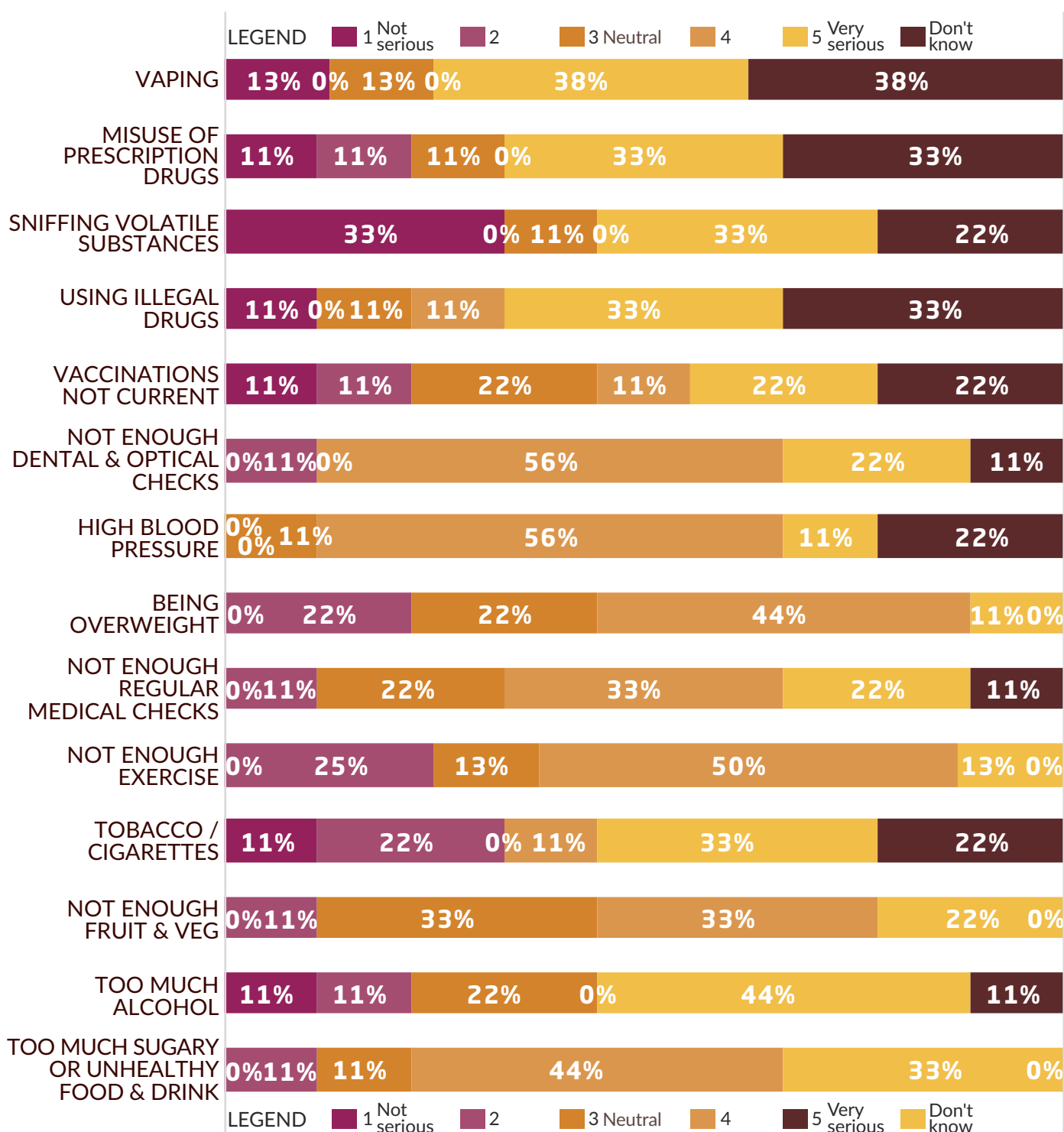
SECTION TWO: Physical, Mental, and Social Health Issues

Questions 6 and 7 invited the respondents to assess the degree to which they believe a range of physical health, mental health, and social health issues affect them and their community. These questions were not compulsory to answer. To remove order bias, the order in which the different risks and issues appeared for these questions was randomised for each respondent.

Q6 Health Risks

On a scale of 1 to 5, how serious do you think the following health risks are in our community?

1 = not serious || 5 = very serious



Q6 RESULTS & OBSERVATIONS

Health Risks	1	2	3	4	5	Don't know
Vaping	13%	0%	13%	0%	38%	38%
Misuse of prescription drugs	11%	11%	11%	0%	33%	33%
Sniffing volatile substances	33%	0%	11%	0%	33%	22%
Using illegal drugs	11%	0%	11%	11%	33%	33%
Not keeping your immunisations up to date	11%	11%	22%	11%	22%	22%
Not enough dental & optical checks	0%	11%	0%	56%	22%	11%
High blood pressure	0%	0%	11%	56%	11%	22%
Being overweight	0%	22%	22%	44%	11%	0%
Not enough regular medical checks	0%	11%	22%	33%	22%	11%
Not enough exercise	0%	25%	13%	50%	13%	0%
Tobacco/cigarettes	11%	22%	0%	11%	33%	22%
Not eating enough fruit & veg	0%	11%	33%	33%	22%	0%
Too much alcohol	11%	11%	22%	0%	44%	11%
Too much sugary or unhealthy food & drink	0%	11%	11%	44%	33%	0%

Don't know

Quantifying the **Don't know** responses provides a measurement of the degree of uncertainty felt by the respondents in assessing the seriousness of the listed physical health risks in the community.

The three risks which the respondents were most uncertain about assessing the seriousness of were:

- Vaping 38%
- Misuse of prescription drugs 33%
- Using illegal drugs 33%

Quantifying the **Don't know** responses also provides a measurement of the degree of certainty felt by the respondents in assessing the seriousness of the listed physical health risks in the community.

There were four risks which the respondents felt no uncertainty about assessing the seriousness of:

- Being overweight 0%
- Not enough exercise 0%
- Not eating enough fresh fruit and veg 0%
- Too much sugary or unhealthy food & drink 0%

Physical Health Risks considered the most serious

To mitigate statistical bias which can result from small sample cohorts, the values for the two highest seriousness ratings (4) and (5) have been added together to provide the **Combined seriousness rating**.

By combining the two values we derive an overall rating for the issues considered by the respondents to be the most serious physical health risks for the Shire of Koorda community. In the table below the Health Risks are ranked from highest to lowest.

Q6 RESULTS & OBSERVATIONS			
Health Risks	4	5	Combined seriousness rating
Not enough dental & optical checks	56%	22%	78%
Too much sugary or unhealthy food & drink	44%	33%	78%
High blood pressure	56%	11%	67%
Not enough exercise	50%	13%	63%
Not enough fruit & veg	33%	22%	56%
Not enough regular medical checks	33%	22%	56%
Being overweight	44%	11%	56%
Too much alcohol	0%	44%	44%
Tobacco/cigarettes	11%	33%	44%
Using illegal drugs	11%	33%	44%
Vaping	0%	38%	38%
Not keeping your immunisations up to date	11%	22%	33%
Sniffing volatile substances	0%	33%	33%
Misuse of prescription drugs	0%	33%	33%

The top four physical Health Risks rated as being the most serious for the community were:

- Not enough dental & optical checks 78%
- Too much sugary or unhealthy food & drink 78%
- High blood pressure 67%
- Not enough exercise 63%

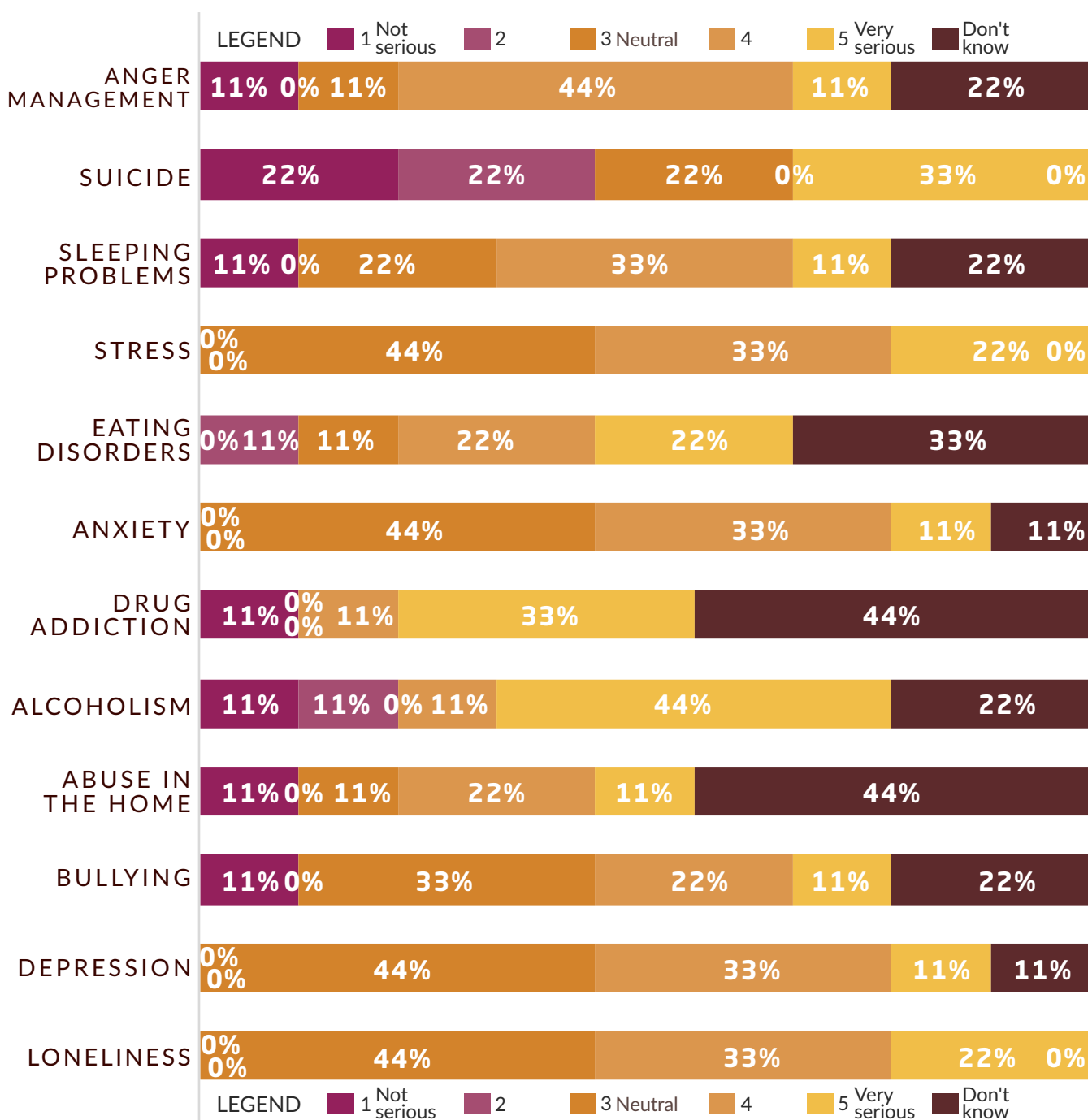
Q6 ADDITIONAL COMMENTS

Please list any other health risks in our community you can think of:

- Too much prescribed medication and non appropriate diets

Q7 Mental and Social Health Risks

On a scale of 1 to 5, how serious do you think the following mental and social health issues are in our community?
1 = not serious || 5 = very serious



Q7 RESULTS & OBSERVATIONS

Mental and Social Health Risks	1	2	3	4	5	Don't know
Anger management	11%	0%	11%	44%	11%	22%
Suicide	22%	22%	22%	0%	33%	0%
Sleeping problems	11%	0%	22%	33%	11%	22%
Stress	0%	0%	44%	33%	22%	0%
Eating disorders	0%	11%	11%	22%	22%	33%
Anxiety	0%	0%	44%	33%	11%	11%
Drug addiction	11%	0%	0%	11%	33%	44%
Alcoholism	11%	11%	0%	11%	44%	22%
Abuse in the home	11%	0%	11%	22%	11%	44%
Bullying	11%	0%	33%	22%	11%	22%
Depression	0%	0%	44%	33%	11%	11%
Loneliness	0%	0%	44%	33%	22%	0%

Don't know

Quantifying the Don't know responses provides a measurement of the degree of uncertainty felt by the respondents in assessing the seriousness of the listed Mental & Social Health risks in the community.

The three risks which the respondents were most uncertain about assessing the seriousness of were:

- Drug addiction 44%
- Abuse in the home 44%
- Eating disorders 33%

Mental and Social Health Risks considered the most serious

To mitigate statistical bias which can result from small sample cohorts, the values for the two highest seriousness ratings (4) and (5) have been added together to provide the **Combined seriousness rating**.

By combining the two values we derive an overall rating for the issues considered by the respondents to be the most serious mental and social health risks for the Shire of Koorda community. In the table below the Health Risks are ranked from highest to lowest.

Q7 RESULTS & OBSERVATIONS			
Mental and Social Health Risks	4	5	Combined seriousness rating
Anger management	44%	11%	56%
Stress	33%	22%	56%
Alcoholism	11%	44%	56%
Loneliness	33%	22%	56%
Sleeping problems	33%	11%	44%
Eating disorders	22%	22%	44%
Anxiety	33%	11%	44%
Drug addiction	11%	33%	44%
Depression	33%	11%	44%
Abuse in the home	22%	11%	33%
Bullying	22%	11%	33%
Suicide	0%	33%	33%

The four Mental and Social Health Risks rated as being the most serious for the community were:

- Anger management 56%
- Stress 56%
- Alcoholism 56%
- Loneliness 56%

Q7 ADDITIONAL COMMENTS

Please list any other health risks in our community you can think of:

- I have seen people, including shire workers drink and drive, that is of concern

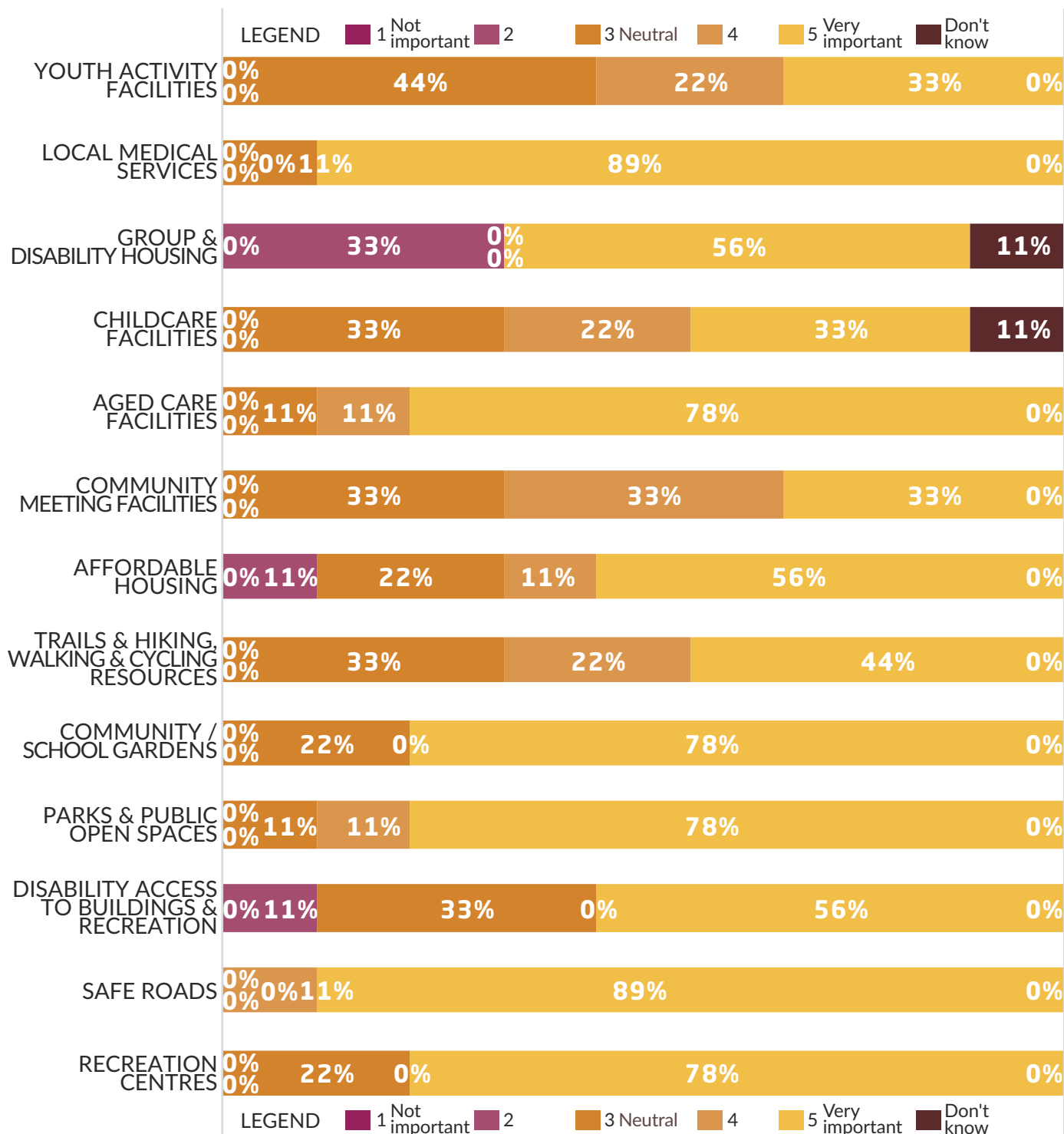
SECTION THREE: Facilities, Resources, Environment & Programs

Questions 8 to 10 invited the respondents to assess the degree to which they believe a range of physical health, mental health, and social health issues affect them and their community.

Q8 Importance of Facilities and Resources for Public Health & Wellbeing

On a scale of 1 to 5, how important do you think the following health risks are in our community?

1 = not important || 5 = very important



Q8 RESULTS & OBSERVATIONS

Facilities and Resources	1	2	3	4	5	Don't know
Youth activity facilities	0%	0%	44%	22%	33%	0%
Local medical services	0%	0%	11%	0%	89%	0%
Group and disability housing	0%	33%	0%	0%	56%	11%
Childcare facilities	0%	0%	33%	22%	33%	11%
Aged care facilities	0%	0%	11%	11%	78%	0%
Community meeting facilities	0%	0%	33%	33%	33%	0%
Affordable housing	0%	11%	22%	11%	56%	0%
Trails & resources for hiking, walking & cycling	0%	0%	33%	22%	44%	0%
Community / school gardens	0%	0%	22%	0%	78%	0%
Parks and public open spaces	0%	0%	11%	11%	78%	0%
Disability access to buildings & recreation	0%	11%	33%	0%	56%	0%
Safe roads	0%	0%	0%	11%	89%	0%
Recreation Centres	0%	0%	22%	0%	78%	0%

Don't know

Quantifying the **Don't know** responses provides a measurement of the degree of uncertainty felt by the respondents in assessing the importance of the listed facilities and resources for the community.

The two Facilities and Resources which the respondents were most uncertain about assessing the importance of were:

- Group and disability housing 11%
- Childcare facilities 11%

Facilities and Resources of the greatest importance

To mitigate statistical bias which can result from small sample cohorts, the values for the two highest importance ratings (4) and (5) have been added together to provide the **Combined importance rating**.

By combining the two values we derive an overall rating for the Facilities and Resources considered by the respondents to be the most important for the health of the Shire of Koorda community. In the table below they are ranked from highest to lowest importance.

Q8 RESULTS & OBSERVATIONS			
Facilities and Resources	4	5	Combined importance rating
Safe roads	11%	89%	100%
Local medical services	0%	89%	89%
Aged care facilities	11%	78%	89%
Parks and public open spaces	11%	78%	89%
Community / school gardens	0%	78%	78%
Recreation Centres	0%	78%	78%
Affordable housing	11%	56%	67%
Trails and resources for hiking, walking and cycling	22%	44%	67%
Community meeting facilities	33%	33%	67%
Group and disability housing	0%	56%	56%
Disability access to buildings & recreation	0%	56%	56%
Youth activity facilities	22%	33%	56%
Childcare facilities	22%	33%	56%

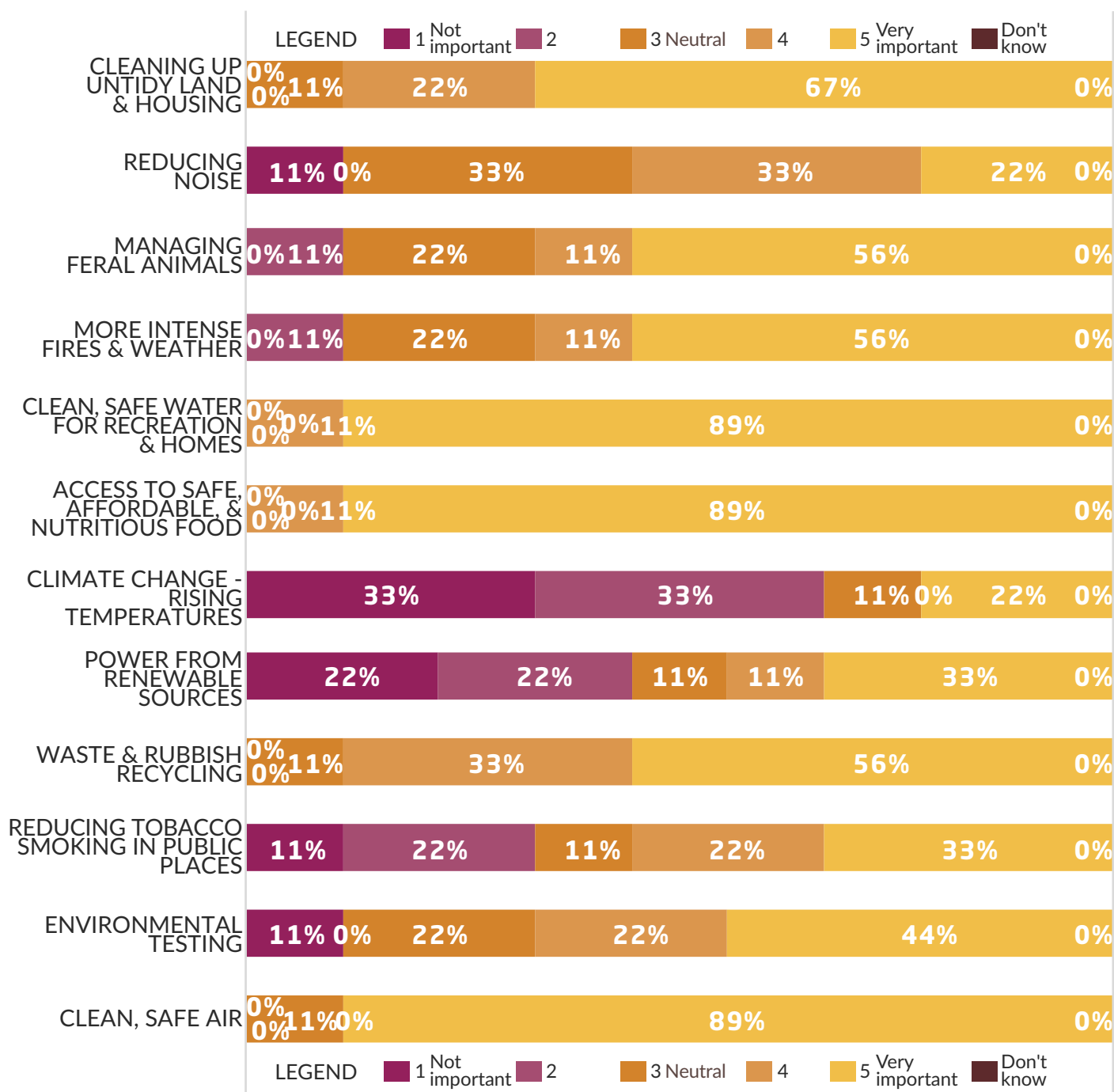
The four most important Facilities and Resources for the respondents were:

- Safe roads 100%
- Local medical services 89%
- Aged care facilities 89%
- Parks and public open spaces 89%

Q9: Importance of Environmental Issues for Public Health & Wellbeing:

On a scale of 1 to 5, how important are these environmental issues for good health in our community?

1 = not important || 5 = very important



Q9 RESULTS & OBSERVATIONS

Environmental Issues	1	2	3	4	5	Don't know
Cleaning up untidy land & housing	0%	0%	11%	22%	67%	0%
Reducing noise	11%	0%	33%	33%	22%	0%
Managing feral animals that may spread disease	0%	11%	22%	11%	56%	0%
Working to reduce intense fires & weather	0%	11%	22%	11%	56%	0%
Clean, safe water for recreation & homes	0%	0%	0%	11%	89%	0%
Access to safe, affordable, & nutritious food	0%	0%	0%	11%	89%	0%
Redressing climate change - rising temperatures	33%	33%	11%	0%	22%	0%
Getting our power from renewable sources	22%	22%	11%	11%	33%	0%
Waste & rubbish recycling	0%	0%	11%	33%	56%	0%
Reducing tobacco smoking in public places	11%	22%	11%	22%	33%	0%
Environmental testing (food premises, mosquito control etc)	11%	0%	22%	22%	44%	0%
Clean, safe air	0%	0%	11%	0%	89%	0%

Don't know

Quantifying the **Don't know** responses provides a measurement of the degree of certainty or uncertainty felt by the respondents in assessing the importance of the listed Environmental Issues in the community.

Noteworthy is the lack of uncertainty in the responses from the respondents, with none of the issues rated above 0% uncertainty.

Environmental Issues with the greatest impact on community health

To mitigate statistical bias which can result from small sample cohorts, the values for the two highest importance ratings (4) and (5) have been added together to provide the **Combined importance rating**.

By combining the two values we derive an overall rating for the Environmental Issues considered by the respondents to be the most important, impacting the health of the Shire of Koorda community. In the table below they are ranked from highest to lowest importance.

Q9 RESULTS & OBSERVATIONS			
Environmental Issues	4	5	Combined importance rating
Clean, safe water for recreation & homes	11%	89%	100%
Access to safe, affordable, & nutritious food	11%	89%	100%
Cleaning up untidy land & housing	22%	67%	89%
Waste & rubbish recycling	33%	56%	89%
Clean, safe air	0%	89%	89%
Managing feral animals that may spread disease	11%	56%	67%
Working to reduce intense fires & weather	11%	56%	67%
Environmental testing (food premises, mosquito control etc)	22%	44%	67%
Reducing noise	33%	22%	56%
Reducing tobacco smoking in public places	22%	33%	56%
Getting our power from renewable sources	11%	33%	44%
Redressing climate change - rising temperatures	0%	22%	22%

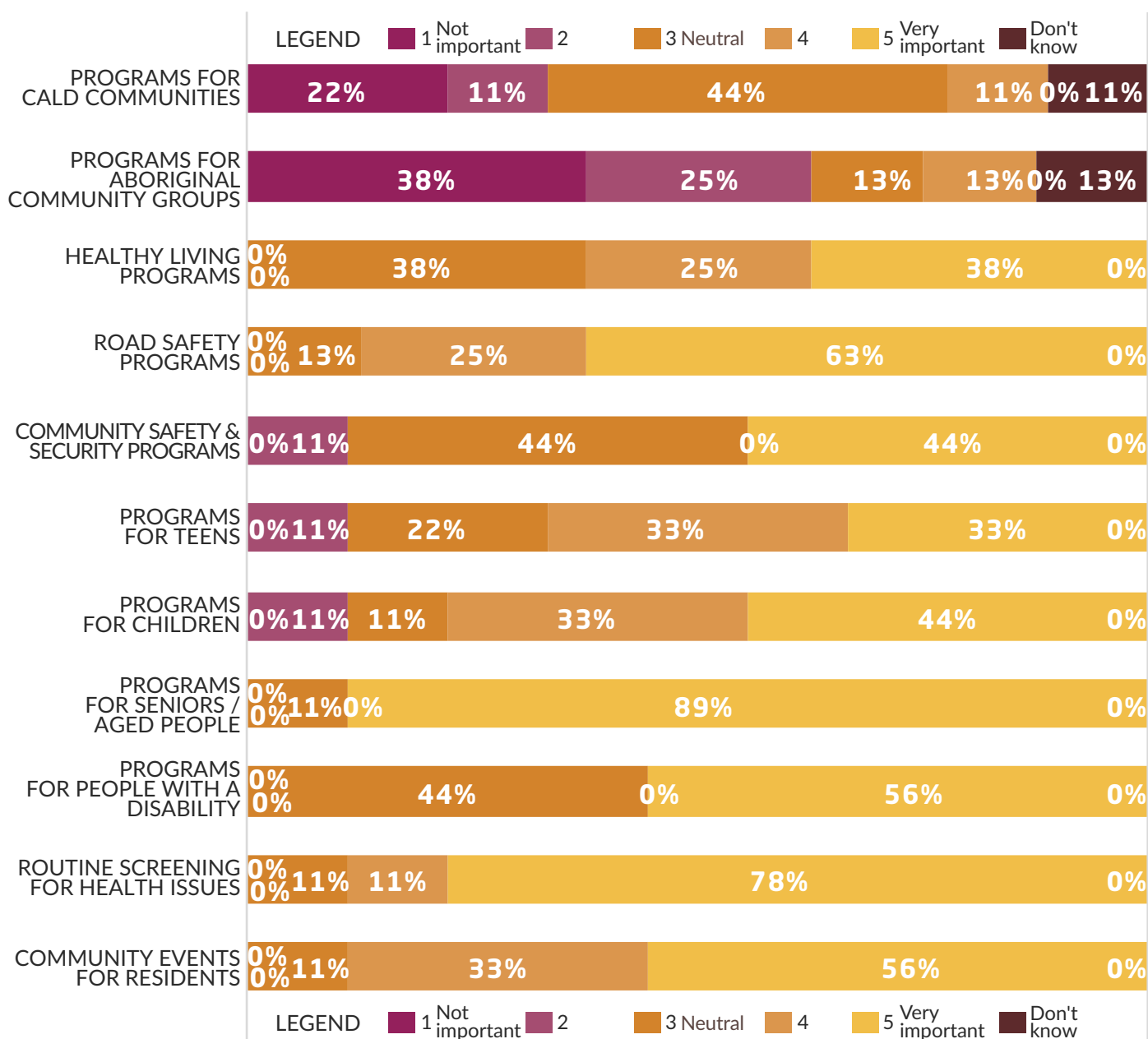
The five Environmental Issues rated as having the greatest impact by the respondents were:

- Clean, safe water for recreation & homes 100%
- Access to safe, affordable, & nutritious food 100%
- Cleaning up untidy land & housing 89%
- Waste & rubbish recycling 89%
- Clean, safe air 89%

Q10: Importance of Public Activity and Information Programs:

On a scale of 1 to 5, how important are these public activity and information programs for improving community health?

1 = not important || 5 = very important



Q10 RESULTS & OBSERVATIONS

Public Activity and Information Programs	1	2	3	4	5	Don't know
Programs for Culturally & Linguistically Diverse (CALD) communities	22%	11%	44%	11%	0%	11%
Programs for Aboriginal community groups	38%	25%	13%	13%	0%	13%
Healthy living programs	0%	0%	38%	25%	38%	0%
Road Safety programs	0%	0%	13%	25%	63%	0%
Community Safety & Security programs	0%	11%	44%	0%	44%	0%
Programs for teens	0%	11%	22%	33%	33%	0%
Programs for children	0%	11%	11%	33%	44%	0%
Programs for seniors/aged people	0%	0%	11%	0%	89%	0%
Programs for people with a disability	0%	0%	44%	0%	56%	0%
Routine screening for health issues eg cervical cancer, prostate cancer	0%	0%	11%	11%	78%	0%
Community events for residents	0%	0%	11%	33%	56%	0%

Don't know

Quantifying the **Don't know** responses provides a measurement of the degree of uncertainty felt by the respondents in assessing the importance of these programs for improving the health of the community.

The Public Activity and Information Programs which the respondents were most uncertain about assessing the importance of for the health of our community was:

- Programs for Culturally & Linguistically Diverse (CALD) communities 11%
- Programs for Aboriginal community groups 13%

Public Activity and Information Programs with the highest importance for community health

To mitigate statistical bias which can result from small sample cohorts, the values for the two highest importance ratings (4) and (5) have been added together to provide the **Combined importance rating**.

By combining the two values we derive an overall rating for the Public Information and Information Programs considered by the respondents to be the most important for the health of the Shire of Koorda community. In the table below they are ranked from highest to lowest importance.

Q10 RESULTS & OBSERVATIONS			
Public Activity and Information Programs	4	5	Combined importance rating
Programs for seniors/aged people	0%	89%	89%
Routine screening for health issues eg cervical cancer, prostate cancer	11%	78%	89%
Community events for residents	33%	56%	89%
Road Safety programs	25%	63%	88%
Programs for children	33%	44%	78%
Programs for teens	33%	33%	67%
Healthy living programs	25%	38%	63%
Programs for people with a disability	0%	56%	56%
Community Safety & Security programs	0%	44%	44%
Programs for Aboriginal community groups	13%	0%	13%
Programs for Culturally & Linguistically Diverse (CALD) communities	11%	0%	11%

All of the listed programs received strong support by the Survey Respondents, but the four Public Activity and Information Programs rated as being of the highest importance by the respondents were:

- Programs for seniors/aged people 89%
- Routine screening for health issues eg cervical cancer, prostate cancer 89%
- Community events for residents 89%
- Road Safety programs 88%

SECTION FOUR: Personal Health Motivations

Questions 11 to 15 invited the respondents to provide responses and insights into their own personal motivations, asking questions about both their current health patterns, and what might motivate them to change those health patterns.

Q11 Healthier Eating

What would encourage you to choose healthier foods?



Q11 RESULTS & OBSERVATIONS

The most popular choice was: If I knew more about quick ways to prepare healthy meals 61%

Response options	%
Healthy foods being easier to identify in the shops	13%
More information to help me decide which foods are healthy for me	13%
If I knew more about quick ways to prepare healthy meals	13%
None of the above	38%
Healthy food options at sporting & community clubs & events	38%
More healthy food options to takeaway	38%

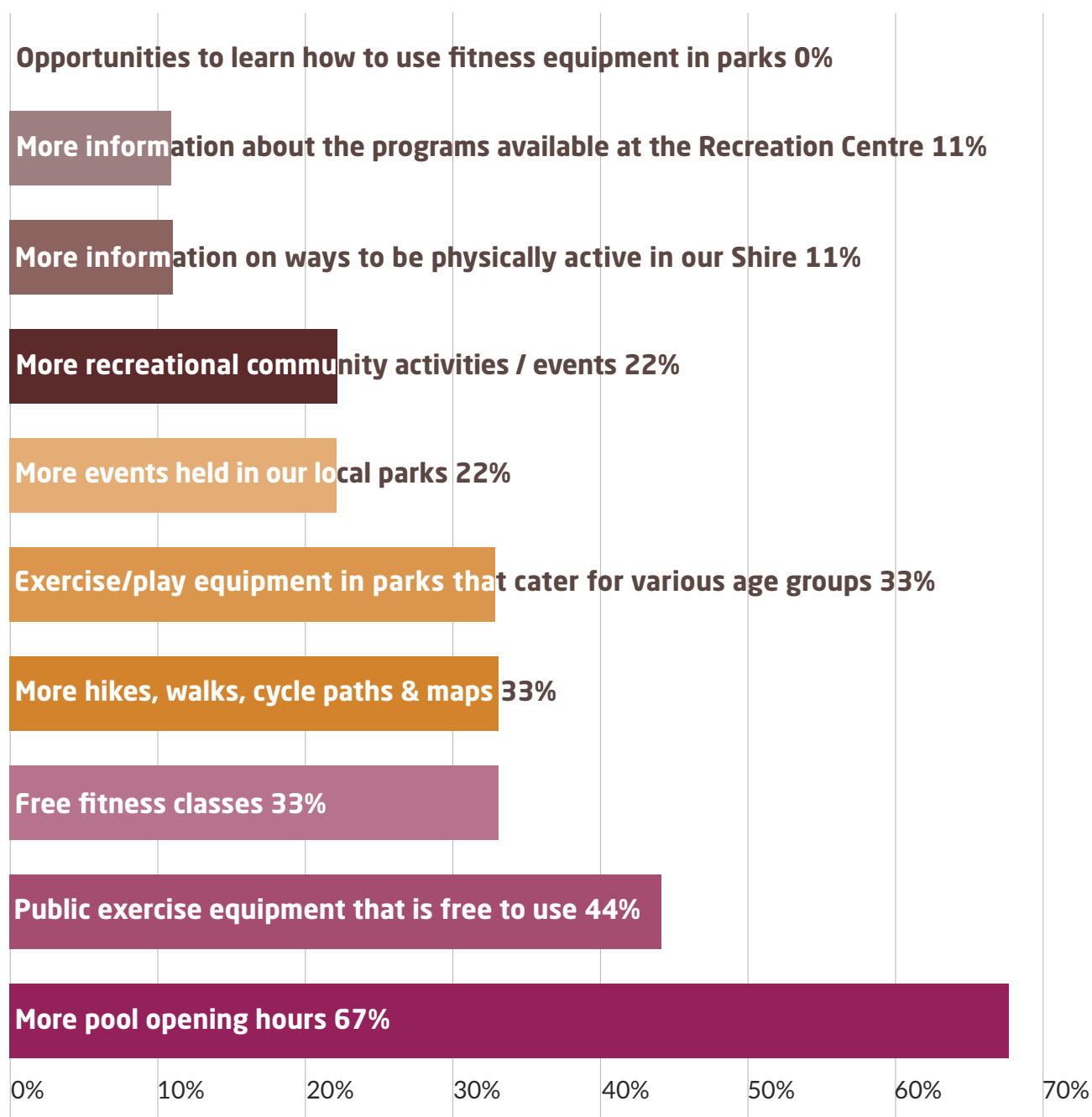
Q11 ADDITIONAL COMMENTS

Do you have any other suggestions or comments?

- *Healthy food options here are scarce. I don't obtain food from events because they're not healthy. This does not encourage me to go to events*
- *Quality of fruit and vegetables from the local shop. current poor quality availability, current food storage inside the shop is unsafe*
- *Supply of fresh fruit and veg at our local shop*

Q12 Increasing Physical Activity:

What would encourage/help you to be more physically active? Tick any which apply



Q12 RESULTS & OBSERVATIONS

The most popular choice was: More pool opening hours 67%

Response options	%
Opportunities to learn how to use fitness equipment in parks	0%
More information about the programs available at the Recreation Centre	11%
More information on ways to be physically active in our Shire	11%
More recreational community activities / events	22%
More events held in our local parks	22%
Exercise/play equipment in parks that cater for various age groups	33%
More hikes, walks, cycle paths & maps	33%
Free fitness classes	33%
Public exercise equipment that is free to use	44%
More pool opening hours	67%

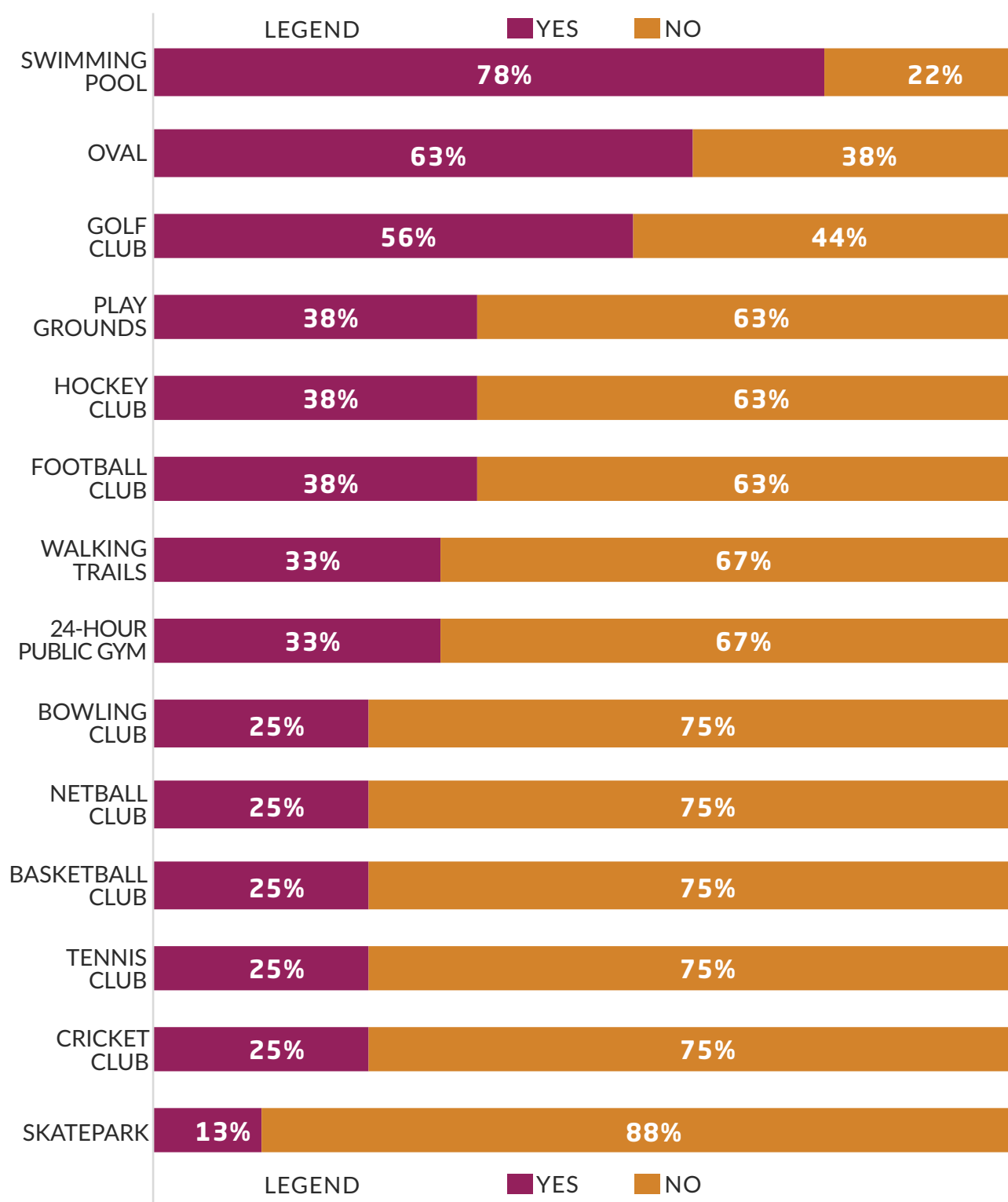
Q12 ADDITIONAL COMMENTS

Do you have any other suggestions or comments?

- *A good sized area where people can exercise their dogs safely without the risk of getting attacked by other dogs. A fenced off area with activity options for our local and visiting dogs. People need to book it. I would even manage this if it was an option.*
- *Having the pool open more hours doesn't help those with chronic pain, we need heat!!*
- *I'd love to see the pool open through April*
- *Morning swimming*

Q13 Sport and Recreation Facilities:

Do you use the following sporting and recreation facilities in the Shire?



Q13 RESULTS & OBSERVATIONS

The most-frequented sport and recreation facilities is the Swimming Pool at 78%

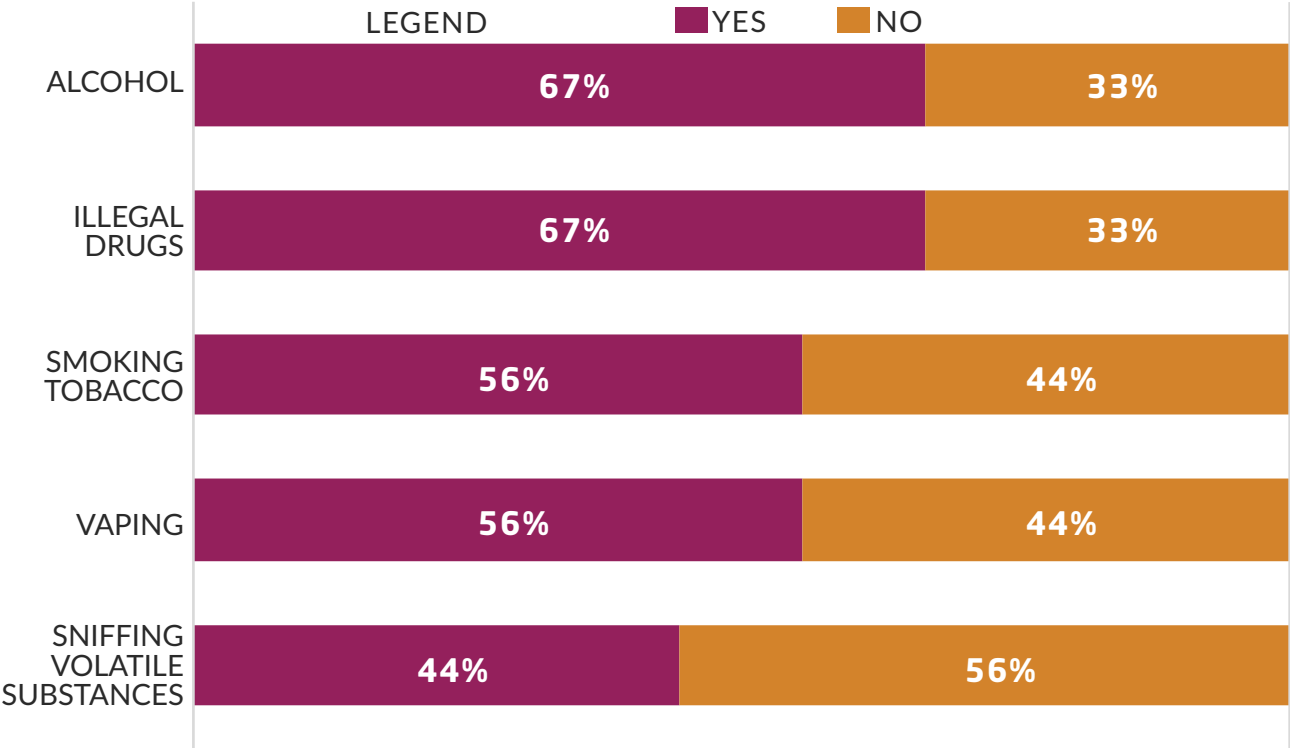
Response options	Yes	No
Swimming Pool	78%	22%
Oval	63%	38%
Golf Club	56%	44%
Playgrounds	38%	63%
Hockey Club	38%	63%
Football Club	38%	63%
Walking Trails	33%	67%
24-hour Public Gym	33%	67%
Bowling Club	25%	75%
Netball Club	25%	75%
Basketball Club	25%	75%
Tennis Club	25%	75%
Cricket Club	25%	75%
Skatepark	13%	88%

Q13 ADDITIONAL COMMENTS

Are there any other sport and recreation facilities or resources that you use, or any suggestions for improvements?

- *We have a gym??????*

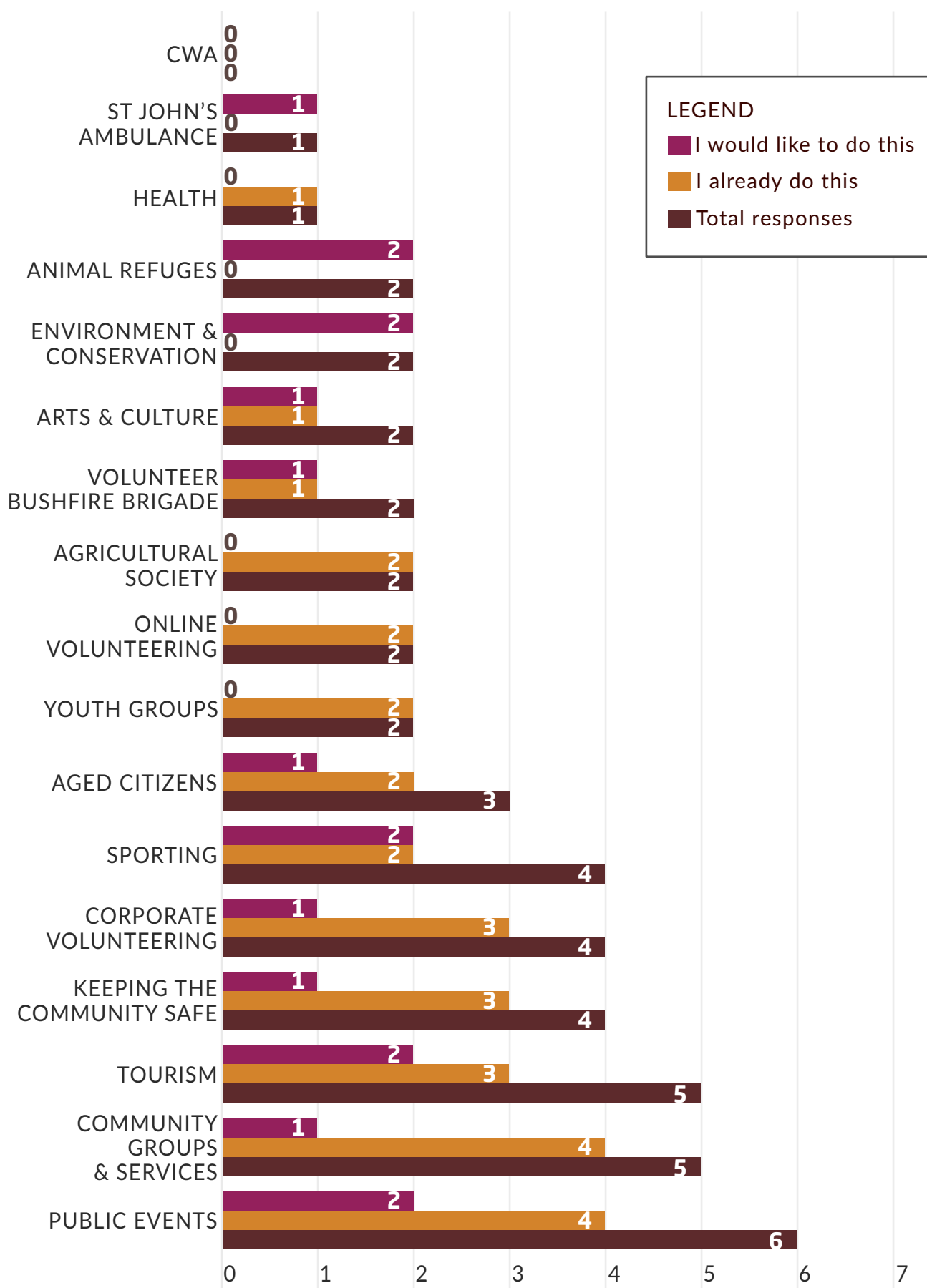
Q14 Harm Reduction Awareness Programs
Would you support new programs to reduce harm from consumption of the following?



Q14 RESULTS & OBSERVATIONS		
The strongest support for new programs was for Alcohol 67% and Illegal Drugs 67%		
Response options	Yes	No
Alcohol	67%	33%
Illegal Drugs	67%	33%
Smoking tobacco	56%	44%
Vaping	56%	44%
Sniffing Volatile Substances	44%	56%

Q15 Volunteering

What Volunteering areas or organisations do you already give your time to, and which others would you like to try? Tick all that apply



Q15 RESULTS & OBSERVATIONS

Response options	I already do this	I would like to do this	Total Interest
CWA	0	0	0
St John's Ambulance	0	1	1
Health	1	0	1
Animal Refuges	0	2	2
Environment & conservation	0	2	2
Arts & culture	1	1	2
Volunteer Bush Fire Brigade	1	1	2
Agricultural Society	2	0	2
Online volunteering	2	0	2
Youth groups	2	0	2
Aged citizens	2	1	3
Sporting	2	2	4
Corporate Volunteering	3	1	4
Keeping the community safe	3	1	4
Tourism	3	2	5
Community groups/services	4	1	5
Public events	4	2	6

The three Volunteering areas which registered the highest overall interest and participation from the Respondents were:

- Public Events 6
- Community groups / services 5
- Tourism 5

Q15 ADDITIONAL COMMENTS

Are there any comments or suggestions you wish to make about Volunteering in your Community?

- *I am over 60*

SECTION FIVE: Access to Health Support Services

Questions 16 and 17 invited the respondents to provide feedback and insights into their personal and household need for and access to Health Support Services.

Q16 Need for recent Health Support Services

Over the last year, have you, or someone in your household, been living with a health condition which has needed ongoing health support?



Q16 WRITTEN RESPONSES

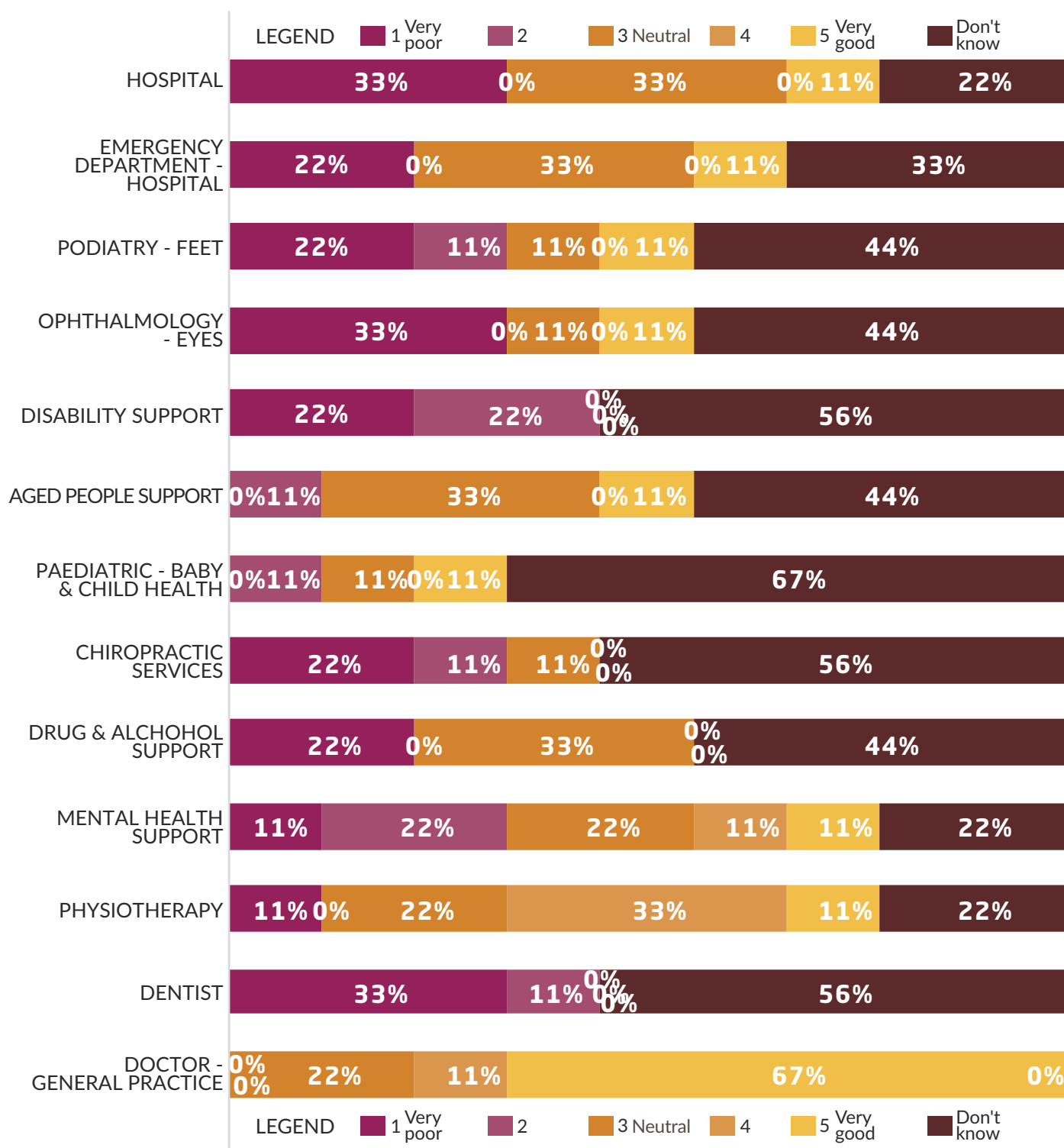
What would you like to say about the ongoing health support this condition has needed:

- *There's a difference between needs and availability!!!*

Q17: Access to Health Support Services:

On a scale of 1 to 5, how do you rate your access to the following Health Support Services in the Shire of Koorda?

1 = Very poor || 5 = Very good



Q17 RESULTS & OBSERVATIONS

Health Support Services	1	2	3	4	5	Don't know
Hospital	33%	0%	33%	0%	11%	22%
Emergency Department - Hospital	22%	0%	33%	0%	11%	33%
Podiatry - Feet	22%	11%	11%	0%	11%	44%
Ophthalmology - Eyes	33%	0%	11%	0%	11%	44%
Disability Support	22%	22%	0%	0%	0%	56%
Aged People Support	0%	11%	33%	0%	11%	44%
Paediatric - Baby & Child Health	0%	11%	11%	0%	11%	67%
Chiropractic Services	22%	11%	11%	0%	0%	56%
Drug & Alcohol Support	22%	0%	33%	0%	0%	44%
Mental Health Support	11%	22%	22%	11%	11%	22%
Physiotherapy	11%	0%	22%	33%	11%	22%
Dentist	33%	11%	0%	0%	0%	56%
Doctor - General Practice	0%	0%	22%	11%	67%	0%

Don't know

Quantifying the **Don't know** responses provides a measurement of the degree of uncertainty felt by the respondents in assessing their access to the listed Health Support Services in our community.

The Public Activity and Information Programs which the respondents were most uncertain about assessing were:

- Paediatric - Baby & Child Health 67%
- Disability Support 56%
- Chiropractic Services 56%
- Dentist 56%

Converseley, the respondents were unequivocal about rating their access to a General Practice Doctor in the Shire. The degree of uncertainty was 0%.

Access to Health Support Services in the Shire

To mitigate statistical bias which can result from small sample cohorts, the values for the two highest importance ratings (4) and (5) have been added together to provide the **Combined quality rating**.

By combining the two values we derive an overall rating for the Health Support Services which the respondents felt they had the best access to in the Shire of Koorda community. In the table below they are ranked from highest to lowest importance.

Q17 RESULTS & OBSERVATIONS			
Health Support Services	4	5	Combined access rating
Doctor - General Practice	11%	67%	78%
Physiotherapy	33%	11%	44%
Mental Health Support	11%	11%	22%
Hospital	0%	11%	11%
Emergency Department - Hospital	0%	11%	11%
Podiatry - Feet	0%	11%	11%
Ophthalmology - Eyes	0%	11%	11%
Aged People Support	0%	11%	11%
Paediatric - Baby & Child Health	0%	11%	11%
Disability Support	0%	0%	0%
Chiropractic Services	0%	0%	0%
Drug & Alcohol Support	0%	0%	0%
Dentist	0%	0%	0%

The two Health Support Services which the respondents felt they had the best access to in the Shire were:

- Doctor - General Practice 78%
- Physiotherapy 44%

Q18 Other Health support services issues or problems

Q18 WRITTEN RESPONSES

Are there any other Health Support Services issues or problems that you know of in our Community which you would like to bring to the Shire's attention?

- *Affordable help with housework for people with disabilities that are not with NDIS*
- *Drugs and alcohol in underage children*

SECTION SIX: Life within the Shire of Koorda

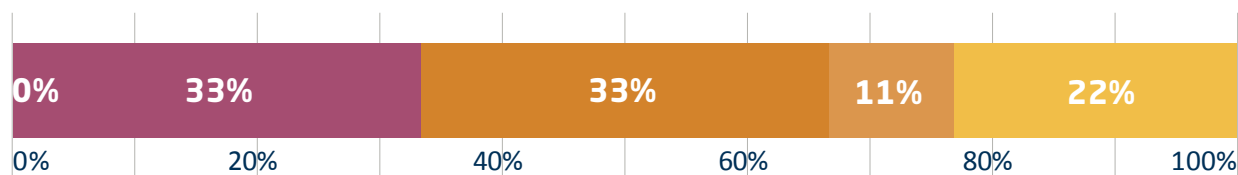
Questions 19 & 20 invited the respondents to provide feedback and insights into their personal perceptions of life within the Shire of Koorda.

Q19 Life within the Shire of Koorda

How strongly do you agree or disagree with the following statements?

LEGEND Strongly disagree Mostly disagree Neutral Mostly agree Strongly agree

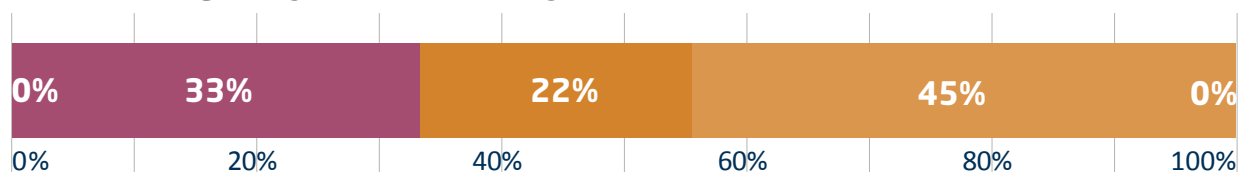
There is strong community spirit in our Shire



Strongly disagree	Mostly disagree	Neutral	Mostly agree	Strongly agree
0%	33%	33%	11%	22%

There were very mixed sentiments about this statement. 33% Mostly disagree, 33% Neutral, 33% Agree values. On balance, a slightly positive response.

I feel like I belong in my local community



Strongly disagree	Mostly disagree	Neutral	Mostly agree	Strongly agree
0%	33%	22%	45%	0%

This statement also elicited a diverse result, with 0% expressing strong feelings - positive or negative - but overall a more positive response.

I am proud of the community where I live

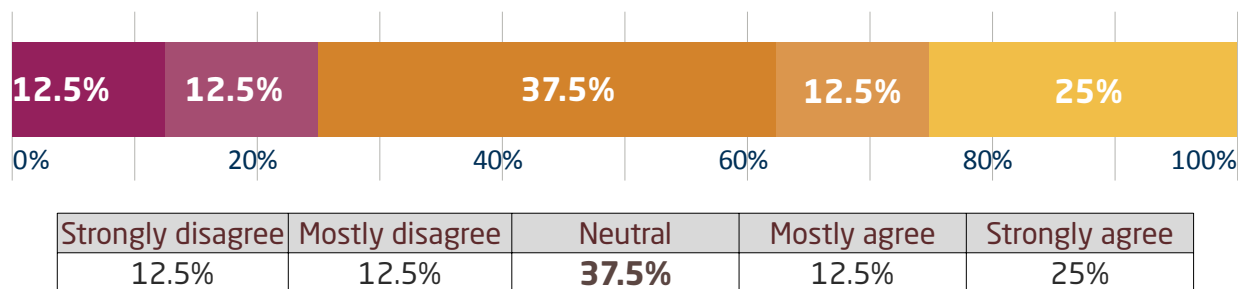


Strongly disagree	Mostly disagree	Neutral	Mostly agree	Strongly agree
0%	11%	56%	33%	0%

This statement elicited a much stronger response, with only 11% choosing Mostly disagree. The remaining 89% all agreed to differing degrees that they were proud of the community where they live.

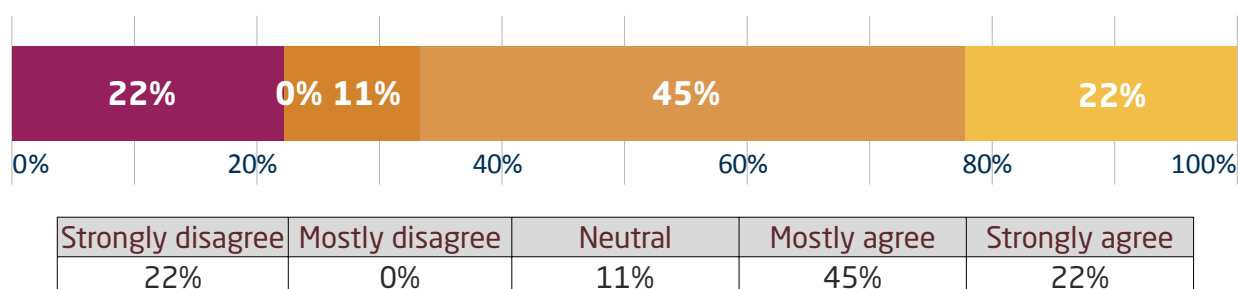
LEGEND Strongly disagree Mostly disagree Neutral Mostly agree Strongly agree

I feel the Shire cares about our welfare



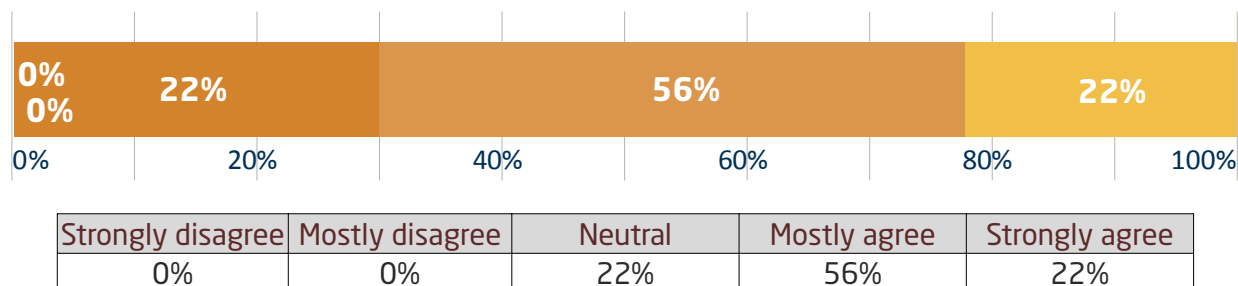
Opinions differed widely in response to this statement, but the strongest response was Neutral 37.5%

I feel like my life has a sense of purpose



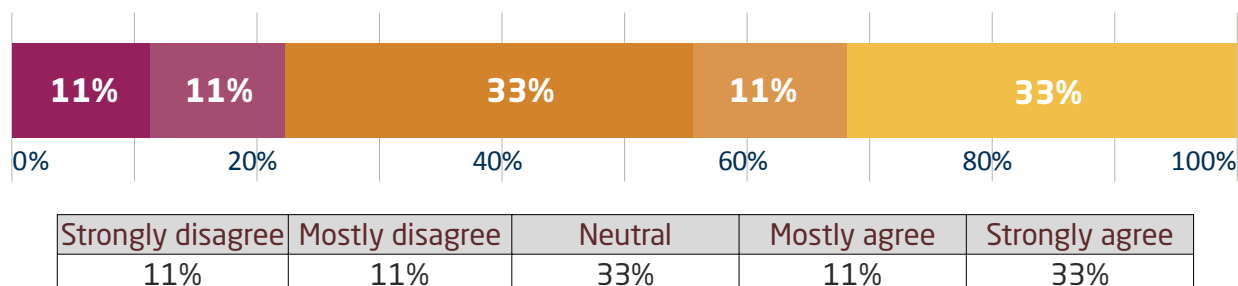
The strongest response to this statement was Mostly agree 45%.

I enjoy interacting with my neighbours



This statement received the overall highest positive response at 56% for Mostly agree, and no negative responses at all.

I know where to get help when I need it



There was a broad range of responses to this statement, but it achieved the highest Strongly agree score at 33%.

Q19 RESULTS

Statements	Strongly disagree	Mostly disagree	Neutral	Mostly Agree	Strongly agree
There is strong community spirit in our Shire	0%	33%	33%	11%	22%
I feel like I belong in my local community	0%	33%	22%	44%	0%
I am proud of the community where I live	0%	11%	0%	56%	33%
I feel the Shire cares about our welfare	13%	13%	38%	13%	25%
I feel like my life has a sense of purpose	22%	0%	11%	44%	22%
I enjoy interacting with my neighbours	0%	0%	22%	56%	22%
I know where to get help when I need it	11%	11%	33%	11%	33%

Statements about life in the Shire of Koorda

To mitigate the statistical bias which can result from small sample cohorts, the values for the two disagree statements (Strongly Disagree and Mostly Disagree) and the values for the two agree statements (Mostly Agree and Strongly Agree) have been combined to provide a clearer assessment of the negative and positive responses to the statements about life within the Shire.

Q19 ANALYSIS & OBSERVATIONS

Statements	Combined disagree	Neutral	Combined agree
There is strong community spirit in our Shire	33%	33%	33%
I feel like I belong in my local community	33%	22%	44%
I am proud of the community where I live	11%	0%	89%
I feel the Shire cares about our welfare	25%	38%	38%
I feel like my life has a sense of purpose	22%	11%	67%
I enjoy interacting with my neighbours	0%	22%	78%
I know where to get help when I need it	22%	33%	44%

The first statement achieved the unusual result of essentially equal weighting across the Combined disagree, Neutral, and Combined agree cohorts:

- There is strong community spirit in our Shire 33%, 33%, 33%.

The two statements which achieved the highest level of agreement were:

- I am proud of the community where I live 89%
- I enjoy interacting with my neighbours 78%

There were two statements which received the highest level of disagreement:

- There is strong community spirit in our Shire 33%
- I feel like I belong in my local community 33%

The statement which received the highest level of neutral responses was:

- I feel the Shire cares about our welfare 38%

Q20 Life in the Shire of Koorda

What is the thing you like the best about living in the Shire of Koorda?

Q20 WRITTEN RESPONSES

What is the thing you like the best about living in the Shire of Koorda?

- *My home, the quiet no hassle lifestyle, the environment.*
- *I'm at risk of being homeless because of the shire*
- *Clean town with no anti social unrest.*
- *It's a safe and trustworthy community*
- *Safe place.*
- *Safety*
- *Far enough away from the busy City but not too far for family to come visit*
- *It was a lot better a couple of years ago when the town was really safe, but it was feeling safe.*