MINUTES

Ordinary Council Meeting

Held in Shire of Koorda Council Chambers
10 Haig Street, Koorda WA 6475
Wednesday 15 July 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, 15 July 2026 in the Shire of Koorda Council Chambers, 10 Haig Street, Koorda.

The format of the day will be:

5.00pm	Council Meeting
Following conclusion of Council Meeting	Council Forum

Zac Donovan
Chief Executive Officer
10 July 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 15 July 2026	

1. Declaration of Opening

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

2. Record of Attendance, Apologies and Leave of Absence

Councillors:

Cr JM Stratford	President
Cr GW Greaves	Deputy President
Cr KA Fuchsbichler	(5.06 pm)
Cr NJ Chandler	
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:

Cr BJ Harrap

Visitors:

Nil.

Approved Leave of Absence:

Cr GL Boyne

3. Public Question Time

Nil.

4. Disclosure of Interest

Nil.

5. Applications for Leave of Absence

Resolution 010726

Moved Cr NJ Chandler **Seconded Cr BH Moore**

That Cr GW Graeves request for leave for the August 2026 Ordinary Council Meeting be approved.

CARRIED: 4/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr BH Moore

6. Petitions and Presentations

Nil.

7. Confirmation of Minutes from Previous Meetings

7.1. Ordinary Council Meeting held on 24 June 2026

Click here to view the June 2026 Ordinary Council Meeting Minutes

Voting Requirements ☒Simple Majority ☐Absolute Majority

Officer Recommendation
Resolution 020726

Moved Cr BH Moore **Seconded Cr GW Greaves**

That, in accordance with Sections 5.22(2) and 3.18 of the *Local Government Act 1995,* the Minutes of the Ordinary Council Meeting held 24 June 2026, as presented, be confirmed as a true and correct record of proceedings.

CARRIED: 4/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr BH Moore

8. Minutes of Committee Meetings to be Received

8.1. Minutes of Internal Committee Meetings to be Received

a. Audit, Risk and Improvement Committee Meeting Minutes for meeting held on 24 June 2026
Click here to view the June 2026 Audit, Risk and Improvement Committee Meeting Minutes

Voting Requirements ☒Simple Majority ☐Absolute Majority

Officer Recommendation
Resolution 030726

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. Audit, Risk and Improvement Committee Meeting Minutes

CARRIED: 4/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr BH Moore

9. Recommendations from Committee Meetings for Council Consideration

Nil.

10. Announcements by the President without Discussion

I would like to extend condolences to the Walker family on the passing Helen.

Congratulations to the Central Wheatbelt Football League on their Country Week campaign last weekend.

I would like to express disappointment at the vandalism of our roads over the weekend, especially when later in this item we are considering a $2.1m road infrastructure budget.

11. OFFICER'S REPORTS – CORPORATE & COMMUNITY

11.1. Monthly Financial Statements

Corporate and Community	
Date	9 July 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 (Financial Management) Regulations 1996*
Disclosure of Interest	Nil
Purpose of Report	☐Executive Decision ☒Legislative Requirement ☐Information
Attachments	June 2026 Financial Activity Statement

Background:
This item presents the Statement of Financial Activity to Council for the period ending 30 June 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 040726

Moved Cr NJ Chandler **Seconded Cr GW Greaves**

That Council, by Simple Majority, pursuant to Regulation 34 of the *Local Government (Financial Management) Regulations 1996*, receives the statutory Financial Activity Statement report for the period ending 30 June 2026, as presented.

CARRIED: 4/0

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

	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	1,650,511	**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.

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 POLICES
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

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

2 NET CURRENT ASSETS INFORMATION

(a) Net current assets used in the Statement of Financial Activity

	Note	Amended Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 30 June 2026
Current assets		$	$	$
Cash and cash equivalents		7,389,140	1,541,079	6,648,377
Trade and other receivables		230,119	251,500	183,936
Other financial assets			5,848,061	0
Inventories		7,471	7,471	407
Other assets		69,334	69,334	0
		7,696,064	7,717,444	6,832,721
Less: current liabilities				
Trade and other payables		(477,116)	(477,117)	(350,227)
Capital grant/contributions liabilities		(223,084)	(223,084)	0
Employee related provisions		(357,992)	(357,992)	(373,687)
		(1,058,192)	(1,058,194)	(723,915)
Net current assets		6,637,872	6,659,250	6,108,806
Less: Total adjustments to net current assets	2(b)	(5,623,049)	(5,623,049)	(4,269,714)
Closing funding surplus / (deficit)		**1,014,823**	**1,036,202**	**1,839,092**

(b) Current assets and liabilities excluded from budgeted deficiency

	Note	Amended Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 30 June 2026
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)**

(c) Non-cash amounts excluded from operating activities

	Amended Budget Estimates 30 June 2026	YTD Budget Estimates 30 June 2026	YTD Actual 30 June 2026
	$	$	$
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**

CURRENT AND NON-CURRENT CLASSIFICATION

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

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. 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.		Permanent	
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. 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.		Permanent	
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).		Permanent	
Non cash amounts excluded from operating activities Depreciation and asset disposal variances as above.	**103,440**	**4.33%** Permanent	▲
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).	**677,730**	**35.02%** Permanent	▲
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.	**(618,807)**	**(25.40%)** Permanent	▼
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.	**(226,515)**	**(7.55%)** Permanent	▼
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.	**2,047,784**	**0.00%**	▲
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.	**(703,070)**	**0.00%** Permanent	▼
Surplus or deficit at the start of the financial year Variance to opening balance following 2024/2025 audit.	**21,379**	**2.11%**	▲
Surplus or deficit after imposition of general rates As per above explanations.	**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	90.0%
Trade Receivable	$0.04 M	% Outstanding
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

		% Variance
YTD Actual	$1.27 M	
YTD Budget	$1.27 M	(0.0%)

Grants and Contributions

		% Variance
YTD Actual	$3.87 M	
YTD Budget	$1.65 M	134.7%

Refer to 11 - Grants and Contributions

Fees and Charges

		% Variance
YTD Actual	$0.72 M	
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

		% Spent
YTD Actual	$3.23 M	
Amended Budget	$3.02 M	6.8%

Refer to 5 - Capital Acquisitions

Capital Grants

		% Received
YTD Actual	$2.61 M	
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)

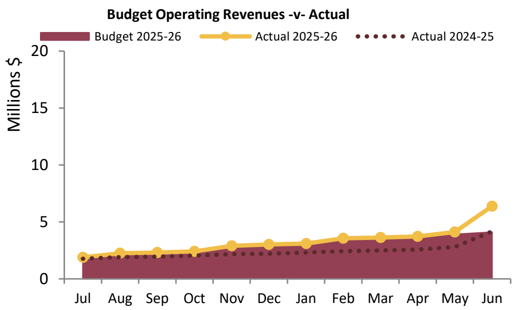
Refer to 4 - Cash Reserves

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

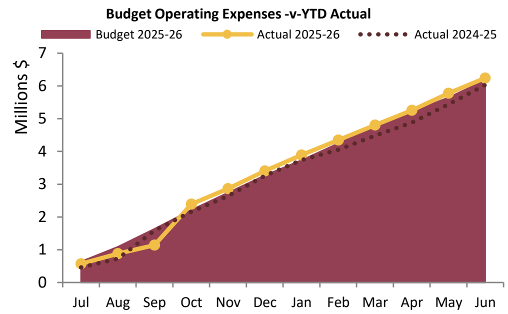
2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

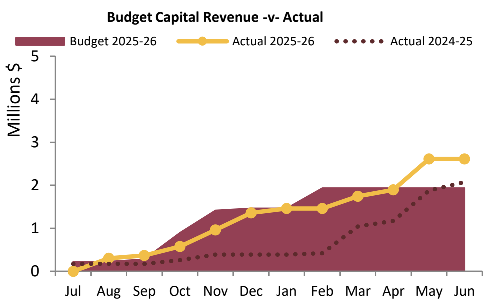


OPERATING EXPENSES

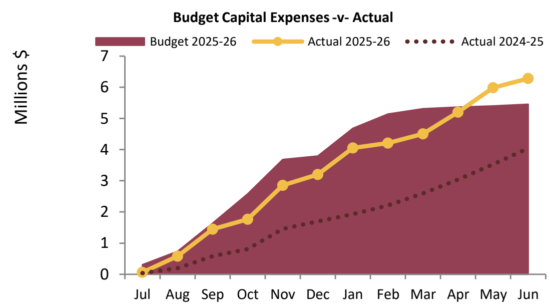


INVESTING ACTIVITIES

CAPITAL REVENUE



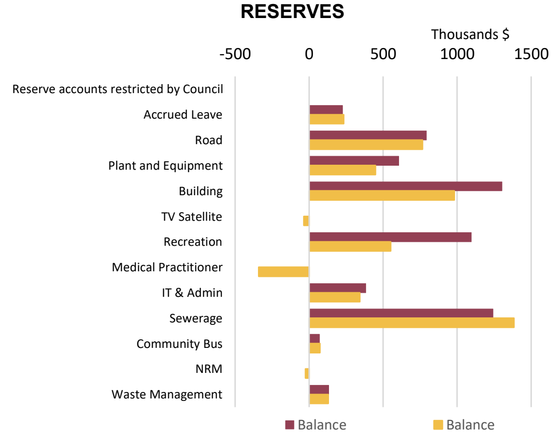
CAPITAL EXPENSES



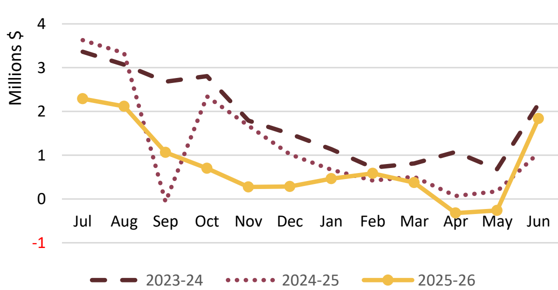
FINANCING ACTIVITIES

BORROWINGS

RESERVES



Closing funding surplus / (deficit)



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

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 I	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

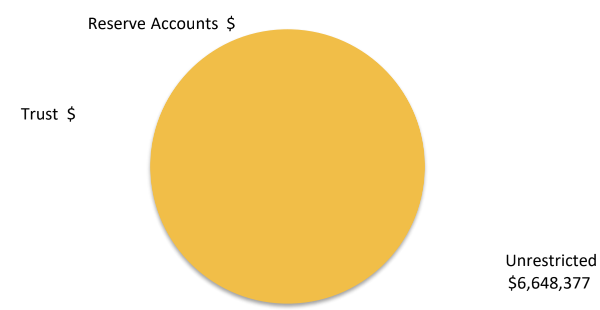
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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



4 RESERVE ACCOUNTS

Reserve account name	Budget Opening Balance	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Transfers In (+)	Actual Transfers Out (-)	Actual Closing 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 Budget	YTD Budget	YTD Actual	YTD Variance
	$	$	$	$
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

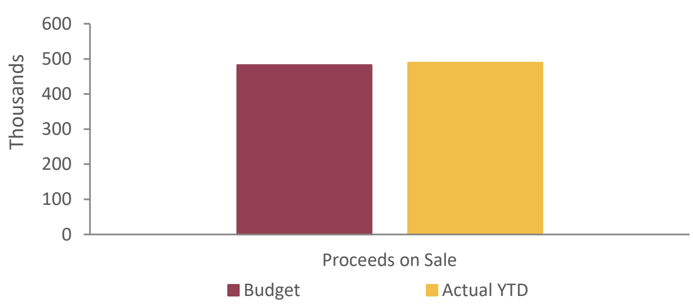
0%
20%
40%
60%
80%
100%
Over 100%

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

	Account Description	Amended Budget	YTD Budget	YTD Actual	Variance (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
					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 WSFN Works	60,000	60,000	5,285	54,715
RC135	Koorda-Wyalkatchem WSFN 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	Maher 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)
					0
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)**

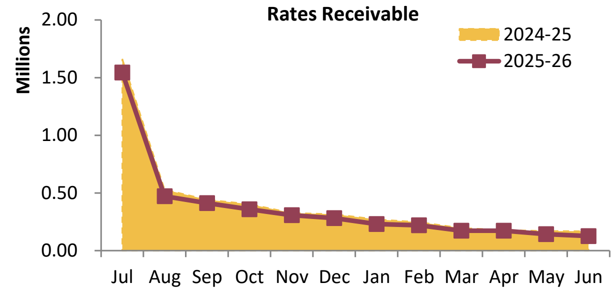
6 DISPOSAL OF ASSETS

		Budget				YTD Actual			
Asset Ref.	Asset description	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		$	$	$	$	$	$	$	$
	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

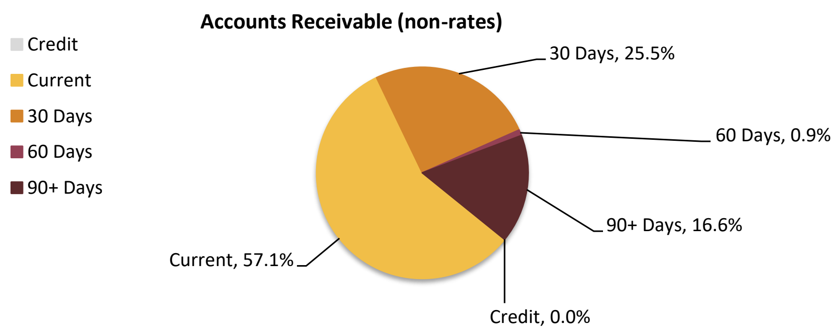
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Other current assets	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 30 June 2026
	$	$	$	$
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

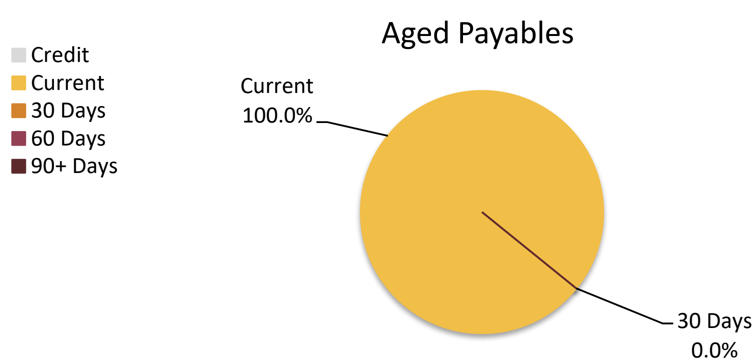
Inventory
Inventories are measured at the lower of cost and net realisable value.
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

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

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 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.

11 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					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
	$	$	$	$	$	$	$	$
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**

12 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

	Capital grant/contribution liabilities					Capital grants, subsidies and		
Provider	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**

5.06pm – Cr KA Fuchsbichler entered the chambers.

11.2. List of Accounts Paid

Corporate and Community	
Date	9 July 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 (Financial Management) Regulations 1996*
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 10 June 2026 to 30 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 050726

Moved Cr NJ Chandler **Seconded Cr GW Greaves**

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

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

For the period 10 June 2026 to 30 June 2026.

Municipal Voucher V793 to V862	**Totalling $ 824,107.00**
Purchase Card Transactions (V799 & V860)	**Totalling $ 2,594.53**
	Total $ 826,701.53

CARRIED: 5/0

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

SUSPEND STANDING ORDERS
Resolution 060726

Moved Cr GW Greaves **Seconded Cr BH Moore**

That standing orders be suspended at 5.08pm to discuss item 11.3. Adoption of 2026/2027 Budget.

CARRIED: 5/0

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

RESUME STANDING ORDERS
Resolution 070726

Moved Cr BH Moore **Seconded Cr GW Greaves**

That standing orders be resumed at 5.22pm as per the attendance register.

CARRIED: 5/0

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

11.3. Adoption of 2026/2027 Budget

Corporate and Community	Shire of Koorda Drive in, stay awhile
Date	9 July 2026
Location	Not Applicable
Responsible Officer	Zac Donovan, Chief Executive Officer
Author	Lana Foote, Deputy CEO
Legislation	*Local Government Act 1995; Local Government (Financial Management) Regulations 1996*
Disclosure of Interest	Nil
Purpose of Report	☐Executive Decision ☒Legislative Requirement ☐Information
Attachments	A - 2026/2027 Draft Statutory Budget B - 2026/2027 Fees and Charges C - 2026/2027 Draft Detail Budget & Capital Works Programs

Background:
To consider and adopt the Municipal Fund Budget for the 2026/2027 financial year together with supporting schedules, including imposition of rates and minimum payments, adoption of fees and charges, establishment of new reserve account funds, setting of Council members fees for the year and other consequential matters arising from the budget papers.

The draft 2026/2027 budget has been compiled based on the principles contained in the Integrated Strategic Plan (incorporating the Strategic Community Plan & Corporate Business Plan). The 2026/2027 draft budget has been prepared in accordance with the presentations made to councillors at various budget workshops held between March and June 2026.

Comment:

Summary of key budget figures:

2026/27 Budget item	Amount
Total operating revenue	$3,289,211
Total operating expenditure	$(6,644,142)
Net result	**$(1,677,669)**
Total rates revenue, net of discount	$1,343,867
Overall increase in rate yield *	**+3.5%**
Capital grants, subsidies and contributions	$1,515,762
Capital works (property, plant, equipment and infrastructure)	$(3,508,000)
Closing reserves	$4,211,748
Closing cash and cash equivalents	$4,529,448
Surplus/(deficit) after imposition of general rates	**$0**

** Rate yield is measured as the gross rating effort — general rates plus minimum payments ($1,362,860 in 2026/27), before the early-payment discount and ex-gratia rates. This is 3.5% above the 2025/26 budget ($1,317,117) and 3.5% above the 2025/26 estimated actual ($1,317,069).*

Overview of key budget figures

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

- The budget has been prepared with a 3.5% rate increase.
- A full list of the 2026/2027 Fees and charges are included in in **Attachment B**. The anticipated income derived from fees and charges as per the draft 2026/2027 budget is $866,089, a 21.2% increase from 2025/2026 actuals.
    - Majority of fees and charges were increased by 5.0% (based on 4.6 per cent CPI for the March quarter and a Local Government Cost Index of 4.8 per cent)
    - The most significant adjustment to Shire fees and charges for 2026-2027 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. 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.
- Waste and recycling collection fees increased by 17%, due to geopolitical impact and this has been reflected in the standard collection fees for household and commercial waste/recycling.
- A capital works program totalling $3.508m for investment in infrastructure, land and buildings and plant and equipment is planned. Expenditure on road infrastructure is the major component of this ($2.108m) in line with Council's strategy to increase the investment in road and associated assets. An amount of $208k is provided other infrastructure, $922k for plant and equipment and $270k for land and buildings.
- An estimated surplus of $1,817m is anticipated to be brought forward from 30 June 2026. However, this is unaudited and may change. Any change will be addressed as part of a future budget review. A pre-payment of $2.227m was made for the 2026/2027 FAGs pre-payment and is approx. 80% of the 2026/2027 allocation.
- Principal grant funding for the year is estimated from:
    - Federal Assistance Grant - General - $263,745
    - Federal Assistance Grant - Roads - $84,362
    - Roads to Recovery - $706,000

- Regional Road Group - $584,000
- Main Roads Direct Grant - $248,178
- Wheatbelt Secondary Freight Network - $42,762 (remaining carried forward from 24/25)

The draft 2026/2027 budget continues to deliver on other strategies adopted by the council and maintains a high level of service across all programs while ensuring an increased focus on road and associated infrastructure as well as on renewing all assets at sustainable levels.

Major Items/Projects:

Community Emergency Services Manager (CESM)

In June 2026, the State Government announced that the Shires of Koorda, Mount Marshall and Mukinbudin would be allocated a shared Community Emergency Services Manager (CESM) position. The Shire of Koorda will host the employee and has included the associated allocations within the draft 2026/2027 Budget. Total expenditure of $190,000 has been budgeted for employment-related costs, with reimbursement income of $165,000 anticipated.

A Memorandum of Understanding (MOU) will be entered into between the three participating Shires and the Department of Fire and Emergency Services (DFES) to formalise the funding arrangement. Under the DFES CESM program, DFES generally funds 60% of eligible costs, with the remaining 40% shared between the participating local governments.

Accordingly, the Shire of Koorda has budgeted a net contribution of approximately $25,000 towards the CESM position.

Capital Roadworks

Expenditure on road infrastructure is a major component of the draft 2026/2027 Budget, representing approximately 60% of the Capital Works Program. The program includes 15 road projects and one footpath project.

The proposed works comprise:

- $1,170,000 – Four full road reconstruction projects covering approximately 7.9 km.
- $419,000 – Five clear, reform and gravel sheeting projects covering approximately 28.4 km.
- $255,000 – Full cement stabilisation of one intersection.
- $124,000 – Resealing of a 3.0 km section of road.
- $67,000 – Asphalt treatment of two intersections.
- $53,000 – Finalisation of two Wheatbelt Secondary Freight Network projects, including clearing and planning works.
- $20,000 – Footpath repairs and upgrades within town streets as required.

The roadworks program will be funded through a combination of grant funding and a Shire contribution of $8,000. External funding includes $584,000 from the State Regional Road Group Program, $664,000 from the Federal Assistance Grants (Roads Component), $706,000 from the Federal Roads to Recovery Program, and $146,000 from the State Main Roads Direct Grant Allocation.

Plant Replacement Program

The replacement of key plant items represents approximately 26% of the Capital Works Program.

A total of $922,000 has been budgeted for the purchase of replacement plant and equipment. Trade-ins and the sale of surplus plant are expected to generate approximately $455,000, resulting in a net funding requirement of $467,000, to be funded from the Plant Reserve and general municipal funds.

The major plant replacement proposed within the 2026/2027 Budget is the grader, which accounts for approximately 55% of the replacement program. The grader replacement includes:

- Purchase cost: $510,000
- Estimated trade-in/sale value: $170,000
- Net replacement cost: $340,000

Consistent with previous years, a local sales process will be undertaken in conjunction with obtaining trade-in quotations from suppliers. This approach provides local purchasers with an opportunity to acquire plant directly from the Shire while ensuring compliance with applicable public auction and tender requirements.

Building & Infrastructure Other Program

The principal component of the $270,000 Building Capital Works Program is $190,000 allocated toward upgrades to the Koorda Drive-In. Funding for this project is proposed to comprise a $100,000 Lotterywest grant application, a $50,000 contribution from the Koorda Community Resource Centre, and the remaining $40,000 from the Recreation Reserve.

The remaining projects within the Building Program include:

- Installation of a carport and replacement of gutters at the Administration Office.
- Bathroom repairs at Lot 68 Smith Street.
- Kitchen upgrades, painting, gutter and flooring repairs at Lot 9 Smith Street.

The $208,000 Other Infrastructure Capital Works Program includes an allocation of $110,000 for the installation of a new playground at the Recreation Centre. Funding for the playground is proposed to comprise a $33,000 Lotterywest grant application, with the balance of $77,000 to be funded from the Recreation Reserve.

The balance of the $208,000 Other Infrastructure Capital Works Program includes $111, for the development of a Waste Transfer Station. This project follows NEWROC's successful application to the Recycling Modernisation Fund, which secured $521,664 towards the construction of regional transfer stations. The total project budget, including the NEWROC contribution, is $782,496, with the Shire of Koorda receiving a one-seventh share ($111,785).

The program also includes $11,000 for the installation of new solar lighting along the footpath through Volunteer Park, improving safety and accessibility for pedestrians.

Recreation Centre Works/Upgrades

An allocation of $44,000 has been included in the draft 2026/2027 Budget for recreation centre improvements and oval maintenance works. The proposed projects include:

- Installation of vertical blinds in the pavilion.
- Construction of a forklift access ramp.
- Verti-mowing and sweeping of the oval to improve turf quality and playing surface conditions.

Consultancy, Planning and Legal Services

The Shire has a significant program of strategic planning, governance and compliance work scheduled for completion during the 2026/2027 financial year. Key projects include the review and development of the Strategic Community Plan, Long-Term Financial Plan, Corporate Business Plan, Disability Access and Inclusion Plan, Workforce Plan, Local Public Health Plan, Financial and Risk Management Plan, Integrity Framework and Action Plan, and ongoing audit and annual reporting requirements.

Additional priorities include Business Continuity Plan testing, the Health Local Law Review, implementation of Privacy and Responsible Information Sharing requirements, and other governance and compliance initiatives as they arise.

To support the delivery of these projects, an allocation of $80,000 has been included within the draft 2026/2027 Budget for consultancy, planning and legal services.

Specific projects for which quotations have been obtained include:

- $4,500 – Health Local Law Review.
- $10,500 – CEO Performance Review.
- $13,500 – IT Strategic Plan, IT Risk Register and IT Disaster Recovery Testing, addressing Financial Management Regulation and Audit & Risk Committee recommendations and supporting audit best-practice requirements.
- $14,000 – Grant writing assistance, if required, to support Lotterywest and other grant applications.

These identified projects total $42,500, leaving a balance of $37,500 available to fund other consultancy, planning, legal and compliance matters that may arise during the financial year.

Consultation:

While no specific consultation has occurred on the draft 2026/2027 budget, community consultation and engagement has previously occurred during development of the Integrated Strategic Plan (which incorporates the Strategic Community Plan and Corporate Business Plan).

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

Statutory Implications:

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

Divisions 5 and 6 of Part 6 of the Local Government Act 1995 refer to the setting of budgets and raising of rates and charges. The Local Government (Financial Management Regulations 1996 details the form and content of the budget. The draft 2026/2027 budget as presented is considered to meet statutory requirements.

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

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

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

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

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

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

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

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

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

Policy Implications:
There are no known policy implications arising from this report.

Strategic Implications:
The draft 2026/2027 budget has been developed having regard for the Shire's Strategic Resourcing and Integrated Strategic Plans adopted by Council.

Risk Implications:

Risk Profiling Theme	Failure to complete the project on time and budget
Risk Category	Project
Risk Description	Variation to scope and or objective requiring restructure of project requiring Council approval.
Consequence Rating	Major (4)
Likelihood Rating	Unlikely (2)
Risk Matrix Rating	Moderate (8)
Key Controls (in place)	Project reporting.
Action (Treatment)	Comprehensive plans provided by the item.
Risk Rating (after treatment)	Adequate

Financial Implications:
Specific financial implications are as outlined in the body of this report and as itemised in the draft 2026/2027 budget attached for adoption.

Voting Requirements:

Recommendation 1 ☐Simple Majority ☒Absolute Majority

Officer Recommendation 1 – Budget for 2026/2027
Resolution 080726

Moved Cr GW Greaves **Seconded Cr KA Fuchsbichler**

Pursuant to the provisions of Section 6.2 of the *Local Government Act 1995* and Part 3 of the *Local Government (Financial Management) Regulations 1996*, Council adopt the Budget as contained in Attachment A of this agenda and the minutes, for the Shire of Koorda for the 2026/2027 financial year which includes the following:

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

CARRIED BY ABSOLUTE MAJORITY: 5/0

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

Recommendation 2 ☐Simple Majority ☒Absolute Majority

Officer Recommendation 2 – General Rates, Minimum Rates, Instalment Payment Arrangements, Discounts and Interest
Resolution 090726

Moved Cr NJ Chandler **Seconded Cr BH Moore**

That Council,

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

1.1. General Rates

- GRV	**0.104000 rate in the dollar**
- UV & Mining	**0.008423 rate in the dollar**

1.2. Minimum Payments

- GRV	**$455.00**
- UV & Mining	**$455.00**

1.3. Ex-Gratia Rates

- Ex-Gratia Rates	**0.073000 rate in the dollar**

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

- **Option 1 (Discount Payment)**

Pursuant to Section 6.46 of the *Local Government Act 1995*, Council offers a discount of 5% (on the rates portion only) to ratepayers who have paid their rates in full, including arrears, waste and service charges, 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 and 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 of the first instalment, whichever is later;
- Third Instalment to be made on or before 6 January 2027 or 2 months after the due 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 of the third instalment, whichever is later.

3. Pursuant to Section 6.45 of the *Local Government Act 1995* and regulation 67 and 68 of the *Local Government (Financial Management) Regulations 1996*, Council adopts a $0.00 instalment administration charge and a 0% interest rates, where the owner has elected to pay rates and service charges through an instalment option.

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

CARRIED BY ABSOLUTE MAJORITY: 5/0
For: Cr JM Stratford, Cr GW Greaves, Cr KA Fuchsbichler, Cr NJ Chandler, Cr BH Moore

Recommendation 3 ☐Simple Majority ☒Absolute Majority

Officer Recommendation 3 – Fees and Charges for 2026/2027
Resolution 100726

Moved Cr GW Greaves **Seconded Cr KA Fuchsbichler**

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

CARRIED BY ABSOLUTE MAJORITY: 5/0
For: Cr JM Stratford, Cr GW Greaves, Cr KA Fuchsbichler, Cr NJ Chandler, Cr BH Moore

Recommendation 4 ☐Simple Majority ☒Absolute Majority (for some parts)

Officer Recommendation 4 – Elected Member' Fees and Allowances for 2026/2027
Resolution 110726

Moved Cr KA Fuchsbichler **Seconded Cr NJ Chandler**

In accordance with Section 5.99 of the *Local Government Act 1995,* Regulation 30 of the *Local Government (Financial Management) Regulations 1996*, Part 6.6 of the Determination for Local Government Elected Council Members pursuant to Section 7B of the *Salaries and Allowances Act 1975,* Councillor annual attendance fees in lieu of Council Meeting, Committee Meeting and prescribed Meeting be set at $6,390.00.

In accordance with Section 5.99 of the *Local Government Act 1995,* Regulation 30 of the *Local Government (Financial Management) Regulations 1996*, Part 6.6 of the Determination for Local Government Elected Council Members pursuant to Section 7B of the *Salaries and Allowances Act 1975,* the President annual attendance fees in lieu of Council Meeting, Committee Meeting and prescribed meeting be set at $13,128.00.

In accordance with Section 5.98(5) of the *Local Government Act 1995,* Regulation 33 of the *Local Government (Financial Management) Regulations 1996*, Part 7.2(1) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the *Salaries and Allowances Act 1975,* the annual allowance for the Shire President be set at $13,482.00.

In accordance with Section 5.98A(1) of the *Local Government Act 1995,* Regulation 33 of the *Local Government (Financial Management) Regulations 1996*, Part 7.3(2) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the *Salaries and Allowances Act 1975,* the annual allowance for the Deputy Shire President be set at $3,370.50.

In accordance with Section 5.99A(b) of the *Local Government Act 1995,* Regulation 34A of the *Local Government (Financial Management) Regulations 1996*, Part 9.2(2) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the *Salaries and Allowances Act 1975,* the annual allowance for ICT expenses for Elected Members be set at $1,900.00 (made up of $900.00 ICT annual allowance and $1,000.00 ICT Support Services).

In accordance with Section 5.100 of the *Local Government Act 1995*, Regulation 30 *Local Government (Administration) Regulations 1996*, and Part 6.4 and 6.4A of the Determination for Local Government Chief Executive Officers and Elected Council Members pursuant to Section 7BAA of the *Salaries and Allowances Act 1975*, meeting attendance fees for independent committee members/independent Audit, Risk and Improvement Committee (ARIC) Member be set at $450.00 per committee meeting.

CARRIED BY ABSOLUTE MAJORITY: 5/0
For: Cr JM Stratford, Cr GW Greaves, Cr KA Fuchsbichler, Cr NJ Chandler, Cr BH Moore

Recommendation 5 ☒Simple Majority ☐Absolute Majority

Officer Recommendation 5 – Reserve Account Transfer for 2026/2027
Resolution 120726

Moved Cr GW Greaves **Seconded Cr BH Moore**

In accordance with Section 6.11 of the *Local Government Act 1995*, Council adopt the reserve account transfers as contained in Note 8 of Attachment A of this agenda and the minutes, for the Shire of Koorda for the 2026/2027 financial year.

CARRIED: 5/0

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

Recommendation 6 ☒Simple Majority ☐Absolute Majority

Officer Recommendation 6 – Material Variance for 2026/2027
Resolution 130726

Moved Cr NJ Chandler **Seconded Cr KA Fuchsbichler**

In accordance with regulation 34(5) of the *Local Government (Financial Management) Regulations 1996*, the level to be used in the statements of financial activity in 2026/2027 for reporting material variance shall be $10,000 or 10%.

CARRIED: 5/0

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

12. OFFICER'S REPORTS – GOVERNANCE & COMPLIANCE

12.1 Local Public Health Plan

Governance and Compliance	
Date	8 July 2026
Location	Shire of Koorda
Responsible Officer	Zac Donovan, Chief Executive Officer
Author	As above
Legislation	Public Health Act 2026 Sec. 22 and 26 Local Government Act Sec. 5.56
Disclosure of Interest	Nil
Purpose of Report	☐Executive Decision ☒Legislative Requirement ☐Information
Attachments	Shire of Koorda Public Health Plan 2026-2031 Koorda Health Profile Report Koorda PHP Survey Report

Background:

All local governments have been required to update their local Public Health Plans to align with the Public Health Act 2016 Part 5. Mandated on 4 June 2024, local governments were given until June 2026 to have the plans completed and submitted to the Chief Health Officer.

In March the Chief Health Officer granted the Shire an additional month to submit the local PHP to enable a community consultation survey to be completed and Council sufficient opportunity to define actions to be included in the plan.

The purpose of this item is to provide the completed Shire of Koorda Public Health Plan 2026-2031 for Council consideration and endorsement so to facilitate it being provided to the Chief Health Officer by the revised lodgement deadline of Friday 17 July 2026.

Comment:

The development of the Shire of Koorda local Public Health Plan has involved three key milestones for Council. These are:

1. Shire Health Profile Report provided to the Ordinary Council Meeting of 15 April 2026.
   The Health Profile Report presented a summary of information and data captured by various health services and agencies to provide a basis from which to develop the plan.
2. Koorda PHP Survey Report provided to the Council Information Forum of 17 June 2026.
   The purpose of the community survey was to both define local perceptions of health services and associated facilities and to test the insights presented in the Health Profile Report.
3. Draft Shire of Koorda local PHP presented to the Council Information Forum of 24 June 2026.
   The local Public Health Plan is the outcome of the process and aims to bring together the local insights and empirical data to align with the State Health Strategy and to be encompassed in the action of the Koorda Strategic Community Plan.

To this end, Council held a workshop on 2 July 2026 to finalise the Strategic Community Plan and encompass the relevant actions into the local Public Health Plan. Consequently, the actions included in the local PHP from the Strategic Community Plan are as per the following table:

PUBLIC HEALTH PLAN - ACTIONS			
PROMOTE	**PREVENT**	**PROTECT**	**ENABLE**
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

These actions are replicated in the attached Shire of Koorda Local Public Health Plan 2026-2031 which is provided for Council consideration.

Consultation:
Llew Withers, Principal, Withers and Associates
Chantelle Jeffery, Health Promotion Coordinator, Wheatbelt Public Health Unit, WACHS
Muhammad Sufian Rana, Health Promotion Officer, WACHS
Shelavinia Siwu, Customer Support Officer, Environmental Health Directorate, Department of Health
Lana Foote, Deputy Chief Executive Officer

Statutory Implications:
Public Health Act 2026 Sec. 22 and 26
Local Government Act Sec. 5.56

Policy Implications:
Nil

Strategic Implications:
Shire of Koorda Integrated Strategic Plan 2024
1.1 – Local people feel safe, engaged, and enjoy a healthy and peaceful lifestyle
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	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	Some temporary non-compliance
Consequence Rating	Minor (2)
Likelihood Rating	Possible (3)
Risk Matrix Rating	Moderate (6)
Key Controls (in place)	Public Health Plan development schedule
Action (Treatment)	Nil
Risk Rating (after treatment)	Adequate

Financial Implications:

Nil

Voting Requirements: ☒Simple Majority ☐Absolute Majority

Officer Recommendation
Resolution 140726

Moved Cr KA Fuchsbichler **Seconded Cr GW Greaves**

That Council endorse the Shire of Koorda Public Health Plan 2026-2031 as presented to be lodged with the WA Chief Health Office by 17 July 2026.

CARRIED: 5/0

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

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) (c) as a contract may be entered into and 5.23 (2) (d) commercial value/information of a person other than the Shire.

Officer Recommendation
Resolution 150726

Moved Cr GW Greaves **Seconded Cr KA Fuchsbichler**

That Council closes the meeting to the public at 5.30pm in accordance with s5.23 (2) (c) of the Local Government Act, as item 16.1 Rate Recovery Program as a contract may be entered into and 5.23 (2) (d) commercial value/information of a person other than the Shire.

CARRIED: 5/0
For: Cr JM Stratford, Cr GW Greaves, Cr KA Fuchsbichler, Cr NJ Chandler, Cr BH Moore

5.31pm - Mr R Garven withdrew from chambers.

16.1. Rates Recovery Program

Governance and Compliance	
Date	10 July 2026
Location	Shire of Koorda
Responsible Officer	Zac Donovan, Chief Executive Officer
Author	As above
Legislation	Local Government Act 1995 (sections 6.64 and 6.68) and Schedule 6.3
Disclosure of Interest	Nil
Purpose of Report	☒Executive Decision ☐ Legislative Requirement ☐Information
Attachments	Authority to Auction – 51 Smith Authority to Auction – 27 Smith Authority to Auction – 40 Greenham Letter Official Trustee in Bankruptcy – Wildgoose Form 5 (Bowden - 51 Smith St) signed ZD Form 5 (Bowden Wildgoose - 27 Smith St) signed ZD Form 5 (Donovan - 40 Greenham St) signed ZD

Officer Recommendation
Resolution 170726

Moved Cr BH Moore **Seconded Cr GW Greaves**

That Council re-open the meeting to the public at 5.32pm as per the attendance register.

CARRIED: 5/0

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

5.33pm Mr R Garven returned to chambers.

17. Closure

The Presiding person thanked everyone for their attendance and declared the meeting closed at 5.33pm.

Signed: ____________________________

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

Date: 19 August 2026