

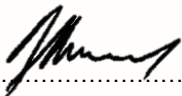


# MINUTES

## ORDINARY COUNCIL MEETING

### 23 JULY 2025

The Chief Executive Officer recommends the endorsement of these minutes at the next Ordinary Council Meeting.

Signed:  Date 28 July 2025

These minutes were confirmed at the Ordinary Council Meeting held on \_\_\_\_/\_\_\_\_/\_\_\_\_

Signed: .....  
(Presiding Person at the meeting at which minutes were confirmed)

### **Acknowledgement of Noongar People**

The Shire of Narrogin acknowledges the Noongar people as traditional custodians of this land and their continuing connection to land and community. We pay our respect to them, to their culture and to their Elders past and present.

Naatj ngiyan Birdiya Gnarojin kep unna nidja Noongar Moort ngaala maya nidja boodjera baarlap djoowak karlerl koolark. Ngalak niny ngullang karnan balang Bibolman baalap borong koora wer boorda.

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Alternative formats are also available upon request, including large print, electronic format (disk or emailed), audio or Braille



Shire of  
**Narrogin**  
*Love the life*

# STRATEGIC COMMUNITY PLAN 2017-27

**SNAPSHOT**

## VISION

To be a leading regional economic driver and a socially interactive and inclusive community.

## MISSION

Provide leadership, direction and opportunities for the community.

## KEY PRINCIPLES

In achieving the Vision and Mission, we will set achievable goals and work with the community to maintain a reputation of openness, honesty and accountability. In doing so we will:

- Respect the points of view of individuals and groups;
- Build on existing community involvement;
- Encourage community leadership;
- Promote self-reliance and initiative;
- Recognise and celebrate achievement;
- Support the principles of social justice; and
- Acknowledge the value of staff and volunteers.

## OUR VALUES

### Care with Trust & Teamwork

**Caring** - We display kindness and concern for one another and our community

**Accountability** - We accept responsibility for our actions and outcomes

**Respect** - We treat everyone how we would like to be treated

**Excellence** - We go the extra mile to deliver outstanding services

**Trust** - We share without fear of consequences

**Team Work** - We work together for a common goal

## ECONOMIC

### Support growth and progress, locally and regionally...

#### Growth in revenue opportunities

- Attract new industry, business, investment and encourage diversity whilst encouraging growth of local business
- Promote Narrogin and the Region
- Promote Narrogin's health and aged services including aged housing

#### Increased Tourism

- Promote, develop tourism and maintain local attractions

#### An effective well maintained transport network

- Maintain and improve road network in line with resource capacity
- Review and implement the Airport Master Plan

#### Agriculture opportunities maintained and developed

- Support development of agricultural services

## SOCIAL

### Provide community facilities and promote social interaction...

#### Provision of youth services

- Develop and implement a youth strategy

#### Build a healthier and safer community

- Support the provision of community security services and facilities
- Advocate for mental health and social support services
- Continue and improve provision of in-home care services

### Existing strong community spirit and pride is fostered, promoted and encouraged

- Develop and activate Sport and Recreation Master Plan
- Engage and support community groups and volunteers
- Facilitate and support community events
- Provide improved community facilities (eg library/recreation)
- Encourage and support continued development of arts and culture

#### Cultural and heritage diversity is recognised

- Maintain and enhance heritage assets
- Support our Narrogin cultural and indigenous community

#### A broad range of quality education services and facilities servicing the region

- Advocate for increased education facilities for the region
- Advocate for and support increased education services

## ENVIRONMENT

### Conserve, protect and enhance our natural and built environment...

#### A preserved natural environment

- Conserve, enhance, promote and rehabilitate the natural environment

#### Effective waste services

- Support the provision of waste services

#### Efficient use of resources

- Increase resource usage efficiency

#### A well maintained built environment

- Improve and maintain built environment

## CIVIC

### Continually enhance the Shire's organisational capacity to service the needs of a growing community...

#### An efficient and effective organisation

- Continually improve operational efficiencies and provide effective services
- Continue to enhance communication and transparency

#### An employer of choice

- Provide a positive, desirable workplace

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In accordance with Regulation 141 of the *Local Government (Administration) Regulations 1996*, the Shire of Narrogin records all Council Meetings. Recordings are publicly available within 14 days and retained for at least 5 years. Copies may be provided to the Departmental CEO upon request.

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# ORDINARY COUNCIL MEETING

## 23 JULY 2025

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### 1. OFFICIAL OPENING/ANNOUNCEMENT OF VISITORS

The Presiding Member, Shire President Ballard, declared the meeting open at 7:09 pm.

Before we begin, I remind Elected Members, Employees, and the public, that this meeting is being recorded in accordance with Regulation 14I of the *Local Government (Administration) Regulations 1996*. The recordings will be made publicly available and serve as a public record of proceedings.

While Section 9.57A of the *Local Government Act 1995* provides the Local Government with limited protection from defamation liability for content published on its official website as part of a broadcast or recording of Council proceedings, this does not extend to Elected Members or Employees and I encourage all participants to ensure their contributions are respectful, professional, and consistent with the standards expected of Council meetings. Please remember that all comments will form part of the public record.

### 2. RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE

#### Members (Voting)

Mr L Ballard – Shire President (Presiding Member)

Cr G Broad – Deputy Shire President

Cr T Wiese

Cr M Fisher

Cr C Bartron

Cr J Pomykala

Cr R McNab

#### Staff

Mr D Stewart – Chief Executive Officer

Mr I Graham – Executive Manager Corporate & Community Services

Mr A Majid – Executive Manager Planning & Sustainability

Mr J Warburton – Acting Executive Manager Technical & Rural Services (Manager Operations)

Mrs L Webb – Executive Support Coordinator

#### Leave of Absence

Nil

#### Apologies

Mr T Evans – Executive Manager Technical & Rural Services (Annual Leave)

#### Absent

Nil

#### Visitors

One (1)

**3. DECLARATION OF INTEREST BY ELECTED MEMBERS AND COUNCIL EMPLOYEES IN MATTERS INCLUDED IN THE MEETING AGENDA**

Name	Item No	Interest	Nature
Belinda Knight	10.3.1	Financial Interest	Creditor/Supplier who wrote the report
Adam Majid	10.4.1	Financial Interest	Employment Contract

**4. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**

Nil

**5. PUBLIC QUESTION TIME**

Nil

**6. APPLICATIONS FOR LEAVE OF ABSENCE**

The next meeting is scheduled for 27 August 2025.

**7. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**

7.1 Ordinary Council Meeting

**OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION 230725.01**

Moved: Cr Bartron

Seconded: Cr Fisher

That the minutes of the Ordinary Council Meeting held on 18 June 2025 be confirmed as an accurate record of the proceedings.

**CARRIED 7/0**

For: President Ballard, Cr Broad, Cr Fisher, Cr Bartron, Cr Pomykala, Cr Wiese, Cr McNab

Against: Nil

**8. ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION**

Nil

**9. PETITIONS, DEPUTATIONS, PRESENTATIONS OR SUBMISSIONS**

Nil

## 10. MATTERS WHICH REQUIRE DECISIONS

### 10.1 PLANNING & SUSTAINABILITY

#### 10.1.1 FINAL ADOPTION OF LOCAL PLANNING POLICY – SOCIAL IMPACT ASSESSMENT

File Reference	18.6.1
Disclosure of Interest	Neither the Author nor Authorising Officer have any Impartiality, Financial or Proximity Interests that requires disclosure.
Applicant	Nil
Previous Item Numbers	Nil
Date	15 July 2025
Author	Dale Stewart – Chief Executive Officer
Authorising Officer	Dale Stewart – Chief Executive Officer
Attachments 1. Local Planning Policy – Social Impact Assessment	

#### Summary

The purpose of this report is for the consideration for final adoption of the Local Planning Policy (LPP) on Social Impact Assessment after completion of the public advertising period. The draft policy provides a structured and transparent framework to guide the preparation, submission, and assessment of Social Impact Assessments (SIAs) for significant planning proposals within the Shire.

The purpose of the policy is to ensure that planning decisions within Narrogin give due consideration to the full spectrum of social impacts, both positive and negative, arising from development proposals. The intent is to enhance community wellbeing, promote sustainable development, and align with Narrogin's long-term strategic vision. The policy establishes when a Social Impact Assessment is required, outlines expectations for stakeholders and community engagement, and defines the matters to be addressed in both SIAs and accompanying Social Impact Statements (SIS).

#### Background

The proposed Local Planning Policy – Social Impact Assessment was considered by Council at its meeting held on 28 May 2025. Council at that meeting resolved as follows:

*That with respect to the proposed Local Planning Policy – Social Impact Assessment, the Council:*

- 1) Resolve to approve the Draft Local Planning Policy on Social Impact Assessment (Attachment 1) pursuant to Schedule 2, Part 2, Division 2, Clause 3(1) of the Deemed Provisions of the Planning and Development (Local Planning Schemes) Regulations 2015 for the purpose of conducting public advertising in accordance with clause 4 of those provisions;*
- 2) Request the Chief Executive Officer to advertise the Draft Local Planning Policy – Social Impact Assessment for a period of 21 days in accordance with the Planning and Development (Local Planning Schemes) Regulations 2015; and*



3) *Note that following the conclusion of the advertising period, any submissions received during the public advertising period will be referred to a future Council Meeting for further consideration.*

The proposed Local Planning Policy was advertised in accordance with clause 87, Schedule 2 of the Deemed Provisions contained in the Planning and Development (Local Planning Schemes) Regulations 2015.

The LPP was advertised in the Narrogin Observer, on the Shire's website, Facebook page, on the Shire's Noticeboards and via written notification to the relevant stakeholders. Advertising closed on 11 July 2025.

At the conclusion of the public submissions period, zero submissions were received.

## Consultation

Internal consultation was undertaken with the following:

- The Elected Members; and
- The Executive Leadership Team.

## Statutory Environment

The sections of the Acts, Regulations and/or Local Laws that apply to this item are:

- *Planning and Development Act 2005* – Governs land use planning and development in Western Australia.
- *Planning and Development (Local Planning Schemes) Regulations 2015* – Provides for the preparation and adoption of local planning policies.
- Shire of Narrogin *Local Planning Scheme No. 3* (LPS3) – The statutory instrument under which the policy will operate.
- Relevant State Planning Policies (SPPs)
- *Planning and Development (Local Planning Schemes) Regulations 2015*.

This Policy has been developed in accordance with Schedule 2, Part 2, Clauses 3, 4, and 87 of the *Planning and Development (Local Planning Schemes) Regulations 2015*, which set out the powers and procedures for preparing, advertising, and adopting Local Planning Policies (LPPs).

## Policy Implications

Once adopted, this policy will:

- Provide a consistent and transparent framework for assessing the social impacts of significant developments;
- Offer clear statutory guidance to inform planning decisions;
- Support Council in achieving outcomes aligned with community values and strategic priorities; and
- Establish clear expectations for developers and decision-makers around site selection, community consultation, infrastructure provision, and long-term integration.

This policy will not amend zoning under the LPS3 but will guide discretionary decisions related to development approvals and structure planning, with a strong focus on enduring community benefit.

## Sustainability & Climate Change Implications

*Environmental* - By requiring social impact assessments to consider ecological values and sustainability principles, the policy supports responsible development that avoids long-term environmental degradation.

*Economic* - The policy supports sustainable economic development by ensuring that major projects contribute to local employment, procurement of goods and services, and infrastructure upgrades.

*Social* - By embedding social impact assessment into planning processes, the policy ensures that developments account for impacts on health, safety, community cohesion, heritage, housing accessibility, and service availability. This encourages socially inclusive, resilient communities and prevents or reduces the risk of displacement, inequity, or decline in quality of life.

## Financial Implications

Adoption and implementation of the Local Planning Policy on Social Impact Assessment may incur initial minor administrative, and advertising costs related to policy development and public consultation.

## Strategic Implications

Shire of Narrogin Strategic Community Plan 2017-2027		
Objective:	1.	Economic Objective (Support growth and progress, locally and regionally)
Outcome:	1.1	Growth in revenue opportunities
Strategy:	1.1.1	Attract new industry, business, investment and encourage diversity whilst encouraging growth of local business
Objective:	2.	Social Objective (To provide community facilities and promote social interaction)
Outcome:	2.2	Build a healthier and safer community
Strategy:	2.2.2	Advocate for mental health and social support services
Outcome:	2.3	Existing strong community spirit and pride is fostered, promoted, and encouraged
Strategy:	2.3.2	Engage and support community groups and volunteers
Strategy:	2.3.4	Provide improved community facilities (e.g., library/recreation)
Outcome:	2.4	Cultural and heritage diversity is recognised
Strategy:	2.4.2	Support our Narrogin cultural and indigenous community

## Risk Implications

Risk	Risk Likelihood	Risk Impact / Consequence	Risk Rating	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
Without a specific policy on assessing social impacts, the Shire may be exposed to increased risk of community dissatisfaction or social service strain, particularly from major developments. This policy provides a proactive mechanism to mitigate those risks.	Possible (3)	Major (4)	High (10-16)	Business & Community Disruption	Control through Social Impact Assessments for high-impact proposals, enabling proactive planning and community benefit analysis.

## Risk Matrix

Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives; occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating of twelve has been determined for this item. Any items with a risk rating over 10 or greater (considered to be high or extreme risk) will be added to the Risk Register, and any item with a risk rating of 16 or greater will require a specific risk treatment plan to be developed.

## Comment/Conclusion

The proposed Local Planning Policy – Social Impact Assessment introduces a clear and defensible framework for evaluating the social consequences of development. Its adoption will strengthen community wellbeing, improve planning transparency, and ensure alignment with Narrogin's strategic direction.

## Voting Requirements

Simple Majority

### OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION 230725.02

Moved: Cr Pomykala

Seconded: Cr Wiese

That with respect to the proposed Local Planning Policy – Social Impact Assessment, Council:

- 1) Note that zero submissions were received during the public submissions period;
- 2) Resolve to adopt the Local Planning Policy – Social Impact Assessment (Attachment 1), with modifications, pursuant to Schedule 2, Part 2, Clause 4(3)(b)(ii) of the *Planning and Development (Local Planning Schemes) Regulations 2015*;
- 3) Authorise the Chief Executive Officer to publish a notice of the adopted Policy on the Shire's website in accordance with Clause 4(4) of the Deemed Provisions, at which point the Policy will take effect; and
- 4) Request the Chief Executive Officer to notify all submitters of Council's decision, noting there are no submissions on this occasion.

**CARRIED 7/0**

For: President Ballard, Cr Broad, Cr Fisher, Cr Bartron, Cr Pomykala, Cr Wiese, Cr McNab

Against: Nil

## D14 – Social Impact Assessment

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**History** Draft 28 May 2025 (Resolution No. 280525.05)

**Statutory Context** Planning and Development Act 2005  
Planning and Development (Local Planning Schemes) Regulations 2015  
Shire of Narrogin Local Planning Scheme No. 3 (LPS3)

### Introduction

This is a Local Planning Policy prepared under the *Planning and Development (Local Planning Schemes) Regulations 2015* and the Shire of Narrogin Local Planning Scheme No. 3. This policy may be cited as Local Planning Policy (LPP) – Social Impact Assessment.

The local government may prepare a local planning policy in respect of any matter related to the planning and development of the Scheme area. In making a determination under the Scheme the local government must have regard to each relevant local planning policy to the extent that the policy is consistent with the Scheme.

### Purpose

This Local Planning Policy (“the Policy”) provides guidance for the preparation, submission, and assessment of Social Impact Assessments (SIA) within the Shire of Narrogin. It seeks to ensure that land use planning decisions consider the full range of potential social impacts arising from significant development proposals. By doing so, the Policy aims to promote informed, transparent, and balanced decision-making that supports community wellbeing, sustainable growth, and the long-term vision for Narrogin.

The Policy outlines the circumstances in which a Social Impact Assessment is required, the expectations for consultation and engagement, and the matters to be addressed in both Social Impact Assessments and accompanying Social Impact Statements. It aligns with the *Planning and Development Act 2005*, relevant State Planning Policies, and the Shire’s Local Planning Scheme No. 3 (LPS3).

The Shire will have due regard to this Policy when determining planning proposals. In the event of any inconsistency between this Policy and LPS3, the provisions of LPS3 shall prevail.

This policy aims to:

- Facilitate a consistent and transparent approach to the consideration of local social impacts, both positive and negative, in land use planning decision-making.
- Minimise adverse impacts and maximise beneficial impacts of proposed developments.
- Provide clear guidance as to the specific development types and circumstances where a social impact assessment is required.
- Encourage upfront and ongoing engagement with the community and other key stakeholders regarding potential impacts of a proposed development.
- Assist agencies and proponents to minimise the amount of time taken to prepare social impact assessment plans for major projects.
- Consider a wide range of issues that have social implications, including infrastructure, resource issues (and access to those resources), heritage impacts, landform impacts, economic and fiscal impacts, community impacts, indigenous rights impacts, demographic impacts, transport impacts, and other relevant considerations.

### Definitions

#### Social Impact Assessment (SIA)

The processes of analysing, monitoring, and managing the intended and unintended social consequences including impact on community wellbeing, both positive and negative, of a land use planning decision to be

made in respect of a particular development proposal and any social change process that results from that decision.

### Social Impact Statement (SIS)

A SIS forms part of the SIA process and is a report that summarises findings of the SIA which includes the type and significance of impacts (temporary and permanent) and the Applicant's proposed response to mitigate negative impacts and enhance positive impacts.

### **Application**

This Policy applies to the following:

1. All Standard and Complex scheme amendment proposals (including amendment to the Local Planning Scheme) under Local Planning Scheme No. 10 and/or Local Planning Scheme No. 3 of State or regional significance that would have a substantial impact on the Shire of Narrogin.
2. All proposals for Structure Plans and Local Development Plans.
3. All proposals subject to a community consultation/advertising public notice process where the land or development or land use is considered by the Shire to result in significant social impact.
4. All proposals that consist of one or more of the following use classes being on land that is zoned 'Rural':
  - Industry;
  - Mining Operations;
  - Renewable Energy Facility; and
  - Workforce Accommodation.
5. Applications for development approval that relate to existing development/land uses that fall within clause 4 and consist of one or more of the following:
  - An extension of time in excess of 12 months; and/or
  - An extension to the scale of the project in excess of 10%, as determined by either the capacity of the development or the development value (whichever is the greater).
6. Where the Shire is consulted on uses of proposals listed below, a Social Impact Assessment shall be recommended:
  - Proposals under the *Mining Act 1978*;
  - Proposals covered by a State Agreement; and
  - Proposed Development of State Significance under the *Planning and Development Act 2005*.

### **Policy Measures**

The local government shall have regard to the following provisions when assessing Social Impact Assessments:

1. A SIA is to be prepared by a suitably qualified and experienced person with specific demonstrated expertise in the completion of SIAs.
2. The level of detail, consultation and investigation should relate directly to the scale of the development proposed and the extent of issues inherent in the consideration of the proposal.
3. Proposals that have the potential for social impacts will be required to be accompanied by a comprehensive SIA prepared on the basis of pre-lodgement consultation and liaison with the local community and stakeholder consultation.
4. A SIS may form part of the SIA process and is a statement that provides strategies and monitoring mechanisms for impacts identified in the SIA process. Where a SIS is prepared as a stand-alone document, the replication of information may be required to ensure that the proposal, its context, and its potential impacts are fully described in the SIS.
5. The following matters shall be addressed in a SIA/SIS, to the satisfaction of the local government:

### 5.1 Economic Impact

- Employment opportunities and estimate of number of jobs that will be created directly and indirectly as a result of the proposal;
- Income generation (short and long term);
- Impact on the local economy; including the engagement of local labour, local goods and services in the proposal;
- Provision of capital infrastructure; and
- Provision of telecommunications and advanced technology.

### 5.2 Social Impact

- Benefits to existing community services;
- Impact on existing community facilities;
- Provision of affordable housing;
- Impact on quality of life;
- Provision of useable open space;
- Identify stakeholders, the consultation level required and possible strategies to engage community and maximise the informed debate on the proposal, including an outline of the process for approval;
- Long term costs and benefits to the community;
- Requirements for additional facilities;
- Access to resources;
- Impact on community safety, security and social amenity;
- Noise and acoustic impacts (may require a separate technical report); and
- Visual Impact assessment impacts (may require a separate technical report).

### 5.3 Transport Issues

- Traffic Impact Statement.
- Examination of pedestrian and cycle trips.

### 5.4 Ecological Impact

- Environmental Impact Assessment where required to address potential impacts on the environment.
- Sustainability principles to be used in development and ongoing operation of the proposal.

### 5.5 Cultural Impact

- Impact on local character, amenity and 'sense of place';
- Impact on historic built form and cultural landscapes;
- Form partnerships with community;
- Impact on attractions of the area; and
- Impact on places of heritage significance, both indigenous and post European settlement.

### 5.6 Other relevant considerations

- Construction impacts (short to medium term);
- Operational impacts (long term); and
- Likely flow on and cumulative impacts arising from the likely precedent a favourable planning decision may create.
- Identify management and monitoring measures for all potentially significant adverse impacts and demonstrate hierarchy of avoidance and mitigation options.
- Establish roles and responsibilities of the proponent, stakeholders, and potential partnerships throughout life of a proposal.

6. The local government recognises that a SIA may be incorporated into other project assessment processes (i.e., A State-level Infrastructure Assessment Framework). This policy is not intended to duplicate such processes but rather to assist in guiding, informing, and streamlining them.

### **Approval Requirements**

Where a SIA is to be completed for a development proposal or a Scheme Amendment in accordance with Policy Measures, the SIA shall be required to be lodged with, and form part of the formal application.

1. It is recommended that a SIA report is a standalone document that is appended to the balance of the development proposal. The SIA report shall include the following information:
  - A brief description of the subject site and surrounds.
  - A description of the development project.
  - Likely direct and indirect impacts and the potential for cumulative impacts.
  - The significance of likely and potential impacts.
  - Completed SIA findings report (being the SIS) outlining the type and significance of impacts (temporary and permanent) and the Applicant's proposed response to mitigate negative impacts and enhance positive impacts.
2. The structure of a SIA should generally be in accordance with Attachment 1 of this Policy.
3. In considering a SIA the local government will have regard to:
  - The degree of change likely to arise from the proposed development, relative to existing circumstances and consideration of the alignment of the change with the long-term vision for the Shire.
  - The number and nature of people likely to be affected, both positively and negatively.
  - Whether the impact will be direct or indirect.
  - The potential for cumulative impacts as a result of the development.
4. In preparing a SIA, proponents may be required to undertake consultation with relevant stakeholders and/or the community as outlined in the Advertising and Consultation Requirements of this Policy.
5. A SIA shall include a Social Impact Statement to provide strategies and monitoring mechanisms for impacts identified through the process generally set out under the Approval Requirements of this Policy and in accordance with Attachment 2 of this Policy. A Social Impact Statement is required to form part of the SIA to be provided as part of an application lodged with the Council and shall contain:
  - Proposed measures to enhance positive impacts and mitigate negative impacts.
  - A monitoring program for assessing performance of the mitigation and enhancement measures.
  - Details of how the community will be involved in the monitoring and evaluation process, if appropriate.
  - Procedures for periodically reviewing and updating the SIS.

### **Advertising and Consultation Requirements**

Consultation is required to meet the needs of the community based upon the principle that as the complexity and scale of a proposal increases, so does the community's need for constructive engagement in the planning process. A SIA prepared in accordance with this policy shall address the following requirements:

1. Stakeholder and community consultation shall be the responsibility of the proponent in accordance with this policy, including the identification of key stakeholders and the expected methods of community consultation to be undertaken by the proponent.
2. The local government will be responsible for the statutory responsibility to advertise, inform and respond to submissions lodged during the formal advertising period. The local government acknowledges submissions and informs submitters of the relevant process in respect to a final decision on the proposal. The local government will make available a SIA prepared in support of a proposal and relevant associated documentation to whomever it is appropriate to consult in order to consider the proposal during the formal advertising.



3. Where warranted by wider implications of social impacts, the local government may refer a SIA to adjacent local governments and relevant agencies and community groups for comment.
4. Following the conclusion of the advertising period the local government may require further information or details to modify an SIA where any inconsistencies within the document have been highlighted, the accuracy of the original information is questionable or unclear or the statements made in the SIA are subjective and not verifiable based on acceptable technical or professional details. The local government may highlight issues of the proponent as a result of submissions received, to which the proponent may be invited to respond.
5. The local government strongly recommends that the proponent initiates constructive engagement between the applicant and the community/stakeholders before, during and after the formal advertising period for all levels of consultation.
6. In assessing the appropriateness of consultation methods for a proposal, due regard should be given to the likely social impacts and the methods to be adopted to reduce or resolve these social impacts including the level and type of consultation proposed by the applicant.
7. A record of consultation undertaken by the proponent is to be provided as part of any initial proposal and must form part of a SIA.

## Attachment 1 – Potential Social Impacts and Scoping Questions

Impact	Baseline Information/Scoping Questions
<b>Demographic and Population Change</b>	<ul style="list-style-type: none"> <li>• Would the development result in a change to the age structure, household structure or permanence of the resident population in the immediate/broader locality?</li> <li>• To what degree will the development increase the permanent and temporary population of the Shire of Narrogin?</li> <li>• Would the development result in the displacement of current residents, visitors and/or workers?</li> <li>• Would the development increase the size of the population significantly in a short period of time?</li> </ul>
<b>Accommodation and Housing</b>	<ul style="list-style-type: none"> <li>• Would the development result in a mix of housing types and sizes?</li> <li>• Is the development targeted at specific groups in the community?</li> <li>• Would the development alter the availability of affordable housing in the community (either net increase or net loss)?</li> <li>• Would the development have a significant effect on the local housing market?</li> </ul>
<b>Accessibility to Community Services and Facilities</b>	<ul style="list-style-type: none"> <li>• Is the development appropriately located to maximise accessibility to existing towns/settlements, pedestrian/cycle networks?</li> <li>• Will the proposed development increase demand for community services and facilities?</li> <li>• Where an increased demand for services and facilities has been identified, how does this relate to existing capacity?</li> </ul>
<b>Social Infrastructure</b>	<ul style="list-style-type: none"> <li>• Will the development have implications on community and social infrastructure and services, either positively or negatively?</li> </ul>
<b>Cultural Values and Beliefs</b>	<ul style="list-style-type: none"> <li>• Will the development significantly affect cultural or community values and beliefs (positively or negatively)?</li> </ul>
<b>Community Values, Identity and Cohesion</b>	<ul style="list-style-type: none"> <li>• Would the development impact on an area/place/site/item of value or significance to the community?</li> <li>• Will the development promote integration with adjacent communities (e.g., through design, facilities etc.)?</li> <li>• Would the development affect the capacity for people to participate in community affairs or other social interactions?</li> </ul>
<b>Health and Wellbeing</b>	<ul style="list-style-type: none"> <li>• Will the development affect local health and wellbeing (either positively or negatively)?</li> <li>• Will the development contribute to the location's walkability (in terms of connectivity, density, and land use mix)?</li> </ul>
<b>Crime and Public Safety</b>	<ul style="list-style-type: none"> <li>• Will the development and associated operations provide opportunities for criminal or anti-social behaviour?</li> <li>• Will the development significantly impact on perceived or actual public safety?</li> </ul>
<b>Economic Considerations</b>	<ul style="list-style-type: none"> <li>• Will the development have an impact on local businesses (positively or negatively)?</li> </ul>
<b>Employment and Local Benefits</b>	<ul style="list-style-type: none"> <li>• How will the community benefit from this project?</li> <li>• What benefits can be offered to offset any adverse effect of the development on increasing the permanent population of the Shire of Narrogin.</li> <li>• Will the development provide diverse local employment opportunities?</li> </ul>

## Attachment 2 – Outline of Social Impact Assessment Process

Heading	Process/Scope
<b>Context, Scoping, and Profiling</b>	<ul style="list-style-type: none"> <li>• Define the study area.</li> <li>• Prepare a baseline demographic profile of the community. Identification of key stakeholders (neighbours, stakeholder groups, community groups and organisations, Government stakeholders, industry).</li> <li>• Identify existing data relating to social conditions in the locality, existing community facilities and services etc.</li> <li>• Preparation of a community/stakeholder engagement plan.</li> </ul>
<b>Prediction</b>	<ul style="list-style-type: none"> <li>• Utilising the baseline data prepared in the section above, consider general community trends in the locality.</li> <li>• Facilitate a community/stakeholder engagement process.</li> <li>• Identify ways in which stakeholders are likely to be affected by the development.</li> <li>• Predict how the development will alter or influence existing trends, either positively or negatively.</li> </ul>
<b>Assessment and Evaluation</b>	<ul style="list-style-type: none"> <li>• Assess the significance of each predicted impact and the potential for cumulative impacts.</li> <li>• Identify possible alternatives and their advantages and disadvantages for different stakeholders.</li> <li>• Assess the alternatives.</li> <li>• Document outcomes of stakeholder and community consultation.</li> </ul>
<b>Recommendations</b>	<ul style="list-style-type: none"> <li>• Identify strategies that may enhance positive impacts and mitigate negative impacts.</li> <li>• Evaluate alternative enhancement and mitigation strategies, the likelihood of implementation and ongoing management, costs and benefits and effects on project viability.</li> <li>• Make recommendations about: <ul style="list-style-type: none"> <li>• Whether positive social impacts outweigh negative social impacts.</li> <li>• Whether negative impacts and risks can be satisfactorily mitigated to acceptable levels.</li> </ul> </li> <li>• The likely effectiveness of strategies to enhance positive impacts.</li> </ul>
<b>Social Impact Statement</b>	<ul style="list-style-type: none"> <li>• Develop a SIS which: <ul style="list-style-type: none"> <li>○ Detail strategies required to enhance positive impacts and mitigate negative impacts.</li> <li>○ Develop contingency plans to identify and respond to future problems.</li> <li>○ Develop monitoring and response plans.</li> <li>○ Outline community/stakeholder consultation programs relevant to the proposed strategies.</li> <li>○ Identify procedures for periodically reviewing and updating the SIS (if necessary).</li> </ul> </li> </ul>

– End of Policy

## **10.2 TECHNICAL & RURAL SERVICES**

There are no reports requiring a Council decision for the current month.

## 10.3 CORPORATE & COMMUNITY SERVICES

### 10.3.1 SCHEDULE OF ACCOUNTS PAID – JUNE 2025

File Reference	12.1.1
Disclosure of Interest	The Author has a Financial Interest as a Creditor/Supplier.
Applicant	Nil
Previous Item Numbers	Nil
Date	15 July 2025
Author	Belinda Knight – Acting Manager Corporate Services
Authorising Officer	Ian Graham – Executive Manager Corporate & Community Services
Attachments 1. Schedule of Accounts Paid – June 2025	

#### Summary

Council is requested to note the payments as presented in the Schedule of Accounts Paid for June 2025.

#### Background

Pursuant to *Local Government Act 1995*, Section 6.8 (2)(b), where expenditure has been incurred by a local government, it is to be reported to the next Ordinary Meeting of Council.

#### Consultation

Consultation has been undertaken with the Chief Executive Officer.

#### Statutory Environment

*Local Government Act 1995*, Section 6.8 (2)(b) and *Local Government (Financial Management) Regulations 1996*, clause 13 relates.

#### Policy Implications

The Council's Policy Manual contains no policies that relate and nor are there any proposed.

#### Sustainability & Climate Change Implications

*Environmental* - There are no significant identifiable environmental impacts arising from adoption of the officer's recommendation.

*Economic* - There are no significant identifiable economic impacts arising from adoption of the officer's recommendation.

*Social* - There are no significant identifiable social impacts arising from adoption of the officer's recommendation.

## Financial Implications

All expenditure has been approved via adoption of the 2024/25 Annual Budget or resulting from a Council resolution.

## Strategic Implications

Shire of Narrogin Strategic Community Plan 2017-2027		
Objective:	4.	Civic Leadership Objective (Continually enhance the Shire's organisational capacity to service the needs of a growing community)
Outcome:	4.1	An efficient and effective organisation

## Risk Implications

Risk	Risk Likelihood	Risk Impact / Consequence	Risk Rating	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
Failure to present a detailed listing of payments in the prescribed form would result in non-compliance with the <i>Local Government (Financial Management) Regulations 1996</i> , clause 13, which may result in a qualified audit.	Rare (1)	Minor (2)	Low (1-4)	Compliance Requirements	Accept Officer Recommendation.

## Risk Matrix

Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives; occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating of two (2) has been determined for this item. Any items with a risk rating over 10 or greater (considered to be high or extreme risk) will be added to the Risk Register, and any item with a risk rating of 16 or greater will require a specific risk treatment plan to be developed.

## Comment/Conclusion

The Schedule of Accounts Paid for June 2025 is presented to Council for notation. Below is a summary of activity:

May 2025 Payments		
Payment Type	\$	%
Cheque	0.00	0.00
EFT (incl Payroll)	1,932,738.30	84.69
Direct Debit	326,684.64	14.32
Credit Card	22,600.52	0.99
Fuel Card	0.00	0.00
Store Cards	0.00	0.00
Total Payments	2,282,023.46	100.00

Regional Payments	\$	%
Non	1,413,505.76	66.92
Local Suppliers	111,384.48	6.89
Payroll	757,133.22	26.19
Total	2,282,023.46	100.00

### Voting Requirements

Simple Majority

#### **OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION 230725.03**

Moved: Cr Fisher

Seconded: Cr McNab

That with respect to the Schedule of Accounts Paid for June 2025, Council note the Report as presented.

**CARRIED 7/0**

For: President Ballard, Cr Broad, Cr Fisher, Cr Bartron, Cr Pomykala, Cr Wiese, Cr McNab  
Against: Nil

## ACCOUNTS PAID - JUNE 2025

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total	Type
1	773	30/06/2025	Shire Of Narrogin - Petty Cash-admin			\$1,440.57	
2	20250217	17/02/2025		Petty Cash Supplies - Homecare	\$750.75		
3	20250416	16/04/2025		Petty Cash Supplies - Homecare	\$192.12		
4	20250430	30/04/2025		Petty Cash Supplies - Homecare	\$252.00		
5	31/05/2025	31/05/2025		Petty Cash Supplies - Homecare	\$162.00		
6	20250609	09/06/2025		Petty Cash Supplies - Homecare	\$83.70		
7	EFT25599	06/06/2025	Air Response	NRLC - Aircon service		\$2,342.50	
8	157769A	19/04/2025		Labour & materials	\$2,172.50		
9	158989A	02/05/2025		Labour	\$170.00		
10	EFT25600	06/06/2025	Australian Services Union Western Australian Branch			\$26.50	
11	102	21/05/2025		Union Fee	\$26.50		
12	EFT25601	06/06/2025	Bella's County Place Bed & Breakfast			\$160.00	L
13	INV 0183	15/05/2025		Accommodation - Acting MCS 15/05/2025	\$160.00		
14	EFT25602	06/06/2025	Coca Cola Euro Pacific			\$698.19	
15	236814911	28/05/2025		NRLC - Kiosk Stock	\$698.19		
16	EFT25603	06/06/2025	Department of Human Services			\$385.37	
17	102	21/05/2025		Payroll Deductions/Contributions	\$385.37		
18	EFT25604	06/06/2025	Department of Mines, Industry Regulation and Safety			\$3,058.97	
19	07052025	07/05/2025		Building Services Levy April 2025	\$3,058.97		
20	EFT25605	06/06/2025	Derbahl	Highbury Public Toilets		\$650.00	
21	2236	22/05/2025		Pump out & remove septic tanks	\$650.00		
22	EFT25606	06/06/2025	Easifleet	Novated leases - 21/05/2025		\$3,002.56	
23	07052025	07/05/2025		Novated Lease - Various Employees	\$62.84		
24	07052025	07/05/2025		Novated Lease - Various Employees	\$1,331.47		
25	21052025	21/05/2025		Novated Lease - Various Employees	\$1,608.25		
26	EFT25607	06/06/2025	Edwards Isuzu Ute	Plant service - NGN.417		\$516.74	L
27	R 603701	16/04/2025		Labour, Parts, Sundry	\$516.74		
28	EFT25608	06/06/2025	Elgas	NRLC - Supply Gas		\$22,498.09	
29	361094497	01/05/2025		Gas - 5170L	\$9,587.15		
30	361094312	09/05/2025		Gas - 3301L	\$6,175.77		
31	361094334	21/05/2025		Gas - 3600L	\$6,735.17		
32	EFT25609	06/06/2025	Fleet Fitness	Gym Equipment		\$339.90	
33	85022	14/05/2025		Gym Mats, Lever Collars	\$339.90		
34	EFT25610	06/06/2025	Flowers in the Valley			\$120.00	L
35	INV 2554	28/04/2025		ANZAC Day - Wreath	\$120.00		
36	EFT25611	06/06/2025	Fulton Hogan	Highbury Rest Area		\$21,562.20	
37	20296426	29/04/2025		First seal, Second seal	\$21,562.20		



ACCOUNTS PAID - JUNE 2025

38	EFT25612	06/06/2025	Goodyear Auto Care Narrogin			\$2,472.00	L
39	105171	05/05/2025		1NO - Wheel Alignmen	\$230.00		
40	105239	12/05/2025		NGN219 - Tyres & Fitting	\$1,282.00		
41	105240	12/05/2025		Puncture Repairs various	\$960.00		
42	EFT25613	06/06/2025	Great Southern Fuel Supplies			\$346.90	
43	19020407	14/05/2025		2 x 20Lt Drums Transmax ATF Heavy Duty Transmission Oil	\$346.90		
44	EFT25614	06/06/2025	Independence Australia Group	CHCP - Client Purchases		\$1,780.38	
45	82865582.01	29/05/2025		CHCP - Client Purchases	\$173.60		
46	82865596.01	29/05/2025		CHCP - Client Purchases	\$181.18		
47	82865609.01	29/05/2025		CHCP - Client Purchases	\$400.00		
48	82865630.01	29/05/2025		CHCP - Client Purchases	\$669.00		
49	82865639.01	29/05/2025		CHCP - Client Purchases	\$356.60		
50	EFT25615	06/06/2025	Integrated ICT	Admin IT - Exclaimer Signature Cloud		\$215.71	
51	37413	28/04/2025		Service period - Apr 2025	\$215.71		
52	EFT25616	06/06/2025	Katanning Glazing & Security	NRLC - Glass		\$28,292.00	
53	2430	22/04/2025		NRLC - New Kiosk Area, New Staff Office, Pool Side Windows to New Staff Room Office	\$28,292.00		
54	EFT25617	06/06/2025	Kulker Carpentry And Construction	Goods Shed Roof and Wall restoration		\$55,000.00	
55	IV00000001262	30/03/2025		Resheet Eastern roof gable	\$27,500.00		
56	IV00000001263	30/03/2025		Resheet Eastern wall	\$16,500.00		
57	IV00000001261	30/05/2025		Restoration of timber posts and purlins to east wall	\$11,000.00		
58	EFT25618	06/06/2025	Local Government Professionals Australia WA	Executive Leadership Program - Non Member		\$7,105.00	
59	42536	13/05/2025		Business Development & Innovation Officer	\$3,950.00		
60	42535	13/05/2025		Executive Support Coordinator	\$3,155.00		
61	EFT25619	06/06/2025	Mable	Client purchases - CHCP		\$720.56	
62	806104103	04/06/2025		Nursing Support	\$72.86		
63	862156113	04/06/2025		Nursing Support	\$129.54		
64	866810104	04/06/2025		Nursing Support	\$129.54		
65	903402103	04/06/2025		Nursing Support	\$129.54		
66	917241100	04/06/2025		Nursing Support	\$259.08		
67	EFT25620	06/06/2025	Makit Narrogin Hardware			\$1,898.50	L
68	116498	01/04/2025		Various goods	\$866.30		
69	116505	01/04/2025		Various goods	\$739.90		
70	116533	14/04/2025		Various goods	\$292.30		
71	EFT25621	06/06/2025	Metal Artwork Badges			\$38.39	
72	32577	22/05/2025		Admin - Name Badges	\$38.39		
73	EFT25622	06/06/2025	Narrogin Amcal Chemist			\$159.60	L
74	1170101	29/05/2025		Client purchases - CHCP	\$159.60		
75	EFT25623	06/06/2025	Narrogin Fruit Trading Pty Ltd	Refreshments - Admin Office		\$67.63	L
76	55579	26/05/2025		Groceries	\$67.63		

ACCOUNTS PAID - JUNE 2025

77	EFT25624	06/06/2025	Narrogin Gasworx	CHCP - Client Purchases		\$659.90	L
78	87786	30/05/2025		CHCP - Aspire Wheel Tray Walker, Non slip tape	\$659.90		
79	EFT25625	06/06/2025	Narrogin Newspower Newsagency	Admin - Stationery Supplies		\$3,888.01	L
80	I5434	28/01/2025		Stationery Order - January 2025	\$1,739.59		
81	I0000006128	25/04/2025		Stationery Order - April 2025	\$1,158.79		
82	I0000006352	24/05/2025		Stationery Order - May 2025	\$989.63		
83	EFT25626	06/06/2025	Narrogin Nursery Cafe & Gallery			\$70.95	L
84	00003361	12/03/2025		Citizenship Gifts x 3 Kangaroo Paws	\$70.95		
85	EFT25627	06/06/2025	Narrogin Packaging	CHCP - Client Purchases		\$436.00	L
86	00094090	28/04/2025		CHCP - Client Purchases	\$75.00		
87	94292	12/05/2025		CHCP - Client Purchases	\$144.50		
88	00094499	22/05/2025		CHCP - Client Purchases	\$216.50		
89	EFT25628	06/06/2025	Narrogin State Emergency Service	Reimbursement - ESL		\$3,893.63	L
90	30	20/05/2025		ESL approved expenditure	\$3,893.63		
91	EFT25629	06/06/2025	Narrogin Valley Stockfeed	Various Goods		\$580.00	L
92	NVS164572	19/05/2025		John Higgins Centre - Gas bottles	\$440.00		
93	NVS164884	22/05/2025		Chicken & Veg Dog Food, Alert Active Dog 20Kg	\$140.00		
94	EFT25630	06/06/2025	New Security Installations Pty Ltd	NRLC - Security system repairs		\$1,843.60	
95	3613	08/05/2025		Labour & materials	\$1,843.60		
96	EFT25631	06/06/2025	PFD Food Services Pty Ltd			\$662.85	
97	LP984094	20/05/2025		NRLC - Kiosk Supplies	\$385.15		
98	LQ253597	27/05/2025		NRLC - Kiosk Supplies	\$277.70		
99	EFT25632	06/06/2025	Parry's Narrogin			\$1,086.18	L
100	302309	09/05/2025		PPE for Ranger	\$1,086.18		
101	EFT25633	06/06/2025	RKS Building & Construction	Senior Citizen Centre Roof Repair		\$35,279.42	
102	INV 1104	10/04/2025		Labour, Materials	\$35,279.42		
103	EFT25634	06/06/2025	ReKindled Metal	Artwork - Railway Precinct Pathway		\$10,000.00	
104	PM706 1	14/05/2025		Procurement of steel	\$10,000.00		
105	EFT25635	06/06/2025	Department of Health and Aged Care	Refund of unspent funds		\$267,800.77	
106	300008831	04/02/2025		CHSP funds - 2023/2024	\$267,800.77		
107	EFT25636	06/06/2025	Shire of Pingelly	Feasibility Study		\$4,400.00	
108	7211	07/05/2025		Beverley-Narrogin Transport Trail	\$4,400.00		
109	EFT25637	06/06/2025	T Quip	Toro Mower		\$273.10	
110	138792 26	05/05/2025		Service Filters Air,Oil,Fuel & Transmission Fluid	\$273.10		
111	EFT25638	06/06/2025	Quest Innaloo			\$935.00	
112	8759168	04/06/2025		DOT Training (Accommodation) - CSO	\$935.00		
113	EFT25639	06/06/2025	Uniforms At Work Australia Pty Ltd	Uniforms - Library		\$174.05	
114	37000023 1	25/04/2025		Trousers	\$99.80		
115	37000024 1	25/04/2025		Shirt	\$74.25		
116	EFT25640	06/06/2025	United Security Enforcement Corporation	Security support		\$356.40	
117	13502	29/04/2025		Alarm Response - 22/04/2025	\$356.40		

**ACCOUNTS PAID - JUNE 2025**

118	EFT25641	06/06/2025	WA Country Health Service	Client purchases - CHCP		\$4,796.00	
119	671206	14/05/2025		Meals on Wheels - Apr 2025	\$2,504.70		
120	671203	14/05/2025		Meals on Wheels - Mar 2025	\$2,291.30		
121	EFT25642	06/06/2025	WIN Network Pty Ltd			\$1,793.00	
122	2503 B7VMT	31/03/2025		Television Commercial - Jan 2025	\$693.00		
123	2504 B7VMT	30/04/2025		Television Commercial - Apr 2025	\$1,100.00		
124	EFT25643	06/06/2025	Water Corporation	Water usage - Various Properties		\$41,411.92	
125	90 07713 11 9	02/04/2025		Railway Institute - 04/02/2025 - 01/04/2025	\$197.65		
126	90 07714 24 2	02/04/2025		Cemetery - 06/02/2025 - 01/04/2025	\$511.39		
127	90 07714 25 0	02/04/2025		Caravan Park - 06/02/2025 - 01/04/2025	\$3,616.95		
128	90 07715 11 4	02/04/2025		Smith St Public Toilets - 06/02/2025 - 01/04/2025	\$185.69		
129	90 07713 23 1	02/04/2025		Town Hall - 06/02/2025 - 01/04/2025	\$569.30		
130	90 07713 39 7	02/04/2025		Admin Building - 06/02/2025 - 01/04/2025	\$1,461.14		
131	90 07713 41 8	02/04/2025		Library - 06/02/2025 - 01/04/2025	\$51.88		
132	90 07713 44 2	02/04/2025		Senior Citizens Centre - 06/02/2025 - 01/04/2025	\$1,499.54		
133	90 07713 74 1	02/04/2025		Memorial Park - 06/02/2025 - 01/04/2025	\$1,632.37		
134	90 07713 95 2	02/04/2025		Mackie Park - 06/02/2025 - 01/04/2025	\$1,181.70		
135	90 07713 98 7	02/04/2025		CSBP - 06/02/2025 - 01/04/2025	\$251.73		
136	90 07714 16 2	02/04/2025		Museum - 06/02/2025 - 01/04/2025	\$89.40		
137	90 07721 57 3	03/04/2025		May St Public Toilets - 06/02/2025 - 02/04/2025	\$224.78		
138	90 07721 60 2	03/04/2025		CHSP - 06/02/2025 - 02/04/2025	\$2,844.04		
139	90 07721 61 0	03/04/2025		NRLC - 06/02/2025 - 02/04/2025	\$9,959.62		
	90 07721 62 9	03/04/2025		John Higgins Community Complex, Narrogin Racecourse Track - 06/02/2025 - 02/04/2025	\$10,224.17		
140							
141	90 07721 65 3	03/04/2025		Croquet Clubrooms - 06/02/2025 - 02/04/2025	\$4,173.23		
142	90 07716 03 7	08/04/2025		13 Hough St - 06/02/2025 - 02/04/2025	\$263.93		
143	90 07725 55 8	08/04/2025		Gnarrojin Park - 11/02/2025 - 07/04/2025	\$1,401.07		
144	90 07731 26 1	08/04/2025		Community Garden - 11/02/2025 - 07/04/2025	\$667.00		
145	90 07731 28 8	08/04/2025		Old Railway Building - 11/02/2025 - 07/04/2025	\$74.70		
146	90 22879 35 2	08/04/2025		48A Grant St - 11/02/2025 - 07/04/2025	\$330.64		
147	EFT25644	06/06/2025	West Australian Newspapers Limited	Advertising		\$660.00	
148	1028037520250430	30/04/2025		Narrogin Narrative - Apr 2025	\$660.00		
149	EFT25645	06/06/2025	Western Australian Police Force	National Police Check		\$18.00	
150	127093119	06/05/2025		CHSP - Volunteer	\$18.00		
151	EFT25646	13/06/2025	Auspire - The Australia Day Council (WA)			\$800.00	
152	INV 2509	06/06/2025		Gold Membership Subscription	\$800.00		
153	EFT25647	13/06/2025	Basil Joseph Kickett	Welcome to Country		\$500.00	L
154	20	26/05/2025		National Reconciliation Week 2025 Breakfast	\$500.00		
155	EFT25648	13/06/2025	Belinda Knight	Finance consultation services		\$21,912.00	
156	BK224	31/05/2025		Accounts Payable services	\$8,712.00		
157	BK225	31/05/2025		Acting MCS	\$13,200.00		

ACCOUNTS PAID - JUNE 2025

158	EFT25649	13/06/2025	Benara Nurseries			\$8,262.71	
159	219483	23/05/2025		Bulk Tree Order For Street Tree Planting	\$8,262.71		
160	EFT25650	13/06/2025	Bill & Ben Hot Bread Shop			\$320.00	L
161	46	24/04/2025		Catering of Community Light Morning Tea	\$320.00		
162	EFT25651	13/06/2025	Cardering			\$4,171.00	L
163	365	02/03/2025		CHCP - Client Purchases	\$776.00		
164	372	06/03/2025		CHCP - Client Purchases	\$776.00		
165	396	21/05/2025		CHCP - Client Purchases	\$776.00		
166	398	23/05/2025		CHCP - Client Purchases	\$582.00		
167	400	28/05/2025		CHCP - Client Purchases	\$291.00		
168	403	28/05/2025		CHCP - Client Purchases	\$291.00		
169	404	03/06/2025		CHCP - Client Purchases	\$291.00		
170	406	07/06/2025		CHCP - Client Purchases	\$388.00		
171	EFT25652	13/06/2025				\$1,500.00	
172	04568	03/06/2025		Purchase of Design - Journey on Country	\$1,500.00		
173	EFT25653	13/06/2025				\$898.95	
174	0236764173	21/05/2025		NRLC - Kiosk Supplies	\$898.95		
175	EFT25654	13/06/2025	Department of Mines, Industry Regulation and Safety			\$250.59	
176	06062025	06/06/2025		Building Services Levy - May 2025	\$250.59		
177	EFT25655	13/06/2025	Derbaht			\$550.00	L
178	2247	06/06/2025		POUND - Pump out septic tank	\$550.00		
179	EFT25656	13/06/2025	Earl Street Physiotherapy			\$85.00	
180	0052000	09/06/2025		CHCP - Standard Physio Consultation	\$85.00		
181	EFT25657	13/06/2025	Elite Global Supply Pty Ltd			\$880.00	
182	INV 0370	14/05/2025		NRLC - Water Treatment & Service Heating Water Loop	\$880.00		
183	EFT25658	13/06/2025	Evan Evans Pty Ltd			\$771.10	
184	INV018477	02/05/2025		Shire Pull-up Banners & Design	\$771.10		
185	EFT25659	13/06/2025	Goodyear Auto Care Narrogin			\$70.00	
186	105272	15/05/2025		NOO - Change Tyre, Tyre Repairs	\$70.00		
187	EFT25660	13/06/2025	Great Southern Electrical Services			\$8,258.33	
188	INV 00016670	05/06/2025		Ashworth Crescent - Remove existing consumer pole & Install new consumer pole, Wire in circuits/control,	\$5,952.73		
189	INV 00016823	05/06/2025		Ashworth Crescent Lamp replacement	\$2,305.60		
190	EFT25661	13/06/2025	Great Southern Fuel Supplies	Grease & Oil		\$1,282.47	
191	D2218913	29/05/2025		300L Unleaded Fuel	\$492.53		
192	19020593	30/05/2025		2x 20kg Heavy Duty Grease, 20lts 15W CK-4 E9 Oil	\$789.94		
193	EFT25662	13/06/2025	Great Southern Towing	Tow Abandoned Vehicle		\$176.00	
194	12158	06/04/2025		Remove Hyundai Trajet from Jersey Street	\$88.00		
195	12160	04/06/2025		Remove Mitsubishi Challenger from Corner Earl Street & Clayton Road	\$88.00		

ACCOUNTS PAID - JUNE 2025

196	EFT25663	13/06/2025	Guardian Safety Pendants			\$979.00	
197	INV 106707	09/06/2025		CHCP - Client Purchases	\$979.00		
198	EFT25664	13/06/2025	Heidelberg Materials Australia Pty Ltd			\$2,588.04	
199	75848246	30/05/2025		30T 5mm Washed Basalt	\$2,588.04		
200	EFT25665	13/06/2025	Independence Australia Group			\$2,515.64	
201	82810301 01	30/04/2025		CHCP - Client Purchases	\$295.20		
202	82825374 01	08/05/2025		CHCP - Client Purchases	\$117.93		
203	82834766 01	14/05/2025		CHCP - Client Purchases	\$351.05		
204	82837174 01	15/05/2025		CHCP - Client Purchases	\$333.35		
205	82848120 01	21/05/2025		CHCP - Client Purchases	\$979.71		
206	82858039 01	26/05/2025		CHCP - Client Purchases	\$438.40		
207	EFT25666	13/06/2025	JCB Construction Equipment Australia	JCB Backhoe Loader		\$3,920.13	
208	J1R162055P	11/03/2025		Supply only Back window and Inner Frame for Loader	\$3,920.13		
209	EFT25667	13/06/2025	Komatsu Australia Pty Ltd	Komatsu Wheel Loader		\$130.48	
210	004200441	07/06/2025		Supply Only Radiator Hose	\$130.48		
211	EFT25668	13/06/2025	Lite n' Easy	CHCP - Client Purchases		\$1,633.11	
212	7953749	01/04/2025		Meals	\$133.52		
213	8004459	06/05/2025		Meals	\$166.00		
214	7994192	27/05/2025		Meals	\$190.11		
215	8017952	27/05/2025		Meals	\$148.22		
216	8034232	27/05/2025		Meals	\$75.07		
217	8034268	27/05/2025		Meals	\$82.73		
218	8034549	27/05/2025		Meals	\$289.60		
219	8034550	27/05/2025		Meals	\$133.52		
220	8041692	03/06/2025		Meals	\$99.92		
221	8043746	03/06/2025		Meals	\$133.52		
222	8045087	03/06/2025		Meals	\$180.90		
223	EFT25669	13/06/2025	Mable	CHCP - Nursing Services		\$1,392.56	
224	866810103	21/05/2025		Nursing Support	\$388.62		
225	862156112	28/05/2025		Nursing Support	\$129.54		
226	862156114	11/06/2025		Nursing Support	\$323.85		
227	903402104	11/06/2025		Nursing Support	\$356.24		
228	866810105	11/06/2025		Nursing Support	\$194.31		
229	EFT25670	13/06/2025	Makit Narrogin Hardware	Various Goods		\$553.50	L
230	116552	01/05/2025		Various Goods	\$381.20		
231	116579	20/05/2025		Various Goods	\$172.30		
232	EFT25671	13/06/2025	Medelect Biomedical Services			\$638.00	
233	11998	02/05/2025		NRLC - Defibrillator Maintenance	\$638.00		
234	EFT25672	13/06/2025	Megan Teresa Hohaia			\$908.79	
235	A172400	30/05/2025		Rates refund for assessment A172400	\$908.79		

ACCOUNTS PAID - JUNE 2025

236	EFT25673	13/06/2025	Melchiorre Plumbing & Gas	Plumbing works		\$572.55	L
237	5736MPG	01/05/2025		Unclock Toilets	\$303.49		
238	5776MPG	13/05/2025		Replace Mixer Tap due to Leak	\$269.06		
239	EFT25674	13/06/2025	Metal Artwork Badges			\$26.84	
240	31976	17/04/2025		Homecare Name Badges	\$26.84		
241	EFT25675	13/06/2025	Narrogin Amcal Chemist			\$150.85	L
242	1170062	29/05/2025		CHCP - Client Purchases	\$60.90		
243	1170943	04/06/2025		CHCP - Client Purchases	\$89.95		
244	EFT25676	13/06/2025	Narrogin Community Pharmacy			\$49.95	L
245	1281342	28/05/2025		CHCP - Client Purchases	\$49.95		
246	EFT25677	13/06/2025	Narrogin Embroidery			\$325.00	L
247	INV 1842	05/06/2025		RANGERS - Embroidery on new Shirts and Jackets	\$325.00		
248	EFT25678	13/06/2025	Narrogin Fruit Trading Pty Ltd			\$797.50	L
249	59076	03/06/2025		Reconciliation Week Breakfast	\$797.50		
250	EFT25679	13/06/2025	Narrogin Gasworx			\$14,613.20	L
251	87243	16/05/2025		CHCP - Client Purchases	\$34.50		
252	87264	16/05/2025		CHCP - Client Purchases	\$55.00		
253	87579	26/05/2025		CHCP - Client Purchases	\$130.00		
254	87580	26/05/2025		CHCP - Client Purchases	\$3,500.00		
255	87640	28/05/2025		CHCP - Client Purchases	\$3,675.00		
256	87641	28/05/2025		CHCP - Client Purchases	\$665.00		
257	87846	03/06/2025		CHCP - Client Purchases	\$228.70		
258	87867	03/06/2025		CHCP - Client Purchases	\$6,325.00		
259	EFT25680	13/06/2025	Narrogin Glass & Quick Fit Windscreens	NGNH219 - Nissan X-Trail		\$1,059.94	L
260	00064649	21/05/2025		Front Windscreen Repair	\$1,059.94		
261	EFT25681	13/06/2025	Narrogin Liquor Barons			\$416.74	L
262	313567	13/05/2025		Elected Members Refreshments - Council Meetings & Briefing Sessions	\$416.74		
263	EFT25682	13/06/2025	Narrogin McIntosh & Sons	Blades For Honda Mower		\$128.83	L
264	P15 1152	24/05/2025		4 Sets Of Blades For Honda Mower	\$128.83		
265	EFT25683	13/06/2025	Narrogin Newspower Newsagency			\$37.54	L
266	SN00 1363 3004 2025	30/04/2025		Stationery Order - March, Newspapers - March, Newspapers - April	\$37.54		
267	EFT25684	13/06/2025	Narrogin Packaging			\$147.15	L
268	00094620	15/05/2025		Flange & Gasket	\$90.50		
269	00094724	05/06/2025		POUND - Bleach 20 ltrs for additional cleaning due to Parvo	\$56.65		
270	EFT25685	13/06/2025	Narrogin Podiatry			\$82.50	L
271	00233112	10/06/2025		CHCP - Client Purchases	\$82.50		

ACCOUNTS PAID - JUNE 2025

272	EFT25686	13/06/2025	Narrogin Primary School P&C Canteen	Community Chest		\$2,500.00	L
	1453	06/05/2025		Successful Community Chest Grant Application Round 2 2024/25, New canteen work benches	\$2,500.00		
273							
274	EFT25687	13/06/2025	Narrogin Toyota	Small Plant		\$55.66	L
275	PI23067546	26/03/2025		Spark Plug	\$55.66		
276	EFT25688	13/06/2025	Parry's Narrogin	Works Crew Protective Clothing		\$243.95	L
	303055	28/05/2025		Protective Clothing GEN - 3x New Shirts, Protective Clothing GEN - New Pants	\$243.95		
277							
278	EFT25689	13/06/2025	Parties Kids Remember	School Holiday Program - Winter Wonderland		\$2,775.00	
279	251545	27/05/2025		Roving Charactors and Balloon Twister	\$2,775.00		
280	EFT25690	13/06/2025	Perfect Gym Solutions			\$907.50	
281	INV270000251	01/06/2025		NRLC Perfect Gym package - May 2025	\$907.50		
282	EFT25691	13/06/2025	Price's Fabrication & Steel	Thomas Hogg Effluent Tank Upgrade		\$13,077.90	
283	00005147	21/05/2025		New 250,000 Litre Lined Tank	\$13,077.90		
284	EFT25692	13/06/2025	RJ Smith Engineering	Library		\$102.00	
285	010147	23/04/2025		6 x 15L Bottles of water for library filter	\$102.00		
286	EFT25693	13/06/2025	Reaching Out Occupational Therapy	CHCP - Client Purchases		\$97.00	
287	INV 0073	06/06/2025		Occupational Therapy - Equipment Trial	\$97.00		
288	EFT25694	13/06/2025	Readytech	SynergySoft Support Services		\$2,772.00	
289	INITV042134	15/05/2025		Award Policies Update for New LSL Regulations	\$831.60		
290	INITV042135	15/05/2025		Reversal of Disposal Batch 1533	\$277.20		
291	INITV042136	15/05/2025		Process RUV Schedules R2024/1 & 2 And R2025/1	\$1,663.20		
292	EFT25695	13/06/2025	Regional Communication Solutions	Contract to Service CCTV Network 1/04/25 - 30/06/25		\$3,300.00	
293	INV 2600	01/04/2025		CCTV - 1/04/25-30/06/25	\$3,300.00		
294	EFT25696	13/06/2025	South Regional Tafe			\$1,550.00	
295	I0032273	07/04/2025		Work Health and Safety Representative - 7-11 April 2025	\$1,550.00		
296	EFT25697	13/06/2025	St John Ambulance Western Australia Ltd			\$178.00	
297	FAINV01289872	16/04/2025		CHSP - CPR Training	\$89.00		
298	FAINV01289871	16/04/2025		CHSP - CPR Training	\$89.00		
299	EFT25698	13/06/2025	WEX Australia Pty Ltd	Coles Card Purchases - April 2025		\$840.29	
300	218	30/05/2025		Groceries	\$840.29		
301	EFT25699	13/06/2025	Wandoo Rural Services			\$621.81	
	1057	06/06/2025		National Reconciliation Week 2025 Community Gathering	\$621.81		
302							
303	EFT25700	13/06/2025	Westrac Pty Ltd	NO4141 - Caterpillar Backhoe		\$61.14	
304	PI0801328	01/04/2025		Supply only Service Filters	\$61.14		
305	EFT25701	23/06/2025	ASSA ABLOY Australia Pty Limited	Various Keys		\$491.58	
306	IN02989924	20/05/2025		Railway Institute Hall, May Street Toilets	\$491.58		
307	EFT25702	23/06/2025	Aquatic Services WA Pty Ltd	NRLC - Pool Maintenance		\$1,026.96	
308	AS 20250353	22/05/2025		Heating Bypass Valve Replacement NRLC	\$1,026.96		

ACCOUNTS PAID - JUNE 2025

309	EFT25703	23/06/2025	Arts Narrogin Incorporated			\$3,000.00	L
310	INV 2288	12/06/2025		Ngaluk Waangkiny Project - Art Exhibition	\$3,000.00		
311	EFT25704	23/06/2025	Australian Institute Of Building Surveyors	WA Building Surveyor Conference Registration		\$1,720.00	
	58076	11/06/2025		Building Surveyor Conference Registration - 24/25 Jul 2025	\$1,720.00		
312							
313	EFT25705	23/06/2025	Australian Services Union Western Australian Branc	Payroll Deductions/Contributions		\$26.50	
314	103	04/06/2025		Union Fees	\$26.50		
315	EFT25706	23/06/2025	BMR Mechanical Pty Ltd	NO2 - Nissan UD Tip Truck		\$1,980.00	
	INV 3974	12/06/2025		12 Hours labour remove king pin,remove and install bushes seals bearings,install kingpins and draglink	\$1,980.00		
316							
317	EFT25707	23/06/2025	BigTop Shades			\$2,817.99	
318	INV 20564	13/05/2025		Gazebo and table cloth	\$2,817.99		
319	EFT25708	23/06/2025	Bitumen Distributors Pty Ltd			\$9,856.00	
320	0002557	31/05/2025		10000lts Emulsion Delivered	\$9,856.00		
321	EFT25709	23/06/2025	Broad Electrical & Air Conditioning	Electrical work		\$3,388.00	L
	00000397	02/04/2025		Highbury Tennis Club - supply and Install Weatherproof LED Batten above new BBQ	\$764.50		
322							
323	00000525	30/05/2025		Narrogin Skate Park - install Light above BBQ	\$1,314.50		
324	00000526	30/05/2025		Sundry Parks - Replacement lights	\$511.50		
	00000527	30/05/2025		Admin Office - Diagnose 2 AC Units & Replace Toilet Exhaust Fan	\$797.50		
325							
326	EFT25710	23/06/2025	CSSTech Pty Ltd			\$1,540.90	
327	I0004442	22/05/2025		CHCP - iPhone 16 128GB - Homecare Coordinator	\$1,540.90		
328	EFT25711	23/06/2025	Cardering			\$291.00	L
329	408	11/06/2025		CHCP - Client Purchases	\$291.00		
330	EFT25712	23/06/2025	Centigrade Services	Upgrade to Mechanical AC Units in Pool Hall Area		\$51,485.64	
331	423494	31/03/2025		Upgrade to Mechanical AC Units in Pool Hall Area	\$38,497.79		
332	424239	30/05/2025		Recommission AC 2 and AC 3 Back to Original Design	\$7,515.75		
	424283	30/05/2025		Travel to site, Make system safe, lock out local power supply, Install new cabling, Dispose of debris from the works off site at a local recycling centre	\$5,472.10		
333							
334	EFT25713	23/06/2025	Cuballing Building Company	CHCP - Client Purchases		\$12,340.28	
335	INV04136	12/06/2025		Building and installation of Ramp	\$12,340.28		
336	EFT25714	23/06/2025	DFES Department of Fire & Emergency Services			\$32,063.12	
337	159351	21/05/2025		2024/25 ESL Quarter 4 contribution	\$32,063.12		
338	EFT25715	23/06/2025	Department of Human Services			\$385.37	
339	103	04/06/2025		Payroll Deductions/Contributions	\$385.37		
340	EFT25716	23/06/2025	Earl Street Physiotherapy			\$85.00	
341	0052081	11/06/2025		CHCP - Client Purchases	\$85.00		



ACCOUNTS PAID - JUNE 2025

342	EFT25717	23/06/2025	Edwards Isuzu Ute	NO023 - Toyota Dual Cab - New Isuzu Dmax		\$18,081.05	L
	T 7749	08/04/2025		Purchase new Isuzu Dmax, Disposal NO023 2021 Toyota Hilux Dual Cab 4x4	\$18,081.05		
343							
344	EFT25718	23/06/2025	Great Southern Fuel Supplies			\$24,080.47	
345	D2219901	10/06/2025		Supply 15,000 Litres of diesel	\$24,080.47		
346	EFT25719	23/06/2025	Great Southern Waste Disposal			\$49,432.90	
347	IV00000003380	07/05/2025		Waste collection April 2026	\$49,432.90		
348	EFT25720	23/06/2025	HFM Asset Management Pty Ltd			\$8,690.00	
349	30081	28/05/2025		Leisure Centre Solar and Battery Feasibility Study	\$8,690.00		
350	EFT25721	23/06/2025	Hancocks Home Hardware			\$752.40	L
351	10015846	11/06/2025		Highbury Hall Lightbulbs & Toilet Seat	\$752.40		
352	EFT25722	23/06/2025	Independence Australia Group			\$3,766.39	
353	82884454.01	10/06/2025		CHCP - Client Purchases	\$1,608.32		
354	82884460.01	10/06/2025		CHCP - Client Purchases	\$657.60		
355	82884463.01	10/06/2025		CHCP - Client Purchases	\$580.00		
356	82886938.01	12/06/2025		CHCP - Client Purchases	\$230.00		
357	82887089.01	12/06/2025		CHCP - Client Purchases	\$344.20		
358	82891790.01	13/06/2025		CHCP - Client Purchases	\$346.27		
359	EFT25723	23/06/2025	Integrated ICT	Service period - May 2025		\$215.71	
360	38080	31/05/2025		Admin IT - Service period - May 2025	\$215.71		
361	EFT25724	23/06/2025	JH Computer Services	IT Contract - May 2025		\$37,345.00	
362	005541 D01	31/03/2025		IT Contract - May 2025	\$16,280.00		
363	005732 D01	29/05/2025		15 x ACER Travelmate Laptops	\$4,785.00		
364	005769 D01	30/05/2025		IT Contract - Jun 2025	\$16,280.00		
365	EFT25725	23/06/2025	Keeling Electrical Group	Electrical work		\$2,996.64	L
366	1834	03/06/2025		NRLC - Reinstate cable for amplifier in fire cabinet	\$512.03		
	1836	03/06/2025		NRLC - Disconnect poolside roller shutter, Install new GPO water cooler	\$608.56		
367							
368	1843	04/06/2025		NRLC - Supply and Rheem 5L Econoboil Zip Boil	\$1,876.05		
369	EFT25726	23/06/2025	Landgate			\$345.93	
370	402374	28/03/2025		Valuations - Interim - GRV/UV	\$345.93		

ACCOUNTS PAID - JUNE 2025

371	EFT25727	23/06/2025	Lite n' Easy			\$1,142.35	
372	8015270	10/06/2025		CHCP - Meals	\$190.11		
373	8041693	10/06/2025		CHCP - Meals	\$99.92		
374	8045614	10/06/2025		CHCP - Meals	\$109.02		
375	8054176	10/06/2025		CHCP - Meals	\$87.32		
376	8054935	10/06/2025		CHCP - Meals	\$82.73		
377	8054977	10/06/2025		CHCP - Meals	\$133.52		
378	8055609	10/06/2025		CHCP - Meals	\$150.91		
379	8055713	10/06/2025		CHCP - Meals	\$109.02		
380	8056135	10/06/2025		CHCP - Meals	\$179.80		
381	EFT25728	23/06/2025	MCG Fire Services			\$649.00	
382	INV 4633	01/05/2025		Town Hall, Service period - April 2025	\$324.50		
383	INV 4713	03/06/2025		Town Hall, Service period - May 2025	\$324.50		
384	EFT25729	23/06/2025	Mable			\$825.82	
385	806104104	18/06/2025		CHCP - Nursing Support	\$210.50		
386	862156115	18/06/2025		CHCP - Nursing Support	\$226.70		
387	866810106	18/06/2025		CHCP - Nursing Support	\$259.08		
388	903402105	18/06/2025		CHCP - Nursing Support	\$129.54		
389	EFT25730	23/06/2025	Main Roads WA Heavy Vehicle Services	NO1 - Nissan UD Tip Truck - Oversize Vehicle Permit		\$100.00	
	05052025	05/05/2025		Truck, Trailer Combinations - Period Permit - 36 Months	\$50.00		
390	19062025	19/06/2025		Permit for Over-size Divisible Product-Truck Trailer Combination	\$50.00		
391							
392	EFT25731	23/06/2025	McLeods Lawyers			\$1,499.46	
393	145510	30/05/2025		Drainage Easements to Three Properties in Narrogin	\$520.50		
394	145511	30/05/2025		Drainage Easements to Three Properties in Narrogin	\$458.46		
395	145512	30/05/2025		Drainage Easements to Three Properties in Narrogin	\$520.50		
396	EFT25732	23/06/2025	Narrogin & Districts Plumbing Service	Standpipe Maintenance		\$1,760.00	L
397	INV 2324	09/06/2025		Supply & Install New 50mm RPZ Highbury West Rd	\$1,760.00		
398	EFT25733	23/06/2025	Narrogin Amateur Swimming Club			\$880.00	L
	0011	12/06/2025		Community Chest Grant 2024/25, New backstroke wedges x 2	\$880.00		
399							
400	EFT25734	23/06/2025	Narrogin And Districts Netball Association			\$2,500.00	L
	INV 0102	12/06/2025		Community Chest 2024/25 Round 2 , Indigenous Round Netball	\$2,500.00		
401							
402	EFT25735	23/06/2025	Narrogin Auto Centre	ONO - Mitsubishi Outlander		\$88.00	L
403	342812	30/05/2025		Brakes/Noise Issue	\$88.00		

**ACCOUNTS PAID - JUNE 2025**

404	EFT25736	23/06/2025	Narrogin Betta Home Living	NRLC - Replacement 2x Chairs		\$902.00	L
	25710103820	11/06/2025		Replacement Ergonomic Office Chair, Replacement Reception Desk Chair	\$468.00		
405							
406	25710103996	17/06/2025		Coffee Machine Replacement & descaler liquid	\$434.00		
407	EFT25737	23/06/2025	Narrogin Chamber Of Commerce	Vouchers for Staff		\$400.00	L
408	INV 0481	12/06/2025		Staff Gratuities	\$400.00		
409	EFT25738	23/06/2025	Narrogin Flying Club			\$86.32	L
410	INV0283	09/06/2025		Airstrip - Electricity - strip lights	\$86.32		
411	EFT25739	23/06/2025	Narrogin Fruit Trading Pty Ltd	Catering		\$1,357.38	L
412	54381	22/05/2025		Catering Lunch	\$189.50		
413	54378	22/05/2025		Catering Dinner	\$420.00		
414	59099	03/06/2025		NRLC - Staff Meeting 26/05/2025	\$159.70		
415	59106	03/06/2025		Ordinary Council Meeting Dinner 28 May 2025	\$467.40		
416	59727	05/06/2025		ADMIN - Groceries	\$5.95		
417	60911	09/06/2025		ADMIN - Groceries	\$61.24		
418	60912	09/06/2025		ADMIN - Groceries	\$53.59		
419	EFT25740	23/06/2025	Narrogin Gasworx			\$136.29	L
420	88054	09/06/2025		CHCP - Client Purchases	\$36.29		
421	88207	12/06/2025		CHCP - Client Purchases	\$100.00		
422	EFT25741	23/06/2025	Narrogin Newspower Newsagency			\$1,070.53	L
423	SN00 1564 3004 2025	30/04/2025		Newspapers - April 2025	\$36.80		
424	SN00 1596 3004 2025	30/04/2025		Stationery Order - April 2025	\$49.00		
425	I0000006351	28/05/2025		Stationery Order May 2025	\$984.73		
426	EFT25742	23/06/2025	Narrogin Packaging			\$2,497.19	L
427	00094106	30/04/2025		Cleaning Goods	\$85.50		
428	00094159	02/05/2025		Cleaning Goods	\$44.61		
429	00094373	05/05/2025		Light Stand	\$40.00		
430	00094249	07/05/2025		Cleaning Goods	\$503.95		
431	00094398	19/05/2025		Cleaning Goods	\$646.28		
432	00094623	20/05/2025		Goods - Thomas Hogg Oval	\$284.00		
433	00094713	05/06/2025		Cleaning Goods	\$242.35		
434	00094789	09/06/2025		Cleaning Goods	\$467.50		
435	00094790	09/06/2025		Cleaning Goods	\$141.50		
436	00094793	09/06/2025		Cleaning Goods	\$41.50		
437	EFT25743	23/06/2025	Narrogin Skip Bin Service			\$462.00	L
438	INV 2545	11/04/2025		Lydeker Depot - Empty Skip Bin	\$231.00		
439	INV 2581	30/04/2025		NRLC Skip Bin Service - 03/04/2025	\$231.00		
440	EFT25744	23/06/2025	Narrogin Toyota	NO05 - Toyota Hilux Dual Cab		\$643.19	L
441	JC24047538	11/06/2025		40,000km Service	\$393.27		
442	JC24047634	13/06/2025		wiper arms	\$249.92		

ACCOUNTS PAID - JUNE 2025

443	EFT25745	23/06/2025	Narrogin Tyrepower	NGN00 - Toyota Kluger		\$828.00	L
444	113143	23/05/2025		Tyres, Disposal fee, Wheel alignment	\$828.00		
445	EFT25746	23/06/2025	Natsync Environmental			\$4,800.00	
446	00004598	29/05/2025		Pigeon Culling & Control	\$4,800.00		
447	EFT25747	23/06/2025	Officeworks Ltd			\$251.25	
448	621891210	28/05/2025		NRLC Cleaning Supplies, Visitor Book & Kiosk Stock	\$251.25		
449	EFT25748	23/06/2025	PFD Food Services Pty Ltd			\$227.60	
450	LQ384242	10/06/2025		NRLC - Kiosk Stock	\$227.60		
451	EFT25749	23/06/2025	Parry's Narrogin	Shire of Narrogin Branded Employee Polo Shirts		\$2,135.67	
452	302947	26/05/2025		Uniform for DAO	\$182.71		
453	100002	06/06/2025		Polo Shirts	\$1,715.00		
454	100019	11/06/2025		Safety Boots	\$237.96		
455	EFT25750	23/06/2025	Power Networkx			\$151.80	
456	200264	05/06/2025		Greeting message - May 2025	\$151.80		
457	EFT25751	23/06/2025	Prime Trophies			\$350.00	
458	00018541	16/06/2025		Delivery of Jarrah Honour Boards	\$350.00		
459	EFT25752	23/06/2025	Quest Innaloo			\$75.00	
460	8759168	11/06/2025		DOT Training - Parking	\$75.00		
461	EFT25753	23/06/2025	Readytech	Staff Training		\$1,402.50	
462	INITV41994	20/02/2025		Training - SynergySoft Rates	\$1,402.50		
463	EFT25754	23/06/2025	Rylan Concrete	Day Rate for Kerbing		\$5,878.40	
464	2692	16/05/2025		Albany Hwy, Highbury and Federal St, Narrogin	\$5,878.40		
465	EFT25756	23/06/2025	St John Ambulance - Narrogin Sub Centre			\$104.85	
466	CYINV00379811	23/04/2025		CHCP - Medical Supplies	\$104.85		
467	EFT25757	23/06/2025	Susan Farrell			\$150.00	
468	12	04/06/2025		Washing of Tea Towels. Tablecloths	\$150.00		
469	EFT25758	23/06/2025	Team Global Express Pty Ltd			\$130.14	
470	0672 T740710	25/05/2025		Freight - Signs, plant parts	\$130.14		
471	EFT25759	23/06/2025	Telair Pty Ltd	Phone Charges - MAY 2025		\$1,674.83	
472	TA10781 071	31/05/2025		Admin Office, CHCP, CHSP, PWO, Library, Fire Control	\$1,674.83		
473	EFT25760	23/06/2025	United Security Enforcement Corporation	Security Services - CHCP		\$475.20	
474	00013522	26/05/2025		Late to Close	\$158.40		
475	00013526	02/06/2025		Single Alarm Activation 26/05/2025	\$158.40		
476	00013537	09/06/2025		Late to Close 05/06/2025	\$158.40		
477	EFT25761	23/06/2025	Waterlogic Australia			\$66.41	
478	4848262	01/06/2025		NRLC - Water Cooler Rental - 01/06/2025 - 30/06/2025	\$66.41		
479	EFT25762	23/06/2025	Westrac Pty Ltd	NO686 - Cat Skid Steer		\$2,136.19	
480	SI 1825929	03/04/2025		Mobilization and trouble shoot fuel system and repair	\$2,136.19		
481	EFT25763	25/06/2025	Midland Rural Branch Elders Real Estate (WA) Pty Ltd			\$1,000.00	
482	23/06/2025	23/06/2025		Deposit - 27 Egerton St, Narrogin	\$1,000.00		

ACCOUNTS PAID - JUNE 2025

483	EFT25764	28/06/2025	Synergy			\$3,693.23	
484	403 301 880 MAY	15/05/2025		Caravan Park - Electricity usage - 09/04/2025 to 13/05/2026	\$3,693.23		
485	EFT25765	30/06/2025	ACCPA Ltd			\$2,037.75	
486	INV 5385	30/05/2025		Ageing Australia Membership Fee 2025/26	\$2,037.75		
487	EFT25766	30/06/2025	Aquatic Services WA Pty Ltd	NRLC Pool - Works & Materials		\$9,080.22	
	AS 20250420	06/06/2025		Supply 1 Chlorine Probe , Suply & Install PH Probe, Calibrate Chemical Controler, Recommission and test chemical dosing	\$6,223.82		
488							
489	AS 20250426	09/06/2025		Spa Wall Jet Repairs	\$623.59		
	AS 20250483	27/06/2025		Attend site investigate and clear faults Restart the Heat Pump and monitor operation	\$1,210.00		
490							
	AS 20250484	27/06/2025		Supply and install one 100mm FIP FEOV butterfly valve Modify pipework, 100mm PVC-U pressure pipe, 100mm PVC-U pressure elbows,	\$1,022.81		
491							
492	EFT25767	30/06/2025	Australia Post			\$296.21	
493	1014043743	03/06/2025		Postage costs for May 2025	\$296.21		
494	EFT25768	30/06/2025	Australian Services Union Western Australian Branc	Payroll Deductions/Contributions		\$26.50	
495	104	18/06/2025		Union Fees	\$26.50		
496	EFT25769	30/06/2025	Bella's County Place Bed & Breakfast			\$320.00	L
497	INV 0191	25/06/2025		Accommodation 2-4 June 2025 Acting MCS	\$320.00		
498	EFT25770	30/06/2025	Belvedere Homestead Nursery	Street trees		\$871.52	
499	000016	16/06/2025		Street Tree Maintenance - 20 Bamboo Stakes	\$10.00		
500	000018	16/06/2025		Bamboo Garden Stakes for Street trees	\$85.00		
501	000013	16/06/2025		60 Grevillea Green Gem	\$776.52		
502	EFT25771	30/06/2025	Best Office Systems	Copier Contract - Various Departments June 2025		\$3,368.22	
	646074	23/05/2025		ADMIN - Copier Contract - Various Departments June 2025	\$1,532.46		
503							
	647422	25/06/2025		VISITOR CENTRE & HOMECARE - Copier Contract - Various Departments June 2026	\$1,835.76		
504							
505	EFT25772	30/06/2025	Bill & Ben Hot Bread Shop	Morley Leos event		\$45.00	L
506	062733547	20/06/2025		Hot dog rolls Friday 20 June 2025 x 100,	\$45.00		
507	EFT25773	30/06/2025	Bucher Municipal Pty Ltd - McDonald Johnston	NGN339 - Hino Road Sweeper		\$1,603.80	
508	AUINV0005875	04/06/2025		Channel Brushes	\$1,603.80		
509	EFT25774	30/06/2025	CHG-Meridian Australia Pty Limited			\$10,878.05	
510	690021403	16/06/2025		NRLC - Gym equipment hire - 01/07/2025 - 30/09/2025	\$10,878.05		
511	EFT25775	30/06/2025	Cardering			\$970.00	
512	409	18/06/2025		CHCP - Client Purchases	\$776.00		
513	412	24/06/2025		CHCP - Client Purchases	\$194.00		

ACCOUNTS PAID - JUNE 2025

514	EFT25776	30/06/2025	Coca Cola Euro Pacific			\$1,085.40	
515	0237006269	25/06/2025		NRLC - Kiosk Stock	\$1,085.40		
516	EFT25777	30/06/2025	Corsign (WA) Pty Ltd	Vehicle signs		\$330.00	
517	93810	15/05/2025		Shire Logo Stickers	\$330.00		
518	EFT25778	30/06/2025	Dan Turner	Thomas Hogg Oval - failed light		\$750.00	
519	1872	26/06/2025		Receive instructions, inspect failed light, prepare report	\$750.00		
520	EFT25779	30/06/2025	Department of Human Services			\$385.37	
521	104	18/06/2025		Payroll Deductions/Contributions	\$385.37		
522	EFT25780	30/06/2025	Department of Premier & Cabinet			\$335.79	
523	1011416	20/06/2025		Advertising Cemetery Fees 2025/26	\$335.79		
524	EFT25781	30/06/2025	Dews Mini Excavation & Earthworks			\$495.00	
525	1488	23/06/2025		Cemetery Grave Digging - 1x Grave Dig	\$495.00		
526	EFT25782	30/06/2025	Earl Street Physiotherapy			\$194.65	L
527	0051627	19/05/2025		CHCP - Client Purchases	\$85.00		
528	0052305	21/06/2025		CHCP - Client Purchases	\$85.00		
529	0052448	26/06/2025		CHCP - Client Purchases	\$24.65		
530	EFT25783	30/06/2025	Easifleet	ITC Salary Sacrifice 04/06/2025		\$3,216.50	
531	20250604	04/06/2025		Novated Lease - Various Employees	\$1,608.25		
532	20250618	18/06/2025		Novated Lease - Various Employees	\$1,608.25		
533	EFT25784	30/06/2025	Elgas	Supply Gas		\$13,225.03	
534	0361094512	20/06/2025		Caravan Park - 292L	\$546.29		
535	0361049911	20/06/2025		NRLC - 3500L	\$3,885.60		
536	0361095760	26/06/2025		NRLC - 4700L	\$8,793.14		
537	EFT25785	30/06/2025	Farmarama Pty Ltd			\$242.00	
538	41504	03/06/2025		Clayton Oval - Soil Testing	\$242.00		
539	EFT25786	30/06/2025	Farmers Centre (Narrogin) Pty Ltd	JCB Backhoe		\$717.04	L
540	96300	11/06/2025		Supply only Pin-pivot Pin Lock	\$717.04		
541	EFT25787	30/06/2025	Farmworks Narrogin Pty Ltd	Various Goods		\$1,438.25	L
542	114069	25/06/2025		Hammer 400 5lt	\$720.50		
543	113669	27/06/2025		Thomas Hogg Oval materials	\$717.75		
544	EFT25788	30/06/2025	Garrett's Carpet Clean			\$150.00	L
545	050607716	25/06/2025		Town Hall - Carpet clean Boardroom & Office	\$150.00		
546	EFT25789	30/06/2025	Goodyear Auto Care Narrogin			\$1,729.00	L
547	105263	15/05/2025		NGN417 - Isuzu Dmax - Supply & fit 4 new tyres, Disposal of tyres, Wheel alignment	\$1,627.00		
548	105601	27/06/2025		NO686 - Skid Steer Puncture Repair & Refit Tyre	\$102.00		
549	EFT25790	30/06/2025	Great Southern Waste Disposal			\$60,785.34	
550	IV00000003416	05/06/2025		Waste collection May 2025	\$60,785.34		

ACCOUNTS PAID - JUNE 2025

551	EFT25791	30/06/2025	Great Southern Window Cleaning Services			\$2,550.00	
552	006	29/05/2025		John Higgins - Window Cleaning - May 2025	\$550.00		
553	007	18/06/2025		NRLC - Window Cleaning of Centre - June 2025	\$2,000.00		
554	EFT25792	30/06/2025	HFM Asset Management Pty Ltd			\$2,640.00	
	30116	05/06/2025		Solar PV and Battery Energy Storage Detailed Feasibility Study, Structural Engineering Assessment and Roof Certification	\$2,640.00		
555							
556	EFT25793	30/06/2025	Hancocks Home Hardware			\$74.70	L
557	10016556	18/06/2025		CHCP - Client Purchases	\$74.70		
558	EFT25794	30/06/2025	Harcher Distributors (Wa Distributors P/L)			\$2,416.50	
559	1074534	06/05/2025		NRLC - Kiosk Stock	\$558.30		
560	1076888	13/05/2025		NRLC - Kiosk Stock	\$62.45		
561	1079149	20/05/2025		NRLC - Kiosk Stock	\$293.35		
562	1081576	27/05/2025		NRLC - Kiosk Stock	\$302.60		
563	1086034	10/06/2025		NRLC - Kiosk Stock	\$664.35		
564	1088380	17/06/2025		NRLC - Kiosk Stock	\$166.20		
565	1090402	24/06/2025		NRLC - Kiosk Stock	\$369.25		
566	EFT25795	30/06/2025	Independence Australia Group			\$682.00	
567	82795763.01	24/04/2025		CHCP - Client Purchases	\$183.80		
568	82865614.01	29/05/2025		CHCP - Client Purchases	\$223.20		
569	82899007.01	17/06/2025		CHCP - Client Purchases	\$112.80		
570	82899007.02	18/06/2025		CHCP - Client Purchases	\$162.20		
571	EFT25796	30/06/2025	Keeling Electrical Group	NRLC - Electrical work		\$1,694.04	
	1781	24/04/2025		Replace flickering panel light in squash court, Install 2 DGPO;s in comms Cabinet,	\$1,331.04		
572				Site Inspection with solar estimator	\$363.00		
573	1835	03/06/2025					
574	EFT25797	30/06/2025	Komatsu Australia Pty Ltd	NO084 - Komatsu Wheel Loader		\$425.71	
575	004216842	20/06/2025		Supply only Service Filters	\$425.71		
576	EFT25798	30/06/2025	LGIS (Entity Name: JLT Risk Solutions Pty Ltd)			\$3,575.46	
	062 217744	12/06/2025		Contract Works Insurance (Caravan Park Accommodation Units Contract)	\$3,575.46		
577							
578	EFT25799	30/06/2025	Landgate			\$11,529.05	
579	402995	17/04/2025		Rural UV GEN Valuations	\$10,706.85		
580	1481925	03/06/2025		Title Search	\$63.20		
581	76186474	24/06/2025		Purchase of Landgate Imagery for Synergy Mapping	\$759.00		

ACCOUNTS PAID - JUNE 2025

582	EFT25800	30/06/2025	Lite n' Easy	CHCP - Client Purchases		\$1,862.45	
583	8065213	17/06/2025		Meals	\$75.07		
584	8046508	17/06/2025		Meals	\$99.92		
585	8046904	17/06/2025		Meals	\$249.68		
586	8059789	17/06/2025		Meals	\$89.38		
587	8065160	17/06/2025		Meals	\$328.20		
588	8067579	17/06/2025		Meals	\$82.73		
589	8035809	24/06/2025		Meals	\$190.11		
590	8056419	24/06/2025		Meals	\$99.92		
591	8074614	24/06/2025		Meals	\$133.52		
592	8074793	24/06/2025		Meals	\$87.32		
593	8075777	24/06/2025		Meals	\$158.65		
594	8076747	24/06/2025		Meals	\$99.50		
595	8077729	24/06/2025		Meals	\$168.45		
596	EFT25801	30/06/2025	Mable			\$493.55	
597	862156110	14/05/2025		CHCP - Nursing Support	\$97.16		
598	866810107	25/06/2025		CHCP - Nursing Support	\$259.08		
599	806104105	25/06/2025		CHCP - Nursing Support	\$137.31		
600	EFT25802	30/06/2025	Makit Narrogin Hardware			\$25.20	L
601	116589	28/05/2025		Goods for Pound	\$25.20		
602	EFT25803	30/06/2025	McPest Pest Control			\$385.00	
603	02483	26/06/2025		Town Hall - Termite Inspection	\$385.00		
604	EFT25804	30/06/2025	MedAlert			\$499.00	
605	MA6592	31/03/2025		CHCP - Client Purchases	\$499.00		
606	EFT25805	30/06/2025	Melchiorre Plumbing & Gas	Highbury Toilets		\$440.99	L
607	5850MPG	03/06/2025		Unclog Toilets	\$440.99		
608	EFT25806	30/06/2025	Mizco			\$5,500.00	
609	452053	20/05/2025		NRLC - Full Inspection of Sites BMS	\$5,500.00		
610	EFT25807	30/06/2025	Modern Teaching Aids Pty Ltd			\$194.21	
611	46434461	11/06/2025		NRLC - School Holiday Program Supplies	\$177.76		
612	46435063	11/06/2025		NRLC - School Holiday Program Supplies	\$16.45		
613	EFT25808	30/06/2025	Narrogin & Districts Plumbing Service			\$1,159.40	L
614	INV 2353	15/06/2025		Town Hall - Fit 2x New Time Flow Taps to basins	\$935.00		
615	INV 2354	15/06/2025		13 Hough St - Fix Leaking Taps	\$224.40		



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616	EFT25809	30/06/2025	Narrogin Amcal Chemist			\$724.70	L
617	1163918	26/04/2025		CHCP - Client Purchases	\$83.90		
618	1164247	29/04/2025		CHCP - Client Purchases	\$95.40		
619	1166504	09/05/2025		CHCP - Client Purchases	\$37.90		
620	1168105	19/05/2025		CHCP - Client Purchases	\$39.95		
621	1171831	09/06/2025		CHCP - Client Purchases	\$159.60		
622	1172020	10/06/2025		CHCP - Client Purchases	\$41.70		
623	1173104	16/06/2025		CHCP - Client Purchases	\$26.85		
624	1174105	20/06/2025		CHCP - Client Purchases	\$79.80		
625	1174891	25/06/2025		CHCP - Client Purchases	\$159.60		
626	EFT25810	30/06/2025	Narrogin Community Pharmacy			\$39.90	L
627	1279638	20/05/2025		CHCP - Client Purchases	\$39.90		
628	EFT25811	30/06/2025	Narrogin Eagles Sporting Club	Thomas Hogg Oval - plumbing repairs		\$3,685.00	L
629	980	17/06/2025		Replace effluent pipes from Eagle Sporting Club	\$3,685.00		
630	EFT25812	30/06/2025	Narrogin Electrical Appliance Testing	Tag & Testing		\$1,199.00	L
631	844	17/06/2025		Shire Administration building electrical test & tagg, Town Hall electrical test & tag	\$770.00		
632	845	25/06/2025		Shire Administration building electrical test & tagg, Town Hall electrical test & tag	\$429.00		
633	EFT25813	30/06/2025	Narrogin Fruit Trading Pty Ltd			\$877.90	L
634	63689	18/06/2025		ADMIN - Groceries	\$5.95		
635	65321	23/06/2025		ADMIN - Groceries	\$68.17		
636	65325	23/06/2025		ADMIN - Groceries	\$52.13		
637	65777	24/06/2025		Catering - 16/06/2025	\$284.25		
638	65784	24/06/2025		Catering - 24/06/2025	\$467.40		
639	EFT25814	30/06/2025	Narrogin Gasworx			\$493.50	L
640	88213	13/06/2025		Gas Bottle for BBQ	\$30.00		
641	88258	13/06/2025		15kg Gas Bottle for Forklift	\$203.50		
642	88342	16/06/2025		CHCP - Client Purchases	\$40.00		
643	88525	23/06/2025		CHCP - Client Purchases	\$220.00		
644	EFT25815	30/06/2025	Narrogin Glass & Quick Fit Windscreens			\$3,206.02	L
645	00064592	06/05/2025		NO01 - Toyota Hilux - New Windscreen & Tint	\$909.40		
646	00064690	29/05/2025		NGN00 - Toyota Kluger - Supply and Fit Aftermarket Windscreen with Rain Sensor	\$1,232.37		
647	00064824	17/06/2025		ONGN - Isuzu MUX - Supply and Fit After Market windscreen with rain sensor	\$1,064.25		
648	EFT25816	30/06/2025	Narrogin Newspower Newsagency			\$1,111.28	L
649	SN00 1606 3004 2025	30/04/2025		Newspapers Library - November 2024	\$103.54		
650	I0000006349	11/11/2025		Stationery Order - November 2024	\$1,007.74		

**ACCOUNTS PAID - JUNE 2025**

651	EFT25817	30/06/2025	Narrogin Packaging	Various Goods		\$1,885.30	L
652	00094031	22/04/2025		Goods - Retic	\$246.50		
653	00094115	28/04/2025		Chair Hire	\$800.00		
654	00094107	30/04/2025		Caravan Park - General purchases	\$144.95		
655	00094491	21/05/2025		Goods - Parks & Gardens	\$87.35		
656	00094714	05/06/2025		Vinyl Gloves	\$75.00		
657	00094888	13/06/2025		NRLC - Materials	\$47.00		
658	00094968	19/06/2025		NRLC - Materials	\$75.00		
659	00094084	20/06/2025		Cleaning Goods	\$249.00		
660	00095065	25/06/2025		Vinyl Gloves	\$75.00		
661	00095116	27/06/2025		Paper towel	\$85.50		
662	EFT25818	30/06/2025	Narrogin Podiatry	CHCP - Client Purchases		\$82.50	L
663	0022622	20/05/2025		CHCP - Client Purchases	\$82.50		
664	EFT25819	30/06/2025	Narrogin Smash Repairs	NGN227 - Toyota Corolla		\$1,900.65	L
665	34308	23/05/2025		Repairs to Front Bumper, Splash Guard & RHF Guard	\$1,900.65		
666	EFT25820	30/06/2025	Narrogin State Emergency Service			\$3,941.21	L
667	INV 0031	26/06/2025		LGGS (ESL) Reimbursements	\$3,941.21		
668	EFT25821	30/06/2025	Narrogin Toyota	NGN00 - Toyota Kluger		\$309.00	L
669	JC24047445	05/06/2025		Vehicle service - 60,000klm	\$265.00		
670	OR23039894	26/06/2025		SMALL PLANT - Chainsaw Chain	\$44.00		
671	EFT25822	30/06/2025	Narrogin Tyrepower	NO592 - Isuzu Dmax		\$40.00	L
672	113446	18/06/2025		Puncture Tyre Repair for Ute	\$40.00		
673	EFT25823	30/06/2025	PFD Food Services Pty Ltd			\$311.00	
674	LQ524777	24/06/2025		NRLC - Kiosk Stock	\$311.00		
675	EFT25824	30/06/2025	Parry's Narrogin			\$112.16	L
676	100057	20/06/2025		SAN - PPE Clothing and boots for Tip Attendant	\$112.16		
677	EFT25825	30/06/2025	Parties Kids Remember	School Holiday Program - Winter Wonderland		\$1,700.00	
678	251545B	24/06/2025		2x Snow Sister Sing-a-long Shows & Tech Equipment Hire	\$1,700.00		
679	EFT25826	30/06/2025	Public Transport Authority			\$2,255.79	
680	RCTIJMAY25	31/05/2025		TRANSWA ticket sales February - May 2026	\$2,255.79		
681	EFT25827	30/06/2025	RCPA (WA) Pty Ltd	Drainage Maintenance General		\$12,344.42	
682	316052	10/06/2025		Supply Concrete Pipe, Headwall & Rubber Rings	\$12,344.42		
683	EFT25828	30/06/2025	RJ Smith Engineering			\$2,466.00	
684	DI26123	07/05/2025		Supply 4 Cans Treblex Heavy Duty Lube And 6 x 3/4 nuts	\$66.00		
685	DI26491	20/05/2025		NRLC - Repairs to Chair Lift Trolley	\$95.00		
686	DI27134	13/06/2025		NRLC - Replacement water cooler tower and hot/cold water dispenser	\$385.00		
687	DI27185	16/06/2025		Drainage Maintenance General - make up 6 x Barrier posts	\$1,920.00		
688	EFT25829	30/06/2025	RKS Building & Construction	89 Federal Street - Holyoake		\$491.84	
689	INV 1106	21/06/2025		Resecure Flashing & Unblock Rainhead	\$491.84		

**ACCOUNTS PAID - JUNE 2025**

690	EFT25830	30/06/2025	Readytech			\$3,591.50	
691	INITV042364	31/05/2025		Training - SynergySoft Rates Intro	\$1,375.00		
692	INITV042365	31/05/2025		Training - SynergySoft Rates EOY	\$1,375.00		
693	INITV042387	31/05/2025		Training - SynergySoft Excel Integration	\$841.50		
694	EFT25831	30/06/2025	Regional Communication Solutions	13 Hough St		\$4,683.38	
695	INV 2678	17/06/2025		Install & Supply CCTV	\$4,683.38		
696	EFT25832	30/06/2025	Signs Plus			\$607.00	
	INV 8282	12/05/2025		CHCP - General Expenditure GEN - 2 x Shire of Narrogin"Magnetic Signs	\$607.00		
697							
698	EFT25833	30/06/2025	Skoolsport Equipment			\$532.00	
699	D66083	24/06/2025		NRLC - 2 x Indoor Soccer Goals	\$532.00		
700	EFT25834	30/06/2025	South Regional Tafe			\$1,550.00	
701	I0032274U	09/05/2025		CHCP - Training	\$1,550.00		
702	EFT25835	30/06/2025	South West Recycling			\$176.00	
703	INV 10307	19/06/2025		Confidential Bin - Collect & Destroy Contents	\$176.00		
704	EFT25836	30/06/2025	Sparks Butchers			\$77.14	L
705	15	20/06/2025		Catering for Divine You Inc event 20 June 2025	\$77.14		
706	EFT25837	30/06/2025	Team Global Express Pty Ltd	Freight		\$220.92	
707	0673 T740710	01/06/2025		Truck Centre	\$53.49		
708	0675 T740710	15/06/2025		Bucher, Truck Centre	\$167.43		
709	EFT25838	30/06/2025	The Bidet Shop			\$1,690.00	
710	65282	12/06/2025		CHCP - Client Purchases	\$1,690.00		
711	EFT25839	30/06/2025	Truck Centre (WA) Pty Ltd	NO2 - Nissan UD Tip Truck		\$8,304.26	
712	1833898 000001	19/05/2025		King-pin kit, Nuts, Seal, Freight	\$1,207.48		
713	1835146 000001	21/05/2025		Headlight	\$1,277.98		
	1834333 000001	22/05/2025		Rings, Taper Bearings, Bearings, Bearing assy, Bearings, Seals, Freight	\$3,179.84		
714							
	1835895 000001	30/05/2025		4 x Nipples,2 x Plugs, 2 x Washers, 4 x Rear Axle Retainers & Freight	\$1,120.68		
715							
716	1837876 000001	10/06/2025		Supply only 1 x Brake Pad Kit (52228-28321)	\$503.16		
	1840089 000001	24/06/2025		Supply Filter Kit of Tip Truck, Supply Filter Insert for Tip Truck	\$1,015.12		
717							
718	EFT25840	30/06/2025	United Security Enforcement Corporation	CHCP - Security check - 11/06/2025		\$158.40	
719	00013542	16/06/2025		Late to Close 11/06/2025	\$158.40		
720	EFT25841	30/06/2025	WA Country Health Service			\$2,262.70	
721	673924	26/06/2025		CHSP Contract May 2025	\$1,916.20		
722	673925	26/06/2025		CHSP Meals April to May	\$346.50		
723	EFT25842	30/06/2025	WIN Network Pty Ltd			\$1,100.00	
724	2505 B7VMT	31/05/2025		Television Commercial - June 2025	\$1,100.00		
725	EFT25843	30/06/2025	West Australian Newspapers Limited			\$660.00	
726	1028037520250531	31/05/2025		Narrogin Narrative May 2025	\$660.00		
<b>EFT TOTAL</b>						<b>\$1,175,605.08</b>	

ACCOUNTS PAID - JUNE 2025

	Direct Debit	Date	Name	Description	Invoice Amount	Payment Total	Type
727	DD11561.1	27/06/2025	WA Treasury Corporation			\$8,177.43	
	127	27/06/2025		Loan No. 127 Principal & Interest payment - Industrial Land	\$8,177.43		
728							
729	DD11561.2	02/06/2025	WA Treasury Corporation			\$25,811.84	
	128	02/06/2025		Loan No. 128 Principal payment & Interest payment - Administration Building Extension	\$25,811.84		
730							
731	DD11561.3	30/06/2025	WA Treasury Corporation			\$28,214.24	
	133	30/06/2025		Loan No. 133 Principal payment & Interest payment - Caravan Park 3 Chalets	\$28,214.24		
732							
733	DD11584.1	23/06/2025	Beam			\$121.74	
	07042025	07/04/2025	Beam	Superannuation contribution, Pay period ending - 07/04/2025	-\$30,764.34		
734							
	07042025	07/04/2025		Superannuation contribution, Pay period ending - 07/04/2025	\$30,886.08		
735							
	DD11586.1	23/06/2025	CRISP Wireless	NRLC - Crisp Enterprise Premium - 01/05/2025 - 31/05/2025		\$1,317.80	
736							
	202501003959	01/05/2025		NRLC - Crisp Enterprise Premium	\$1,317.80		
738	DD11586.2	24/06/2025	Synergy	Electricity Supply		\$762.10	
739	392 229 670	22/04/2025		48A Grant St	\$112.55		
740	393 020 920	05/05/2025		Highbury Hall	\$403.12		
741	208 441 840	30/04/2025		Community Garden	\$246.43		
742	DD11586.3	23/06/2025	Sandwai Pty Ltd			\$694.65	
743	INV 5005	01/05/2025		CHSP & CHCP Information systems, May 2025	\$694.65		
744	DD11586.4	23/06/2025	Synergy	Electricity Supply		\$3,557.43	
745	759 507 150	29/04/2025		Thomas Hogg Oval - 04/02/2025 - 28/04/2025	\$1,727.76		
746	228 770 970	30/04/2025		Fairway Street - 22/02/2025 - 29/04/2025	\$678.34		
747	392 231 460	30/04/2025		105 Federal St - 19/02/2025 - 22/04/2025	\$522.25		
748	997 042 830	23/04/2025		CSBP - 19/02/2025 - 22/04/2025	\$314.18		
749	899 964 040	30/04/2025		Fairway St Depot - 22/02/2025 - 29/04/2025	\$142.98		
750	079 492 050	05/05/2025		Highbury Toilets - 25/02/2025 - 02/05/2025	\$171.92		
751	DD11610.1	16/06/2025	Synergy	Street Lighting		\$12,611.40	
752	649 918 430 MAY	24/05/2025		Street Lighting- 24/03/2025 to 24/04/2025	\$12,611.40		
753	DD11611.1	24/06/2025	Synergy	Street Lighting		\$12,204.64	
754	649 918 430 JUN	03/06/2025		Street Lighting - 25/04/2025 to 24/05/2025	\$12,204.64		
755	DD11612.1	05/06/2025	Synergy	Electricity Supply		\$31,235.52	
756	403 301 690 MAY	15/05/2025		NRLC - Electricity usage - 09/04/2025 to 13/05/2025	\$31,235.52		
757	DD11613.1	11/06/2025	Synergy	Electricity Supply		\$1,563.79	
758	056 460 840 MAY	21/05/2025		John Higgins Building - 15/04/2025 to 19/05/2025	\$1,563.79		

**ACCOUNTS PAID - JUNE 2025**

759	DD11616.1	03/06/2025	Les Mills Asia Pacific			\$905.00	
760	LMB1282054	03/06/2025		NRLC Group Fitness Program Licence - Jun 2025,	\$905.00		
	DD11616.2	02/06/2025	CRISP Wireless	NRLC/ADMIN/REFUSE - Crisp Enterprise Premium - 01/06/2025 to 30/06/2025		\$1,395.83	
761							
762	202501004378	01/06/2025		Crisp Enterprise Premium - 01/06/2025 to 30/06/2025	\$1,395.83		
763	DD11623.1	02/06/2025	Australian Taxation Office	PAYG		\$56,219.00	
764	02062025	02/06/2025		PAYG, Pay Period Ending - 02/06/2025	\$56,219.00		
765	DD11623.2	02/06/2025	Beam	Superannuation		\$31,524.50	
766	02062025	02/06/2025		Pay Period Ending - 02/06/2025	\$31,524.50		
767	DD11623.4	16/06/2025	Beam	Superannuation		\$30,831.29	
768	16062025	16/06/2025		Pay period ending - 16/06/2025	\$30,831.29		
769	DD11623.6	16/06/2025	Australian Taxation Office	PAYG		\$46,916.00	
770	16062025	16/06/2025		Pay period ending - 16/06/2025	\$46,916.00		
771	DD11624.1	15/06/2025	Sandwai Pty Ltd	CHSP & CHCP Information systems		\$789.25	
772	INV 5119	01/06/2025		CHSP - June 2025, CHCP - June 2025	\$789.25		
773	DD11628.1	29/06/2025	WA Treasury Corporation			\$9,710.78	
	130	29/06/2025		Loan No. 130 Principal & Interest payment - TWIS Distribution Pipes Replacement	\$9,710.78		
774							
775	DD11628.2	30/06/2025	WA Treasury Corporation			\$19,631.05	
	132	30/06/2025		Loan No. 132 Principal & Interest payment - Staff Housing	\$19,631.05		
776							
777	DD11644.1	22/06/2025	Water Corporation			\$22.02	
	90 07708 35 2 JUN	04/06/2025		EMTRS Staff House - Water usage - 28/03/2025 to 30/05/2026	\$22.02		
778							
779	DD11644.2	27/06/2025	Water Corporation			\$317.35	
	90 7716 03 7 JUN	11/06/2025		13 Hough St - Water usage - 02/04/2025 to 10/06/2025	\$317.35		
780							
781	DD11644.3	24/06/2025	Water Corporation			\$477.34	
	90 07710 93 8 JUN	03/06/2025		Lions Park - Water usage - 28/03/2025 to 30/05/202	\$477.34		
782							
783	DD11644.4	25/06/2025	Water Corporation			\$1,672.65	
	90 07713 11 9 JUN	04/06/2025		Railway Institute - Water usage - 01/04/2025 to 03/06/2025	\$211.86		
784							
	90 07713 23 1 JUN	04/06/2025		Town Hall (Federal St) - Water usage - 01/04/2025 to 03/06/2025	\$579.33		
785							
	90 07713 41 8 JUN	04/06/2025		Library - Water service charge - 01/04/2025 to 03/06/2025	\$51.88		
786							
	90 07713 98 7 JUN	04/06/2025		CSBP - Water usage - 01/04/2025 to 03/06/202	\$231.35		
787							
	90 07714 14 6 JUN	04/06/2025		History Hall - Water usage - 01/04/2025 to 03/06/2025	\$17.64		
788							
	90 07714 16 2 JUN	04/06/2025		Museum - Water usage - 01/04/2025 to 03/06/2025	\$262.80		
789							
	90 07714 24 2 JUN	04/06/2025		Cemetery - Water usage - 01/04/2025 to 03/06/2025	\$53.38		
790							
	90 07715 11 4 JUN	04/06/2025		Smith St Public Toilets - Water usage - 01/04/2025 to 03/06/2025	\$264.41		
791							
					<b>Direct Debit Total</b>	<b>\$326,684.64</b>	

ACCOUNTS PAID - JUNE 2025

	Payroll		Name	Description	Invoice Amount	Payment Total
792	PAYROLL		Payroll			\$757,133.22
793				02/06/2025 - Pay	\$268,976.10	
794				16/06/2025 - Pay	\$242,104.00	
795				30/06/2025 - Pay	\$246,053.12	
<b>TOTAL PAYROLL</b>						<b>\$757,133.22</b>

Credit Card **** * 5709 - CEO						
						\$13,339.21
796	DD May	30-Apr-25	Adobe	Adobe Pro subscription	\$31.99	
797	DD May	30-Apr-25	APGA Convention	Nat General Assembly - SP	\$1,258.00	
798	DD May	30-Apr-25	APGA Convention	Nat General Assembly - CEO	\$1,258.00	
799	DD May	30-Apr-25	Slimline Warehouse	Lectern microphone clamp	\$170.64	
800	DD May	1-May-25	LG Professionals	Leaders breakfast	\$75.00	
801	DD May	1-May-25	Expedia	Accommodation - ALGA Canberra	\$2,584.00	
802	DD May	1-May-25	Qantas	Airfares Perth Canberra ALGA	\$1,363.10	
803	DD May	1-May-25	Qantas	Airfares Perth Canberra ALGA	\$1,363.10	
804	DD May	5-May-25	Amazon Web Services	AI Project April	\$128.94	
805	DD May	6-May-25	Qantas	Airfares Perth London LGA	\$4,309.30	
806	DD May	8-May-25	Wholesale SMS	SMS Services May 2025	\$17.78	
807	DD May	14-May-25	Gunawardena Family	Refreshments meeting Ministers	\$7.70	
808	DD May	14-May-25	Ruby Collective	Meals meeting Ministers	\$40.74	
809	DD May	14-May-25	Rural Health	Annual Membership	\$100.00	
810	DD May	19-May-25	Expedia	Accommodation Perth	\$190.00	
811	DD May	22-May-25	Ribs & Burgers	Meals DAP meeting	\$49.53	
812	DD May	23-May-25	Globe Coffee House	Meals DAP meeting	\$74.20	
813	DD May	23-May-25	CCP Citiplace	Parking DAP meeting	\$23.25	
814	DD May	23-May-25	Mr Walker Sth Perth	Meals DAP meeting	\$11.54	
815	DD May	23-May-25	Metro Hotel Perth	Meals DAP meeting	\$53.00	
816	DD May	27-May-25	Exmouth Fuels	Fuel	\$229.40	

ACCOUNTS PAID - JUNE 2025

Credit Card **** * 5709 - CEO					
					\$1,300.69
817	DD June	30-May-25	Adobe	Adobe Pro subscription	\$31.99
818	DD June	3-Jun-25	Amazon Web Services	AI Project	\$2.53
819	DD June	3-Jun-25	Amazon Web Services	AI Project	\$0.05
820	DD June	6-Jun-25	Wheatbelt BN Merridin		\$185.00
821	DD June	9-Jun-25	Wholesale SMS		\$17.78
822	DD June	13-Jun-25	Max & Sons		\$17.40
823	DD June	16-Jun-25	Convention Centre Perth	Parking	\$26.25
824	DD June	18-Jun-25	ChatGP	Subscription	\$240.75
825	DD June	19-Jun-25	Shire of Narrogin	Plant Transfer	\$19.40
826	DD June	23-Jun-25	New Cornwall Hotel Narrogin	Meals	\$268.00
827	DD June	23-Jun-25	Perth Airport	ALGA Conference Expenses	\$103.25
828	DD June	23-Jun-25	Perth Airport	ALGA Conference Expenses	\$100.22
829	DD June	24-Jun-25	ACT Cabs	Travel ALGA Conference	\$33.71
830	DD June	24-Jun-25	Expedia	Meals ALGA Conference	\$161.10
831	DD June	26-Jun-25	Capital Café Canberra	Meals ALGA Conference	\$63.60
832	DD June	27-Jun-25	Playing Fields Café Canberra	Meals ALGA Conference	\$5.38
833	DD June	27-Jun-25	Playing Fields Café Canberra	Meals ALGA Conference	\$24.28

ACCOUNTS PAID - JUNE 2025

Credit Card **** * 6977 - EMCCS					
					\$2,695.67
834	DD May	30-Apr-25	DOT-Shire of Narrogin	Change of Plate	\$38.80
835	DD May	14-May-25	EZI*UH Northbridge	Records Training	\$668.10
836	DD May	14-May-25	EZI*UH Northbridge	Records Training	\$435.52
837	DD May	19-May-25	Pan Pacific Perth	EMCCS - Moore Aust Training	\$256.01
838	DD May	20-May-25	SEEK	Advertising CSO	\$456.50
839	DD May	20-May-25	SEEK	Advertising FO	\$423.50
840	DD May	20-May-25	Booking.com	Rates Training	\$418.53
841	DD May	20-May-25	Flowers in the Valley	Flowers for staff	\$102.90
842	DD May	21-May-25	EZI*UH Northbridge	Records Training Refund	-\$200.00
843	DD May	26-May-25	Pan Pacific Perth	EMCCS - Moore Aust Training	\$13.34
844	DD May	26-May-25	Pan Pacific Perth	EMCCS - Moore Aust Training	\$82.47

Credit Card **** * 6977 - EMCCS					
					\$2,198.24
845	DD June	30-May-25	CA ANZ	CPA - Subscription	\$354.00
846	DD June	2-Jun-25	Shire of Narrogin	Licence new vehicle	\$81.05
847	DD June	4-Jun-25	Shire of Narrogin	Plate change	\$38.80
848	DD June	9-Jun-25	PUMA York	Fuel	\$90.08
849	DD June	19-Jun-25	New Scientist	Library Subscription	\$380.00
850	DD June	24-Jun-25	Flowers in the Valley	Staff gratuity	\$93.00
851	DD June	25-Jun-25	Safety Culture	iAuditor Monthly Plan	\$31.90
852	DD June	25-Jun-25	Safety Culture	iAuditor Annual Plan	\$284.91
853	DD June	27-Jun-25	SEEK	EMPS Recruitment	\$434.50
854	DD June	27-Jun-25	CEDA	Premier Address by SP	\$410.00



ACCOUNTS PAID - JUNE 2025

Credit Card **** * 9000 - MCYS					
					\$2,542.90
855	DD May	2-May-25	Esplanade Hotel	Accommodation	\$935.00
856	DD May	8-May-25	EB*Restructuring	Training	\$435.00
857	DD May	9-May-25	Try Booking	Refund	-\$41.00
858	DD May	12-May-25	SP Yarn Market Place	NAIDOC T shirts	\$291.56
859	DD May	12-May-25	SP Simply Big	Clock	\$139.00
860	DD May	22-May-25	WI Internet Group	Ozwool pillowcases	\$322.00
861	DD May	26-May-25	Facebook	Advertising	\$19.80
862	DD May	27-May-25	Thing-A-Me-Bobs	Reconciliation Day goods	\$24.50
863	DD May	27-May-25	Thing-A-Me-Bobs	Reconciliation Day goods	\$20.00
864	DD May	28-May-25	Reject Shop	Reconciliation Day goods	\$30.25
865	DD May	28-May-25	Reject Shop	Reconciliation Day goods	\$30.00
866	DD May	28-May-25	Clever Patch	Library crafts school holidays	\$336.79

Credit Card **** * 9000 - MCYS					
					\$523.81
867	DD June	2-Jun-25	Facebook	Marketing	\$7.60
868	DD June	2-Jun-25	Kmart	CHCP Goods	\$45.50
869	DD June	5-Jun-25	Coles	Groceries - welcome morning tea	\$118.29
870	DD June	19-Jun-25	Choice	Library Subscription	\$119.95
871	DD June	20-Jun-25	Aussie Printhouse	Giant Cheque - marketing	\$149.00
872	DD June	20-Jun-25	Aussie Printhouse	Refund	-\$25.00
873	DD June	23-Jun-25	Clever Patch	Snow globes	\$108.47

# ACCOUNTS PAID - JUNE 2025

ABBREVIATIONS				
L	Local Supplier		EFT Total*	\$1,175,605.08 77.09%
			Direct Debit Total	\$326,684.64 21.42%
			Credit Card Total	\$22,600.52 1.48%
			Subtotal	<u>\$1,524,890.24</u>
			Payroll Total*	\$757,133.22 49.65%
			Subtotal	<u>\$757,133.22</u>
		Synergy List of Accounts - Municipal Bank Account	\$1,524,890.24	
		Payroll	\$757,133.22	
		Total	<u>\$2,282,023.46</u>	<u>100.00%</u>
		Non Local Suppliers	\$1,413,505.76	66.93%
		Local Suppliers	\$111,384.48	6.89%
		Employees	\$757,133.22	26.19%
		Combined Total	<u>\$2,282,023.46</u>	<u>100.00%</u>

### 10.3.2 MONTHLY FINANCIAL REPORT – JUNE 2025

File Reference	12.8.1
Disclosure of Interest	Neither the Author nor Authorising Officer have any Impartiality, Financial or Proximity Interest that requires disclosure.
Applicant	Nil
Previous Item Numbers	Nil
Date	15 July 2025
Author	Belinda Knight – Acting Manager Corporate Services
Authorising Officer	Ian Graham – Executive Manager Corporate & Community Services
Attachments 1. Monthly Financial Report for June 2025; and 2. Capital Projects Tracker – June 2025.	

#### Summary

In accordance with the *Local Government Financial Management Regulations (1996)*, Regulation 34, the Shire is to prepare a monthly Statement of Financial Activity for notation by the Council.

#### Background

The Council is requested to review the June 2025 Monthly Financial Report.

#### Consultation

Consultation has been undertaken with the Executive Manager Corporate & Community Services.

#### Statutory Environment

*Local Government (Financial Management) Regulations 1996, Regulation 34* applies.

#### Policy Implications

The Council's Policy Manual contains no policies that relate and nor are there any proposed.

#### Sustainability & Climate Change Implications

*Environmental* - There are no significant identifiable environmental impacts arising from adoption of the officer's recommendation.

*Economic* - There are no significant identifiable economic impacts arising from adoption of the officer's recommendation.

*Social* - There are no significant identifiable social impacts arising from adoption of the officer's recommendation.

#### Financial Implications

All expenditure has been approved via adoption of the 2024/25 Annual Budget or resulting from a Council resolution.

Council is requested to review the June 2025 Monthly Financial Report, noting that Council is advised of the following matters:

- Rates received to 30 June 2025 is 91.7% (as at 31 May 2025 was 89.1%) of the total to be collected, with \$646k to be collected as at 31 June 2025. It should be noted that of this amount there is approximately \$200k related to Pensioner Rate Deferments.
- The 90+ day debtors has reduced by \$11k thanks to the efforts of staff following up outstanding amounts.
- Investment in Term Deposits as 30 June 2025 was \$0.00. (Note: Term deposits for Reserve funds of \$5.06m and Municipal funds of \$4.8m have been established in early July 2025)

Monthly Summary Information Graphs - as part of our ongoing commitment to financial transparency and effective budget management, some clarification regarding the phasing of expenditure in relation to the budget adopted in July each year is provided.

While the budget provides an annual allocation of funding, actual expenditure throughout the year may not always align perfectly with the anticipated monthly distribution. This is particularly relevant when considering the default phasing of expenditure, which is often spread evenly (at 1/12 per month or an initial 8.33% allocation) depending on the nature of the expenses.

For administrative efficiency, the predicted phasing or timing of expenditure is not adjusted on a month-by-month basis to reflect actual variations. This means that while the financial report (and in particular the graphs) may show timing differences, these are not necessarily an indication of overspending or underspending, but rather a reflection of how expenses naturally fluctuate due to operational requirements, project timelines, and external factors.

It is important to view the financial report with this in mind and understand that variances are a normal part of financial management. The finance team continuously monitors and manages these variations to ensure overall budget integrity and adherence to Council's financial objectives.

Should any material changes arise that require formal budget adjustments, these will be brought to Council for consideration in the usual manner.

## Strategic Implications

Shire of Narrogin Strategic Community Plan 2017-2027		
Objective:	4.	Civic Leadership Objective (Continually enhance the Shire's organisational capacity to service the needs of a growing community)
Outcome:	4.1	An efficient and effective organisation

## Risk Implications

Risk	Risk Likelihood	Risk Impact / Consequence	Risk Rating	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
Failure to monitor the Shire's ongoing financial performance would increase the risk of a negative impact on the Shire's Financial position.	Rare (1)	Moderate (3)	Low (1-4)	Compliance Requirements	Accept Officer Recommendation.

As the monthly report is a legislative requirement, non-compliance may result in a qualified audit.					
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## Risk Matrix

Consequence Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		1	2	3	4	5
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives; occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating of three (3) has been determined for this item. Any items with a risk rating over 10 or greater (considered to be high or extreme risk) will be added to the Risk Register, and any item with a risk rating of 16 or greater will require a specific risk treatment plan to be developed.

## Comment/Conclusion

The June 2025 Monthly Financial Report is presented for review.

## Voting Requirements

Simple Majority

### OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION 230725.04

Moved: Cr Bartron

Seconded: Cr Wiese

That with respect to the Monthly Financial Report for June 2025, Council note the Report as presented.

**CARRIED 7/0**

For: President Ballard, Cr Broad, Cr Fisher, Cr Bartron, Cr Pomykala, Cr Wiese, Cr McNab  
Against: Nil



**SHIRE OF NARROGIN**

**MONTHLY FINANCIAL REPORT**

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

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

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

	Supplementary Information	Adopted Budget (a) \$	Amended Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
<b>OPERATING ACTIVITIES</b>								
<b>Revenue from operating activities</b>								
General rates	9	6,049,236	6,046,876	6,046,876	<b>6,038,615</b>	(8,261)	(0.14%)	
Rates excluding general rates		9,313	11,673	11,673	<b>9,313</b>	(2,360)	(20.22%)	
Grants, subsidies and contributions	13	1,977,666	1,978,956	1,978,956	<b>3,558,342</b>	1,579,386	79.81%	▲
Fees and charges		3,019,686	2,969,686	2,969,686	<b>3,206,192</b>	236,506	7.96%	▲
Interest revenue		524,000	624,000	624,000	<b>512,019</b>	(11,981)	(17.95%)	▼
Other revenue		324,984	324,984	324,984	<b>279,964</b>	(45,020)	(13.85%)	▼
Profit on asset disposals	5	48,262	48,262	48,262	<b>62,803</b>	14,541	30.13%	
		<b>11,953,147</b>	<b>12,004,437</b>	<b>12,004,437</b>	<b>13,667,248</b>	1,662,811	13.85%	
<b>Expenditure from operating activities</b>								
Employee costs		(7,378,981)	(7,309,742)	(7,309,742)	<b>(6,684,103)</b>	625,639	8.56%	▲
Materials and contracts		(3,843,571)	(3,935,810)	(3,935,810)	<b>(3,183,851)</b>	751,959	19.11%	▲
Utility charges		(1,048,742)	(1,048,742)	(1,048,742)	<b>(996,775)</b>	51,967	4.96%	▲
Depreciation		(3,358,620)	(3,358,620)	(3,358,620)	<b>(4,246,140)</b>	(887,520)	(26.43%)	▼
Finance costs		(73,468)	(73,468)	(73,468)	<b>(54,895)</b>	18,573	25.28%	▲
Insurance		(367,990)	(367,990)	(367,990)	<b>(388,723)</b>	(20,733)	(5.63%)	▼
Other expenditure		(361,761)	(644,562)	(644,562)	<b>(228,363)</b>	416,199	64.57%	▲
Loss on asset disposals	5	(31,343)	(31,343)	(31,343)	<b>(21,811)</b>	9,532	30.41%	
		<b>(16,464,476)</b>	<b>(16,770,277)</b>	<b>(16,770,277)</b>	<b>(15,804,661)</b>	965,616	5.76%	
Non-cash amounts excluded from operating activities	Note 2(b)	3,363,399	3,363,397	3,363,397	<b>4,338,025</b>	974,628	28.98%	▲
<b>Amount attributable to operating activities</b>		<b>(1,147,930)</b>	<b>(1,402,443)</b>	<b>(1,402,443)</b>	<b>2,200,612</b>	3,603,055	256.91%	
<b>INVESTING ACTIVITIES</b>								
<b>Inflows from investing activities</b>								
Proceeds from capital grants, subsidies and contributions	14	9,531,876	9,779,324	9,779,324	<b>2,256,924</b>	(7,522,400)	(76.92%)	▼
Proceeds from disposal of assets	5	407,000	407,000	407,000	<b>289,881</b>	(117,119)	(28.78%)	▼
		<b>9,938,876</b>	<b>10,186,324</b>	<b>10,186,324</b>	<b>2,546,805</b>	(7,639,519)	(75.00%)	
<b>Outflows from investing activities</b>								
Payments for property, plant and equipment	4	(12,273,640)	(12,494,588)	(12,494,588)	<b>(2,453,730)</b>	10,040,858	80.36%	▲
Payments for construction of infrastructure	4	(4,515,696)	(4,791,695)	(4,791,695)	<b>(2,789,386)</b>	2,002,309	41.79%	▲
<b>Amount attributable to investing activities</b>		<b>(6,850,460)</b>	<b>(7,099,959)</b>	<b>(7,099,959)</b>	<b>(2,696,311)</b>	4,403,648	62.02%	
<b>FINANCING ACTIVITIES</b>								
<b>Inflows from financing activities</b>								
Proceeds from New Borrowings	2	4,346,000	4,346,000	4,346,000	<b>1,500,000</b>	(2,846,000)	(65.49%)	▼
Transfer from reserves	3	2,386,449	2,786,250	2,786,250	<b>1,927,173</b>	(859,077)	(30.83%)	▼
		<b>6,732,449</b>	<b>7,132,250</b>	<b>7,132,250</b>	<b>3,427,173</b>	(3,705,077)	(51.95%)	
<b>Outflows from financing activities</b>								
Repayment of borrowings	10	(189,114)	(189,114)	(189,114)	<b>(197,589)</b>	(8,475)	(4.48%)	
Payments for principal portion of lease liabilities	11	(23,585)	(23,585)	(23,585)	<b>(6,193)</b>	17,392	73.74%	▲
Transfer to reserves	3	(1,398,208)	(1,666,949)	(1,666,949)	<b>(2,038,209)</b>	(371,260)	(22.27%)	▼
		<b>(1,610,907)</b>	<b>(1,879,648)</b>	<b>(1,879,648)</b>	<b>(2,241,991)</b>	(362,343)	(19.28%)	
<b>Amount attributable to financing activities</b>		<b>5,121,542</b>	<b>5,252,602</b>	<b>5,252,602</b>	<b>1,185,182</b>	(4,067,420)	(77.44%)	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>								
Surplus or deficit at the start of the financial year		2,876,849	3,249,801	3,249,801	<b>3,249,801</b>	0	0.00%	
Amount attributable to operating activities		(1,147,930)	(1,402,443)	(1,402,443)	<b>2,200,612</b>	3,603,055	256.91%	▲
Amount attributable to investing activities		(6,850,460)	(7,099,959)	(7,099,959)	<b>(2,696,311)</b>	4,403,648	62.02%	▲
Amount attributable to financing activities		5,121,542	5,252,602	5,252,602	<b>1,185,182</b>	(4,067,420)	(77.44%)	▼
<b>Surplus or deficit after imposition of general rates</b>		<b>0</b>	<b>0</b>	<b>(0)</b>	<b>3,939,284</b>	3,939,284	422977365455405000.00%	▲

**KEY INFORMATION**

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

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

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

**SHIRE OF NARROGIN**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDED 30 JUNE 2025**

	Supplementary Information	30 Jun 2024 \$	30 Jun 2025 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	2	9,619,705	9,971,111
Trade and other receivables		1,104,738	897,504
Inventories	7	41,439	(15,053)
<b>TOTAL CURRENT ASSETS</b>		<b>10,765,882</b>	<b>10,853,562</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables		204,493	204,493
Other financial assets		124,756	124,756
Property, plant and equipment		70,002,194	70,091,561
Infrastructure		90,143,862	90,793,034
Right-of-use assets		47,692	21,421
<b>TOTAL NON-CURRENT ASSETS</b>		<b>160,522,997</b>	<b>161,235,265</b>
<b>TOTAL ASSETS</b>		<b>171,288,879</b>	<b>172,088,827</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	8	1,176,204	547,809
Other liabilities	12	979,522	949,249
Lease liabilities	11	28,524	22,330
Borrowings	10	189,114	0
Employee related provisions	12	814,747	813,630
<b>TOTAL CURRENT LIABILITIES</b>		<b>3,188,111</b>	<b>2,333,018</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	11	11,055	11,055
Borrowings	10	1,191,331	2,682,855
Employee related provisions		173,220	173,220
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>1,375,606</b>	<b>2,867,130</b>
<b>TOTAL LIABILITIES</b>		<b>4,563,717</b>	<b>5,200,148</b>
<b>NET ASSETS</b>		<b>166,725,162</b>	<b>166,888,679</b>
<b>EQUITY</b>			
Retained surplus		54,845,963	54,898,444
Reserve accounts	3	4,896,290	5,007,326
Revaluation surplus		106,982,909	106,982,909
<b>TOTAL EQUITY</b>		<b>166,725,162</b>	<b>166,888,679</b>

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



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

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

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

*Local Government Act 1995 requirements*

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

Judgements and estimates

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

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

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

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

SIGNIFICANT ACCOUNTING POLICES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 13 July 2025

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

**2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

		Amended Budget Opening 30 Jun 2024	Last Year Closing 30 Jun 2024	Year to Date 30 Jun 2025
<b>(a) Net current assets used in the Statement of Financial Activity</b>				
<b>Current assets</b>		\$	\$	\$
Cash and cash equivalents	2	9,619,705	9,619,705	9,971,111
Trade and other receivables		1,104,738	1,104,738	897,504
Inventories	7	41,439	41,439	(15,053)
Other assets	7	(95,252)	(95,252)	0
		10,670,630	10,670,630	10,853,562
<b>Less: current liabilities</b>				
Trade and other payables	8	(1,176,204)	(1,176,204)	(547,809)
Other liabilities	12	(979,522)	(979,522)	(949,249)
Lease liabilities	11	(28,524)	(28,524)	(22,330)
Borrowings	10	(189,114)	(189,114)	0
Employee related provisions	12	(814,747)	(814,747)	(813,630)
Other provisions	12	62,254	62,254	0
		(3,125,857)	(3,125,857)	(2,333,018)
<b>Net current assets</b>		<b>7,544,773</b>	<b>7,544,773</b>	<b>8,520,544</b>
<b>Less: Total adjustments to net current assets</b>	Note 2(c)	(4,274,916)	(4,294,973)	(4,581,260)
<b>Closing funding surplus / (deficit)</b>		<b>3,269,857</b>	<b>3,249,800</b>	<b>3,939,284</b>

**(b) Non-cash amounts excluded from operating activities**

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

**Non-cash amounts excluded from operating activities**

**Adjustments to operating activities**

		Amended Budget Opening 30 Jun 2024	Last Year Closing 30 Jun 2024	Year to Date 30 Jun 2025
		\$	\$	\$
Less: Profit on asset disposals	5	(48,262)	(64,360)	(62,803)
Less: Movement in liabilities associated with restricted cash		0	11,969	132,877
Add: Loss on asset disposals	5	31,343	127,329	21,811
Add: Depreciation		3,358,620	3,597,320	4,246,140
Movement in current employee provisions associated with restricted cash		21,696	9,652	
- Pensioner deferred rates		0	1,076	0
- Investment property		0	(2,522)	0
- Employee provisions		0	(10,302)	0
- Other provisions		0	9,139	0
<b>Total non-cash amounts excluded from operating activities</b>		<b>3,363,397</b>	<b>3,679,301</b>	<b>4,338,025</b>

**(c) Current assets and liabilities excluded from budgeted deficiency**

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

**Adjustments to net current assets**

		Amended Budget Opening 30 Jun 2024	Last Year Closing 30 Jun 2024	Year to Date 30 Jun 2025
		\$	\$	\$
Less: Reserve accounts	3	(4,896,290)	(4,896,290)	(5,007,326)
- Payments for financial assets - self supporting loans		0	0	
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	10	189,114	189,114	0
- Current portion of lease liabilities	11	28,524	28,524	22,330
- Current portion of employee benefit provisions held in reserve	3	403,736	383,679	403,736
<b>Total adjustments to net current assets</b>	Note 2(a)	<b>(4,274,916)</b>	<b>(4,294,973)</b>	<b>(4,581,260)</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

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

**3 EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2024/25 financial year is exceeding 10% and a value greater than \$15,000.

Description	Var. \$ \$	Var. % %	
<b>Revenue from operating activities</b>			
<b>Grants, subsidies and contributions</b>	1,579,386	79.81%	▲
<i>Financial Assistance Grants received in Advance for 2025/2026</i>			
<b>Fees and charges</b>	236,506	7.96%	▲
<i>Fees &amp; charges higher than budget in areas of Sanitation, Sewerage, Planning, Building and Commercial property leases. (permanent)</i>			
<b>Interest revenue</b>	(111,981)	(17.95%)	▼
<i>Interest on Municipal funds lower than anticipated (permanent)</i>			
<b>Other revenue</b>	(45,020)	(13.85%)	▼
<i>Rates reimbursement of debt collection costs lower than anticipated (permanent)</i>			
<i>Admin reallocations lower than expended (timing)</i>			
<b>Expenditure from operating activities</b>			
<b>Employee costs</b>	625,639	8.56%	▲
<i>Employee costs lower than predicted primarily in area of Fire, CHCP, CHSP, and Admin (permanent)</i>			
<b>Materials and contracts</b>	751,959	19.11%	▲
<i>Materials &amp; contracts lower than predicted primarily in areas of Waste Disposal, Works (incl parks &amp; roads), and fuels and oils (permanent)</i>			
<b>Utility charges</b>	51,967	4.96%	▲
<i>Utilities to be processed to 30/06/2025</i>			
<b>Depreciation</b>	(887,520)	(26.43%)	▼
<i>Non-cash item higher in areas of Infrastructure due to revaluation in previous year (permanent)</i>			
<b>Finance costs</b>	18,573	25.28%	▲
<i>Accrued interest yet to be processed</i>			
<b>Insurance</b>	(20,733)	(5.63%)	▼
<i>Various increases across the board (permanent)</i>			
<b>Other expenditure</b>	416,199	64.57%	▲
<i>Allocations to be reviewed at year end.</i>			
<b>Non-cash amounts excluded from operating activities</b>	974,628	28.98%	▲
<b>Inflows from investing activities</b>			
<b>Proceeds from capital grants, subsidies and contributions</b>	(7,522,400)	(76.92%)	▼
<i>NRLC makes up greatest % of this, other projects behind Schedule</i>			
<b>Proceeds from disposal of assets</b>	(117,119)	(28.78%)	▼
<i>Sale of Grader yet to be processed.</i>			
<b>Outflows from investing activities</b>			
<b>Payments for property, plant and equipment</b>	10,040,858	80.36%	▲
<i>Refer to Note 5 for details on Capital Program</i>			
<b>Payments for construction of infrastructure</b>	2,002,309	41.79%	▲
<i>Refer to Note 5 for details on Capital Program</i>			
<b>Inflows from financing activities</b>			
<b>Proceeds from New Borrowings</b>	(2,846,000)	(65.49%)	▼
<i>Loan for NRLC did not proceed</i>			
<b>Transfer from reserves</b>	(859,077)	(30.83%)	▼
<i>Actual transfers at year end</i>			
<b>Outflows from financing activities</b>			
<b>Payments for principal portion of lease liabilities</b>	17,392	73.74%	▲
<i>Payments yet to be processed for 2024/2025</i>			
<b>Transfer to reserves</b>	(371,260)	(22.27%)	▼
<i>See Note 2 for details of variances</i>			
<b>Surplus or deficit after imposition of general rates</b>	3,939,284		▲
<i>To be confirmed by Audit</i>			

- ▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
- ▲ Indicates an increase in available funds
- ▼ Indicates a decrease in available funds

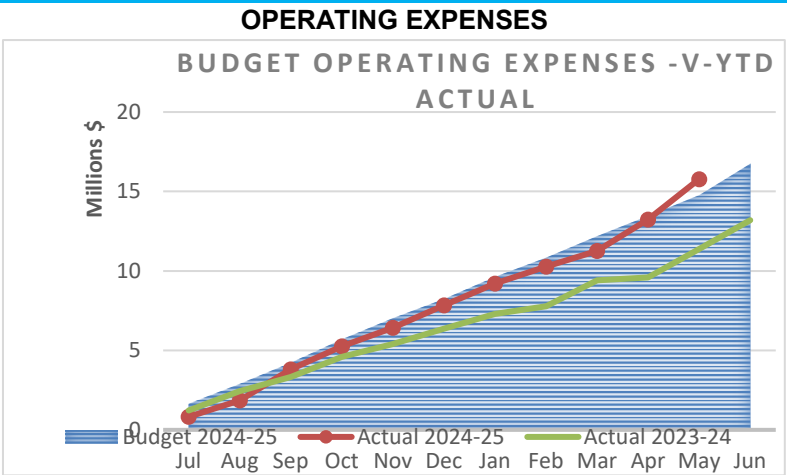
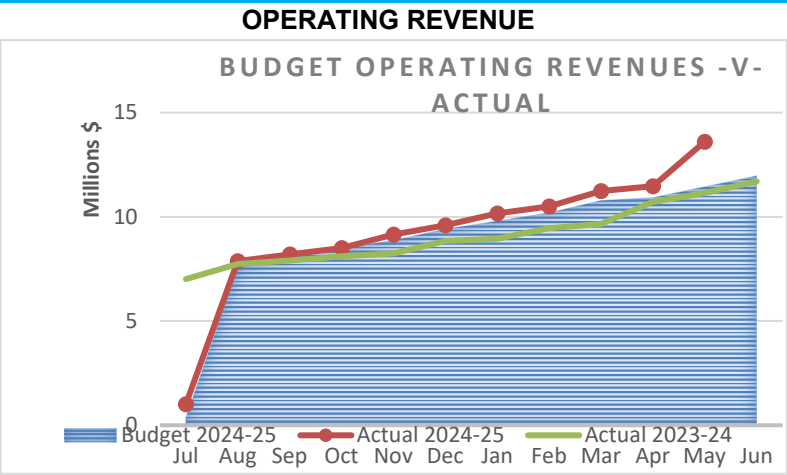
**SHIRE OF NARROGIN**  
**SUPPLEMENTARY INFORMATION**  
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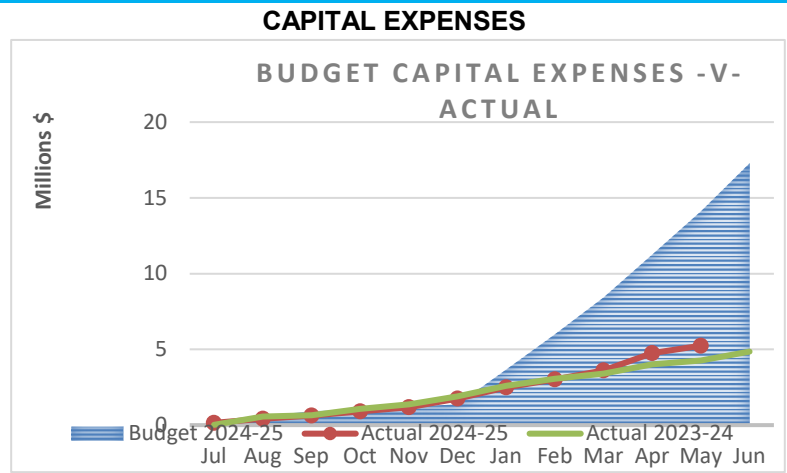
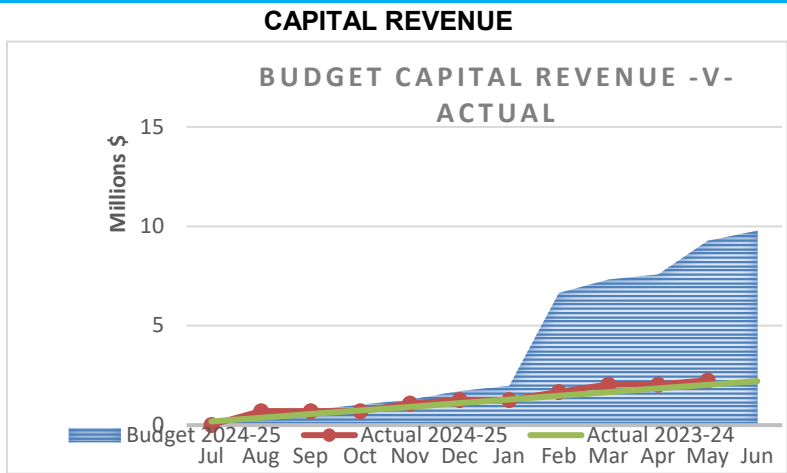
SHIRE OF NARROGIN  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 JUNE 2025

1 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES



INVESTING ACTIVITIES



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

**2 CASH AND FINANCIAL ASSETS**

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash at Bank	Cash and cash equivalents	4,963,786		4,963,786		NAB	1.95%	On call
Reserve Funds	Cash and cash equivalents	0	5,007,325	5,007,325		NAB	2.25%	10/06/2025
<b>Total</b>		<b>4,963,786</b>	<b>5,007,325</b>	<b>9,971,111</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		4,963,786	5,007,325	9,971,111	0			
		<b>4,963,786</b>	<b>5,007,325</b>	<b>9,971,111</b>	<b>0</b>			

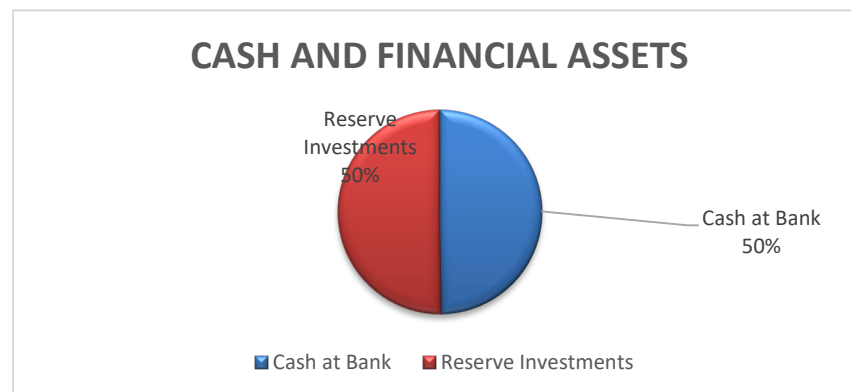
**KEY INFORMATION**

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

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

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

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



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

**3 RESERVE ACCOUNTS**

Reserve name	Budget Opening Balance	Budget Interest Earned	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Council</b>										
Refuse Reserve	861,363	48,708	45,000	(85,000)	870,071	861,363	45,091	45,000	0	951,454
Community Assisted Transport (CAT) Vehicle Reserve	14,492	819			15,311	14,492	766	0	0	15,258
Building Reserve	159,315	9,009		(50,000)	118,324	159,315	58,321	0	(50,000)	167,636
Regional Recreational Leisure Centre Reserve	375,998	21,262	100,000		497,260	375,998	20,598	200,000	0	596,596
Employee Entitlement Reserve	383,679	21,696			405,375	383,679	20,057	0	0	403,736
Plant, Vehicle & Equipment Reserve	423,281	23,935	445,000	(890,000)	2,216	423,281	20,958	650,000	(912,959)	181,280
Unspent Grants and Contribution Reserve	140	0		(140)	0	140	(0)	0	(140)	(0)
Economic Development Reserve	82,218	4,649	743,809	(331,168)	499,508	82,218	7,570	743,809	0	833,597
IT & Office Equipment Reserve	28,094	1,589			29,683	28,094	1,464	0	0	29,558
Tourism & Area Promotion Reserve	83,549	4,725	140	(50,000)	38,414	83,549	4,372	140	0	88,061
HACC Reserve	475,068	0		(475,068)	(0)	475,068	22,635	0	(497,703)	0
CHCP Reserve	800,416	45,261		(344,852)	500,825	800,416	41,316	0	(118,109)	723,623
Road Works Reserve	356,468	20,157			376,625	356,468	18,630	0	0	375,098
Asset Valuation Reserve	33,883	1,916			35,799	33,883	1,768	0	0	35,651
CHSP Reserve	479,965	27,141		(478,790)	28,316	479,965	23,948	0	(288,009)	215,904
Landcare Reserve	92,969	5,257		(5,000)	93,226	92,969	4,837	0	(5,265)	92,541
Narrogin Airport Reserve	122,115	6,905	25,000		154,020	122,115	6,487	25,000	0	153,602
Bridges Reserve	63,519	3,592	48,000	(36,232)	78,879	63,519	3,451	48,000	(18,990)	95,980
Water Reuse Scheme Reserve	59,758	3,379	10,000	(40,000)	33,137	59,758	2,990	6,000	(35,998)	32,750
Disaster Recovery Reserve		0	0	0	0	0	0	15,000	0	15,000
	<b>4,896,287</b>	<b>250,000</b>	<b>1,416,949</b>	<b>(2,786,250)</b>	<b>3,776,986</b>	<b>4,896,290</b>	<b>305,260</b>	<b>1,732,949</b>	<b>(1,927,173)</b>	<b>5,007,326</b>

### 3 RESERVE ACCOUNTS

#### KEY INFORMATION

Refuse Reserve

To fund infrastructure development and rehabilitation costs associates with the Shire's tip site as well the purchase and development a regional waste facility.

Community Assisted Transport (CAT) Vehicle Reserve

To fund the replacement/change over of the CATS vehicle.

Building Reserve

To support the acquisition, upgrade or enhancements of buildings within the district.

Regional Recreational Leisure Centre Reserve

To fund YMCA additional maintenance works as well as acquisitions, upgrades and enhancement of the building, major plant & equipment items.

Employee Entitlement Reserve

To fund current and past employee's leave entitlements and redundancy payouts.

Plant, Vehicle & Equipment Reserve

To support the purchase/replacement of motor vehicles, and heavy plant and equipment.

Unspent Grants and Contribution Reserve

Closed

Economic Development Reserve

To fund economic development projects that will benefit the district.

IT & Office Equipment Reserve

To fund the purchase and upgrade of computer equipment, software and office equipment.

Tourism & Area Promotion Reserve

For the purpose of tourism & district promotion activities, significant events and festivals which includes banner poles, entry statements and outdoor digital screens.

HACC Reserve

To store unspent H.A.C.C grant funds that can fund the purchase of assets, payout of Homecare employee entitlements and other projects that have been approved by the Funding Body.

CHCP Reserve

To store unspent C.H.C.P grant funds that can fund the purchase of assets, payout of Homecare employee entitlements and other projects that have been approved by the Funding Body.

Road Works Reserve

To be used on road construction projects.

Asset Valuation Reserve

To fund asset valuations.

CHSP Reserve

To store unspent C.H.S.P grant funds that can fund the purchase of assets, payout of Homecare employee entitlements and other projects that have been approved by the Funding Body.

Landcare Reserve

To fund future natural resource management activities aligned with the principles established in the former NLCDC letter dated 6/6/17 (ICR1712270).

Narrogin Airport Reserve

For the purpose of supporting and funding infrastructure development, maintenance, acquisition, upgrade or enhancements and grant funding to the Narrogin Airport.

Bridges Reserve

For the purpose of supporting and funding infrastructure development, maintenance, acquisition, upgrade or enhancements and grant funding for bridges within the Shire.

Water Reuse Scheme Reserve

For the purpose of supporting and funding infrastructure development, maintenance, acquisition, upgrade or enhancements and grant funding for infrastructure enabling the re-use of water resources.



#### 4 CAPITAL ACQUISITIONS

	Budget	Amended YTD Budget	YTD Actual	YTD Actual Variance
Capital acquisitions	\$	\$	\$	\$
Land & Buildings	9,325,297	9,325,297	414,934	(8,910,363)
Furniture and equipment	97,400	97,400	86,309	(11,091)
Plant and equipment	3,071,891	3,071,891	1,952,488	(1,119,403)
<b>Acquisition of property, plant and equipment</b>	<b>12,494,588</b>	<b>12,494,588</b>	<b>2,453,730</b>	<b>(10,040,858)</b>
Infrastructure - roads	2,627,396	2,627,397	2,344,790	(282,607)
Footpaths	277,599	277,599	131,237	(146,362)
Parks & Ovals	611,700	611,700	313,359	(298,341)
Bridges	1,275,000	1,275,000	0	(1,275,000)
<b>Acquisition of infrastructure</b>	<b>4,791,695</b>	<b>4,791,696</b>	<b>2,789,386</b>	<b>(2,002,310)</b>
<b>Total capital acquisitions</b>	<b>17,286,283</b>	<b>17,286,284</b>	<b>5,243,116</b>	<b>(12,043,168)</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	9,779,324	9,779,324	2,256,924	(7,522,400)
Borrowings	4,346,000	4,346,000	1,500,000	(2,846,000)
Other (disposals & C/Fwd)	407,000	407,000	289,881	(117,119)
Reserve accounts				
Refuse Reserve	85,000		0	0
Building Reserve	50,000		50,000	50,000
Plant, Vehicle & Equipment Reserve	890,000		912,959	912,959
Unspent Grants and Contribution Reserve	140		140	140
Economic Development Reserve	331,168		0	0
Tourism & Area Promotion Reserve	50,000		0	0
HACC Reserve	475,068		497,703	497,703
CHCP Reserve	344,852		118,109	118,109
CHSP Reserve	478,790		288,009	288,009
Landcare Reserve	5,000		5,265	5,265
Bridges Reserve	36,232		18,990	18,990
Water Reuse Scheme Reserve	40,000		35,998	35,998
Contribution - operations	(32,291)	2,753,960	(730,862)	(3,484,822)
<b>Capital funding total</b>	<b>17,286,283</b>	<b>17,286,284</b>	<b>5,243,116</b>	<b>(12,043,168)</b>

#### SIGNIFICANT ACCOUNTING POLICIES

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

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

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

##### Initial recognition and measurement for assets held at cost

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

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

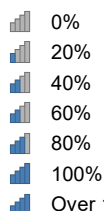
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The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

**SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 JUNE 2025**

**4 CAPITAL ACQUISITIONS - DETAILED**

**Capital expenditure total**

**Level of completion indicators**



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

Level of completion indicator, please see table at the end of this note for further det:

**Amended**

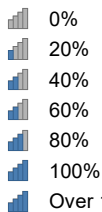
Account Description		Budget	YTD Budget	YTD Actual	Variance (Under)/Over
		\$	\$	\$	\$
	BC265 SES Training / Meeting Room	55,483	55,483	0	(55,483)
	BC292 Senior Citizen Centre Roof Repair	50,000	50,000	47,527	(2,473)
	BC293 Senior Citizen Centre Air Conditioning	15,000	15,000	0	(15,000)
	BC274 Recycling shed (Tip Shop)	50,000	50,000	0	(50,000)
	BC294 Thomas Hogg Ablutions & Sewerage Project	35,000	35,000	26,100	(8,900)
	BC295 Thomas Hogg Effluent Tank Upgrade	25,000	25,001	23,778	(1,223)
	BC181 Town Hall Upgrade Work (to be agreed by Council)	90,118	90,119	7,160	(82,959)
	BC296 NRLC Energy Efficiency and Upgrade Project	6,792,000	6,792,000	0	(6,792,000)
	IO080B Library Extension	147,245	147,245	0	(147,245)
	BC236 Caravan Park Accommodation Units	1,500,000	1,500,000	6,363	(1,493,637)
	LB030 Land Development Opportunity	232,000	232,000	25,046	(206,954)
	BC278 Good Shed Roof and Wall Restoration	333,450	333,450	278,960	(54,490)
	PE089 Ockley Water Tank 130,000 litre	17,000	17,000	18,195	1,195
	PE090 Ockely Weather Station	5,000	5,000	4,663	(337)
	PA950 Acquisition of Incident Control Vehicle	881,900	881,900	0	(881,900)
	PA951 Acquisition of General Rescue Utility	110,200	110,200	0	(110,200)
	PA953 Mobile Standpipe-BFB ( Fast fill Trailer)	8,000	8,000	7,273	(727)
	FE037 Additional Public CCTV Camera's - Installation	100,000	100,000	0	(100,000)
	PE087 Acquisition of Speed Signs (2 Sets of 2)	30,000	30,000	30,440	440
	PA004F Purchase of REHO Vehicle 2024	35,000	35,002	45,283	10,281
	PA072A P56 Fuso Rosa (Bus)	141,000	141,000	128,200	(12,800)
	PE077 NRLC Courts - Electric Winders □	20,000	20,002	10,585	(9,417)
	PE079 NRLC Fire Panel Emergency Warning System□	40,000	40,001	36,813	(3,188)
	PE084 NRLC Upgrade Works (Pool Covers \$120k) (Glazing \$50k) (\$25kDiscr) LRCII	195,000	195,000	163,287	(31,713)
	PE088 NRLC Glass Backboards and Snapdown Rings Cts 1&3	26,036	26,038	31,755	5,717
	PE162 NRLC LRCIP 3 Upgrade Works	252,755	252,755	241,385	(11,370)
	PA026C Maintenance Foreman 4x4 Vehicle (P26)	60,000	60,000	56,126	(3,874)
	PA59B Replacement of 2022 Torro 7210 Mower (P59)□	40,000	40,001	50,470	10,469
	PA025B 8T Side Tipping Truck	140,000	140,002	141,884	1,882
	PA970 New Tractor Herbicide Trailer	15,000	15,000	9,518	(5,482)
	PA8164B Construction Foreman 4x4 Vehicle (p8164)	60,000	60,000	56,126	(3,874)
	PA8165A NO023 Toyota Dual Cab 4x4	35,000	35,002	32,039	(2,963)
	PA967H NO01 MO Vehicle (p967)	65,000	65,002	62,525	(2,477)
	PA968A NO2731 Four Axle Side Tipping Trailer	150,000	150,000	163,155	13,155
	PA969A NO2706 Four Axle Side Tipping Trailer	150,000	150,000	163,155	13,155
	PA979 Replacement John Deere 670G Grader	460,000	460,001	455,000	(5,001)
	PA047 Building Surveyor Vehicle	35,000	35,002	44,610	9,608
	FE110 Support at Home IT System Update	10,000	10,000	0	(10,000)
	FE107 NRLC Replacement Carpet in NRLC and Squash Courts	18,000	18,000	22,650	4,650
	FE040 Library - Community Access Hublet Tablets (6)□	15,600	15,600	14,170	(1,430)
	FE109 Portable Library Shelving	9,300	9,300	8,495	(805)
	FE102 Replacement Printer/Copiers (NDVC, Depot, Admin Office)	19,500	19,500	17,398	(2,102)
	FE103 IT Upgrades as per Asset Management Plan( Altus PO & Other IT Assets)	25,000	25,000	23,595	(1,405)
	IR048 Construct Highbury Rest Area	57,729	57,732	17,104	(40,628)
	IR131 Morcombe Re-Sheet SLK 2.00 to 3.88	90,986	90,986	46,113	(44,873)
	IR132 Sim Rd Resheet SLK 0.0 to 1.53	39,628	39,628	43,248	3,620
	IR133 Spencer Re-sheet SLK 1.7 to 3.17	39,628	39,628	17,161	(22,467)
	IR134 Highbury South Resheet SLK 0.0 to 6.19□	75,551	75,551	72,551	(3,000)
	IR135 Argus Street Widening□	27,905	27,913	0	(27,913)
	IR224 Wiese Road Re-Sheet SLK 1.45 to 7.9	132,205	132,205	131,475	(730)

**SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 JUNE 2025**

**4 CAPITAL ACQUISITIONS - DETAILED**

**Capital expenditure total**

**Level of completion indicators**



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

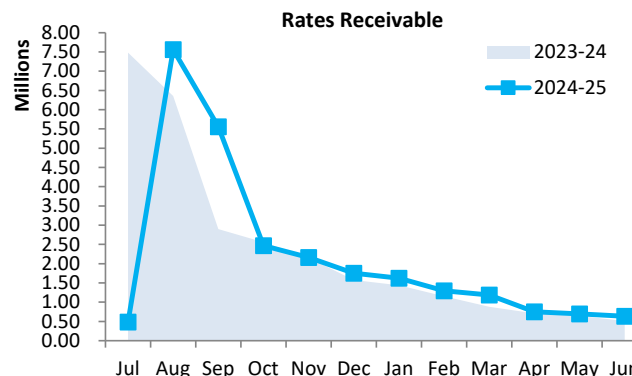
	R2R006	Ensign Street SLK 0.0 to 1.56 (R2R)	70,200	70,200	59,243	(10,957)
	R2R035	Lefroy Street SLK 0.24 to 1.27	75,698	75,698	52,199	(23,499)
	R2R079	Town Street Reseal SLK 0.0 to 0.21	6,300	6,300	7,404	1,104
	R2R202	Congelin Road - SLK 0.0 to 1.5	61,857	61,857	56,718	(5,139)
	R2R204	Tarwonga Road - SLK 3.04 to 4.04	84,915	84,915	63,366	(21,549)
	R2R303	Graham Road - SLK 0.0 to 0.81 (Town)	51,030	51,030	33,494	(17,536)
	RRG205	Whinbin Rock Rd Construction	1,012,500	1,012,500	1,015,924	3,424
	WSFN332	Wandering Road Construction	801,265	801,269	724,435	(76,834)
	IB204	Tarwonga Rd Bridge 4551	687,000	687,000	0	(687,000)
	IB205	Whinbin Rock Rd Bridge 3125	588,000	588,000	0	(588,000)
	IO037	Boundary Fencing Bannister Reserve	40,000	40,000	7,750	(32,250)
	IO188	Design & Construction new liquid waste ponds	35,000	35,000	0	(35,000)
	IO136	Rail Heritage (Relocation of PM706)	75,000	75,000	78,287	3,287
	IO193	Narrogin to Williams Rail Trail Feasibility Study	27,700	27,704	27,100	(604)
	IO062	Lions Park Upgrade - Shade Sails	25,000	25,001	16,325	(8,676)
	IO138	Narrogin Speedway Lighting Upgrade Project	200,000	200,000	0	(200,000)
	IO137	Filter & Pipe Replacement for Clayton Oval Treated Water Reticulation	15,000	15,000	12,220	(2,780)
	IO113	Public Art Strategy - Implementation	124,000	124,001	117,293	(6,708)
	IO196	Dog Enclosure Fence in Caravan Bay at Caravan Park	5,000	5,002	6,863	1,861
	IO194A	Card operated water standpipe system at Narrogin Townsite (Works Depot)	40,000	40,001	35,630	(4,371)
	IO194B	Card operated water standpipe system at Tarwonga Road	25,000	25,001	11,710	(13,291)
	IF059	Railway Station Footpath to BP Crossing	25,000	25,001	10,000	(15,001)
	IF060	Footpath - Butler Street. Homer to Southern Bus Stop 132m	17,900	17,902	0	(17,902)
	IF101	Federal Street - Footpath Construction	15,000	15,000	0	(15,000)
	IF161	Falcon Street. Federal St to Glyde St. 130m	48,116	48,116	47,034	(1,082)
	IF162	Homer Street. Butler St to Argus St. 130m	18,584	18,586	0	(18,586)
	IF163	Gray Street. Kipling St to Doney St. 434m	60,760	60,761	0	(60,761)
	IF164	Butler Street. Doney St to Hansard St. 130m	20,652	20,652	0	(20,652)
	IF165	Dalglish Street. Clayton Rd to Ensign St. 340m	19,848	19,848	34,405	14,557
	IF166	Forrest Street. 82 Forrest St to Narrakine Rd. 340m	51,739	51,740	39,798	(11,942)
	IR223	Highbury South Road	0	0	4,238	4,238
	RRG204	Tarwonga Road	0	0	117	117
	IO095	Pioneer Carpark	0	0	181	181
			<b>17,286,283</b>	<b>17,286,334</b>	<b>5,243,116</b>	<b>(12,043,218)</b>

5 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Amended Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
	Plant and equipment	390,081	407,000	48,262	(31,343)	248,890	289,881	62,803	(21,812)
		<b>390,081</b>	<b>407,000</b>	<b>48,262</b>	<b>(31,343)</b>	<b>248,890</b>	<b>289,881</b>	<b>62,803</b>	<b>(21,812)</b>
Asset Ref.	Asset description	Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Transport</b>								
	<b>Plant Disposals</b>	390,081	407,000	48,262	(31,343)	0	0	0	0
9230A	Isuzu Dmax					18,291	15,595	0	(2,696)
2963A	Toro Mower					7,788	16,500	8,712	0
9231B	Toyota Hilux					38,341	35,455	0	(2,886)
2958	Bus					37,500	47,591	10,091	0
9208	Side tipping trailer					20,418	28,536	8,118	0
2974	Tipper truck					29,919	54,123	24,204	0
9212	Side tipping trailer					20,418	25,718	5,300	0
9221G	Toyota Hilux					37,258	43,636	6,378	0
9996	Eclipse Cross					38,957	22,727	0	(16,230)
							0	0	0
		<b>390,081</b>	<b>407,000</b>	<b>48,262</b>	<b>(31,343)</b>	<b>248,890</b>	<b>289,881</b>	<b>62,803</b>	<b>(21,812)</b>

## 6 RECEIVABLES

Rates receivable	30 Jun 2024	30 Jun 2025
	\$	\$
Opening arrears previous years	453,194	313,250
Levied this year	5,753,519	6,038,615
Less - collections to date	(5,693,463)	(5,705,129)
Gross rates collectable	<b>513,250</b>	<b>646,736</b>
Allowance for impairment of rates receivable	(200,000)	(200,000)
<b>Net rates collectable</b>	<b>313,250</b>	<b>446,736</b>
% Collected	91.7%	89.8%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,532)	65,017	112,578	153,576	88,512	418,151
Percentage	(0.4%)	15.5%	26.9%	36.7%	21.2%	
<b>Balance per trial balance</b>						
Trade receivables	(1,532)	65,017	112,578	153,576	88,512	418,151
GST receivable		18,887				18,887
Receivables for employee related provisions					13,730	13,730
Allowance for credit losses of other receivables					(200,000)	(200,000)
<b>Total receivables general outstanding</b>						<b>250,768</b>

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.

## 7 OTHER CURRENT ASSETS

	Opening Balance 01 Jul 2024	Asset Increase	Asset Reduction	Closing Balance 30 Jun 2025
	\$	\$	\$	\$
<b>Other current assets</b>				
<b>Inventory</b>				
Fuel	41,439	0	(56,492)	(15,053)
<b>Total other current assets</b>	<b>41,439</b>	<b>0</b>	<b>(56,492)</b>	<b>(15,053)</b>
<b>Amounts shown above include GST (where applicable)</b>				

### KEY INFORMATION

*Fuel delivered in May - invoice yet to be processed*

#### 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.

## 8 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	190,638	8,871	956	3,548	204,013
Percentage	0.0%	93.4%	4.3%	0.5%	1.7%	
<b>Balance per trial balance</b>						
Sundry creditors	0	190,638	8,871	956	3,548	204,013
Accrued salaries and wages					30,456	30,456
ATO liabilities		75,851				75,851
Other payables		(54,860)				(54,860)
Rates paid in Advance					215,194	215,194
Bonds & Deposits					77,155	77,155
<b>Total payables general outstanding</b>						<b>547,809</b>

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.

## 9 RATE REVENUE

### General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	Total
	\$ (cents)	Properties	Value	Revenue	Reassessed	Revenue	Revenue	Reassessed	Revenue
				\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>									
Urban	0.117572	1,762	32,142,176	3,779,020	1,500	3,780,520	3,779,019	(1,605)	3,777,415
Rural	0.097665	50	1,031,000	100,693	0	100,693	100,693		100,693
Rural - Highbury	0.097665	31	446,208	43,579	0	43,579	43,579		43,579
Non-Rateable/Exempt	0.000000	317	1,754,991	0	0	0	0		0
<b>Unimproved value</b>									
Unimproved Value	0.003816	251	344,372,000	1,314,123	1,260	1,315,383	1,314,124	0	1,314,124
<b>Sub-Total</b>		<b>2,411</b>	<b>379,746,375</b>	<b>5,237,415</b>	<b>2,760</b>	<b>5,240,175</b>	<b>5,237,415</b>	<b>(1,605)</b>	<b>5,235,811</b>
<b>Minimum payment</b>									
<b>Gross rental value</b>									
Urban	1,299	386	2,913,272	505,311		505,311	501,414		501,414
Rural	1,153	16	90,570	18,448		18,448	18,448		18,448
Rural - Highbury	921	3	14,740	2,763		2,763	2,763		2,763
<b>Unimproved value</b>									
Unimproved Value	1,153	243	41,116,200	280,179		280,179	280,179		280,179
<b>Sub-total</b>		<b>648</b>	<b>44,134,782</b>	<b>806,701</b>	<b>0</b>	<b>806,701</b>	<b>802,804</b>	<b>0</b>	<b>802,804</b>
<b>Amount from general rates</b>						<b>6,046,876</b>			<b>6,038,615</b>
Ex-gratia rates						11,673			9,313
<b>Total general rates</b>						<b>6,058,549</b>			<b>6,047,928</b>



10 BORROWINGS

Repayments - borrowings

Information on borrowings

Particulars	Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
		01 Jul 2024	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>New Administration Building</b>	128	99,867			(49,266)	(49,266)	50,601	50,601	(2,468)	(2,944)
Repayments due November & May										
<b>Staff Housing</b>	132	476,766			(24,957)	(16,352)	451,809	460,414	(24,018)	(29,161)
Repayments Due July & January										
<b>Upgrade TWIS</b>	130	128,740			(17,593)	(17,723)	111,147	111,017	(2,251)	(2,568)
Repayments due December & June										
<b>NRLC Energy Efficiency Project</b>	New	0		2,846,000	0	0	0	2,846,000	0	0
Repayments Due November & May										
<b>Industrial Land Purchase</b>	127	59,289			(13,852)	(13,852)	45,437	45,437	(2,696)	(2,938)
Repayments Due December & June										
<b>Accommodation Units NCP</b>	129	183,829			(35,296)	(35,296)	148,533	148,533	(3,846)	(4,756)
Repayments Due November & May										
<b>Accommodation Units NCP</b>	133	431,953			(56,624)	(56,624)	375,329	375,329	(19,615)	(30,846)
Repayments Due December & June										
<b>Accommodation Units NCP</b>	134		1,500,000	1,500,000			1,500,000	1,500,000		
Repayments Due December & June										
<b>Total</b>		<b>1,380,444</b>	<b>1,500,000</b>	<b>4,346,000</b>	<b>(197,589)</b>	<b>(189,114)</b>	<b>2,682,855</b>	<b>5,537,330</b>	<b>(54,895)</b>	<b>(73,213)</b>
Current borrowings		189,114					0			
Non-current borrowings		1,191,330					2,682,855			
		<b>1,380,444</b>					<b>2,682,855</b>			

All debenture repayments were financed by general purpose revenue.

New borrowings 2024/25

Particulars	Amount Borrowed	Amount Borrowed	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	Actual	Budget						Actual	Budget	
	\$	\$				\$	%	\$	\$	\$
<b>NRLC Energy Efficiency Project</b>										
Repayments Due November & May		2,846,000	WATC	Debenture	10	719,587	4.5			
<b>Accommodation Units NCP</b>										
Repayments Due December & June	1,500,000	1,500,000	WATC	Debenture	10	379,262	4.5	0		1,500,000
	<b>1,500,000</b>	<b>4,346,000</b>				<b>1,098,849</b>		<b>0</b>	<b>0</b>	<b>1,500,000</b>

Unspent borrowings

Particulars	Date Borrowed	Unspent Balance	Borrowed During	Expended During	Unspent Balance
		30 June 2024	Year	Year	30/06/2025
		\$	\$	\$	\$
<b>Accommodation Units NCP</b>					
Repayments Due December & June	45,823	0	1,500,000		1,500,000
		0	<b>1,500,000</b>	0	<b>1,500,000</b>

The Shire has no unspent debenture funds as at 30 June 2024, nor is it expected to have unspent funds as at 30 June 2025.

KEY INFORMATION

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

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. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

## 11 LEASE LIABILITIES

### Movement in carrying amounts

Information on leases Particulars	Lease No.	01 Jul 2024	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>										
8 Parry Crt, Narrogin	2	12,120			(3,420)	(7,182)	8,700	4,938	0	18
68 Williams Rd, Narrogin	3	27,458			(2,773)	(16,403)	24,685	11,055	0	237
<b>Total</b>		<b>39,578</b>	<b>0</b>	<b>0</b>	<b>(6,193)</b>	<b>(23,585)</b>	<b>33,385</b>	<b>15,993</b>	<b>0</b>	<b>255</b>
Current lease liabilities		28,524					22,330			
Non-current lease liabilities		11,055					11,055			
		<b>39,579</b>					<b>33,385</b>			

All lease repayments were financed by general purpose revenue.

### KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

## 12 OTHER CURRENT LIABILITIES

	Note	Opening Balance 01 Jul 2024	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 Jun 2025
		\$	\$	\$	\$	\$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
Contract liabilities		979,522	0	0	(30,273)	949,249
<b>Total other liabilities</b>		979,522	0	0	(30,273)	949,249
<b>Employee Related Provisions</b>						
Provision for annual leave		461,728	0	0	0	461,728
Provision for long service leave		353,019	0	0	(1,117)	351,902
<b>Total Provisions</b>		814,747	0	0	(1,117)	813,630
<b>Total other current liabilities</b>		<b>1,794,269</b>	<b>0</b>	<b>0</b>	<b>(31,390)</b>	<b>1,762,879</b>

Amounts shown above include GST (where applicable)

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

### KEY INFORMATION

#### Provisions

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

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

#### Employee Related Provisions

##### Short-term employee benefits

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

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

##### Other long-term employee benefits

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

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

#### Contract liabilities

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

#### Capital grant/contribution liabilities

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

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Amended	YTD	YTD Revenue
	1 Jul 2024	Liability	Liability	30 Jun 2025	Liability	Budget	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants and subsidies</b>								
General purpose funding				0	0	131,290	131,290	1,643,174
Law, order, public safety				0	0	186,000	186,000	68,802
Education and welfare				0	0	1,350,101	1,350,101	1,490,321
Recreation and culture				0	0	61,450	61,450	110,008
Transport				0	0	211,615	211,615	247,747
Economic services	0			0	0	0	0	790
Other property and services				0	0	38,500	38,500	(2,500)
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,978,956</b>	<b>1,978,956</b>	<b>3,558,342</b>
<b>Grant Detail</b>								
GENGRANT - Financial Assistance Grant - General				0	0	53,445	53,445	1,072,112
GENGRANT - Financial Assistance Grant - Roads				0	0	77,845	77,845	571,063
FIRE - Bush Fire Mitigation Activity Grant fund				0	0	106,000	106,000	0
ESL - SES Subsidy (Operating) Grant				0	0	15,000	15,000	11,625
ESL - Bush Fires Subsidy (Operating) Grant				0	0	65,000	65,000	57,177
CHCP - Recurrent Grant Funding				0	0	699,998	699,998	1,091,997
CHSP - Recurrent Grant Funding				0	0	635,003	635,003	396,806
CHSP - Contributions & Donations				0	0	100	100	10
AGEDSNRS - Contributions & Donations				0	0	15,000	15,000	0
AGEOTHER - CATS Contributions & Donations				0	0	0	0	1,508
REC - Contributions & Donations				0	0	3,000	3,000	2,727
LIB - Contributions & Donations				0	0	5,100	5,100	416
LIB - Grant - Regional Library Services .				0	0	4,350	4,350	4,350
OTHCUL - Grants - Other Culture				0	0	49,000	49,000	97,970
ROADM - Direct Road Grant (MRWA)				0	0	194,115	194,115	229,752
ROADM - Street Lighting Subsidy				0	0	17,500	17,500	17,995
ADMIN - Contributions & Donations				0	0	0	0	(2,500)
ADMIN - Grants	38,000			38,000	0	38,500	38,500	0
HERITAGE - Contributions & Donations				0	0	0	0	4,545
TOUR - Grants				0	0	0	0	790
	<b>38,000</b>	<b>0</b>	<b>0</b>	<b>38,000</b>	<b>0</b>	<b>1,978,956</b>	<b>1,978,956</b>	<b>3,558,342</b>

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability 1 Jul 2024	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Jun 2025	Current Liability 30 Jun 2025	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Capital grants and subsidies</b>								
Law, order, public safety				0		1,312,899	1,312,899	20,000
Education and welfare				0		10,000	10,000	0
Recreation and culture				0		4,852,359	4,852,359	182,353
Transport				0		3,315,116	3,315,116	2,039,092
Economic services				0		288,950	288,950	15,479
	0	0	0	0	0	9,779,324	9,779,324	2,256,924
<b>Capital Grant Detail</b>								
FIRE - Government Grants				0		135,316	135,316	0
ESL - SES Capital Grant				0		992,100	992,100	0
CHCP - Other Grants				0		10,000	10,000	0
NRLC - Grants	241,043			241,043		4,497,755	4,497,755	0
OTHCUL - Contributions & Donations - Other Culture				0		5,000	5,000	0
OTHCUL - Grants - Other Culture				0		9,175	9,175	0
ROADC - Regional Road Group Grants (MRWA)				0		675,000	675,000	675,000
ROADC - Roads to Recovery Grant	42,085			42,085		350,270	350,270	350,000
ROADC - Other Grants - Footpaths				0		237,599	237,599	0
TOUR - Grants				0		5,500	5,500	0
FIRE - Contribution and Donations				0		22,000	22,000	20,000
SES Capital Grant				0		63,483	63,483	0
OLOPS - Crime Prevention Grant				0		100,000	100,000	0
REC - Capital Grants (DLGSCI/CSRFF)				0		66,666	66,666	0
REC - Contribution and Donations				0		66,666	66,666	0
LIB - Capital Grant - LRCIP	154,573			154,573		147,245	147,245	149,435
HERITAGE GRANTS	111,821			111,821		14,852	14,852	0
HERITAGE- Contributions and Donations				0		45,000	45,000	32,918
ROADC - Capital Grants-WSFN				0		748,382	748,382	681,001
ROADC - Capital Contributions				0		28,865	28,865	0
ROADC - Capital Grants( Bridges) WALGCG& \$ MRWA-AF	392,000			392,000		1,275,000	1,275,000	333,091
ECONOM - Capital Grants				0		283,450	283,450	15,479
	941,522	0	0	941,522	0	9,779,324	9,779,324	2,256,924

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

**15 BUDGET AMENDMENTS**

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

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
<b>Budget adoption</b>						
Decrease GL 2040226 Valuation Expenses by \$15,000 from \$20,000 to \$5,000	250924.04	Operating Expenses		372,951		372,951
		Operating Expenses		15,000		387,951
					(15,000)	
Increase GL 2050420 Expenditure for Natural Disaster Relief by \$15,000 from Nil to \$15,000	250924.04	Operating Revenue			(6,500)	372,951
Decrease GL 3110218 User Fees – Group Fitness Classes by \$6,500 from \$14,549 to \$8,049	250924.04					366,451
Increase GL 3110211 User Fees – Health Club by \$6,500 from Nil to \$6,500	250924.04	Operating Revenue		6,500		372,951
A new Capital Job worth \$17,000 for the purchase and installation of a 130,000 litre water tank, including necessary plumbing and connections.	231024.04	Capital Expenses			(17,000)	
A new Capital Job worth \$5,000 for the purchase and installation of a weather station to support fire monitoring and safety.	231024.04	Capital Expenses			(5,000)	355,951
Increase GL NEW Capital Revenue - Contributions & Donations from Nil to \$22,000.	231024.04	Operating Revenue		22,000		350,951
Final WALGGC advice Decrease in forecast income from \$126,000 to \$53445 = \$72,555	271124.13	Operating Revenue			(72,555)	372,951
Final WALGGC advice Increase in forecast income from \$68,000 to \$77,845	271124.13	Operating Revenue		9,845		300,396
Overestimate of expenditure remove budget.	271124.13	Capital Expenses		5,000		310,241
Increase in forecast expenditure of \$40,000 Estimate based on quote	271124.13	Capital Expenses			(40,000)	315,241
Increase in forecast expenditure of \$40,000 Donations for PM 706	271124.13	Operating Revenue		40,000		275,241
		Operating Revenue		49,000		315,241
Increase in forecast income of \$49,000 \$10k contribution from CBH & \$39k Lotterywest state grant	271124.13					364,241
Increase in forecast income of \$196,000 Whinbin Rock Rd Bridge MRWA Contribution (in-kind donation) not budgeted	271124.13	Operating Revenue		196,000		560,241
Increase in forecast expenditure of \$196,000 Whinbin Rock Rd Bridge MRWA Contribution (in-kind donation) not budgeted	271124.13	Capital Expenses			(196,000)	
Decrease in income of \$32,500 No Standpipe Grants Received	271124.13	Operating Revenue			(32,500)	364,241
Increase in Expenditure \$8,000 Underestimate of required budget expense	271124.13	Operating Expenses			(8,000)	331,741
Decrease in expenditure of \$70,000 Incorrect allocation to the GL	271124.13	Operating Expenses		70,000		323,741
Increase in Expenditure \$70,000 Correction to allocation to the right job & GL	271124.13	Operating Expenses			(70,000)	393,741
Increase in Expenditure \$333,450 Goods Shed Restoration	271124.13	Capital Expenses			(50,000)	323,741
Increase in Expenditure (Transfer to Reserve) from \$475,068 to \$748,809 to Build Economic Development Reserve	271124.13	Capital Expenses			(273,741)	273,741
Increase in forecast income of \$100,000 of Interest Revenue	190225.1	Operating Revenue		100,000		0
Boundary Fencing Bannister Reserve	190225.1	Capital Expenses			(40,000)	100,000
Budget Savings	190225.1	Capital Expenses		20,000		60,000
Budget Savings	190225.1	Operating Expenses		35,000		80,000
Support At Home IT System Upgrade	190225.1	Capital Expenses			(10,000)	115,000
<b>Grant Support At Home IT System Upgrade</b>	190225.1	Operating Revenue		10,000		105,000
New Budget for CATS (not CHSP)	190225.1	Operating Expenses			(2,500)	115,000
Refund to be paid (invoice received from DHAC)	190225.1	Operating Expenses			(267,801)	112,500
Refund to be paid (invoice received from DHAC)	190225.1	Capital Revenue		267,801		(155,301)
13 Hough Street - Security cameras, additional	190225.1	Operating Expenses			(8,000)	112,500
downpipes, flyscreen repairs						0

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

**15 BUDGET AMENDMENTS**

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

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
Library sewer realignment (project amended)	190225.1	Operating Expenses		240,807		345,307
Library sewer realignment (project amended)	190225.1	Operating Revenue			(240,807)	104,500
Elec Heat Pump \$105k, Generator \$46.9k, BMS \$90k,		Capital Expenses			(252,755)	
Elec Board Upgrade \$10k	190225.1					(148,255)
LRCIP Phase 3 Grant	190225.1	Operating Revenue		252,755		104,500
Reduction in budgeted pool entry fees	190225.1	Operating Revenue			(50,000)	54,500
Budget saving	190225.1	Operating Expenses		13,000		67,500
No Original Budget	190225.1	Operating Expenses			(2,000)	65,500
No Original Budget	190225.1	Operating Expenses			(2,000)	63,500
Additional Plant Operating Costs	190225.1	Operating Expenses			(50,000)	13,500
Budget saving	190225.1	Operating Expenses		13,500		27,000
Budget amendment	190225.1	Capital Expenses			30,000	57,000
Budget amendment	190225.1	Capital Expenses		(30,000)		27,000
Contract Building Surveyor	190225.1	Operating Expenses			(15,000)	12,000
Contract Building Surveyor	190225.1	Operating Expenses		35,000		47,000
Transfer to correct GL (close GL 3130301)	190225.1	Operating Revenue			(500)	46,500
Transfer to correct GL (close GL 3130301)	190225.1	Operating Expenses		500		47,000
Budget saving	190225.1	Operating Expenses		17,500		64,500
Additional Printing & Stationery costs	190225.1	Operating Expenses			(4,500)	60,000
Original Budget error	190225.1	Operating Expenses			(31,503)	28,497
Original Budget error	190225.1	Operating Revenue		31,503		60,000
Additional use of consultants	190225.1	Operating Expenses			(90,000)	(30,000)
Budget savings	190225.1	Operating Expenses		30,000		0
Additional Plant Operating Costs	190225.1	Operating Expenses			(50,000)	(50,000)
Additional Plant Operating Costs	190225.1	Capital Revenue		50,000		0
				<b>1,873,662</b>	<b>(1,873,662)</b>	<b>0</b>

Strategic Budget Projects Register 2024/25



AS AT 30/06/2025

	Project Title/Task	COA	Job	Original Budget Adopted by Council	Current Budget varied by Council	Actual Exp / Income to 30/06/25	Outstanding PO Exp to 30/06/25 (calc column)	Total Committed Exp or Income Rec'd (calc column)	Budget Remaining (incl P/Os) (calc column)	Risk of NOT completing by 30/6. H=Likely	Comments	Accountability	Responsible Exec	Responsible Officer	Status	% Complete	Start Date	Due Date
1	Projects that are either strategic (plans/projects) or critical to implement and manage or of an asset renewal or creation (Capital) in nature that have a budget provision in the current Budget. All CAPEX and a few CEO identified OPEX.			UV Code? To be added manually Copy/paste... A	UV Code? To be added manually Copy/paste... B	UV Code? To be added manually Copy/paste... C	UV Code? To be added manually Copy/paste... D	Calc column (do not enter) E (E= C + D)	Calc column (do not enter) F (B - E)		Crisp, Clear, Concise, Date format entry eg. 13/7 - Project commenced and no issues expected.	Select from one of the 4 Departments		If delegated to another...	- On Track - Off Track - Complete - In Trouble - On Hold	%	Anticipated start date of the Project	Anticipated completion date of the Project
6	Standpipe 130,000 litre water tank - Ockley	4050155	PE089	\$0.00	\$17,000.00	\$18,194.87	\$0.00	\$18,194.87	-\$1,194.87	Completed	Added by OCM 23/10/24 3/1/2025 - Water tank completed. Recoup of cost from HDCC per resol once two projects completed	Development & Regulatory Services	Azhar Awang	Azhar Awang	Complete	100%	25/10/24	19/12/24
7	Weather station to support fire monitoring and safety	4050155	PE090	\$0.00	\$5,000.00	\$4,663.27	\$0.00	\$4,663.27	\$336.73	Completed	Added by OCM 23/10/24 Recoup of cost from HDCC per resol once two projects completed.	Development & Regulatory Services	Azhar Awang	Azhar Awang	Complete	100%	25/10/24	28/02/25
9	Acquisition of Incident Control Vehicle	4050255	PA950	\$881,900.00	\$881,900.00	\$0.00	\$0.00	\$0.00	\$881,900.00	High	10/9/2024 - still awaiting to be fabricated due to backlog of order from various LG. 8/10/2024 - No change to status. 5/1/2025 - Still in concept phase with DFES Fleet Development 18/2/2025 - No change to status 11/3/2025 - The Manager Fleet Development at DFES has indicated that ICV build program has not progressed. They still have not undertaken the tendering process to enable builds to be completed. 09/05/2025 - Included in carryovers for 2025-26 budget in proposed CAPEX report to MBS May 2025.	Development & Regulatory Services	Azhar Awang	Azhar Awang	No Longer Proceeding This Budget	0%	01/07/24	30/06/26
10	Acquisition of General Rescue Utility Vehicle	4050255	PA951	\$110,200.00	\$110,200.00	\$0.00	\$0.00	\$0.00	\$110,200.00	High	10/9/2024 - Response from DFES Resource Allocation Officer is that the GRU is still awaiting chassis delivery to the builder. At this stage third quarter of this FY seems likely. Exact date is unknown. 8/10/2024 - No change to status. 3/1/2025 - No change to status 18/2/2025 - No change to status 11/3/2025 - Received advice from DFES fleet design and delivery officer that the GRU to be completed around mid June. 09/05/2025 - Included in carryovers for 2025-26 budget in proposed CAPEX report to MBS May 2025.	Development & Regulatory Services	Azhar Awang	Azhar Awang	No Longer Proceeding This Budget	0%	01/07/24	30/06/26
11	Mobile Stand Pipe - BFB (Fast Fill Trailer)	4050255	PA953	\$8,000.00	\$8,000.00	\$0.00	\$7,272.73	\$7,272.73	\$727.27	Completed	10/9/2024 - With fabricators 18/2/2025 - Still with Fabricators 11/3/2025 - Still with fabricators to complete the work 10/6/2025 - Completed. Ranger to deliver to the Brigade precinct	Development & Regulatory Services	Azhar Awang	Azhar Awang	Complete	100%	01/07/24	30/06/25
12	SES Building Project	4050260	BC265	\$55,483.00	\$55,483.00	\$0.00	\$0.00	\$0.00	\$55,483.00	High	10/9/2024 - Pending grant funding approval. 8/10/2024 - LGGS or 2023/2024 capital funding was unsuccessful. 5/1/2025 - no change to status 18/2/2025 - No change to status. Will reapply for the 2024/2025 LGGS round in March 2025. 11/3/2025 - Application to be submitted to LGGS due end of March 2025 19/05/2025 - included in carryovers in 2025-26 proposed Capex report to May 2025 MBS.	Development & Regulatory Services	Azhar Awang	Azhar Awang	No Longer Proceeding This Budget	0%	01/07/24	30/06/26
13	Additional Public CCTV Cameras (Subject to Grant)	4050455	FE037	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	High	Not yet commenced. Subject to Grant applications where able EMCCS sent request to CEDC regarding available grants (if any), current year and 2025/26 (potential carryover to 2025/26 year). 09/05/2025 - Included in carryovers for 2025-26 budget in proposed CAPEX report to MBS May 2025.	Corporate & Community Services	Ian Graham	Ian Graham	No Longer Proceeding This Budget	0%	01/07/24	30/06/26
14	Acquisition of Speed Signs (2 sets of 2)	4050455	PE087	\$50,000.00	\$30,000.00	\$30,440.00	\$0.00	\$30,440.00	-\$440.00	Completed	Purchase order issued to Voxon. Delivery of 4 speed sign and poles expected October 2024. 21/10/24 Now installed	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	01/07/24	30/05/25
17	Purchase of REHO Vehicle 2024	4070355	PA004F	\$35,000.00	\$35,000.00	\$45,283.18	\$0.00	\$45,283.18	-\$10,283.18	Completed	PEVH Purchased - over budget by \$10k - offset by annual reduction in FBT and Plant Reserve Net Draws	Development & Regulatory Services	Azhar Awang	Azhar Awang	Complete	100%	01/07/24	30/05/25
19	Fuso Rosa Bus Replacement	4080455	PA072A	\$141,000.00	\$141,000.00	\$128,199.89	\$0.00	\$128,199.89	\$12,800.11	Completed	Bus replaced July 2024. Project complete net under Budget between purchase and trade	Corporate & Community Services	Ian Graham	Paula Raworth	Complete	100%	28/02/24	30/08/24
20	Support at Home IT System Upgrade	408550	FE110	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	High	15/4/2025 awaiting grant agreement via email 23/4/2025 - still awaiting Grant Agreement. 29/4/25 - grant agreement delayed 11/03/2025 - confirmed application for grant was successful. 19/05/2025 - awaiting confirmation of Sadwai upgrades as eligible expenditure.	Corporate & Community Services	Ian Graham	Paula Raworth	In Trouble	10%	21/02/25	30/06/25
21	Senior Citizen Centre Roof Repair	4080650	BC292	\$35,000.00	\$50,000.00	\$0.00	\$47,526.75	\$47,526.75	\$2,473.25	Completed	10/9/2024 - RFQ out. 18/2/2025 - Received one Quote from Programmed, bit above approved budget. Waiting for budget review outcome to increase the budget allocation to undertake the work. 11/3/2025 - Budget amendment to be presented to the March Council meeting 10/6/2025 - RKS builders appointed, and works have been completed.	Development & Regulatory Services	Azhar Awang	Keith Ng	Complete	100%	01/07/24	30/06/25
22	Senior Citizen Centre AC Repair	4080650	BC293	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	Low	3/1/2025 - Building Maintenance officer liaising with Centre management. 18/2/2025 - Works to be funded by the Senior Citizen.	Development & Regulatory Services	Azhar Awang	Keith Ng	No Longer Proceeding This Budget	0%	01/07/24	30/06/25
25	Construction of Recycling Shed (Tip Shop)	4100160	BC274	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	High	3/1/2025 - MEHS working with REHO for design and quote. 18/2/2025 - With MEHS and REHO to progress the project 11/3/2025 - No change to status 09/05/2025 - Included in carryovers for 2025-26 budget in proposed CAPEX report to MBS May 2025.	Development & Regulatory Services	Azhar Awang	Peter Toboss	No Longer Proceeding This Budget	0%	30/08/24	31/03/26
26	Design & Construction new liquid waste ponds	4100165	IO188	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	High	3/1/2025 - quotes received from Ian Watkins. MEHS to review and action. 18/2/2025 - With MEHS to review and issue PO for the design 11/3/2025 - No change to status. 09/05/2025 - Included in carryovers for 2025-26 budget in proposed CAPEX report to MBS May 2025.	Development & Regulatory Services	Azhar Awang	Peter Toboss	No Longer Proceeding This Budget	10%	30/08/24	31/03/26
29	Thomas Hogg Ablutions and Sewerage Project	4100850	BC294	\$35,000.00	\$35,000.00	\$26,100.00	\$5,617.36	\$31,717.36	\$3,282.64	Completed	4/12/24 - David Annear advises that toilets part of project complete - inspection required Sewerage extension / replacement still required. 2/1/2025 - sewer connections to be completed. 18/2/2025 - Building Maintenance Officer in discussion with local plumbers to submit written quote for the sewer connection in compliance with Water corporation requirements. 11/3/2025 - Struggling to get local plumbers to provide quote and to do the job for the sewerage project work. 10/6/2025 - Kulker plumbing has been appointed to undertake work. The exiting pipe has been removed, and work has commence to install the approve pipe for connection to the main sewer pope. The works is anticipated to be complete by the end of this month.	Development & Regulatory Services	Azhar Awang	Keith Ng	Complete	100%	01/07/24	30/06/25
30	Thomas Hogg Effluent Tank Upgrade	4100360	BC295	\$25,000.00	\$25,000.00	\$23,778.00	\$0.00	\$23,778.00	\$1,222.00	Completed	Purchase order issued to supplier by MOPs. Expected supply and install by early April 2025. 10/3/25 No change to status 23/4/25 Tank to be installed mid May.	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	01/07/24	31/05/25



Project Title/Task	COA	Job	Original Budget Adopted by Council	Current Budget varied by Council	Actual Exp / Income to 30/06/25	Outstanding PO Exp to 30/06/25 (calc column)	Total Committed Exp or Income Rec'd (calc column)	Budget Remaining (incl P/Os) (calc column)	Risk of NOT completing by 30/6. H=Likely	Comments	Accountability	Responsible Exec	Responsible Officer	Status	% Complete	Start Date	Due Date
Rail Heritage (Relocation of PM706)	4110670	IO136	\$35,000.00	\$75,000.00	\$78,286.55	\$0.00	\$78,286.55	-\$3,286.55	Completed	\$72k plus GST + Expenses \$8k = \$80k plus GST Offset Sponsorship Income Agreed \$32,800 (@31/10): 10/6/24 Purchase Order issued to WA Specialised Transport as the preferred supplier for RFQ 24/25-06 Expected delivery of PM 706 and Carriage is November/December. 4/12/24 - Carriage was due 15/12/24 to finalise project, now in January date to be agreed. 3/2/25- Carriage due for delivery February 2025. Account over Budget due additional costs from Hotham Valley Railway \$3,480 for rail management plan, and \$1,200 from Divine Framing. 20/3/25 - ARM 357 Carriage has arrived. Project Stage one - bring back loco, complete.	Office of CEO	Dale Stewart	John Warburton	Complete	100%	30/08/24	28/03/25
Filter and Pipe Replacement For Clayton Oval Reticulation	4100350	IO137	\$15,000.00	\$15,000.00	\$12,220.00	\$0.00	\$12,220.00	\$2,780.00	Completed	Due for completion February 2024. Pipe work complete, filter to be installed February 2025. 10/3/25 Filter to be replaced when retic system is shut down for winter - April. 23/4/25 Effluent retic is now turned off. The new filter was installed 22/4/25 and will be completed 28/4/25	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	01/07/24	31/05/25
Rail Trail Project	4110670	IO193	\$27,700.00	\$27,700.00	\$27,100.00	\$0.00	\$27,100.00	\$600.00	Completed	In progress 22/10/24 Agenda item to be prepared for 27 November	Corporate & Community Services	Ian Graham	Paula Raworth, Regina Razumovskaya	Complete	100%	01/07/24	28/11/24
Town Hall Upgrade Work - (to be agreed by Council)	4110160	BC181	\$90,119.00	\$90,119.00	\$7,160.00	\$1,849.09	\$9,009.09	\$81,109.91	High	16/9/24 - Waiting for Peter Jago to review the structural details and design from a Structural Engineer. 31/1/2025 - Design with Structural Engineer with recommendation from Peter Jago. 18/2/2025 - Follow up with local Structural Engineer and Designer via phone and email as to the status of this project. 09/05/2025 - Included in carryovers for 2025-26 budget in proposed CAPEX report to MBS May 2025.	Development & Regulatory Services	Azhar Awang	Azhar Awang	No Longer Proceeding This Budget	0%	30/08/24	30/06/26
Replacement Carpet in NRLC Reception and Squash Courts	4110250	FE107	\$18,000.00	\$18,000.00	\$22,650.00	\$0.00	\$22,650.00	-\$4,650.00	Completed	2 quotes received but additional quotes still being sought prior top final decision of supplier. Squash court carpet completed 31/12/24. Foyer carpet to be completed 27-28/02/2025, 28/2/2025- foyer carpet complete	Corporate & Community Services	Ian Graham	Brendan Firman	Complete	100%	01/07/24	28/02/25
NRLC Courts - Electric Winders	4110255	PE077	\$20,000.00	\$20,000.00	\$10,585.00	\$0.00	\$10,585.00	\$9,415.00	Completed	Vendor identified and PO to be raised for Purchase of Winders for Court 1. 19/3/2025- installation to commence	Corporate & Community Services	Ian Graham	Brendan Firman	Complete	100%	01/07/24	31/03/25
NRLC - Fire Panel Emergency Warning System	4110255	PE079	\$40,000.00	\$40,000.00	\$36,813.10	\$0.00	\$36,813.10	\$3,186.90	Completed	Completed Dec 2024	Corporate & Community Services	Ian Graham	Brendan Firman	Complete	100%	01/07/24	28/02/25
NRLC Upgrade Works (Pool Covers 120k, Glazing 50k, Discretionary 25k )	4110255	PE084	\$195,000.00	\$195,000.00	\$163,287.27	\$42,171.17	\$205,458.44	-\$10,458.44	Completed	Pool covers delivered; invoice being processed. Quotes received for Glazing Reception Desk area; Changing Room doors being quoted on w/c 18/09/24, 18/3/25 - GJ allocation error now new Budget for Job PE162 below	Corporate & Community Services	Ian Graham	Brendan Firman	Complete	100%	01/07/24	30/06/25
Glass Backboards and Snap Down Ring - 4 in total	4110255	PE088	\$26,036.00	\$26,036.00	\$0.00	\$31,755.00	\$31,755.00	-\$5,719.00	Completed	Vendor identified and PO to be raised for Items for Courts 1 & 3. 19/03/2025- installation to commence	Corporate & Community Services	Ian Graham	Brendan Firman	Complete	100%	01/07/24	31/03/25
NRLC Upgrade Works (Heat Pump \$105k, Generator \$6.9k, BMS \$90k, Elec Board \$10k)Pool Covers 120k, Glazing 50k, Discretionary 25k )	4110255	PE162	\$0.00	\$252,755.00	\$241,384.92	\$0.00	\$241,384.92	\$11,370.08	Completed	21/03/2025- aquatic services installation of heat pump 21/03/2025- Keeling Electrical upgrade board with connecting heat pump to electrical sub meter 26/03/2025- Centigrade commence BMS and Mechanical repairs	Corporate & Community Services	Ian Graham	Brendan Firman	Complete	100%	20/02/25	30/06/25
NRLC Energy Efficiency and Upgrade Project	4110260	BC296	\$6,792,000.00	\$6,792,000.00	\$0.00	\$0.00	\$0.00	\$6,792,000.00	High	Awaiting outcome of grant applications before commencement. 03/03/25 - confirmed that CSRRF grant application was not successful. 23/4/25 - submitting alternate grant to Feds Round 2 - June. 14/05/2025 Included in carryovers for 2025-26 budget in proposed CAPEX report to MBS May 2025.	Corporate & Community Services	Ian Graham	Brendan Firman	No Longer Proceeding This Budget	0%	01/07/24	30/06/26
Lions Park Shade Sails		IO062	\$25,000.00	\$25,000.00	\$16,325.00	\$0.00	\$16,325.00	\$8,675.00	Completed	Purchase order issued, expected install of shade sails November 2024. \$8,675 under budget	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	30/05/25
Narrogin SpeedwayLighting Upgrade Project		IO138	\$200,000.00	\$200,000.00	\$0.00	\$0.00	\$0.00	\$200,000.00	High	Awaiting outcome of grant application before commencement. 15/4/25 - Speedway have not submitted grant application as yet. 23/4/25 - will need to carryover to CBP / LTFF. No grant submitted as yet by applicant. 23/4/25 - Speedway have submitted Capex application for 2025/26 year, added to draft Capex spreadsheet for 2025/26. 09/05/2025 - Included in carryovers for 2025-26 budget in proposed CAPEX report to MBS May 2025.	Corporate & Community Services	Ian Graham	Paula Raworth	No Longer Proceeding This Budget	0%	30/08/24	NA
Library - Community Access Hublet Tablets (6)	4110550	FE040	\$15,600.00	\$15,600.00	\$14,170.36	\$0.00	\$14,170.36	\$1,429.64	Completed	Tablets on order.	Corporate & Community Services	Ian Graham	Paula Raworth	Complete	100%	12/09/24	30/05/25
Portable Library Shelving	4110550	FE109	\$9,300.00	\$9,300.00	\$8,495.00	\$0.00	\$8,495.00	\$805.00	Completed	Completed Dec 2024	Corporate & Community Services	Ian Graham	Paula Raworth	Complete	100%	20/11/24	30/05/25
Construction of Library Sewer Extension	4110560	IO080B	\$388,052.00	\$147,245.00	\$0.00	\$0.00	\$0.00	\$147,245.00	High	Documentation for RFQ completed only. 20/09/2025 request sent to Infrastructure that the LRCIP project is amended and the grant is reduced to \$147,245 for realignment of sewerage between Admin and Library only. Agreement from Infrastructure has been received. To be included in Budget Review for Council adoption. New RFQ to be issued by DRS in December 2024. 31/03/25 - DRS advise quote obtained, currently clarifying traffic management costs. 23/04/2025 - emailed EMDRS for update. 09/05/2025 - Included in carryovers for 2025-26 budget in proposed CAPEX report to MBS May 2025.	Corporate & Community Services	Ian Graham	Paula Raworth	No Longer Proceeding This Budget	0%	30/08/24	30/06/26
Public Art Strategy Implementation	4110860	IO113	\$124,000.00	\$124,000.00	\$117,293.09	\$6,580.00	\$123,873.09	\$126.91	Completed	Artist identified and final design and Indigenous artist input being confirmed before further progression. 06/01/2025 CDEC - The project has been completed for Lotterywest, but we still need to install the LED lights and complete the pavement near the wall. The remaining work will be finalised in February-March 2025. 31/03/25 - lights and paving installed. 23/4/25 - CDEC negotiating with Ross Storey re artwork addition to Smith St Toilets as addendum / value add to project per MBS.	Corporate & Community Services	Ian Graham	Paula Raworth, Regina Razumovskaya	Complete	100%	30/08/24	30/06/25
Wandering Road Construction SLK0.0 to 3.0	4120164	WSFN332	\$801,266.00	\$801,266.00	\$724,435.32	\$7,560.00	\$731,995.32	\$69,270.68	Completed	Starting February 2025 10/3/25 seal now complete, line marking booked and guide posts to go back in 26/3/25 Works complete	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	30/05/25
Construct Highbury Rest Area (C/F)	4120165	IR048	\$57,729.00	\$57,729.00	\$17,104.03	\$0.00	\$17,104.03	\$40,624.97	Completed	Starting December 2024 15/1/25 gravel imported, shaped by grader and compacted. Will be sealed at the same time as Wandering Road - late Feb early March. 10/3/24 Seal Contractor to return first week of April to complete the seal. 15/4/25 Seal complete, minor kerbing to be laid mid May	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	30/05/25
Morcombe Re-Sheet SLK 2.00 to 3.88	4120165	IR131	\$90,986.00	\$90,986.00	\$46,113.27	\$0.00	\$46,113.27	\$44,872.73	Completed	Starting May 2025 4/4/25 Started April	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	30/05/25
Sim Rd Resheet SLK 0.0 to 1.53	4120165	IR132	\$39,628.00	\$39,628.00	\$43,247.84	\$0.00	\$43,247.84	-\$3,619.84	Completed	Starting May 2025	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	30/05/25
Spencer Re-sheet SLK 1.7 to 3.17	4120165	IR133	\$39,628.00	\$39,628.00	\$17,161.04	\$0.00	\$17,161.04	\$22,466.96	Completed	Starting May 2025	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	30/05/25
Highbury South Resheet SLK 0.0 to 6.19	4120165	IR134	\$75,551.00	\$75,551.00	\$72,551.46	\$0.00	\$72,551.46	\$2,999.54	Completed	Starting May 2025 10/6/25 to be completed by 13/6/25	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	30/06/25
Argus Street Widening	4120165	IR135	\$27,905.00	\$27,905.00	\$0.00	\$0.00	\$0.00	\$27,905.00	High	May need to be a carry forward to 2025/26 Budget 09/05/2025 - Included in carryovers for 2025-26 budget in proposed CAPEX report to MBS May 2025.	Infrastructure Services	Torre Evans	John Warburton	No Longer Proceeding This Budget	0%	30/08/24	31/12/25
Wiese Rd Re-Sheet SLK 1.45 to 7.9	4120165	IR224	\$132,205.00	\$132,205.00	\$131,475.40	\$0.00	\$131,475.40	\$729.60	Completed	Starting May 2025 To be partially funded (\$75K) by R2R via a budget amendment to Council May OCM 27/5/25 Works complete.	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	30/05/25
Whinbin Rock Rd Construction	4120167	RRG205	\$1,012,500.00	\$1,012,500.00	\$1,014,537.67	\$2,105.45	\$1,016,643.12	-\$4,143.12	Completed	Starting October 2024 20/11/24 65% complete 4/12/24 2nd 2.5km stretch being sealed 5/12/24. Final 2.5km seal due early January 2025 15/1/25 final 2.5kms of seal booked for 17 Jan. This will complete this job with Whinbin Rock being full sealed.	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	31/01/25

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71	Ensign Street SLK 0.0 to 1.56		4120166 R2R006	\$70,200.00	\$70,200.00	\$59,243.44	\$0.00	\$59,243.44	\$10,956.56	Completed	To commence and be completed December 2024	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	31/01/25
72	Lefroy Street SLK 0.24 to 1.27		4120166 R2R035	\$75,698.00	\$75,698.00	\$52,198.64	\$0.00	\$52,198.64	\$23,499.36	Completed	To commence and be completed December 2024	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	31/01/25
73	Town Street Reseal SLK 0.0 to 0.21		4120166 R2R079	\$6,300.00	\$6,300.00	\$7,404.12	\$0.00	\$7,404.12	-\$1,104.12	Completed	To commence and be completed December 2024	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	31/01/25
74	Congelin Road SLK 4.1 to 5.1		4120166 R2R202	\$61,857.00	\$61,857.00	\$56,717.76	\$0.00	\$56,717.76	\$5,139.24	Completed	To commence and be completed December 2024	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	31/01/25
75	Tarwonga Road SLK 3.04 to 4.04		4120166 R2R204	\$84,915.00	\$84,915.00	\$63,365.68	\$2,714.32	\$66,080.00	\$18,835.00	Completed	To commence and be completed December 2024	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	31/01/25
76	Graham Road SLK 0.0 to 0.81 (Town)		4120166 R2R303	\$51,030.00	\$51,030.00	\$33,494.08	\$0.00	\$33,494.08	\$17,535.92	Completed	To commence and be completed December 2024	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	31/01/25
78	Railway Station Footpath to BP Crossing		4120175 IF059	\$25,000.00	\$25,000.00	\$10,000.00	\$30,000.00	\$40,000.00	-\$15,000.00	Completed	Pending grant or March 2025	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	30/05/25
79	Butler Street. Homer to Southern Bus Stop 132m		4120175 IF060	\$17,900.00	\$17,900.00	\$0.00	\$15,678.00	\$15,678.00	\$2,222.00	Completed	Purchase order issued to NEC 15/1/25 NEC advise start date Feb and finish date 30 May 2025.	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	30/05/25
80	Footpath on Federal St to Narrogin Auto Centre (Clayton to Ford)		4120175 IF101	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	Low	Awaiting confirmation from contractor 6/5/25 Contractor advises that this footpath will be done when the current footpaths are finished May/June 2025 13/6/25 To be complete by 30 June, starting mid June.	Infrastructure Services	Torre Evans	John Warburton	On Track	80%	30/08/24	30/06/25
81	Falcon Street. Federal St to Glyde St. 130m		4120175 IF161	\$18,116.00	\$48,116.00	\$0.00	\$47,034.00	\$47,034.00	\$1,082.00	Completed	Purchase order issued to NEC - will be over budget however grant funded and overall LCIRP 4B on budget still with numerous under to compensate 15/1/25 NEC advise start date Feb and finish date 30 May 2025. 4/4/25 started 75% complete 15/4/25 footpath laid	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	30/05/25
82	Homer Street. Butler St to Argus St. 130m		4120175 IF162	\$18,584.00	\$18,584.00	\$0.00	\$16,884.00	\$16,884.00	\$1,700.00	Completed	Purchase order issued to NEC 15/1/25 NEC advise start date Feb and finish date 30 May 2025.	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	30/06/25
83	Gray Street. Kipling St to Doney St. 434m		4120175 IF163	\$60,760.00	\$60,760.00	\$0.00	\$67,500.00	\$67,500.00	-\$6,740.00	Completed	Purchase order issued to NEC 15/1/25 NEC advise start date Feb and finish date 30 May 2025.	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	30/05/25
84	Butler Street. Doney St to Hansard St.130m		4120175 IF164	\$20,652.00	\$20,652.00	\$0.00	\$16,281.00	\$16,281.00	\$4,371.00	Completed	Purchase order issued to NEC 15/1/25 NEC advise start date Feb and finish date 30 May 2025.	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	30/05/25
85	Dalglish Street. Clayton Rd to Ensign St. 340m		4120175 IF165	\$49,848.00	\$19,848.00	\$34,405.00	\$0.00	\$34,405.00	-\$14,557.00	Completed	Purchase order issued to NEC 15/1/25 NEC advise start date Feb and finish date 30 May 2025. 4/4/25 Works complete 9/5/25 - over budget but balanced by unders in footpath program - all grant funded program	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	30/05/25
86	Forrest Street. 82 Forrest St to Narrakine Rd. 340m		4120175 IF166	\$51,739.00	\$51,739.00	\$39,798.00	\$0.00	\$39,798.00	\$11,941.00	Completed	Purchase order issued to NEC 15/1/25 NEC advise start date Feb and finish date 30 May 2025.	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	30/05/25
88	Tarwonga Bridge (455'1)		4120181 IB204	\$687,000.00	\$687,000.00	\$0.00	\$0.00	\$0.00	\$687,000.00	High	MRWA and Fed Gov funded project managed by MRWA - started by MRWA May 2025 - need expense advice for asset register. 6/5/25 MRWA advise works will commence in May/June 2025 30/06/2025 Carryover to 2025/26 budget.	Infrastructure Services	Torre Evans	John Warburton	No Longer Proceeding This Budget	20%	30/08/24	30/06/26
92	Caravan Park Accommodation Units		4130260 BC236	\$1,500,000.00	\$1,500,000.00	\$3,112.40	\$1,429,446.00	\$1,432,558.40	\$67,441.60	High	\$1.5M in 2024/25 Budget. 10/3/25 CEO to approve RFT 23/4/25 CEO proof reading Tender doc ready for advertising 6/5/25 Tender now advertised closing 12 May 2025. 14/05/2025 - included in carryovers for 2025/26 at May 2025 MBS. 19/5/25 Awarding of Tender Report to Council OCM May 2025. 09/05/2025 - Included in carryovers for 2025-26 budget in proposed CAPEX report to MBS May 2025. 13/6/25 Purchase Order issued to Fleetwood Aust. Prelim planning occurring now. Investigating power upgrade with Tony Beresford. Expected completion and hand over of units - end of December 2025. 30/06/2025 Carryover to 2025/26 budget.	Infrastructure Services	Torre Evans	John Warburton	On Track	20%	30/08/24	30/06/26
93	Dog Enclosure Fence in Caravan Bay at Caravan Park		4130265 IO196	\$5,000.00	\$5,000.00	\$6,862.67	\$0.00	\$6,862.67	-\$1,862.67	Completed	April 2025 4/4/25 Fencing wire ordered 24/4/25 Fence to be installed late June 2025	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	30/06/25
94	Purchase of Residential Land (Conversion of Reserves into Freehold)		4130640 LB030	\$100,000.00	\$232,000.00	\$25,045.76	\$0.00	\$25,045.76	\$206,954.24	Low	Negotiating with Karinya. DPLH and Dcl. re several options. Lot 1665 73 Northwood \$22,500 plus fees plus GST expected to conclude Feb 2025. Written numerous letters seeking interest in selling. Approval obtained to purchase 37 & 39 Hough from DBCA, seeking valuation before report to Council. Report to Council OCM April re purchase of lots 1058 and 1059, 38 Fumival St.	Office of CEO	Dale Stewart	Dale Stewart	On Track	75%	30/08/24	30/06/25
95	Good Shed - Roof and Wall Restoration		4130650 BC278	\$283,450.00	\$333,450.00	\$278,960.36	\$20,451.82	\$299,412.18	\$34,037.82	Low	16/9/24 - RFQ with CEO for consideration prior to advertising. 4/12/24 - Works Crew and Kulker Carpentry undertaking. 24/3/25 - Platform resurfaced - that aspect complete. 30/06/2025 - Balance of project is a carryover to 2025/26 budget.	Office of CEO	Dale Stewart	John Warburton	On Track	80%	30/08/24	30/06/26
96	Card operated water standpipe system at Narrogin Townsite (Works Depot)		4130660 IO194A	\$40,000.00	\$40,000.00	\$35,630.23	\$0.00	\$35,630.23	\$4,369.77	Completed	Purchase order issued to Industrial Automotive. Expected installation by mid November 2024.	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	30/05/25
97	Card operated water standpipe system at Tarwonga Road		4130660 IO194B	\$25,000.00	\$25,000.00	\$11,709.95	\$0.00	\$11,709.95	\$13,290.05	Completed	Purchase order issued to Industrial Automotive. Expected installation by mid November 2024.	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	30/05/25
100	Replacement Printer/Copiers (NDVC, Depot, Admin Office)		4140580 FE102	\$19,500.00	\$19,500.00	\$17,398.00	\$0.00	\$17,398.00	\$2,102.00	Completed	Items on order. 23/4/2025 -EMCCS following up on order. 19/05/2025 - completed.	Corporate & Community Services	Ian Graham	Ian Graham	Complete	100%	30/08/24	30/05/25
101	ICT Upgrades as per Minor Asset Replacement		4140580 FE103	\$25,000.00	\$25,000.00	\$1,845.45	\$21,750.00	\$23,595.45	\$1,404.55	Completed	Yet to commence Quote for new laptops requested 08/04/2025. 34/04/2025 EMCCS following up on quote. 12/05/2025 RFQ issued via VendorPanel, closing 23/05/2025.	Corporate & Community Services	Ian Graham	Ian Graham	Complete	100%	30/08/24	30/06/25
103	2017 Mitsubishi Fuso 8T Truck		5120350 PA025B	\$140,000.00	\$140,000.00	\$141,884.03	\$0.00	\$141,884.03	-\$1,884.03	Completed	Purchase order issued, expected delivery December. Truck delivered 5/12/24	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	30/05/25
104	2022 Toyota Hilux (Works Foreman)		5120350 PA026C	\$60,000.00	\$60,000.00	\$56,125.85	\$0.00	\$56,125.85	\$3,874.15	Completed	Delivered	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	30/05/25
105	2022 Toro 7210 Mower		5120350 PA59B	\$40,000.00	\$40,000.00	\$50,470.00	\$0.00	\$50,470.00	-\$10,470.00	Completed	Purchase order issued, expected delivery November 2024. Offset mostly by additional sale price of trade above budget.	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	30/05/25
106	2022 Toyota Hilux (CF)		5120350 PA8164B	\$60,000.00	\$60,000.00	\$56,125.85	\$0.00	\$56,125.85	\$3,874.15	Completed	Delivered	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	30/05/25
107	2021 Isuzu Dmax (Works)		5120350 PA8165A	\$35,000.00	\$35,000.00	\$32,039.23	\$0.00	\$32,039.23	\$2,960.77	Completed	P/O issued March 2025, delivery expect mid May2025 13/6/25 Delivery expected today 13/6/25	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	30/06/25
108	2022 Toyota Hilux (MO)		5120350 PA967H	\$65,000.00	\$65,000.00	\$62,524.81	\$0.00	\$62,524.81	\$2,475.19	Completed	Delivered	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	30/05/25
109	2013 Side Tipping Trailer		5120350 PA968A	\$150,000.00	\$150,000.00	\$163,155.00	\$0.00	\$163,155.00	-\$13,155.00	Completed	P/O issued to Howard Porter for the purchase of 2 side tipping trailers. Delivery expected 16 weeks from order. 15/1/25 Expected deliver of the trailers is February 2025	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	30/05/25
110	2013 Side Tipping Trailer		5120350 PA969A	\$150,000.00	\$150,000.00	\$163,155.00	\$0.00	\$163,155.00	-\$13,155.00	Completed	P/O issued to Howard Porter for the purchase of 2 side tipping trailers. Delivery expected 16 weeks from order. 15/1/25 Expected deliver of the trailers is February 2025	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	30/05/25
111	Tractor Herbicide Trailer		5120350 PA970	\$15,000.00	\$15,000.00	\$9,518.18	\$0.00	\$9,518.18	\$5,481.82	Completed	Delivered	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	30/05/25
112	2014 John Deere 670G Grader		5120350 PA979	\$460,000.00	\$460,000.00	\$455,000.00	\$0.00	\$455,000.00	\$5,000.00	Completed	P/O issued to AFGR. Expected delivery date for the grader is April 2025. 4/4/25 Currently being registered, mid April delivery. 15/7/25 New Grader delivered.	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	30/05/25
115	Building Surveyor Vehicle		4130350 PA047	\$35,000.00	\$35,000.00	\$44,610.45	\$0.00	\$44,610.45	-\$9,610.45	Completed	Purchase order issued to Narrogin Autos to replace 002NGN. Expected deliver end October 2024. PHEV purchased to save on FBT. Over Budget by \$4k inclusive of trade in.	Development & Regulatory Services	Azhar Awang	Keith Ng	Complete	100%	30/08/24	30/05/25
118	Trade - Replacement of Homecare Fuso Rosa Bus		5080450 PD072A	-\$52,000.00	-\$52,000.00	-\$47,590.91	NA	-\$47,590.91	-\$4,409.09	Completed	Under budget income by \$4.4k	Corporate & Community Services	Ian Graham	Paula Raworth	Complete	100%	02/07/24	10/07/24
119	Trade - 2017 Mitsubishi Fuso 8T Truck		5120350 PD025A	-\$35,000.00	-\$35,000.00	-\$54,264.76	NA	-\$54,264.76	\$19,264.76	Completed	Going to public auction January 2025 22/1/25 the truck sold at public auction for \$61,250 minus GST & auction fees, this equates to aprox \$22,000 surplus subject to receipt being closed and checked	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	30/05/25

	Project Title/Task	COA	Job	Original Budget Adopted by Council	Current Budget varied by Council	Actual Exp / Income to 30/06/25	Outstanding PO Exp to 30/06/25 (calc column)	Total Committed Exp or Income Rec'd (calc column)	Budget Remaining (incl P/Os) (calc column)	Risk of NOT completing by 30/6. H=Likely	Comments	Accountability	Responsible Exec	Responsible Officer	Status	% Complete	Start Date	Due Date
120	Trade - 2022 Toyota Hilux (Works Foreman)		5120350 PD026C	-\$35,000.00	-\$35,000.00	-\$36,818.18	NA	-\$36,818.18	\$1,818.18	Completed	Traded	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	30/05/25
121	Trade - 2022 Toro 7210 Mower		5120350 PD59B	-\$10,000.00	-\$10,000.00	-\$16,358.30	NA	-\$16,358.30	\$6,358.30	Completed	To be purchased by Narrogin Golf Club when the new mower arrives and at the trade in price offered by the supplier. 15/1/25 Old Toro mower paid for in full and delivered to Narrogin Gold Club	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	30/05/25
122	Trade - 2022 Toyota Hilux (CF)		5120350 PD8164B	-\$35,000.00	-\$35,000.00	-\$35,454.55	NA	-\$35,454.55	\$454.55	Completed	Traded	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	30/05/25
123	Trade - 2021 Isuzu Dmax (Works)		5120350 PD8165	-\$15,000.00	-\$15,000.00	-\$15,594.55	NA	-\$15,594.55	\$594.55	Completed	To be disposed of when new is delivered May 2025 13/6/25 Trade on new expected today 13/6/25	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	30/06/25
124	Trade - 2022 Toyota Hilux (MO)		5120350 PD967H	-\$40,000.00	-\$40,000.00	-\$43,636.36	NA	-\$43,636.36	\$3,636.36	Completed	Traded	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	30/05/25
125	Trade - 2013 Side Tipping Trailer		5120350 PD968	-\$20,000.00	-\$20,000.00	-\$26,181.00	NA	-\$26,181.00	\$6,181.00	Completed	To be auctioned when new trailers arrive April 2025 15/4/25 Trailer sent to public auction. 6/5/25 Auction finished 6/5/25, awaiting outcome. 8/5/25 Sold for \$32,000 which is \$17k above the budgeted amount minus auction fees.	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	30/05/25
126	Trade - 2013 Side Tipping Trailer		5120350 PD969	-\$20,000.00	-\$20,000.00	-\$24,545.00	NA	-\$24,545.00	\$4,545.00	Completed	To be auctioned when new trailers arrive April 2025 15/4/25 Trailer sent to public auction. 6/5/25 Auction finished 6/5/25, awaiting outcome. 8/5/25 Sold at auction for \$30,000 which is \$15k above the budgeted amount minus auction fees.	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	30/05/25
127	Trade - 2014 John Deere 670G Grader		5120350 PD979	-\$130,000.00	-\$130,000.00	-\$86,727.00	NA	-\$86,727.00	-\$43,273.00	Completed	To be auctioned when new arrives April 2025 6/5/25 to be auctioned May / June 2025 10/6/25 Being auction tomorrow 11/6/25 23/6/25 Sold at auction for \$106,000	Infrastructure Services	Torre Evans	John Warburton	Complete	100%	30/08/24	30/06/25
128	Trade - 002NGN Building Surveyor Vehicle		5130350 PD047	-\$15,000.00	-\$15,000.00	-\$22,727.27	NA	-\$22,727.27	\$7,727.27	Completed	Disposed of to Ngn Autos as trade in for \$25k. Offered to 3 other local dealers	Development & Regulatory Services	Azhar Awang	Azhar Awang	Complete	100%	30/08/24	30/05/25
132	NDVC Monopoly Board Game Project		2130214 MONOB01	\$20,000.00	\$90,000.00	\$0.00	\$0.00	\$0.00	\$90,000.00	High	06/01/2025 - need to review available resources for this project - EMCCS to discuss with Manager Community Services & CEDC 10/04/2025 - discussed progress with MCYS and CEDC - currently looking at options for external assistance to facilitate completion. 09/06/2025 - Included in carryovers for 2025-26 budget in proposed CAPEX report to MBS May 2025.	Corporate & Community Services	Ian Graham	Paula Raworth, Regina Razumovskaya	No Longer Proceeding This Budget	0%	01/07/24	30/06/26
134																		
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### 10.3.3 SHIRE OF NARROGIN DIFFERENTIAL RATING 2025/26

File Reference	12.4.1
Disclosure of Interest	Neither the Author nor the Authorising Officer has any Impartiality, Financial or Proximity Interest that requires disclosure.
Applicant	Nil
Previous Item Numbers	18 June 2025, Resolution 180625.05
Date	10 July 2025
Author	Lily Webb – Executive Support Coordinator
Authorising Officer	Ian Graham – Executive Manager Corporate & Community Services
Attachments	Nil

#### Summary

Council is asked to note that zero submissions were received in relation to the advertisement of a Notice of Intention to Levy Differential Rates for 2025/26.

#### Background

As per Council Policy 3.6 Rating – Merger Parity Transition the Administration modelled a differential rate in the dollar and minimum payment for 2025/26 and then advertised the amounts as agreed by Council at its May meeting. The advertisement was placed in the Narrogin Observer, on the Shire website, noticeboards and social media and the period for objections was open for 21 days, in accordance with the legislative requirements.

#### Consultation

The ratepayers of the Shire of Narrogin were asked to submit any objections to the Shire with a closing date of Thursday 17 July 2025. Zero submissions were received by this date, and therefore there are no objections for Council to consider.

#### Statutory Environment

##### *Local Government Act 1995:*

- Section 6.32 Rates and service charges;
- Section 6.33 Differential general rate;
- Section 6.35 Minimum payment;
- Section 6.36 Local government to give notice of certain rates;
- Section 5.63 (1)(b) Some interests need not be disclosed; and
- Local Government (COVID19 Response) Order 2020 (Order) published 8 May 2020.

##### *Local Government (Financial Management) Regulations 1996:*

- Part 3 - 23 Rates information required;
- Part 5 - 52A Characteristics prescribed for differential general rates (Act s. 6.33); and
- Part 5 - 56 Rate notice, content of etc. (Act s. 6.41).

Department of Local Government, Sport and Cultural Industries' Rating Policies:

- Differential Rates; and
- Minimum Payments.

As the highest rate in the dollar in each rating class is not more than twice the lowest, Ministerial approval is not required.

### Policy Implications

Council Policy 3.6 Rating – Merger Parity Transition. This policy describes the methodology of achieving rating equity between the two former local Governments.

### Sustainability & Climate Change Implications

*Environmental* - There are no significant identifiable environmental impacts arising from adoption of the officer's recommendation. However, revenue raised through the adopted rates may indirectly support environmental sustainability initiatives funded in the 2025/26 Budget, such as weed management, natural resource conservation, and climate-adaptive infrastructure improvements.

*Economic* - There are no significant identifiable economic impacts arising from adoption of the officer's recommendation. The differential rates structure continues to support fairness and transparency while ensuring sufficient revenue to maintain and improve services that indirectly contribute to regional resilience, including climate-responsive asset planning and tourism sustainability.

*Social* - There are no significant identifiable social impacts arising from adoption of the officer's recommendation. However, ongoing investment in public amenities and infrastructure enabled by rate income may contribute positively to climate adaptation and social wellbeing by supporting shaded recreational areas, pedestrian connectivity, and sustainable community development across the Shire.

### Financial Implications

The rate level set by Council will underpin its ability to provide services and facilities for the 2025/26 Financial Year (and into the future).

### Strategic Implications

Shire of Narrogin Strategic Community Plan 2017-2027		
Objective:	4.	Civic Leadership Objective (Continually enhance the Shire's organisational capacity to service the needs of a growing community)
Outcome:	4.1	An efficient and effective organisation
Strategy:	4.1.1	Continually improve operational efficiencies and provide effective services



## Risk Implications

Risk	Risk Likelihood	Risk Impact / Consequence	Risk Rating	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
That Council does not adopt the advertised differential rate and consequently does not adopt a balanced budget for 2025/26.	Rare (1)	Major (4)	Low (1-4)	Asset Sustainability	Accept Officer Recommendation.

## Risk Matrix

Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives; occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating of four (4) has been determined for this item. Any items with a risk rating over 10 or greater (considered to be high or extreme risk) will be added to the Risk Register, and any item with a risk rating of 16 or greater will require a specific risk treatment plan to be developed.

## Comment/Conclusion

No objections were received during the publicly advertised submissions period, with the last day for submissions being Thursday 17 July 2025.

## Voting Requirements

Simple Majority

### OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION 230725.05

Moved: Cr McNab

Seconded: Cr Pomykala

That with respect to the differential rating proposed for the Financial Year 2025/26, Council:

- 1) Note that no objections were received during the public submissions period in response to the differential rating advertisement; and
- 2) Request that the Chief Executive Officer have the Budget for 2025/26, prepared, using the advertised rates in the dollar and minimum rates for the differential rating categories, namely:

Rating Class	Rate in the Dollar	General Minimum Payment \$	Lesser Minimum Payment \$
Urban Gross Rental Value	12.2275c	1,340.00	N/A
Rural Gross Rental Value	10.8330c	1,265.00	980.00

**CARRIED 7/0**

For: President Ballard, Cr Broad, Cr Fisher, Cr Bartron, Cr Pomykala, Cr Wiese, Cr McNab

Against: Nil

#### 10.3.4 ADOPTION OF 2025/26 ANNUAL BUDGET

File Reference	12.4.1
Disclosure of Interest	Neither the Author nor Authorising Officer have any Impartiality, Financial or Proximity Interest that requires disclosure.
Applicant	Nil
Previous Item Numbers	Nil
Date	7 July 2025
Author	Ian Graham – Executive Manager Corporate & Community Services
Authorising Officer	Torre Evans – Acting Chief Executive Officer
<b>Attachments</b> 1. 2025/26 Annual Budget	

#### Summary

The 2025/26 Annual Budget for the year ending 30 June 2026 is prepared and delivers on many 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 and maintaining all assets at sustainable levels.

The 2025/26 Annual Budget is now submitted to Council for formal consideration and adoption.

#### Background

The 2025/26 Annual Budget is a balanced budget and has been prepared in the statutory format.

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 Capital Projects program for 2025/26 includes:

Description	Value (\$)	Funding
Construction of SES & BFB Joint Facilities	3m	G, L
Purchase of SES Incident Control Vehicle (ICV)	881k	IP, G
Purchase of SES General Rescue Vehicle	110k	IP, G
Replacement Homecare Minibus	90k	R, D
Replacement CATS Vehicle	35k	R, D
Housing Project	12.5m	G, L
Fan for Court 1 Narrogin Regional Leisure Centre	25k	
Gnarrogin Park Lighting Upgrade	12k	
Alby Park Flagpoles	10k	
Alby Park Covered Stage	75k	
Thomas Hogg Oval – Light Pole Upgrade	10k	
New Liquid Waste Ponds	35k	



Recycling Shed (Tip Shop)	50k	
NRLC Energy Efficiency Project	1.1m	G, L
NRLC Upgrade Project (pool roof purlins)	2.8m	G, L
NRLC 24/7 Gym Access	45k	
Football Club Pavilion	4.0m	G, C, L
Town Hall – Switchboard Upgrade	250k	G, PF
Town Hall – Rigging Upgrade	150k	G, PF
Town Hall – Lighting Improvements	81k	
Narrogin Speedway Lighting Upgrade Project	280k	G, PF
Upgrades to Library Furniture & Equipment	18k	
Public Art Strategy Implementation	50k	G, PF
Municipal Funded Road Projects	386k	
Clayton Road Rehabilitation (RRG)	493k	G, M
Narrogin – Harrismith Rehabilitation (RRG)	267k	G, M
Road 2 Recovery Projects (R2R)	1.2m	G
Plant & Vehicle Purchases	797k	R, D
Footpath Construction	118k	
Bridge Maintenance (Tarwonga 4551)	687k	G
Caravan Park Accommodation Units Development	400k	L
Purchase of Residential Land	200k	R
Heritage Goods Sheds Roof and Wall Restoration	50k	G
Administration Building Re-Roof	140k	
Information Technology – software and hardware	45k	

*In Progress – “IP”, Funded – “F”, Partially Funded – “PF”, Grant Funded – “G”, Grant Dependent – “GD”, Loan – “L”, Reserves – “R”, Asset Disposal – “D”, Contribution – “C”. All others are funded by Municipal (M).*

#### Efficiency Gains:

An important feature of this Budget is the various ongoing efficiency gains, business and or service improvement changes either made by the Organisation prior to budget adoption and/or planned for the coming year in the following areas:

- Reviewing the need for, and remuneration of each position, as vacancies and restructure arises;
- Disposal of under-utilised light fleet and plant;
- Disposal of surplus minor plant and equipment;
- Construction of a number of new assets as detailed in the Capital Works Program;
- Continuing the provision of services to other local governments on a fee-for-service basis;
- Encouraging innovation from Shire staff to suggest ideas that increase work efficiencies and productivity including systems and process development that can, where applicable reduce “red tape”;
- Implementation and or further enhancement of digital solutions that improve finance, governance, and payroll functionality; and

- Reducing printing and stationery costs and demonstrating a commitment to a more “paperless” environment. In May 2025 the Shire implemented paperless processing for creditors. This will be extended to include debtors paperless processing in late 2025.

#### Key Operational Changes from 2024/25:

The following operational changes are noted in this and upcoming Budgets:

- An effective rates income increase of 4% overall however due to the parity merger differential rating policy the average household ratepayer will incur only a 3.5% increase;
- A 3.5% increase for Elected Members remuneration and allowances, (as recommended by SAT);
- A budgeted provision of up to 4% (average) increase in employee wages and salaries has been applied given the National Fair Work decision to increase minimum wages by 3.75%;
- The addition of a Community Emergency Services Manager (CESM) for 2025/26;
- Due to Commonwealth Government legislation, superannuation contributions have increased from 11.5% to 12% (and are to remain at 12% until 2027);
- Fees and Charges have increased on average by 4%;
- Insurance premiums have increased by an average of 3%;
- There are ongoing increases in utility costs (water, electricity and gas) and an average budget increase of 3% pa been applied;
- The Local Government Cost Index increased 3.5% in 2024 and this impacts the cost for materials and resources needed to deliver project works, operations, and services in 2025/26; and
- Additional and or increased costs of \$16k have been factored into the 2025/26 budget for Audit Fees (increased from \$87.5k to \$93.4k), indicative UV Valuations, Financial Management Review and Regulation 17 Review.

#### Rating:

The memorandum of understanding (MOU) between the former Town and Shire of Narrogin, regarding the phase in the additional rate increase to allow the rural ward GRV ratepayers to gradually achieve parity with the urban ward GRV ratepayers. Details of the MOU can be found at <http://www.narrogin.wa.gov.au/live/services/rates.aspx>.

The proposed differential general rates were approved by the Council on 18 June 2025 and advertised for public comment on Council website and in the Narrogin Observer on 26 June 2025.

No submissions were received. Based on workshops with Elected Members the Administration has included in the Draft Budget a rate income increase of 4%, with most household ratepayers' rates increasing by on average 3.5%.

The proposed increase in rates across a total of 2,747 properties will be an average of \$106 for the year or just over \$5.00 per month.

#### Employees:

Following successful advocacy by the Shire, there is the introduction of a Community Emergency Services Manager (CESM) (shared with and partially funded by the Shires of Cuballing and West Arthur and the Department of Fire and Emergency Services) and the 2025/26 Budget reflects this new position. There are no other substantive changes to employee numbers, roles or positions impacting the Budget.

#### Fees and Charges:

Council adopted the 2025/26 Fees and Charges at its Ordinary Council Meeting on 28 May 2025, with fees and charges increasing on average by 4%.

## Consultation

Consultation has been undertaken with:

- The Elected Members;
- The Executive Leadership and Management Teams; and
- Officers from relevant functional areas.

## Statutory Environment

Section 6.2 *Local Government Act 1995* 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.

Section 5.63 (1)(b) the *Local Government Act 1995* specifically excludes the need for Elected Members to “Declare a Financial Interest” in imposing a rate, charge, or fee.

The Section reads as follows:

*“5.63(1) Sections 5.65, 5.70 and 5.71 do not apply to a relevant person who has any of the following interests in a matter – (b) an interest arising from the imposition of any rate, charge or fee by the local government;”*

Additionally, the declaration provisions of the Act do not apply to Council business reimbursements or to Members sitting fees. Any other interest, be it Financial, Proximity or Impartiality must be declared.

Divisions 5 and 6 *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 2025/26 Draft Annual Budget as presented is considered to meet statutory requirements.

There is no legislative requirement to re-advertise differential rates, even if they are changed from the advertised figures.

Regulation 34(5) of the *Local Government (Financial Management) Regulations 1996* requires each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS (Australian Accounting Standards), to be used in statements of financial activity for reporting material variances.

## Policy Implications

The following policies apply:

- Policy 3.6 Rating – Merger Parity Transition
- Policy 3.7 Investments Policy
- Policy 3.12 Financial Hardship Policy.

## Sustainability & Climate Change Implications

*Environmental* - The Budget includes initiatives that support improved energy efficiency and environmental sustainability, including the NRLC Energy Efficiency Project, pool roof upgrades, and a new Recycling Shed. Continued digitisation (e.g. paperless invoicing) further reduces resource use.

*Economic* - Efficiency measures and capital investments promote long-term financial sustainability, while supporting regional economic resilience through local procurement and shared service arrangements.

*Social* - Investment in accessible community facilities, public lighting, and support services maintains equitable service delivery and community wellbeing in the face of changing climate and economic conditions.

## Financial Implications

The financial implications of the proposed budget are based upon the objective of achieving a balanced budget as at 30 June 2026, after carrying out normal operational requirements and an extensive capital program.

## Strategic Implications

Shire of Narrogin Strategic Community Plan 2017-2027		
Objective:	4.	Civic Leadership Objective (Continually enhance the Shire's organisational capacity to service the needs of a growing community)
Outcome:	4.1	An efficient and effective organisation
Strategy:	4.1.1	Continually improve operational efficiencies and provide effective services

## Risk Implications

Risk	Risk Likelihood	Risk Impact / Consequence	Risk Rating	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
That the Budget is delayed or not adopted at this meeting. The Budget must by law be adopted by 31 August.	Unlikely (2)	Minor (2)	Low (1-4)	Compliance Requirements	Accept Officer Recommendation.
That the Rates to be levied are lower than proposed in the Draft Budget, resulting in inability to perform services or projects to the extent proposed.	Unlikely (2)	Minor (2)	Low (1-4)	Compliance Requirements	Accept Officer Recommendation.

## Risk Matrix

Consequence Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		1	2	3	4	5
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives; occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating of four (4) and four (4) have been determined for this item. Any items with a risk rating over 10 or greater (considered to be high or extreme risk) will be added to the Risk Register, and any item with a risk rating of 16 or greater will require a specific risk treatment plan to be developed.

### Comment/Conclusion

The 2025/26 Budget is presented for consideration and adoption.

### Voting Requirements

Absolute Majority

#### OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION 230725.06

Moved: Cr Fisher

Seconded: Cr Broad

That with respect to the Annual Budget for the 2025/26 Financial Year, Council:

- 1) Note that no submissions were received during the public submission period regarding the advertised 2025/26 Differential Rating model; and
- 2) Pursuant to the provisions of the Section 6.2 of the *Local Government Act 1995* and Part 3 of the *Local Government (Financial Management) Regulations 1996*, adopt the Municipal Fund 2025/26 Annual Budget as contained in Attachment 1 (under separate cover) of this agenda and the minutes, for the Shire of Narrogin for the 2025/26 financial year which includes the following:
  - Statement of Comprehensive Income by Nature and Type;
  - Statement of Cash Flows;
  - Rate Setting Statement by Nature and Type;
  - Notes to and Forming Part of the Budget; and
  - Capital Expenditure Program.
- 3) For the purpose of yielding the deficiency disclosed by the Municipal Fund 2025/26 Budget adopted at Part 2 above, Council pursuant to the Sections 6.32, 6.33, 6.34 and 6.35 of the *Local Government Act 1995*, impose the following differential general and minimum rates on Gross Rental and Unimproved Values.

Differential Rate Category	Rate in the \$	General Minimum Payment \$	Lesser Minimum Payment \$
GRV – Urban	12.2275c	1,340.00	
GRV – Rural	10.8330c	1,265.00	980.00
UV	0.3389c	1,230.00	

- 4) Pursuant to the Section 6.45 of the *Local Government Act 1995* and Regulation 64(2) of the *Local Government (Financial Management) Regulations 1996*, adopt the following due dates for the payment in full or by instalments:

#### Option 1

Due Date                      Wednesday 10 September 2025

Option 2

1<sup>st</sup> Instalment Due        Wednesday 10 September 2025

2<sup>nd</sup> Instalment Due        Wednesday 12 November 2025

3<sup>rd</sup> Instalment Due        Wednesday 14 January 2026

4<sup>th</sup> Instalment Due        Wednesday 18 March 2026

5) Pursuant to the Section 6.12 of the *Local Government Act 1995*, adopt the following rates incentive scheme including a contribution of \$3,000 from municipal funds towards this scheme:

- 1st Prize - \$1,000 of Narrogin Chamber of Commerce Vouchers;
- 2nd Prize - \$500 of Narrogin Chamber of Commerce Vouchers; and
- 15 Prizes of \$100 of Narrogin Chamber of Commerce Vouchers each.

6) Elected Member Allowances (payable quarterly, in arrears, pro-rata)

a) Pursuant to the Section 5.99 of the *Local Government Act 1995* and Regulation 30 of the *Local Government (Administration) Regulations 1996*, adopt the following annual fees for payment of elected members in lieu of individual meeting attendance fees:

- President                      \$22,949 pa
- Councillors (x6)              \$10,355 pa

b) Pursuant to the Section 5.99A of the *Local Government Act 1995* and Regulation 31 of the *Local Government (Administration) Regulations 1996* adopt the following annual local government allowance for Elected Members:

Information & Communications Technology (ICT) Allowance

- President                      \$1,847 pa (using own device)
- President                      \$1,433 pa (provided by the Shire)
- Councillors (x6)              \$583 pa (provided by the Shire)
- Councillors (x6)              \$935 each pa (using own device)

c) Pursuant to the Section 5.99A and 5.98 of the *Local Government Act 1995* and Regulation 31 of the *Local Government (Administration) Regulations 1996*, note the following reimbursable costs incurred by an elected member because of their attendance at a council meeting or a meeting of a committee of which he or she is also a member or in attending a meeting expressly authorised by the local government:

- Child Care, the actual cost out of pocket to the elected member per hour or \$35 per hour, whichever is the lesser amount; and
- Travelling costs at those rates applicable at the date of the current determination of the Salaries and Allowances Tribunal for Local Government Elected Council Members.

d) Pursuant to the Section 5.98(5) of the *Local Government Act 1995*, adopt the following annual local government allowance to be paid in addition to the annual meeting allowance:

- President                      \$26,979 pa

e) Pursuant to the Section 5.98(5) of the *Local Government Act 1995*, adopt the following annual local government allowance to be paid in addition of the annual meeting allowance:

- Deputy President \$6,745 pa

7) Pursuant to the Section 6.16 of the *Local Government Act 1995*, adopt the following Fees and Charges related to Rubbish Charges:

- Domestic Refuse Services (first service) \$285;
- Additional Service (household / domestic) \$285;
- Domestic Recycling Service \$107;
- Commercial Refuse Service (first service) \$291;
- Additional Service (commercial) \$291;
- Additional Pickup (commercial on a per bin pick up basis) \$291;
- Special Refuse Service (first service) \$434;
- Additional Special Refuse Service \$434;
- General Waste (generated outside Shire of Narrogin, Metropolitan areas not accepted) \$288 per tonne (plus GST); and
- General Waste from Shire of Cuballing \$103 per tonne (plus GST).

8) Pursuant to section 6.47 of the *Local Government Act 1995*, provide a 100% waiver on rates (not refuse or ESL) to properties leased to Not-for-Profit Community groups, subject to it being provided for in their lease or being previously waived / applied in the 2025/26 financial year.

9) In accordance with Regulation 34(5) of the *Local Government (Financial Management) Regulations 1996*, adopt the following materiality reporting thresholds:

Condition	Action
Actual variances to Budget up to 5% of Budget	No reporting required
Actual variances to Budget between 5% and 10% of Budget	Use Management Discretion
Actual Variance exceeding 10% and a greater value greater than \$15,000	Must Report

**CARRIED BY ABSOLUTE MAJORITY 7/0**

For: President Ballard, Cr Broad, Cr Fisher, Cr Bartron, Cr Pomykala, Cr Wiese, Cr McNab  
Against: Nil



Shire of  
**Narrogin**  
*Love the life*

## SHIRE OF NARROGIN

### ANNUAL BUDGET

### FOR THE YEAR ENDED 30 JUNE 2026

#### LOCAL GOVERNMENT ACT 1995

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The Shire of Narrogin a Class 3 local government conducts the operations of a local government with the following community vision:

***"A leading regional economic driver and a socially interactive and inclusive community"***



**SHIRE OF NARROGIN**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2026**

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	6,347,225	6,047,928	6,058,549
Grants, subsidies and contributions		3,736,570	3,668,004	1,977,666
Fees and charges	15	3,629,340	3,221,576	3,019,686
Interest revenue	10(a)	645,850	512,114	524,000
Other revenue		450,820	285,600	324,984
		14,809,805	13,735,222	11,904,885
<b>Expenses</b>				
Employee costs		(7,455,910)	(6,682,853)	(7,378,981)
Materials and contracts		(4,146,715)	(3,139,626)	(3,843,571)
Utility charges		(1,309,760)	(996,775)	(1,048,742)
Depreciation	6	(4,632,150)	(4,246,140)	(3,358,620)
Finance costs	10(c)	(491,380)	(54,895)	(73,468)
Insurance		(382,870)	(388,723)	(367,990)
Other expenditure		(439,140)	(228,377)	(361,761)
		(18,857,925)	(15,737,389)	(16,433,133)
		(4,048,120)	(2,002,167)	(4,528,248)
Capital grants, subsidies and contributions		14,412,800	2,258,028	9,531,876
Profit on asset disposals	5	100,000	62,803	48,262
Loss on asset disposals	5	(91,400)	(21,811)	(31,343)
		14,421,400	2,299,020	9,548,795
<b>Net result for the period</b>		<b>10,373,280</b>	<b>296,853</b>	<b>5,020,547</b>
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>10,373,280</b>	<b>296,853</b>	<b>5,020,547</b>

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

**SHIRE OF NARROGIN**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2026**

		<b>2025/26</b>	<b>2024/25</b>	<b>2024/25</b>
	<b>Note</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		\$ 6,347,225	\$ 5,914,442	\$ 6,091,054
Grants, subsidies and contributions		2,307,124	5,173,940	1,977,666
Fees and charges		3,629,340	3,221,576	3,019,686
Interest revenue		645,850	512,114	524,000
Goods and services tax received		0	358,848	776,054
Other revenue		450,820	285,600	324,984
		13,380,359	15,466,520	12,713,444
<b>Payments</b>				
Employee costs		(7,455,910)	(6,648,672)	(7,388,981)
Materials and contracts		(4,146,715)	(3,722,252)	(4,034,171)
Utility charges		(1,309,760)	(996,775)	(1,048,742)
Finance costs		(491,380)	(76,967)	(73,468)
Insurance paid		(382,870)	(388,723)	(367,990)
Goods and services tax paid		0	0	(776,054)
Other expenditure		(439,140)	(228,377)	(361,761)
		(14,225,775)	(12,061,766)	(14,051,167)
<b>Net cash provided by (used in) operating activities</b>	<b>4</b>	<b>(845,416)</b>	<b>3,404,754</b>	<b>(1,337,723)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for financial assets at amortised cost - self supporting loans		(3,329,920)	0	0
Payments for purchase of property, plant & equipment	5(a)	(28,124,350)	(3,831,822)	(12,273,640)
Payments for construction of infrastructure	5(b)	(4,156,140)	(2,803,921)	(4,515,696)
Capital grants, subsidies and contributions		14,412,800	1,970,890	9,026,626
Proceeds from sale of property, plant and equipment	5(a)	437,000	288,881	407,000
Proceeds on financial assets at amortised cost - self supporting loans		3,329,920	0	0
<b>Net cash (used in) investing activities</b>		<b>(17,430,690)</b>	<b>(4,375,972)</b>	<b>(7,355,710)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(671,135)	(197,589)	(189,113)
Payments for principal portion of lease liabilities	8	(22,330)	(6,193)	(23,585)
Proceeds from new borrowings	7(a)	14,123,195	1,500,000	4,346,000
<b>Net cash provided by financing activities</b>		<b>13,429,730</b>	<b>1,296,218</b>	<b>4,133,302</b>
<b>Net increase (decrease) in cash held</b>		<b>(4,846,376)</b>	<b>325,000</b>	<b>(4,560,131)</b>
Cash at beginning of year		9,981,002	9,656,002	9,418,589
<b>Cash and cash equivalents at the end of the year</b>	<b>4</b>	<b>5,134,626</b>	<b>9,981,002</b>	<b>4,858,458</b>

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

**SHIRE OF NARROGIN**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**OPERATING ACTIVITIES**

**Revenue from operating activities**

	Note	2025/26 Budget \$	2024/25 Actual \$	2024/25 Budget \$
General rates	2(a)(i)	6,335,145	6,038,615	6,046,876
Rates excluding general rates	2(a)	12,080	9,313	11,673
Grants, subsidies and contributions		3,736,570	3,668,004	1,977,666
Fees and charges	15	3,629,340	3,221,576	3,019,686
Interest revenue	10(a)	645,850	512,114	524,000
Other revenue		450,820	285,600	324,984
Profit on asset disposals	5	100,000	62,803	48,262
		14,909,805	13,798,025	11,953,147

**Expenditure from operating activities**

Employee costs		(7,455,910)	(6,682,853)	(7,378,981)
Materials and contracts		(4,146,715)	(3,139,626)	(3,843,571)
Utility charges		(1,309,760)	(996,775)	(1,048,742)
Depreciation	6	(4,632,150)	(4,246,140)	(3,358,620)
Finance costs	10(c)	(491,380)	(54,895)	(73,468)
Insurance		(382,870)	(388,723)	(367,990)
Other expenditure		(439,140)	(228,377)	(361,761)
Loss on asset disposals	5	(91,400)	(21,811)	(31,343)
		(18,949,325)	(15,759,200)	(16,464,476)

Non cash amounts excluded from operating activities

	3(c)	4,623,550	4,164,417	3,363,397
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**Amount attributable to operating activities**

		<b>584,030</b>	<b>2,203,242</b>	<b>(1,147,932)</b>
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**INVESTING ACTIVITIES**

**Inflows from investing activities**

Capital grants, subsidies and contributions		14,412,800	2,258,028	9,531,876
Proceeds from disposal of property, plant and equipment	5(a)	437,000	288,881	407,000
Proceeds from financial assets at amortised cost - self supporting loans		3,329,920	0	0
		18,179,720	2,546,909	9,938,876

**Outflows from investing activities**

Payments for property, plant and equipment	5(a)	(28,124,350)	(3,831,822)	(12,273,640)
Payments for construction of infrastructure	5(b)	(4,156,140)	(2,803,921)	(4,515,696)
Payments for financial assets at amortised cost - self supporting loans		(3,329,920)	0	
		(35,610,410)	(6,635,743)	(16,789,336)

**Amount attributable to investing activities**

		<b>(17,430,690)</b>	<b>(4,088,834)</b>	<b>(6,850,460)</b>
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**FINANCING ACTIVITIES**

**Inflows from financing activities**

Proceeds from new borrowings	7(a)	14,123,195	1,500,000	4,346,000
Transfers from reserve accounts	9(a)	1,819,360	1,877,174	2,386,449
		15,942,555	3,377,174	6,732,449

**Outflows from financing activities**

Repayment of borrowings	7(a)	(671,135)	(197,589)	(189,113)
Payments for principal portion of lease liabilities	8	(22,330)	(6,193)	(23,585)
Transfers to reserve accounts	9(a)	(973,750)	(1,966,281)	(1,398,208)
		(1,667,215)	(2,170,063)	(1,610,906)

**Amount attributable to financing activities**

		<b>14,275,340</b>	<b>1,207,111</b>	<b>5,121,543</b>
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**MOVEMENT IN SURPLUS OR DEFICIT**

**Surplus at the start of the financial year**

Amount attributable to operating activities	3	2,571,320	3,249,801	2,876,849
Amount attributable to investing activities		584,030	2,203,242	(1,147,932)
Amount attributable to financing activities		(17,430,690)	(4,088,834)	(6,850,460)
Amount attributable to financing activities		14,275,340	1,207,111	5,121,543
<b>Surplus/(deficit) remaining after the imposition of general rates</b>	<b>3</b>	<b>0</b>	<b>2,571,320</b>	<b>(0)</b>

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

**SHIRE OF NARROGIN**  
**FOR THE YEAR ENDED 30 JUNE 2026**  
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## 1 BASIS OF PREPARATION

The annual budget of the Shire of Narrogin which is a Class 3 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. A separate statement of those monies appears at Note 12 to the annual budget.

### 2024/25 actual balances

Balances shown in this budget as 2024/25 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 2020-1 Amendments to Australian Accounting Standards
  - Classification of Liabilities as Current or Non-current
- AASB 2022-5 Amendments to Australian Accounting Standards
  - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
  - Non-current Liabilities with Covenants
- AASB 2023-1 Amendments to Australian Accounting Standards
  - Supplier Finance Arrangements
- AASB 2023-3 Amendments to Australian Accounting Standards
  - Disclosure of Non-current Liabilities with Covenants: Tier 2
- AASB 2024-1 Amendments to Australian Accounting Standards
  - Supplier Finance Arrangements: Tier 2 Disclosures

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

- AASB 2022-10 Amendments to Australian Accounting Standards
  - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments to AASB 13 Fair Value Measurement impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2025-26 statutory budget.

### 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]
- AASB 2022-9 Amendments to Australian Accounting Standards
  - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
  - Lack of Exchangeability
- AASB 18 (FP) Presentation and Disclosure in Financial Statements
  - (Appendix D) [for for-profit entities]
- AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements
  - (Appendix D) [for not-for-profit and superannuation entities]
- 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

It is not expected these standards will have an impact on the 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 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 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.

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
- Expected credit losses on financial assets
- Assets held for sale
- Impairment losses of non-financial assets
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits

SHIRE OF NARROGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>									
GRV - Urban	Gross rental valuation	0.122275	1,765	32,201,796	3,937,475	0	3,937,475	3,777,415	3,780,520
GRV - Rural	Gross rental valuation	0.108330	50	1,031,000	111,688	0	111,688	100,693	100,693
GRV - Rural Highbury	Gross rental valuation	0.108330	31	446,208	48,338	0	48,338	43,579	43,579
UV - Rural	Unimproved valuation	0.00339	249	413,070,000	1,399,894	0	1,399,894	1,314,124	1,315,383
<b>Total general rates</b>			2,095	446,749,004	5,497,395	0	5,497,395	5,235,811	5,240,175
	<b>Minimum</b>								
	<b>\$</b>								
<b>(ii) Minimum payment</b>									
GRV - Urban	Gross rental valuation	1,340.00	383	2,891,189	513,220	0	513,220	501,414	505,311
GRV - Rural	Gross rental valuation	1,265.00	16	90,570	20,240	0	20,240	18,448	18,448
GRV - Rural Highbury	Gross rental valuation	980.00	3	14,740	2,940	0	2,940	2,763	2,763
UV - Rural	Unimproved valuation	1,230.00	245	49,569,300	301,350	0	301,350	280,179	280,179
<b>Total minimum payments</b>			647	52,565,799	837,750	0	837,750	802,804	806,701
<b>Total general rates and minimum payments</b>			2,742	499,314,803	6,335,145	0	6,335,145	6,038,615	6,046,876
<b>(iii) Ex-gratia rates</b>									
CBH					12,080	0	12,080	9,313	11,673
<b>Total rates</b>					6,347,225	0	6,347,225	6,047,928	6,058,549
Instalment plan charges							39,880	38,005	38,536
Instalment plan interest							14,490	15,774	14,000
Late payment of rate or service charge interest							59,000	60,094	59,500
							113,370	113,873	112,036

The Shire did not raise specified area rates for the year ended 30th June 2026.

\*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 2025/26 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 NARROGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**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 (Full Payment)**

Full amount of rates & charges including arrears, to be paid on or before 10th September 2025, or 35 days after the date of issue appearing on the rate notice, whichever is the later.

**Option 2 (Four Instalments)**

First instalment to be made on or before 10th September 2025, or 35 days after the date of issue appearing on the rate notice, whichever is the later including all arrears and a quarter of the current rates and service charges;

Second instalment to be made on or before 12th November 2025, or 2 months after the second instalment, whichever is the later; and

Third instalment to be made on or before 14th January 2026, or 2 months after the second instalment, whichever is the later; and

Fourth instalment to be made on or before 18 March 2026, or 2 months after the third instalment, whichever is the later.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Single full payment	10/09/2025	0	0.0%	11.0%
<b>Option two</b>				
First instalment	10/09/2025	0	0.0%	11.0%
Second instalment	12/11/2025	20.00	5.5%	11.0%
Third instalment	14/01/2026	20.00	5.5%	11.0%
Fourth instalment	18/03/2026	20.00	5.5%	11.0%

**(c) Objectives and Reasons for Differential Rating**

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

**SHIRE OF NARROGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(i) Differential general rate**

Description	Characteristics	Objects	Reasons
GRV Urban	Properties that had formerly been located in the Town of Narrogin	To allow the Shire to impost a higher rate in the dollar to the urban ward ratepayers to allow the phasing in of rate parity with urban ward ratepayers.	During the merger negotiations between the Shire and Town of Narrogin, it was agreed that the former Shire ratepayers will be allowed a 10 year period to achieve rating parity with the former Town of Narrogin ratepayers.
GRV Rural	Properties that had formerly been located in the Shire of Narrogin.	To allow the Shire to set a lower rate in the dollar to rural ward ratepayers to allow for the phasing in of rating parity over 10 years.	During the merger negotiations between the Shire and Town of Narrogin, it was agreed that the former Shire ratepayers will be allowed a 10 year period to achieve rating parity with the former Town of Narrogin ratepayers.

**(ii) Differential Minimum Payment**

GRV Rural - Highbury	The GRV lesser minimum is applicable to assessments in the Highbury townsite for the above reason.
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**(d) Variation in Adopted Differential Rates to Local Public Notice**

The following rates and minimum payments were previously set out in the local public notice giving notice of the intention to charge differential rates.

Differential general rate or general rate	Proposed Rate in \$	Adopted Rate in \$	Reasons for the difference
GRV - Urban	0.122860	0.12228	Council resolved to adopt a 4% increase in the amount required from rates, following determination that 4.5% as advertised was not required.
GRV - Rural	0.108818	0.10833	
GRV - Rural Highbury	0.108818	0.10833	
UV - Rural	0.00343	0.00339	
Minimum payment	Proposed Minimum \$	Adopted Minimum \$	Reasons for the difference
GRV - Urban	1,350	1,340	Council resolved to adopt a 4% increase in the amount required from rates, following determination that 4.5% as advertised was not required.
GRV - Rural	1,270	1,265	
GRV - Rural Highbury	985	980	



SHIRE OF NARROGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Service Charges

The Shire did not raise service charges for the year ended 30th June 2026.

(f) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/ Concession	Discount %	Discount (\$)	2025/26 Budget	2024/25 Actual	2024/25 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Rates - Not for Profit Leases	Rate	Waiver	100.0%	0	\$	\$	\$	Per lease agreement	Support not for profit
					45,000	0	44,166		
					45,000	0	44,166		

**SHIRE OF NARROGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**3. NET CURRENT ASSETS**

**(a) Composition of estimated net current assets**

**Current assets**

Cash and cash equivalents

Financial assets

Receivables

Inventories

**Less: current liabilities**

Trade and other payables

Contract liabilities

Capital grant/contribution liability

Lease liabilities

Long term borrowings

Employee provisions

**Net current assets**

**Less: Total adjustments to net current assets**

**Net current assets used in the Statement of Financial Activity**

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	5,134,626	9,981,002	4,858,458
	367,671	124,756	0
	1,009,504	766,589	726,350
	37,072	37,072	26,414
	6,548,873	10,909,419	5,611,222
	(550,312)	(395,313)	(1,068,007)
	0	(1,429,446)	(472,217)
	(1,023,215)	(692,384)	0
8	0	(22,330)	0
7	(671,135)	(671,135)	(4,346,000)
	(813,630)	(813,630)	(568,326)
	(3,058,292)	(4,024,238)	(6,454,550)
	3,490,581	6,885,181	(843,328)
3(b)	(3,490,581)	(4,313,861)	843,328
	0	2,571,320	0

**(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: Cash - reserve accounts

Add: Current liabilities not expected to be cleared at end of year

- Current portion of borrowings

- Current portion of lease liabilities

- Current portion of employee benefit provisions held in reserve

**Total adjustments to net current assets**

9	(4,161,716)	(5,007,326)	(3,908,047)
	671,135	671,135	4,346,000
	0	22,330	0
	0	0	405,375
	(3,490,581)	(4,313,861)	843,328

**EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)**

**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) Non-cash amounts excluded from operating activities**

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

**Adjustments to operating activities**

Less: Profit on asset disposals

Less: Movement in liabilities associated with restricted cash

Add: Loss on asset disposals

Add: Depreciation

**Non cash amounts excluded from operating activities**

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	(100,000)	(62,803)	(48,262)
	0	(40,731)	21,696
5	91,400	21,811	31,343
6	4,632,150	4,246,140	3,358,620
	4,623,550	4,164,417	3,363,397

### 3. NET CURRENT ASSETS

#### (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 unconditional 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.

##### 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.

##### 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.

##### 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.

**SHIRE OF NARROGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**4. 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	2025/26 Budget	2024/25 Actual	2024/25 Budget
		\$	\$	\$
Cash at bank and on hand		972,910	4,973,677	4,858,458
Term deposits		4,161,716	5,007,325	0
<b>Total cash and cash equivalents</b>		5,134,626	9,981,002	4,858,458
Held as				
- Unrestricted cash and cash equivalents		280,526	2,781,292	478,194
- Restricted cash and cash equivalents		4,854,100	7,199,710	4,380,264
	3(a)	5,134,626	9,981,002	4,858,458
<b>Restrictions</b>				
The following classes of 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		4,854,100	7,199,710	4,380,264
		4,854,100	7,199,710	4,380,264
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	9	4,161,716	5,007,326	3,908,047
Unspent borrowings	7(c)	0	1,500,000	0
Unspent capital grants, subsidies and contribution liabilities		692,384	692,384	472,217
		4,854,100	7,199,710	4,380,264
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		10,373,280	296,853	5,020,547
Depreciation	6	4,632,150	4,246,140	3,358,620
(Profit)/loss on sale of asset	5	(8,600)	(40,992)	(16,919)
(Increase)/decrease in receivables		0	301,852	32,505
(Increase)/decrease in inventories		0	56,492	15,025
Increase/(decrease) in payables		0	(625,892)	(205,625)
Increase/(decrease) in contract liabilities		(1,429,446)	1,429,446	(505,250)
Increase/(decrease) in unspent capital grants		0	(287,138)	0
Increase/(decrease) in employee provisions		0	(1,117)	(10,000)
Capital grants, subsidies and contributions		(14,412,800)	(1,970,890)	(9,026,626)
<b>Net cash from operating activities</b>		(845,416)	3,404,754	(1,337,723)

**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 and bank overdrafts.

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.

SHIRE OF NARROGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

5. PROPERTY, PLANT AND EQUIPMENT

	2025/26 Budget					2024/25 Actual					2024/25 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
<b>(a) Property, Plant and Equipment</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	200,000	0	0	0	0	25,046	0	0	0	0	100,000	0	0	0	0
Buildings - non-specialised	25,699,350	0	0	0	0	1,819,334	0	0	0	0	9,269,104	0	0	0	0
Furniture and equipment	115,400	0	0	0	0	86,309	0	0	0	0	87,400	0	0	0	0
Plant and equipment	2,109,600	(428,400)	437,000	100,000	(91,400)	1,901,134	(247,889)	288,881	62,803	(21,811)	2,817,136	(390,081)	407,000	48,262	(31,343)
<b>Total</b>	<b>28,124,350</b>	<b>(428,400)</b>	<b>437,000</b>	<b>100,000</b>	<b>(91,400)</b>	<b>3,831,822</b>	<b>(247,889)</b>	<b>288,881</b>	<b>62,803</b>	<b>(21,811)</b>	<b>12,273,640</b>	<b>(390,081)</b>	<b>407,000</b>	<b>48,262</b>	<b>(31,343)</b>
<b>(b) Infrastructure</b>															
Infrastructure - roads	2,695,980	0	0	0	0	2,359,325	0	0	0	0	2,627,397	0	0	0	0
Infrastructure - footpaths	183,010	0	0	0	0	131,237	0	0	0	0	277,599	0	0	0	0
Infrastructure - drainage	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other infrastructure - parks, gardens & other	580,150	0	0	0	0	313,359	0	0	0	0	531,700	0	0	0	0
Other infrastructure - bridges	687,000	0	0	0	0	0	0	0	0	0	1,079,000	0	0	0	0
<b>Total</b>	<b>4,156,140</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,803,921</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,515,696</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>32,280,490</b>	<b>(428,400)</b>	<b>437,000</b>	<b>100,000</b>	<b>(91,400)</b>	<b>6,635,743</b>	<b>(247,889)</b>	<b>288,881</b>	<b>62,803</b>	<b>(21,811)</b>	<b>16,789,336</b>	<b>(390,081)</b>	<b>407,000</b>	<b>48,262</b>	<b>(31,343)</b>

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 NARROGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**6. DEPRECIATION**

**By Class**

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Other property, plant and equipment - library stock
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Other infrastructure - parks, gardens & other
Other infrastructure - bridges
Right of use - buildings

**By Program**

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

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
73,450	67,329	83,584
1,482,430	1,358,893	1,358,893
35,885	32,893	38,737
625,510	573,386	523,683
35,585	32,618	33,621
1,025,370	939,925	198,153
132,515	121,472	122,764
443,255	406,318	418,816
502,940	461,030	457,854
246,550	226,004	122,515
28,660	26,271	0
4,632,150	4,246,140	3,358,620
41,030	37,611	32,580
77,325	70,884	45,553
79,805	73,152	73,891
56,320	51,629	27,628
85,215	78,114	69,744
1,386,425	1,270,891	1,358,411
2,095,365	1,920,746	1,151,651
223,545	204,920	209,316
587,120	538,193	389,846
4,632,150	4,246,140	3,358,620

**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 - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Other property, plant and equipment - library stock
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Other infrastructure - parks, gardens & other
Other infrastructure - bridges
Right of use - buildings

**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 live 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 NARROGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Loans	2024/25 Actual Principal Repayments	Actual Principal outstanding 30 June 2025	2024/25 Actual Interest Repayments	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments
Industrial Land	127	WATC	4.48%	\$ 45,437	\$ 0	\$ (14,480)	\$ 30,957	\$ (2,285)	\$ 59,289	\$ 0	\$ (13,852)	\$ 45,437	\$ (2,696)	\$ 59,289	\$ 0	\$ (13,852)	\$ 45,437	\$ (2,938)
Administration Building	128	WATC	2.69%	50,601	0	(50,600)	0	(1,525)	99,867	0	(49,266)	50,601	(2,468)	99,867	0	(49,266)	50,601	(2,944)
Accommodation Units	129	WATC	2.03%	148,534	0	(36,015)	112,519	(3,965)	183,830	0	(35,296)	148,534	(3,846)	183,830	0	(35,296)	148,534	(4,756)
TWIS Distribution Pipeline	130	WATC	1.47%	111,147	0	(17,850)	93,297	(2,400)	128,740	0	(17,593)	111,147	(2,251)	128,740	0	(17,723)	111,017	(2,568)
Staff Housing	132	WATC	4.83%	451,809	0	(17,660)	434,149	(24,805)	476,766	0	(24,957)	451,809	(24,018)	476,766	0	(16,352)	460,414	(29,161)
Accommodation Units	133	WATC	4.52%	375,328	0	(39,915)	335,413	(19,255)	431,953	0	(56,625)	375,328	(19,616)	431,953	0	(56,624)	375,329	(30,846)
NRLC Energy Efficiency	NEW	WATC	4.90%	0	1,937,860	0	1,937,860	0	0	0	0	0	0	0	2,846,000	0	2,846,000	0
Caravan Park Units	134	WATC	4.38%	1,500,000	0	(122,465)	1,377,535	(74,060)	0	1,500,000	0	1,500,000	0	0	1,500,000	0	1,500,000	0
Housing Project	NEW	WATC	4.90%	0	7,500,000	(105,235)	7,394,765	(206,250)	0	0	0	0	0	0	0	0	0	0
Hawks Football Pavilion	NEW	WATC	4.90%	0	1,333,335	0	1,333,335	0	0	0	0	0	0	0	0	0	0	0
27 Earton Street purchase	NEW	WATC	4.90%	0	265,000	(24,000)	241,000	(5,300)	0	0	0	0	0	0	0	0	0	0
				2,682,856	11,036,195	(428,220)	13,290,830	(339,845)	1,380,445	1,500,000	(197,589)	2,682,856	(54,895)	1,380,445	4,346,000	(189,113)	5,537,332	(73,213)
Self Supporting Loans																		
SES & BFB Facilities	SSL	WATC	4.90%	0	3,087,000	(242,915)	2,844,085	(151,265)	0	0	0	0	0	0	0	0	0	0
				0	3,087,000	(242,915)	2,844,085	(151,265)	0	0	0	0	0	0	0	0	0	0
				2,682,856	14,123,195	(671,135)	16,134,915	(491,110)	1,380,445	1,500,000	(197,589)	2,682,856	(54,895)	1,380,445	4,346,000	(189,113)	5,537,332	(73,213)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.  
The self supporting loan(s) repayment will be fully reimbursed.

SHIRE OF NARROGIN  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(b) New borrowings - 2025/26

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Housing Project	WATC	Debenture	20	4.9%	7,500,000	(206,250)	7,500,000	0
NRLC Energy Efficiency	WATC	Debenture	10	4.9%	1,937,860	0	1,937,860	0
SES & BFB Facilities	WATC	SSL	10	4.9%	3,087,000	(151,265)	3,087,000	0
Hawks Football Pavilion	WATC	Debenture	10	4.9%	1,333,335	0	1,333,335	0
27 Egerton Street purchase	WATC	Debenture	10	4.9%	265,000	0	265,000	0
					14,123,195	(357,515)	14,123,195	0

(c) Unspent borrowings

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd.	Amount used 2025/26 Budget	New loans unspent at 30 June 2026	Amount as at 30 June 2026
			\$	\$	\$	\$
Loan 134	Caravan Park Units	2,025	1,500,000	1,500,000	0	0
			1,500,000	1,500,000	0	0

(d) Credit Facilities

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
<b>Loan facilities</b>			
Loan facilities in use at balance date	16,134,915	2,682,856	5,537,332

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.



8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal	2025/26 Budget New Leases	2025/26 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2026	2025/26 Budget Lease Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Leases	2024/25 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2025	2024/25 Actual Lease Interest repayments	Budget Principal 1 July 2024	2024/25 Budget New Leases	2024/25 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2025	2024/25 Budget Lease Interest repayments
					1 July 2025														
8 Parry Court, Narrogin	2	Elders	1.3%	36 months	\$ 3,765	\$ 0	\$ (3,765)	\$ 0	\$ (20)	\$ 7,182	\$ 0	\$ (3,417)	\$ 3,765	\$ 0	\$ 7,182	\$ 0	\$ (7,182)	\$ 0	\$ (18)
68 Williams Road, Narrogin	3	Private	1.3%	60 months	29,617	0	(18,565)	11,052	(250)	32,393	0	(2,776)	29,617	0	27,458	0	(16,403)	11,055	(237)
					33,382	0	(22,330)	11,052	(270)	39,579	0	(6,193)	33,382	0	34,640	0	(23,585)	11,055	(255)

MATERIAL ACCOUNTING POLICIES

LEASES

At the inception of a contract, the Shire assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

**SHIRE OF NARROGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**9. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

	2025/26 Budget				2024/25 Actual				2024/25 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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Refuse Reserve	951,455	94,165	(85,000)	960,620	865,530	85,925	0	951,455	861,363	93,708	(85,000)	870,071
(b) Community Assisted Transport (CAT) Vehicle Reserve	15,258	5,790	(15,000)	6,048	14,559	699	0	15,258	14,492	819		15,311
(c) Building Reserve	167,636	8,665	0	176,301	160,049	7,587	0	167,636	159,315	9,009	(50,000)	118,324
(d) Regional Recreational Leisure Centre Reserve	596,596	80,830	(150,000)	527,426	378,677	217,919	0	596,596	375,998	121,262		497,260
(e) Employee Entitlement Reserve	403,736	20,870	0	424,606	385,447	18,289	0	403,736	383,679	21,696		405,375
(f) Plant, Vehicle & Equipment Reserve	181,280	529,370	(445,500)	265,150	424,075	670,165	(912,960)	181,280	423,280	468,935	(890,000)	2,215
(g) Unspent Grants and Contribution Reserve	0	0	0	0	140	0	(140)	0	140	0	(140)	0
(h) Economic Development Reserve	833,597	43,075	(565,000)	311,672	85,869	747,728	0	833,597	82,218	479,717	(199,168)	362,767
(i) IT & Office Equipment Reserve	29,558	1,525	0	31,083	28,224	1,334	0	29,558	28,094	1,589		29,683
(j) Tourism & Area Promotion Reserve	88,061	4,550	0	92,611	83,935	4,126	0	88,061	83,548	4,865	(50,000)	38,413
(k) HACC Reserve	0	0	0	0	475,067	22,636	(497,703)	0	475,068	0	(475,068)	0
(l) CHCP Reserve	723,623	37,390	(300,130)	460,883	803,585	38,147	(118,109)	723,623	800,416	45,261	(344,852)	500,825
(m) Road Works Reserve	375,098	19,380	0	394,478	358,111	16,987	0	375,098	356,468	20,157	0	376,625
(n) Asset Valuation Reserve	35,651	1,840	0	37,491	34,039	1,612	0	35,651	33,883	1,916	0	35,799
(o) CHSP Reserve	215,904	11,155	(227,030)	29	480,911	23,002	(288,009)	215,904	479,965	27,141	(210,989)	296,117
(p) Landcare Reserve	92,541	4,780	0	97,321	93,374	4,432	(5,265)	92,541	92,969	5,257	(5,000)	93,226
(q) Narrogin Airport Reserve	153,602	32,935	0	186,537	122,788	30,814	0	153,602	122,115	31,905	0	154,020
(r) Bridges Reserve	95,980	44,960	(31,700)	109,240	63,939	51,031	(18,990)	95,980	63,519	51,592	(36,232)	78,879
(s) Water Reuse Scheme Reserve	32,750	16,690	0	49,440	59,901	8,847	(35,998)	32,750	59,758	13,379	(40,000)	33,137
(t) Disaster Recovery Reserve	15,000	15,780	0	30,780	0	15,000	0	15,000	0	0	0	0
	5,007,326	973,750	(1,819,360)	4,161,716	4,918,219	1,966,281	(1,877,174)	5,007,326	4,896,288	1,398,208	(2,386,449)	3,908,047

**(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
<b>Restricted by legislation</b>		
<b>Restricted by council</b>		
(a) Refuse Reserve	Ongoing	To fund infrastructure development and rehabilitation costs associates with the Shire's tip site as well the purchase and development a regional waste facility.
(b) Community Assisted Transport (CAT) Vehicle Reserve	Ongoing	To fund the replacement/change over of the CATS vehicle.
(c) Building Reserve	Ongoing	To support the acquisition, upgrade or enhancements of buildings within the district.
(d) Regional Recreational Leisure Centre Reserve	Ongoing	To fund RRLLC (NRLC) additional maintenance works as well as acquisitions, upgrades and enhancement of the building, major plant & equipment items.
(e) Employee Entitlement Reserve	Ongoing	To fund current and past employee's leave entitlements and redundancy payouts.
(f) Plant, Vehicle & Equipment Reserve	Ongoing	To support the purchase/replacement of motor vehicles, and heavy plant and equipment.
(g) Unspent Grants and Contribution Reserve	30/06/2025	To store unspent grants and contributions. Funds can only be expended on items that have been approved by the relevant grant agreement/funding body.
(h) Economic Development Reserve	Ongoing	To fund economic development projects that will benefit the district.
(i) IT & Office Equipment Reserve	Ongoing	To fund the purchase and upgrade of computer equipment, software and office equipment.
(j) Tourism & Area Promotion Reserve	Ongoing	For the purpose of tourism & district promotion activities, significant events and festivals which includes banner poles, entry statements and outdoor digital screens.
(k) HACC Reserve	30/06/2025	To store unspent H.A.C.C grant funds that can fund the purchase of assets, payout of Homecare employee entitlements and other projects that have been approved by the Funding Body.
(l) CHCP Reserve	Ongoing	To store unspent C.H.C.P grant funds that can fund the purchase of assets, payout of Homecare employee entitlements and other projects that have been approved by the Funding Body.
(m) Road Works Reserve	Ongoing	For the purpose of supporting and funding infrastructure development, maintenance, acquisition, upgrade or enhancements and grant funding for roads within the Shire.
(n) Asset Valuation Reserve	Ongoing	To fund asset valuations.
(o) CHSP Reserve	Ongoing	To store unspent C.H.S.P grant funds that can fund the purchase of assets, payout of Homecare employee entitlements and other projects that have been approved by the Funding Body.
(p) Landcare Reserve	Ongoing	To fund future natural resource management activities aligned with the principles established in the former NLCDC letter dated 6/6/17 (ICR1712270).
(q) Narrogin Airport Reserve	Ongoing	For the purpose of supporting and funding infrastructure development, maintenance, acquisition, upgrade or enhancements and grant funding to the Narrogin Airport.
(r) Bridges Reserve	Ongoing	For the purpose of supporting and funding infrastructure development, maintenance, acquisition, upgrade or enhancements and grant funding for bridges within the Shire.
(s) Water Reuse Scheme Reserve	Ongoing	For the purpose of supporting and funding infrastructure development, maintenance, acquisition, upgrade or enhancements and grant funding for infrastructure enabling the re-use of water resources.
(t) Disaster Recovery Reserve	Ongoing	For the purpose of considering declared natural disaster relief efforts affecting communities within the State of WA or Interstate either through the City of Perth's Lord Mayor Distress Relief Fund or other recognised charitable relief funds, as authorised by resolution of Council and Council Policy No 5.7.

The reserves are not expected to be fully utilised within a set period. It is the Shire's intention to utilise the funds held in the above mentioned Reserves for the purposes of not utilising external overdraft facilities for short periods from time to time during the financial year. The benefit to the Shire is that financing costs are reduced by minimising the use of overdraft facilities.

**SHIRE OF NARROGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**10. OTHER INFORMATION**

**The net result includes as revenues**

**(a) Interest earnings**

Investments	569,250	429,314	450,000
Late payment of fees and charges *	3,110	6,932	500
Other interest revenue	73,490	75,868	73,500
	645,850	512,114	524,000

\* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 11%.

**The net result includes as expenses**

**(b) Auditors remuneration**

Audit services	103,500	98,500	100,000
	103,500	98,500	100,000

**(c) Interest expenses (finance costs)**

Borrowings (refer Note 7(a))	491,110	54,895	73,213
Interest on lease liabilities (refer Note 8)	270	0	255
	491,380	54,895	73,468

**(d) Write offs**

General rate	520	1,643	500
	520	1,643	500

**SHIRE OF NARROGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**11. COUNCIL MEMBERS REMUNERATION**

**Shire President - Mr L Ballard**

President's allowance  
Meeting attendance fees  
Annual allowance for ICT expenses  
Superannuation contribution payments

**Deputy Shire President - Cr G Broad**

Deputy President's allowance  
Meeting attendance fees  
Annual allowance for ICT expenses  
Superannuation contribution payments

**Cr T Weise**

Meeting attendance fees  
Annual allowance for ICT expenses  
Superannuation contribution payments

**Cr M Fisher**

Meeting attendance fees  
Annual allowance for ICT expenses  
Superannuation contribution payments

**Cr R McNab**

Meeting attendance fees  
Annual allowance for ICT expenses  
Superannuation contribution payments

**Cr J Pomykala**

Meeting attendance fees  
Annual allowance for ICT expenses  
Superannuation contribution payments

**Cr C Barton**

Meeting attendance fees  
Annual allowance for ICT expenses  
Superannuation contribution payments

**Total Council Member Remuneration**

President's allowance  
Deputy President's allowance  
Meeting attendance fees  
Annual allowance for ICT expenses  
Superannuation contribution payments

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
26,980	26,067	26,067
22,950	22,619	22,173
1,846	1,339	1,785
4,230	0	0
56,006	50,025	50,025
6,745	6,517	6,517
10,355	10,146	10,005
583	422	583
1,545	0	0
19,228	17,085	17,105
10,355	10,005	10,005
935	903	583
1,245	0	0
12,535	10,908	10,588
10,355	10,005	10,005
583	563	583
1,245	0	0
12,183	10,568	10,588
10,355	10,005	10,005
583	563	583
1,245	0	0
12,183	10,568	10,588
10,355	10,005	10,005
583	562	583
1,245	0	0
12,183	10,567	10,588
10,355	10,005	10,005
935	903	583
1,245	0	0
12,535	10,908	10,588
136,855	120,629	120,070
26,980	26,067	26,067
6,745	6,517	6,517
85,080	82,790	82,203
6,050	5,255	5,283
12,000	0	0
136,855	120,629	120,070

**SHIRE OF NARROGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

**Housing Project**

**(a) Details**

Construction of housing in Narrogin for workers accommodation and Government Regional Officer Housing.

**(b) Statement of Comprehensive Income**

	2024/25 Actual	2025/26 Budget	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast
	\$	\$	\$	\$	\$	\$	\$
<b>Revenue</b>							
Fees & charges (rental income)		330,000	1,000,000	2,000,000	2,200,000	2,200,000	2,300,000
	0	330,000	1,000,000	2,000,000	2,200,000	2,200,000	2,300,000
<b>Expenditure</b>							
Loan principal		(105,235)	(219,000)	(231,500)	(244,300)	(258,000)	(272,300)
Loan Interest		(206,250)	(403,000)	(371,500)	(378,600)	(365,000)	(350,700)
Materials & contracts (operating expenses)		(162,000)	(625,000)	(650,000)	(675,000)	(700,000)	(725,000)
	0	(473,485)	(1,247,000)	(1,253,000)	(1,297,900)	(1,323,000)	(1,348,000)
<b>NET RESULT</b>	0	(143,485)	(247,000)	747,000	902,100	877,000	952,000
<b>Other comprehensive income</b>							
Changes on revaluation of non-current assets		12,500,000	0	0	0	0	0
<b>Total other comprehensive income</b>	0	12,500,000	0	0	0	0	0
<b>TOTAL COMPREHENSIVE INCOME</b>	0	12,356,515	(247,000)	747,000	902,100	877,000	952,000

## 13. 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 / INCOME

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 NARROGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**13. REVENUE AND EXPENDITURE**

**(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:

<b>Revenue Category</b>	<b>Nature of goods and services</b>	<b>When obligations typically satisfied</b>	<b>Payment terms</b>	<b>Returns/Refunds/Warranties</b>	<b>Timing of Revenue recognition</b>
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation 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
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
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
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods

**SHIRE OF NARROGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**14. 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 a decision making process for the effective allocation for scarce resources.

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

**General purpose funding**

To collect revenue to allow for the provisions of infrastructure and services.

Rates, general purpose government grants and interest revenue.

**Law, order, public safety**

To provide services to help ensure a safer community.

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

**Health**

To provide an operational framework for environmental and community health.

Inspect food outlets and their control, noise control and waste disposal compliance.

**Education and welfare**

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

Preschool and other education, children and youth services, elderly and disadvantaged, senior citizen services.

**Housing**

To provide housing to senior employees.

Provision of staff housing.

**Community amenities**

To provide services required by the community.

Rubbish collection services, operation of refuse disposal site, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of protection of the environment and administration of town planning scheme, cemetery and public conveniences.

**Recreation and culture**

To provide recreational and cultural services to the community.

Maintain public halls, civic centres, aquatic centre, recreational centre and various sporting facilities, Provisions and maintenance of parks, gardens and playgrounds. Operations of Library, museum and other cultural facilities.

**Transport**

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

Construct and maintenance of roads, streets, footpaths, depots parking facilities. Purchase of plant and equipment.

**Economic services**

To promote the Shire and its economic wellbeing.

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, and standpipes. Building Control.

**Other property and services**

To monitor and control the Shire's overheads operation accounts and town planning scheme.

Private works operation, plant repair and operation costs, administration overheads, community development overheads and gross salary and wages.



**SHIRE OF NARROGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**15. FEES AND CHARGES**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
Governance	310	200	300
General purpose funding	49,350	53,763	47,686
Law, order, public safety	32,800	27,890	31,685
Health	40,890	14,626	54,500
Education and welfare	133,550	71,540	129,035
Housing	375,420	17,436	23,400
Community amenities	1,360,230	1,509,824	1,314,210
Recreation and culture	654,870	747,416	682,730
Transport	2,610	1,191	2,526
Economic services	901,680	732,946	658,614
Other property and services	77,630	44,744	75,000
	<b>3,629,340</b>	<b>3,221,576</b>	<b>3,019,686</b>

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

### 10.3.5 REPLACEMENT OF DECORATIVE STREET LIGHTING/BANNER POLES AND CHRISTMAS DECORATIONS – FEDERAL STREET

File Reference	2.9.1
Disclosure of Interest	Neither the Author nor Authorising Officer have any Impartiality, Financial or Proximity Interests that requires disclosure.
Applicant	Nil
Previous Item Numbers	Nil
Date	7 July 2025
Author	Rebecca Miller – Community Development Officer
Authorising Officer	Ian Graham – Executive Manager Corporate and Community Services
<b>Attachments</b> 1. Pole Specifications, Design Options, and Quotations 2. Visual Map of Proposed Locations	

#### Summary

This report seeks Council's endorsement to replace ten (10) existing black federation pole lights on Federal Street with heritage style multi-functional LED poles. The proposed upgrade aims to improve the safety, amenity and festive atmosphere of Narrogin's town centre by addressing long-standing limitations in Christmas decoration installation and civic messaging capability.

#### Background

Community feedback has consistently highlighted concerns regarding the visibility and overall impact of Christmas decorations in the town centre, particularly along Federal Street. Several operational and infrastructure challenges currently limit the ability to deliver a vibrant festive environment, including:

- Lack of accessible and reliable power sources on commercial and Shire-owned buildings;
- WHS restrictions preventing staff from accessing privately owned awnings and rooftops for decoration installation;
- Decorations being limited to Shire-owned infrastructure only;
- Ground-level displays being vulnerable to vandalism and costly to frequently repair.

A collaborative review was undertaken by the Community Development and Technical & Rural Services teams to explore options and identify a long-term, cost-effective solution.

It is now proposed that ten (10) existing black federation pole lights be replaced with new LED models that feature:

- Energy-efficient LED lighting for improved street safety and amenity;
- Banner arms for event promotion, civic messaging, and year-round community engagement;
- Integrated structural capacity for overhead seasonal lighting and Christmas decorations; and
- Enhanced visual features at the following key intersections:
  - Federal Street & Fortune Street;
  - Federal Street & Egerton Street (potential for diagonal festive lighting);
  - Federal Street & Park Street.

Two pole designs were assessed: the Brighton Pole and the Provincial Pole. The latter is recommended due to its compatibility with Narrogin's heritage character and superior multi-functional capacity.

Refer to Attachment 1 for detailed specifications, imagery, and cost estimates.

### Consultation

Consultation has been undertaken with the following Officers:

- The Community Development Team;
- The Technical & Rural Services Team; and
- The Narrogin Townscape Advisory Committee.

The Narrogin Townscape Advisory Committee were presented with this concept at the meeting held on 24 June 2025 with the committee unanimously supporting the transition to multifunctional poles that provide improved aesthetics and community activation potential.

### Statutory Environment

This proposal falls within the scope of standard procurement and budget adoption processes and does not trigger any specific statutory obligations.

### Policy Implications

This proposal aligns with the Narrogin Townscape Study Review (2016), which was adopted by Council in February 2017 as a guiding document for streetscape improvements. The study highlights the importance of enhancing the town centre's visual appeal, including upgrades to lighting, signage, and civic spaces, particularly at intersections like Federal and Egerton Streets.

Replacing the existing poles with heritage-style multifunctional lighting supports the goals of the Study by improving street aesthetics, community activation, and safety.

### Sustainability & Climate Change Implications

*Environmental* - The project will reduce energy consumption by replacing outdated lighting with energy-efficient LED technology.

*Economic* - Improved town centre presentation may encourage increased visitation and economic activity, particularly during the festive season.

*Social* - The upgraded infrastructure supports community pride, enhances civic messaging capacity, and addresses long-standing community concerns regarding Christmas decorations.

### Financial Implications

The total estimated cost of replacing the decorative streetlight poles is between \$108,000 and \$110,000 excluding GST. The preferred approach is to complete the project within a single financial year to avoid higher costs associated with staging, such as additional contractor mobilisation and per-unit expenses.

It is recommended that the project be considered for inclusion in the 2026/27 Budget. The Administration will also attempt to seek grant funding for this project.

## Strategic Implications

Shire of Narrogin Strategic Community Plan 2017-2027		
Objective:	1.	Economic Objective
Outcome:	1.1	Growth in revenue opportunities
Strategy:	1.1.2	Promote Narrogin and the Region
Objective:	2.	Social Objective
Outcome:	2.3	Existing strong community spirit and pride is fostered, promoted and encouraged
Strategy:	2.3.3	Facilitate and support community events

## Risk Implications

Risk	Risk Likelihood	Risk Impact / Consequence	Risk Rating	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
Failure to proceed may result in community dissatisfaction and operational effectiveness of the lighting.	Likely (4)	Insignificant (1)	Low (1-4)	Business & Community Disruption	Proceed with detailed project planning, design finalisation and funding strategy.

## Risk Matrix

Consequence Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		1	2	3	4	5
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives; occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating of four (4) has been determined for this item. Any items with a risk rating over 10 or greater (considered to be high or extreme risk) will be added to the Risk Register, and any item with a risk rating of 16 or greater will require a specific risk treatment plan to be developed.

## Comment/Conclusion

The proposal is to replace ten (10) existing black federation pole lights on Federal Street with new LED poles featuring energy-efficient LED lighting to improve street safety and amenity; banner arms for event promotion, civic messaging, and year-round community engagement; and integrated capacity for overhead seasonal lighting and Christmas decorations. The Provincial Pole design complements

Narrogin's heritage and offers modern functionality, while enhancing lighting potential at key intersections, including Federal Street & Fortune Street, Federal Street & Egerton Street (with the potential for diagonal festive lighting), and Federal Street & Park Street. Completion ahead of the 2026 Christmas season is preferred, subject to funding availability.

### Voting Requirements

Simple Majority

#### **OFFICERS' AND TOWNSCAPE ADVISORY COMMITTEE'S RECOMMENDATION & COUNCIL RESOLUTION 230725.07**

Moved: Cr McNab

Seconded: Cr Pomykala

That with respect to the proposed replacement of the black federation pole lights on Federal Street, Council:

- 1) Endorse the principle to replace the existing ten (10) pole lights on Federal Street with new LED poles equipped with banner arms and capacity for overhead festive lighting and event promotion;
- 2) Support the selection of the Provincial Pole design as the preferred option;
- 3) Consider including the project in the 2026/27 Annual Budget financial year, prior to the commencement of the 2026 Christmas season, with a total estimated budget of up to \$110,000; and
- 4) Request that the Chief Executive Officer investigate opportunities for external grant funding.

**CARRIED 7/0**

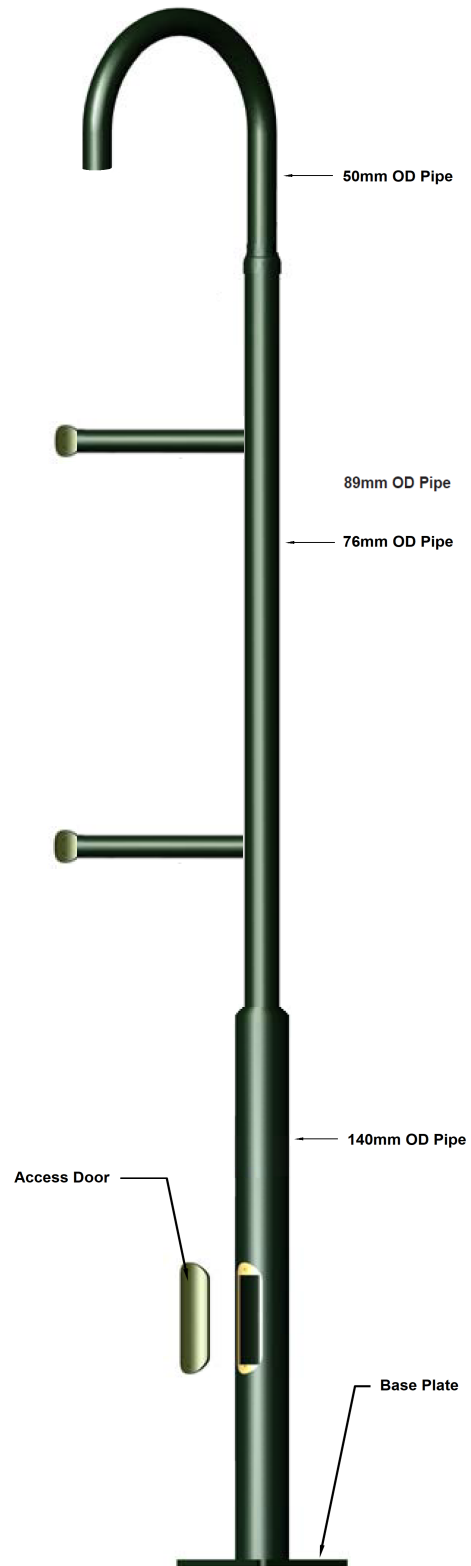
For: President Ballard, Cr Broad, Cr Fisher, Cr Bartron, Cr Pomykala, Cr Wiese, Cr McNab

Against: Nil

# Brighton Pole

with Banner Arms

Suit Banner size  
600mm W x 1800mm H




## Design conditions

- 1.1 Basic Wind Speed: 45M/s
- 1.2 Region: A

## Standards

- 2.1 Pole Design: AS/NZS 4676
- 2.2 Material AS1074, AS/NZS 1163/Q345B
- 2.3 Welding - Electric Arc Welding: AS/NZS1554
- 2.4 Galvanizing: AS/NZS4680

DRAWN BY: J K Foster	15/02/2022	8m BRIGHTON TUBULAR POLE WITH CURVED ARM & FLANGE BASE Minutes Ordinary Council Meeting 23 July 2025 Copyright © 2022 Vizona Pty Ltd	 <b>VIZONA PTY LTD:</b> info@vizona.com.au 1300 250 150 www.vizona.com.au
CHECK BY: MR.DANIEL	17/02/2022		
APPROVED BY: Shire of Narrogin GM	18/02/2022		



# QUOTE

Shire of Narrogin

**Date**  
4 Jun 2025

**Expiry**  
4 Jul 2025

**Quote Number**  
QUViz-2068

**ABN**  
48 627 272 913

Vizona Pty Ltd  
45 Burlington Street,  
Naval Base, WA, 6165  
Ph: 1300 250 150  
Email:  
accounts@vizona.com.au

## Light/Banner Poles

Location:  
Federal Street, Narrogin

Description	Quantity	Unit Price	GST	Amount AUD
Provo BT 80W-A LED Area Light	8.00	550.00	10%	4,400.00
8m Brighton Pole with Banner Arms - Hot Dip Galvanised - Powder Coat finish	8.00	1,225.00	10%	9,800.00
Holding Down Bolt Assembly: 4 x M24 Galvanized Bolts with cages to suit 600mm diameter x 1800mm deep	8.00	610.00	10%	4,880.00
Once off Delivery to Narrogin	1.00	1,370.00	10%	1,370.00
Removal of 8 Existing Cast Iron Poles & Footings. Installation of 8 new concrete footings. Setting up of 8 new poles. Connecting to existing power circuit. Reinstatement of paving. Commisioning of lights.	1.00	61,360.00	10%	61,360.00
			Subtotal	81,810.00
			TOTAL GST 10%	8,181.00
			<b>TOTAL AUD</b>	<b>89,991.00</b>

## Terms

Please note: The above quote does not include installation.  
No additional electrical components included.  
Quote is subject to Vizona Pty Ltd's standard terms and conditions.

<https://www.vizona.com.au/terms-conditions/>

Lead time approx. 8-10 weeks from day of order.

Quotation is valid for 30 days.

25% deposit required with order and balance prior to dispatch.

Delivery is to site only, offloading is the responsibility of the customer.

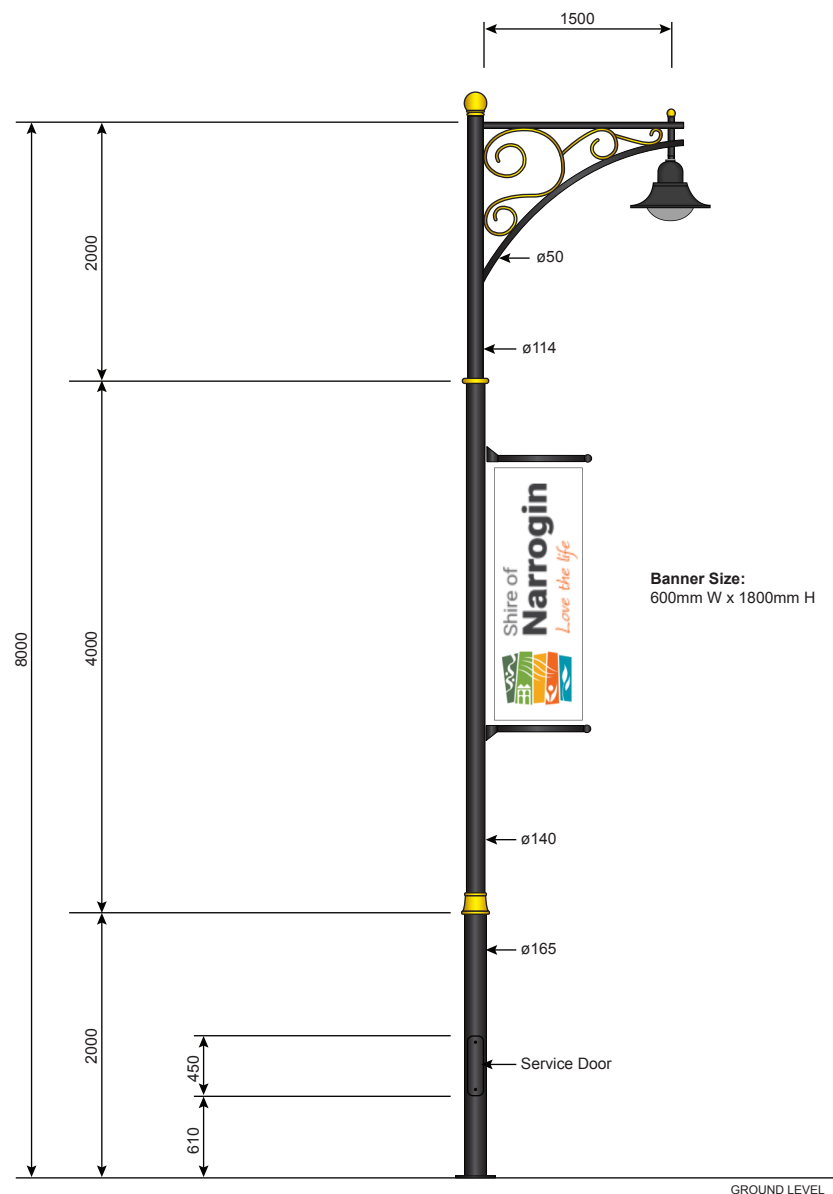
Delivery will require lifting equipment on site.





# Provincial Pole - Flange Mounted

## Visual Presentation



### DESIGN CONDITIONS

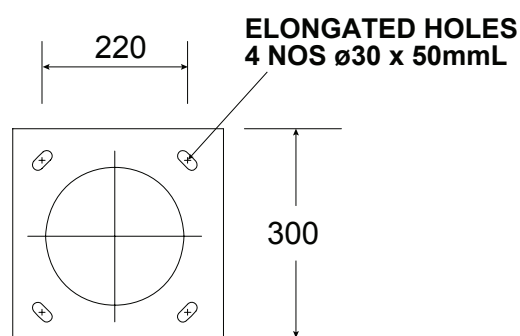
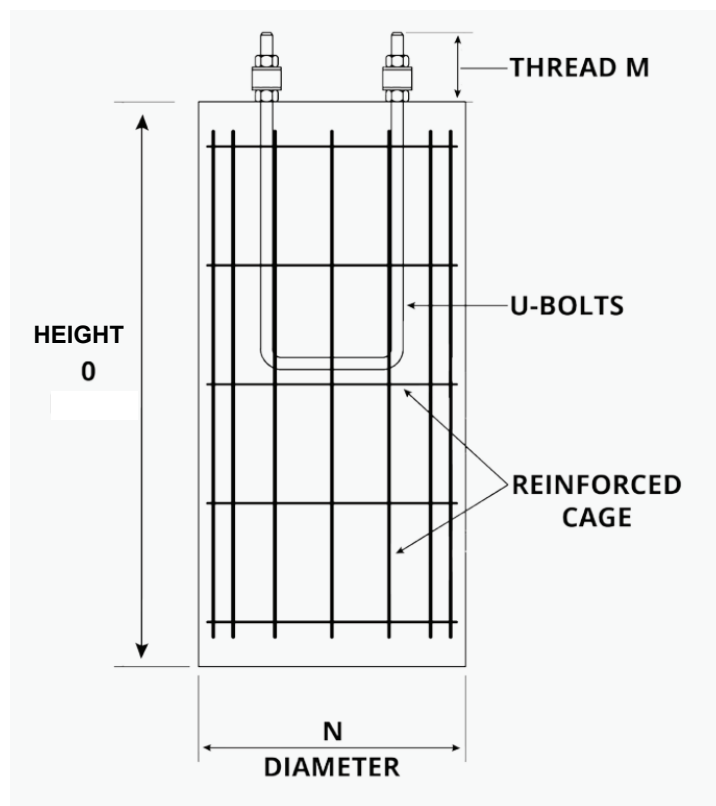
Basic Wind Speed	45m/s
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### STANDARDS

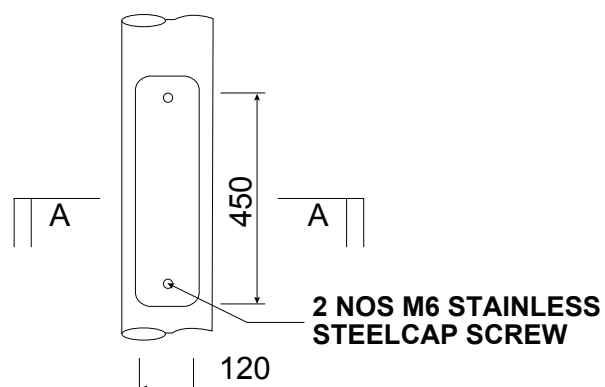
Pole Design	AS/NZS 4676 (TBC)
Material	AS1076, AS/NZS 1163
Welding (Electric Arc Welding)	AS/NZS 1554
Galvanizing	AS/NZS 4680
Powder Coating	AS/NZS 4506

# Provincial Pole - Flange Mounted

## Technical Specification



**FLANGE PLATE**



**SERVICE DOOR DETAIL**



# QUOTE

Shire of Narrogin

**Date**  
4 Jun 2025

**Expiry**  
4 Jul 2025

**Quote Number**  
QUViz-2069

**ABN**  
48 627 272 913

Vizona Pty Ltd  
45 Burlington Street,  
Naval Base, WA, 6165  
Ph: 1300 250 150  
Email:  
accounts@vizona.com.au

## Light/Banner Poles

Location:  
Federal Street, Narrogin

Description	Quantity	Unit Price	GST	Amount AUD
Provo BT 80W-A LED Area Light	8.00	550.00	10%	4,400.00
8m Provincial Pole with Banner Arms - Hot Dip Galvanised - Powder Coat finish	8.00	1,690.00	10%	13,520.00
Holding Down Bolt Assembly: 4 x M24 Galvanized Bolts with cages to suit 600mm diameter x 1800mm deep	8.00	610.00	10%	4,880.00
Once off Delivery to Narrogin	1.00	1,370.00	10%	1,370.00
Removal of 8 Existing Cast Iron Poles & Footings. Installation of 8 new concrete footings. Setting up of 8 new poles. Connecting to existing power circuit. Reinstatement of paving. Commisioning of lights.	1.00	62,310.00	10%	62,310.00
Subtotal				86,480.00
TOTAL GST 10%				8,648.00
TOTAL AUD				95,128.00

## Terms

Please note: The above quote does not include installation.  
No additional electrical components included.  
Quote is subject to Vizona Pty Ltd's standard terms and conditions.

<https://www.vizona.com.au/terms-conditions/>

Lead time approx. 8-10 weeks from day of order.

Quotation is valid for 30 days.

25% deposit required with order and balance prior to dispatch.

Delivery is to site only, offloading is the responsibility of the customer.

Delivery will require lifting equipment on site.



Figure 1 Map showing location of existing poles



Figure 2 Image of existing pole suggested for replacement.

## 10.4 OFFICE OF THE CHIEF EXECUTIVE OFFICER

### OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION 230725.08

Moved: Cr Pomykala

Seconded: Cr Fisher

That pursuant to section 5.23 (2)(a), (b), & (c) of the *Local Government Act 1995*, the Council move behind closed doors to discuss:

- 1) A matter affecting an employee or employees;
- 2) The personal affairs of a person; and
- 3) A contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting.

**CARRIED 7/0**

For: President Ballard, Cr Broad, Cr Fisher, Cr Bartron, Cr Pomykala, Cr Wiese, Cr McNab

Against: Nil

7:53 pm *The Executive Manager Planning & Sustainability declared a financial interest left the Council Chambers.*

7:54 pm *Other than the Chief Executive Officer, all Staff and the public left the Council Chambers.*

### 10.4.1 RECRUITMENT – EXECUTIVE MANAGER PLANNING & SUSTAINABILITY

File Reference	Personal File
Disclosure of Interest	Neither the Author nor Authorising Officer have any Impartiality, Financial or Proximity Interests that requires disclosure.
Applicant	Nil
Previous Item Numbers	Nil
Date	15 July 2025
Author	Lily Webb – Executive Support Coordinator
Authorising Officer	Dale Stewart – Chief Executive Officer
Attachments	
1. CONFIDENTIAL Letter, Contract and CV of preferred applicant (Provided under separate cover)	
2. Draft Council Policy 2.1 – Senior Employees (Amended)	

### Summary

The Chief Executive Officer proposes to appoint Mr Adam Majid to the position of Executive Manager Planning & Sustainability, noting that he commenced employment on 14 July 2025 following a recruitment process and in consultation with the Shire President.

A copy of the applicant's CV and Cover Letter have been provided under separate cover, together with the employment contract for a 5 (five) year period with standard 3 (three) month probationary term.

This report also seeks Council's formal endorsement of:

- The appointment pursuant to section 5.37(2) of the Local Government Act 1995;
- The renaming of the former Executive Manager Development & Regulatory Services role to Executive Manager Planning & Sustainability; and
- Amendment of Council Policy 2.1 – Senior Employees – Designation & Appointing Acting Chief Executive Officer, as attached, to give effect to this renaming in accordance with the May 2025 Council resolution.

## Background

The former Executive Manager concluded on 9 July 2025 following nine (9) years of service.

A state-wide recruitment process attracted 17 applicants, of which Mr Adam Majid was identified as the preferred candidate. He brings substantial experience, having previously served as:

- Chief Executive Officer of the Shire of Kent;
- Executive Manager or Director at the Shires of Ashburton, East Pilbara, and the Town of Port Hedland; and
- Project Manager at the Shire of Dumbleyung (most recent role).

The Chief Executive Officer has had direct experience working with Adam during their shared time at Port Hedland and can attest to his capabilities and professional conduct.

Following consultation with the Shire President, and in accordance with s.5.37(2) of the Local Government Act 1995, the Chief Executive Officer proceeded with an offer of employment to Mr Majid, which was accepted. Mr Majid commenced on 14 July 2025 and now seeks formal Council endorsement.

The appointment was previously advised to Elected Members on 24 June 2025, with full disclosure of the recruitment outcome, commencement arrangements, and proposed terms.

At its May 2025 Ordinary Council Meeting, Council resolved (Part 3 of the Delegations Register Review) to authorise the change of title from Executive Manager Development & Regulatory Services to Executive Manager Planning & Sustainability, subject to the amendment of Council Policy 2.1.

This report seeks to formalise that change.

## Consultation

The Chief Executive Officer has consulted with:

- the Shire President;
- the Deputy Shire President; and
- the Executive Manager Technical & Rural Services.

## Statutory Environment

The following sections of the *Local Government Act 1995* provide the legislative framework that supports both the Chief Executive Officer's decision to proceed with the appointment (subject to Council endorsement) and the redefined title:

- Section 5.37 – Senior Employees  
The CEO is to inform the Council of each proposal to employ or dismiss a senior employee, and the Council may accept or reject the CEO's recommendation.
- Section 5.40 – Principles Affecting Employment by Local Governments



This section emphasises fair, equitable, and lawful employment practices, reinforcing the integrity of the recruitment and appointment process.

- Section 5.44 – CEO May Delegate to Other Employees.  
This provision is relevant in relation to internal delegation structures, ensuring operational efficiency and clarify of responsibility within the organisation.
- Section 3.1(1A) – General Function of a Local Government (introduced November 2023)  
This section underlines the broader strategic and sustainable considerations required in all decision-making processes by local governments, including human resource decisions.

### Policy Implications

This report proposes to amend Council Policy 2.1 – Senior Employees – Designation & Appointing Acting CEO to reflect the renaming of the position to Executive Manager Planning & Sustainability, consistent with Council’s May 2025 outcomes. A draft of the amended policy is attached (Attachment 2).

Council previously resolved to update Policies 1.10 and 5.6 accordingly and they do not require further Council action at this time.

### Sustainability & Climate Change Implications

*Environmental* - There are no significant identifiable environmental impacts arising from adoption of the officer’s recommendation.

*Economic* - There are no significant identifiable economic impacts arising from adoption of the officer’s recommendation.

*Social* - There are no significant identifiable social impacts arising from adoption of the officer’s recommendation.

### Financial Implications

The recruitment and appointment are in line with budgeted staff costs and do not require additional allocation. The position is part of the existing approved organisational structure.

### Strategic Implications

Shire of Narrogin Strategic Community Plan 2017-2027		
Outcome:	4.	Civic Leadership Objective (To Continually enhance the Shire’s organisational capacity to service the needs of a growing community)
Strategy:	4.1	An efficient and effective organisation
Strategy:	4.1.1	Continually improve operational efficiencies and provide effective services
Strategy:	4.2.1	Provide a positive, desirable workplace



## Risk Implications

Risk	Risk Likelihood	Risk Impact / Consequence	Risk Rating	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
Misalignment with organisation goals or inadequate performance, impacting operational efficiency and strategic outcomes.	Unlikely (2)	Moderate (3)	Medium (5-9)	Employment Practices	Risk Management through recruitment process, vetting, and probationary period to assess the employee's suitability for the role.

## Risk Matrix

Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives; occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating of six (6) has been determined for this item. Any items with a risk rating over 10 or greater (considered to be high or extreme risk) will be added to the Risk Register, and any item with a risk rating of 16 or greater will require a specific risk treatment plan to be developed.

## Comment/Conclusion

Mr Adam Majid is a well-qualified and experienced senior local government officer that brings a wealth of knowledge to the organisation. The Council is now requested to formally endorse the Chief Executive Officer's appointment of Mr Majid in accordance with the *Local Government Act 1995*; and approve the supporting policy amendment to give effect to the role's revised title.

## Voting Requirements

Simple Majority

## **OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION 230725.09**

Moved: Cr Wiese

Seconded: Cr McNab

That pursuant to section 5.37(2) of the Local Government Act 1995, the Council:

- 1) Approve the renaming of the position of Executive Manager Development & Regulatory Services to Executive Manager Planning & Sustainability;
- 2) Amend Council Policy 2.1 – Senior Employees – Designation & Appointing Acting CEO as per Attachment 2;
- 3) Note that the Administration will make corresponding updates to the Delegations Register and Policy Manual; and
- 4) Endorse the Chief Executive Officer's appointment of Mr Adam Majid to the role of Executive Manager Planning & Sustainability; and
- 5) Note that Mr Majid commenced in the position on 14 July 2025, following formal offer and acceptance, and consultation with the Shire President.

**CARRIED 7/0**

For: President Ballard, Cr Broad, Cr Fisher, Cr Bartron, Cr Pomykala, Cr Wiese, Cr McNab

Against: Nil

## Section 2 - ADMINISTRATION / ORGANISATION

### 2.1 Senior Employees – Designation & Appointing Acting CEO

**Responsible Executive** Chief Executive Officer

**Statutory context** Local Government Act 1995 –  
 - s.5.37 – senior employee or class of employee may be designated  
 - Local Government Act 1995, Section 5.39C and 5.36 (2); and  
 - Local Government (Administration) Amendment Regulations 2021.

**Corporate context** Delegation 1.2 – Acting CEO (Appointment)

**History**

Adopted	26 April 2017
Last reviewed	24 July 2019
Amended	24 February 2021
Reviewed	7 June 2021
Reviewed	26 April 2023
Reviewed	28 May 2025
<u>Draft</u>	<u>18 July 2025</u>

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#### Policy Statement

Pursuant to Section 5.37 of the Local Government Act 1995, the following employees are designated as senior employees –

- Executive Manager, Corporate and Community Services;
- Executive Manager, ~~Development and Regulatory Services~~ Planning & Sustainability; and
- Executive Manager, Technical and Rural Services.

For the purposes of Section 5.36 (2) of the Local Government Act 1995, the Council has determined that employees that are appointed in one of the above positions are suitably qualified to be appointed as Acting CEO by the CEO, from time to time, when the CEO is on periods of leave, subject to the following condition:

- The CEO is not an interim CEO or Acting in the position;
- The term of appointment is not longer than 20 working days consecutive;
- That the employee's employment conditions are not varied other than the employee is entitled at the CEO's discretion, no greater than the salary equivalent to that of the CEO during the Acting period.

In the case of the unavailability of the CEO due to an emergency, the Executive Manager Corporate & Community Services is automatically appointed as the Acting CEO for up to 2 weeks from commencement, and continuation is then subject to determination by the Council.

All other interim, Acting or CEO appointments to be referred to Council.

<sup>w</sup>  
 – End of Policy

#### Notes

#### Statutory requirement –

**The Local Government Act requires that matters relating to the appointment of a temporary or acting CEO may only be adopted or amended by absolute majority.**

CEO is a designated senior employee under the Act. There is no requirement to have designated employees other than for the purpose of automatic appointment as Acting Chief Executive Officer. Most requirements placed on designated employees are already covered by s.5.74 – to declare gifts and to make primary / annual declarations if making direct report to Council or exercising delegated authority.

**OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION 230725.10**

Moved: Cr McNab

Seconded: Cr Pomykala

That Council proceed in public.

**CARRIED 7/0**

For: President Ballard, Cr Broad, Cr Fisher, Cr Bartron, Cr Pomykala, Cr Wiese, Cr McNab

Against: Nil

*8:11 pm All Staff and the public that were present prior to proceeding behind closed doors, returned to the Council Chambers.*

**11. ELECTED MEMBERS' MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

Nil

**12. NEW BUSINESS OF AN URGENT NATURE APPROVED BY THE PERSON PRESIDING OR BY DECISION OF THE MEETING**

Nil

**13. CLOSURE OF MEETING**

There being no further business to discuss, the Presiding Member declared the meeting closed at 8:12 pm and, pursuant to resolution 111224.04 of 11 December 2024, reminded Councillors of the next Ordinary Meeting of the Council, scheduled for 7.00 pm on Wednesday 27 August 2025, at this same venue.



Shire of  
**Narrogin**  
*Love the life*

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