



Ordinary Council Meeting

***Attachment Booklet
August 2025***

ATTACHMENT BOOKLET – AUGUST 2025

Item	Description
8.1	Ordinary Council Meeting Minutes – 22 July 2025
8.2	Agenda Forum Notes – 19 August 2025
FIN 01-08/25	Accounts for Payment – July 2025
FIN 02-08/25	Monthly Financial Statements for the Period Ended 30 June 2025
FIN 03-08/25	2025 Annual Budget Attachment 1: Shire of Irwin 2025/26 Annual Budget Attachment 2: Shire of Irwin 2025/26 Annual Budget Schedule of Capital Works
DEV 01-08/25	July 2025 Development Delegated and Authorised Authority Report
CEO 01-08/25	RFT 01-2025 - Port Denison Boating Facility Upgrade - Stage 1- Evaluation Summary



Ordinary Council Meeting

26 August 2025

Item 8.1

Ordinary Council Meeting
Minutes – 22 July 2025



SHIRE OF IRWIN
DONGARA-PORT DENISON
A BRILLIANT BLEND

MINUTES

ORDINARY COUNCIL MEETING

Tuesday 22 July 2025



Disclaimer

The Shire of Irwin:

- advises that the purpose of an Ordinary Council Meeting is to discuss and, where possible, make resolutions about items appearing in the agenda. No person should rely or act on the basis of any decision, advice or information provided by an Elected Member or Officer, or on the content of any discussion occurring during the course of the meeting. No person should rely on the decisions made by Council until formal written advice of the Council is received by that person.
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- disclaims any liability for any loss arising from any person or body relying on any statement, discussion, recommendation or decision in the audio recording. Council minutes provide the definitive record of Council's resolutions.

Nature of Council's Role in Decision Making

Advocacy	When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.
Executive	The substantial direction setting and oversight role of the Council e.g., performance of the Local Government's function under law, administration of Local Laws, adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.
Legislative	Includes adopting local laws and local planning schemes.
Review	When Council reviews decisions made by Officers.
Quasi-judicial	When Council determines an application/matter that directly affects a person's rights and interests. The judicial character arises from the obligation to abide by the principles of natural justice e.g., local planning applications, building permits, other permits/licences (e.g. under the Health Act, Dog Act or local laws) and other decisions that may be appealable to the State Administrative Tribunal (SAT).

By allocating these roles, the Shire ensures that the Council's decision-making is structured and aligned with its legal responsibilities, allowing it to effectively govern, serve its community, and maintain compliance with applicable laws.

Notes for Members of the Public

Meeting Formalities

Shire of Irwin Council Meetings are governed by legislation and regulations. During the meeting, no member of the public may interrupt the meetings proceedings or enter into conversation.

Members of the public shall ensure that their mobile phones are switched off and not used during any Shire meeting.

Members of the public are hereby advised that in line with Council Policy CP48 – Recording of Council Minutes, no person is to use any electronic, visual or audio recording device or instrument to record the proceedings of a Council Meeting without the written permission of the Council.

Audio Recordings

This Meeting will be audio recorded. The recording will be made publicly available on the Shire's website within ten (10) days of the meeting being held.

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MINUTES

of the

ORDINARY COUNCIL MEETING

held

22 July 2025

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

The Shire President declared the meeting open at 6.00pm and welcomed Councillors, Staff and the one Member of the Gallery

2. RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE

Members

Councillor M Leonard
Councillor B Wyse
Councillor I Scott
Councillor E Tunbridge
Councillor P Summers
Councillor J Melsom
Councillor A J Gillam

President
Deputy President

Staff

Mr S D Ivers
Ms F Boksmati
Mr M Jones
Miss P Machaka
Ms S Mearns

Chief Executive Officer
Manager Community Services
Manager Operations
Manager Finance
Executive Assistant

Guests

Nil

Apologies

Mr M Connell

Manager Development

Approved Leave of Absence

Nil

Gallery

Mr Bruce Baskerville Chair-Irwin Districts Historical Society

3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Question 1: Maria Rinaldi, Port Denison

When will the Shire rectify the uneven surfaces around the townsite, such as the corner of Hunt and Church Streets, on Point Leander Drive, and near the bridge, as these areas present safety hazards for mobility scooter (gopher) users, with a potential risk of tipping?

RESPONSE: The Shire is committed to enhancing accessibility across the townsite, in line with our Disability Access and Inclusion Plan (DAIP). Each financial year, funding is allocated for footpath maintenance and improvements, with projects prioritised based on safety concerns, accessibility needs, and community feedback. We recognise that uneven surfaces can create hazards, especially for mobility scooter users, and will continue to address these issues through our ongoing infrastructure improvement program. The specific locations mentioned have been noted for assessment and prioritisation within upcoming works.

Question 2: John Rossiter, Port Denison

Can the Shire install an automatic door at the main entrance of the Dongara Medical Centre?

RESPONSE: Thank you for the suggestion. Installing an automatic door at the main entrance of the Dongara Medical Centre is a valuable idea that would improve accessibility for all visitors. We will refer this proposal to Council for consideration as part of the upcoming budget planning process.

Question 3: John Rossiter, Port Denison

Why have Sea Folk and Seaspray been given an exemption on signage, but the Dongara Bakery has not?

RESPONSE: Seaspray Beach Café and Sea Folk Café are located on the outskirts of town, in areas where passing travellers are unlikely to be aware of their presence without adequate signage. Due to their distance from the town centre and limited alternative options for visibility, these businesses rely heavily on directional signage to attract visitors. Both have experienced a noticeable decline in trade following the removal of signage, prompting Council to grant temporary exemptions in these specific cases.

In contrast, Dongara Bakery is centrally located with high visibility and accessibility, and therefore does not face the same challenges in attracting passing traffic or maintaining customer awareness.

Question 4: John Rossiter, Port Denison

Why was Point Leander Drive from Leitch Street to George Road realigned?

RESPONSE: The original realignment of Point Leander Drive between Leitch Street and George Road appears to have been carried out some time ago to accommodate the growth of the fig trees in the area. However, this resulted in a narrower footpath corridor, which raised safety concerns, particularly for families with young children.

The decision to return the road to its original alignment was made to address these concerns by widening the footpath corridor. This improvement enhances pedestrian safety and accessibility and also provides the opportunity for the removal of vehicle access dips, creating a smoother and safer path for all users.

4. PUBLIC QUESTION TIME

Question 1: Bruce Baskerville, Chair, Irwin Districts Historical Society

With regards to the Dongara Public Town Hall restoration works - What is the project, works or purpose of the funding?

RESPONSE: Question to be taken on notice

Question 2: Bruce Baskerville, Chair, Irwin Districts Historical Society

With regards to the Dongara Public Town Hall restoration works – Have any of the works commenced?

RESPONSE: Question to be taken on notice

Question 3: Bruce Baskerville, Chair, Irwin Districts Historical Society
With regards to the Dongara Public Town Hall restoration works – Has any of the funding been spent and if so, on what?

RESPONSE: Question to be taken on notice

Question 4: Bruce Baskerville, Chair, Irwin Districts Historical Society
With regards to the Dongara Public Town Hall restoration works – Why is there are a difference in the budgeted funding between \$240,000 last year and \$256,000 this year?

RESPONSE: Question to be taken on notice

Question 5: Bruce Baskerville, Chair, Irwin Districts Historical Society
With regards to the Dongara Public Town Hall restoration works – If work had not commenced by the end of the last financial year 2024/45, will the funds be carried over in full to the 2025/26 financial year for the same or similar work on the Hall?

RESPONSE: Question to be taken on notice

Question 6: Bruce Baskerville, Chair, Irwin Districts Historical Society
With regards to the Denison House Capital Renewal Works - What is the project, works or purpose of the \$25,000 funding set aside in the adopted annual budget?

RESPONSE: Question to be taken on notice

Question 7: Bruce Baskerville, Chair, Irwin Districts Historical Society
With regards to the Denison House Capital Renewal Works – Has any of the work commenced?

RESPONSE: Question to be taken on notice

Question 8: Bruce Baskerville, Chair, Irwin Districts Historical Society
With regards to the Denison House Capital Renewal Works – Has any of the funding been spent and if so, on what?

RESPONSE: Question to be taken on notice

Question 9: Bruce Baskerville, Chair, Irwin Districts Historical Society
With regards to the Denison House Capital Renewal Works – Is any of the funding available for conservation works on the riverbank terracing in front of the building?

RESPONSE: Question to be taken on notice

Question 10: Bruce Baskerville, Chair, Irwin Districts Historical Society
With regards to the Denison House Capital Renewal Works – If work had not commenced by the end of the last financial year 2024/45, will the funds be carried over in full to the 2025/26 financial year for the same or similar work on Denison House?

RESPONSE: Question to be taken on notice

5. DECLARATIONS OF INTEREST

Nil

6. APPLICATIONS FOR LEAVE OF ABSENCE

Nil

7. PETITIONS AND DEPUTATIONS

Nil

8. CONFIRMATION OF MINUTES AND TABLING OF AGENDA FORUM NOTES**8.1 Minutes of the Ordinary Council Meeting held 24 June 2025**

The Minutes of the Ordinary Council Meeting held 24 June 2025 are included in the *Attachment Booklet – July 2025*.

COUNCIL DECISION		010725
MOVED: Cr Wyse		SECONDED: Cr Melsom
That Council confirms the Minutes of the Ordinary Council Meeting held 24 June 2025.		
VOTING DETAILS:		CARRIED: 7/0
For:	Cr Leonard, Cr Wyse, Cr Tunbridge, Cr Summers, Cr Melsom, Cr Gillam, Cr Scott	
Against:	Nil	

8.2 Agenda Forum Notes – 15 July 2025

At the Agenda Forum held 15 July 2025, Shire Officers presented background information and answered questions on items to be considered at the June 2025 Ordinary Council Meeting.

Notes from the Agenda Forum are included in the *Attachment Booklet – July 2025*.

COUNCIL DECISION		020725
MOVED: Cr Tunbridge		SECONDED: Cr Summers
That Council confirms the Notes of the Agenda Forum held 15 July 2025.		
VOTING DETAILS:		CARRIED: 7/0
For:	Cr Leonard, Cr Wyse, Cr Tunbridge, Cr Summers, Cr Melsom, Cr Gillam, Cr Scott	
Against:	Nil	

9. ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION

25 June 2025	Shire President attended the Mid West Economic Forum held in Geraldton
1 July 2025	Shire President and CEO met with Mr Rob Gillam to discuss the Surf Beach
3 July 2025	CEO attended a Government Forum at the City of Vincent
21 July 2025	Shire President attended the PAG Meeting

10. REPORTS OF OFFICERS AND COMMITTEES

10.1 Finance Reports

FIN 01-07/25 Accounts for Payment - June 2025	
Author:	S Clarkson, Senior Finance Officer
Responsible Officer:	P Machaka, Manager Finance
File Reference:	2.0057
Council Role:	Executive
Voting Requirements:	Simple Majority

Report Purpose:

For Council to receive the list of accounts paid under delegated authority during June 2025.

COUNCIL DECISION030725

MOVED: Cr Scott

SECONDED: Cr Summers

That Council, by Simple Majority, receives the Accounts paid during June 2025 as contained in FIN01-07/25 Attachment 1 of the Attachment Booklet – July 2025 represented by:

Payment Type/Numbers	Total Amount
EFT 33678 – 33836	\$703,084.20
Muni Cheques – 32237 – 32244	\$85,527.05
Direct Debit – Telstra	\$1,797.48
Direct Debit – WA Treasury Corporation	\$145,866.05
Direct Debit – Credit Card	\$33,666.25
Direct Debit – N-Able Pty Ltd	\$2,063.96
Direct Debit – Australian Phone Company	\$225.23
Direct Debit – Telair Pty Ltd	\$2,448.91
Direct Debit – Vestone Capital Pty Ltd	\$10,554.20
Direct Debit – Superannuation	\$26,663.07
Grand Total	\$1,011,896.40

VOTING DETAILS:

CARRIED: 7/0

For: Cr Leonard, Cr Wyse, Cr Tunbridge, Cr Summers, Cr Melsom, Cr Gillam, Cr Scott

Against: Nil

Background:

A list of accounts paid under delegated authority is attached showing all payments made during the month of June 2025.

Officer's Comment:

Nil

Consultation:

Nil

Statutory Environment:

The *Local Government (Financial Management) Regulations 1996* provides as follows:

13. *Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.*
- (1) *If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared*
- (a) *the payee's name;*
 - (b) *the amount of the payment;*
 - (c) *the date of the payment; and*
 - (d) *sufficient information to identify the transaction.*
- (3) *A list prepared under sub-regulation (1) or (2) is to be —*
- (a) *presented to the council at the next ordinary meeting of the council after the list is prepared; and*
 - (b) *recorded in the minutes of that meeting.*

Policy Implications:

Under Delegation CEO101 Council has delegated authority to the Chief Executive Officer to authorise payments from the municipal or trust fund.

Financial/Resource Implications:

Nil

Strategic Implications:

Our Brilliant Future – Strategic Community Plan 2021 – 2031

Strategy 4.2.1 Ensure compliance whilst embracing innovation and better practice principles

Strategy 4.3.2 Adopt and follow better practice processes

Attachments:

Attachment Booklet – July 2025

FIN01-07/25 Attachment 1: Accounts for Payment – June 2025

FIN 02-07/25 Monthly Financial Statements – May 2025	
Author:	P Machaka, Manager Finance
Responsible Officer:	S Ivers, Chief Executive Officer
File Reference:	2.0057
Council Role:	Executive
Voting Requirements:	Simple Majority

Report Purpose:

For Council to consider and receive the Monthly Financial Statements for the period 1 July 2024 to 31 May 2025.

COUNCIL DECISION		040725
MOVED: Cr Gillam		SECONDED: Cr Tunbridge
That Council, by Simple Majority, receives the Monthly Financial Statements for the period 1 July 2024 to 31 May 2025 as contained in FIN02 07/25 Attachment 2 of the Attachment Booklet – July 2025.		
VOTING DETAILS:		CARRIED: 7/0
For:	Cr Leonard, Cr Wyse, Cr Tunbridge, Cr Summers, Cr Melsom, Cr Gillam, Cr Scott	
Against:	Nil	

Background:

The Monthly Financial Statements to 31 May 2025 are prepared in accordance with the requirements of the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations 1996* and includes the following statutory reports:

- Statement of Financial Activity by Nature
- Statement of Financial Position
- Explanation of Material Variances
- Net Current Funding Position

The Statements also include various other financial information not required by legislation, but for Council information.

Officer's Comment:

The financial position to the end of May 2025 is detailed in the attached report and summarised as per below:

31/05/2025	YTD Budget	YTD Actual	Variance YTD to Budget
Operating Revenue	10,320,454	10,424,374	1%
Operating Expenditure	(12,815,442)	(13,369,434)	4%
Net Operating	(2,494,988)	(2,945,060)	
Non-Operating Revenue	629,463	856,848	36%
Non-Operating Expenditure	(2,417,456)	(2,429,388)	0%
Net Non-Operating	(1,787,993)	(1,572,540)	
Cash at Bank		770,071	
Cash at Bank Restricted		373,935	
Reserve Bank		1,351,676	
Total Cash Funds		2,495,682	

Consultation:

Nil

Statutory Environment:

Local Government Act 1995

- *Section 6.4 Financial report*

Local Government (Financial Management) Regulations

- *Section 34 Financial activity statement report provides as follows:*

- (1) *A local government is to prepare each month a statement of financial activity reporting on the sources and applications of funds, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail -*
 - (a) *annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c);*
 - (b) *budget estimates to the end of the month to which the statement relates;*
 - (c) *actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;*
 - (d) *material variances between the comparable amounts referred to in paragraphs (b) and (c); and*
 - (e) *the net current assets at the end of the month to which the statement relates.*
- (2) *Each statement of financial activity is to be accompanied by documents containing -*
 - (a) *an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets;*
 - (b) *an explanation of each of the material variances referred to in sub-regulation (1)(d); and*
 - (c) *such other supporting information as is considered relevant by the local government.*
- (3) *The information in a statement of financial activity must be shown according to the nature classification.*
- (4) *A statement of financial activity, and the accompanying documents referred to in sub-regulation (2), are to be -*
 - (a) *presented to the council - at an ordinary meeting of the council within 2 months after the end of month to which the statement relates; and*
 - (b) *recorded in the minutes of the meeting at which it is presented.*

Policy Implications:

Nil

Financial/Resource Implications:

Any issues in relation to expenditure and revenue allocations or variance trends are identified and addressed each month.

Strategic Implications:

Our Brilliant Future - Strategic Community Plan 2021 – 2031

Strategy 4.2.1 Ensure compliance whilst embracing innovation and better practice principles

Strategy 4.3.2 Adopt and follow better practice processes

Attachments:

Attachment Booklet – July 2025

FIN02-07/25 Attachment 2: Financial Statements for the Period Ended 31 May 2025

10.2 Development Reports

DEV 01-07/25 June 2025 Development Delegated and Authorised Authority Report	
Author:	M Connell, Manager Development
Responsible Officer:	S Ivers, Chief Executive Officer
File Reference:	3.00125
Council Role:	Executive
Voting Requirements:	Simple Majority

Report Purpose:

For Council to receive the June 2025 Development Delegated and Authorised Authority Report.

COUNCIL DECISION		050725
MOVED: Cr Gillam		SECONDED: Cr Summers
That Council by Simple Majority, receives the June 2025 Development Delegated and Authorised Authority Report, as contained in DEV 01-07/25 Attachment 1.		
VOTING DETAILS:		CARRIED: 7/0
For:	Cr Leonard, Cr Wyse, Cr Tunbridge, Cr Summers, Cr Melsom, Cr Gillam, Cr Scott	
Against:	Nil	

Background:

Local governments utilise levels of delegated authority to undertake day-to-day statutory functions, thereby allowing Council to focus on policy development, representation, strategic planning and community leadership, with the organisation focussing on the day-to-day operations of the Shire.

The use of delegated authority means the large volume of routine work can be effectively managed and acted on promptly, which in turn facilitates efficient service delivery to the community.

In addition, as of 1 July 2024, the determination of development applications for single houses or any development associated with a single house (excluding development associated with a heritage place), can now only be done by the CEO or authorised employees of the local government.

Officer's Comment:

This report presents the details of development functions made under delegated or authorised authority for the month of June 2025, with 9 building permits/certificates, 5 single house applications and 4 applications for development approval having been issued.

Consultation:

Nil.

Statutory Environment:

- *Local Government Act 1995*
- *Local Government (Administration) Regulations 1996*
- *Planning and Development (Local Planning Schemes) Regulations 2015*

Policy Implications:

Nil.

Financial/Resource Implications:

Nil.

Strategic Implications:

Our Brilliant Future – Strategic Community Plan 2021 – 2031

Strategy 4.2.1 Ensure compliance whilst embracing innovation and better practice principles

Strategy 4.3.2 Adopt and follow better practice processes

Attachments:

Attachment Booklet – July 2025

DEV 01-07/25 Attachment 1: June 2025 Development Delegated and Authorised Authority Report

Unconfirmed

DEV 02-07/25 Proposed Local Planning Scheme Amendment No. 22 – Rural Residential Rezoning Lot 9000 Hidden Valley Close, Dongara	
Author:	M Connell, Manager Development
Responsible Officer:	S Ivers, Chief Executive Officer
File Reference:	P24-69 / A5633
Council Role:	Legislative
Voting Requirements:	Simple Majority

Report Purpose:

For Council to support, without modification, Amendment No. 22 (the amendment) to the Shire of Irwin Local Planning Scheme No. 5.

COUNCIL DECISION		060725
MOVED: Cr Wyse		SECONDED: Cr Summers
That Council by Simple Majority, supports Amendment No. 22 to the Shire of Irwin Local Planning Scheme No. 5 without modification.		
VOTING DETAILS:		CARRIED: 7/0
For:	Cr Leonard, Cr Wyse, Cr Tunbridge, Cr Summers, Cr Melsom, Cr Gillam, Cr Scott	
Against:	Nil	

Background:

Amendment 22 seeks to rezone Lot 9000 Hidden Valley Close, Dongara from 'Residential R12.5' to 'Rural Residential'.

Lot 9000 is located some 700m from the coast and approximately 2km north from the Dongara town centre. The site is generally rectangular and has an area of around 40ha, being 400m wide (east to west) and 1.1km long (north to south).

The site lies within a coastal band of dunes that have previously been partially cleared for agricultural purposes. The site is vacant, characterised by significant variations in topography throughout, with an elevated ridge running through the southern portion of the eastern boundary as well as a small ridge situated towards the south-western boundary.

The site abuts large areas of coastal reserve and conservation land to the north and west, with larger rural residential lots to the east. The land to the south is zoned Residential R12.5 but has not yet been subdivided and will ultimately provide a transition from the existing North Shore residential estate further south.

Council at its meeting held on 25 February 2025 resolved to initiate the amendment and the advertising period has now concluded with 10 submissions being received.

Proposal

The amendment seeks to rezone Lot 9000 from Residential R12.5 to Rural Residential, which will enable the land to be developed for 1 hectare rural living lots. Under the existing R12.5 R-Code the site has the potential for subdivision to lots of an average size of 800m².

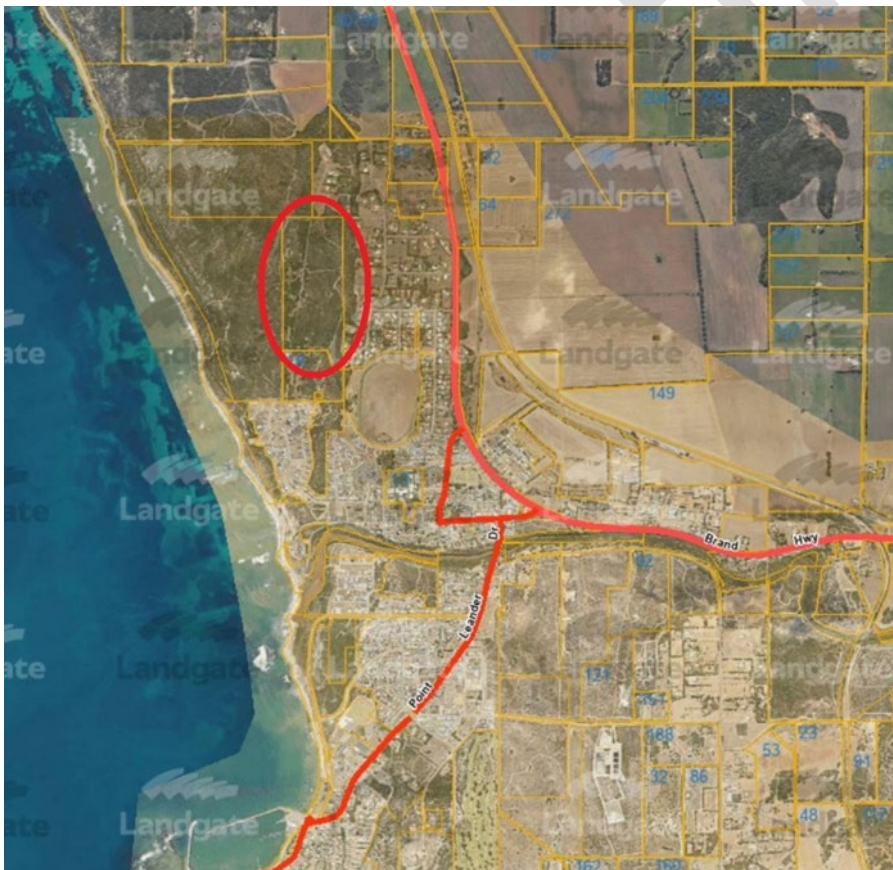
The site is located on the periphery of town in an area of transition between conservation and natural area reserves and existing / future low density residential and rural residential development.

The context of the site is such that the rezoning allows for the following opportunities:

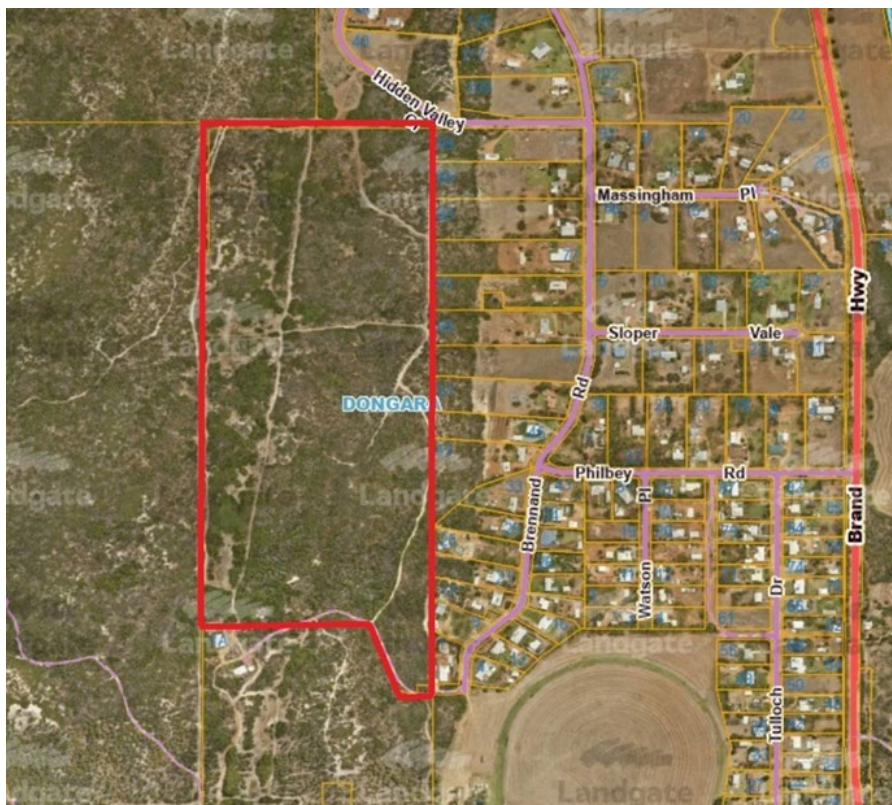
- The steep grades of the site (a vertical difference of over 32m between the highest and lowest portions of the site) would require extensive earthworks to level and retain traditional residential lots. Rural residential development of the site will reduce the extent of earthworks and retaining required and will deliver an appropriate and more sustainable site outcome that responds to the site topography which does not require wholesale clearing of the site.
- Sewer infrastructure is remote, and it is cost prohibitive to service the site for smaller residential lots. Development to the R12.5 density is therefore unviable.
- The Rural Residential zone will reduce the land use intensity of the site adjacent to the existing coastal and conservation reserves to improve separation distances and improve land use compatibility.
- The rezoning will not impact the ability for Dongara / Port Denison to accommodate future population growth and will facilitate timely subdivision to meet current and forecast future demand.
- The rezoning will facilitate an appropriate site responsive subdivision and development outcome in this location, further providing lifestyle and housing choice in the Dongara locality.

The amendment report is contained in DEV 02-07/25 Attachment 1.

Location Plan



Aerial Enlargement



Officer's Comment:

The amendment has been assessed against the following applicable planning framework as detailed below.

Guilderton to Kalbarri Sub-regional Strategy

The primary purpose of this Strategy is to guide growth, future planning and development in the sub-region. The Strategy identifies Dongara – Port Denison as a sub-regional centre that aims to support population and economic activities within its hinterland through the provision of goods and services. Urban growth within the Dongara – Port Denison sub-regional centre is promoted and the amendment is consistent with the strategic direction of the Strategy.

Local Planning Strategy

The Strategy sets out the long-term planning directions for the Shire and guides land use planning over the next 20 years. The Strategy promotes density infill of existing vacant residential zoned land as a priority. Lot 9000 is located in 'Policy Area B' and is identified for future development.

Section 3.1 'Population and Housing' of the Strategy indicates that there could be a shortfall of rural residential lots in the medium term, whereas there is sufficient land identified for Urban expansion and a significant supply of residential zoned land within the Shire. The strategic direction is to not proceed with the intensification of the low density Racecourse Estate residential lots but to leave the area for rural residential purposes based on the projected demand.

The Shire has recently completed advertising of a new draft Local Planning Strategy (2024) and has recommended that the site be identified as 'Rural residential'. A key planning direction of the draft Strategy is to provide a range of residential densities, housing choice and compatible uses that are suitable for local conditions.

The rezoning proposal will facilitate a development outcome that is not explicitly stated within the current Local Planning Strategy but is consistent with the new draft Local Planning Strategy.

Local Planning Scheme

The amendment proposes to rezone the site to 'Rural Residential'. The objectives of this zone are:

- a) To provide for the use of land for residential purposes in a rural setting for alternative residential lifestyle.
- b) To preserve the amenity of such areas and control land use impacts.

The amendment and associated subdivision / development of the site is consistent with the above objectives.

Dongara – Port Denison District Structure Plan

This Plan provides a strategic framework to sustainably grow the townsites of Dongara and Port Denison in a manner that serves the needs of the community now and in the future. Lot 9000 is identified on the Plan as 'Existing Urban / Residential' and within the future urban area identified as the 'Race Course Estate Precinct'. The Plan acknowledges that there is significant land fragmentation that limits the potential for residential intensification.

The amendment will facilitate housing diversity and retain the landform to optimise the physical elements of the landscape which is consistent with the Plan's objectives.

Conclusion

The proposed rezoning will facilitate an appropriate site responsive subdivision and development outcome by significantly reducing the extent of earthworks and retaining that would otherwise be required for suburban residential development.

The Rural Residential zone will reduce the land use intensity of the site adjacent to the existing coastal and conservation reserves and provides for the retention of an increased amount of existing vegetation that will contribute to improved environmental and landscape protection.

It is considered the amendment complies with the planning framework applicable to the site and the requirements of orderly and proper planning.

Consultation:

Prior to public advertising, the Environmental Protection Authority (EPA) is required to assess the amendment under Part IV of the *Environmental Protection Act 1986*. The EPA advised that the amendment should not be assessed.

The EPA provided advice regarding the retention of vegetation and fauna habitat in future stages of the development and stated that *'implementation of the amendment will reduce the intensity of development and may facilitate enhanced protection of environmental values than the existing zone. Clearing will still be required to implement the amendment.'*

The amendment was publicly advertised in accordance with the requirements of the *Planning and Development (Local Planning Schemes) Regulations 2015*.

The advertising involved the following:

- A public notice was published in the Midwest Times;
- A public notice was published in the Dongara Denison Local Rag;
- A written notice was sent to adjoining landowners within approximately 500m of the site;

- 2 signs were placed on-site;
- A copy of the amendment was made available for public inspection at the Shire office;
- The amendment details were published on the Shire's website; and
- The amendment was referred to the following government / service agencies and stakeholders:
 - Department of Biodiversity, Conservation and Attractions
 - Department of Fire and Emergency Services
 - Department of Planning, Lands and Heritage – Aboriginal Heritage
 - Department of Water and Environmental Regulation
 - Main Roads WA
 - Telstra
 - Water Corporation
 - Western Power
 - Irwin Districts Historical Society
 - Dongara Irwin Race Club

In response to the advertising a total of 10 submissions were received (4 from the public / stakeholders and 6 from government / service agencies). The key relevant planning issues raised in the submissions are summarised as follows:

- Land clearing.
- Confusion over the plans within the amendment report.
- Provision of a buffer zone.
- Environmental report required.
- Means of access via right-of-way.
- Bushfire concerns.
- Lower density a better outcome.
- Possible provision of public open space.
- Exemption from State Planning Policy 3.7 – Bushfire.
- Site and soil evaluation required to demonstrate that the site can meet the minimum groundwater separation requirements of the Government Sewerage Policy.

A copy of the actual submissions received is contained in DEV 02-07/25 Attachment 2 and a 'Schedule of Submissions' which includes recommendations for each submission is contained in DEV 02-07/25 Attachment 3.

Statutory Environment:

Part 5, Section 75 of the *Planning and Development Act 2005* provides for a local government to amend a local planning scheme.

Division 3 of the *Planning and Development (Local Planning Schemes) Regulations 2015* sets out the process that must be followed for standard amendments to a local planning scheme. Council must pass a resolution to either support the amendment (with or without modification) or not support the amendment.

Policy Implications:

Nil.

Financial/Resource Implications:

Nil.

Strategic Implications:

Our Brilliant Future – Strategic Community Plan 2021 – 2031
Strategy 2.1.1 Continuously improve approval processes.

Attachments:

Attachment Booklet – July 2025

DEV 02-07/25 Attachment 1: Amendment 22 Report

DEV 02-07/25 Attachment 2: Submissions

DEV 02-07/25 Attachment 3: Schedule of Submissions

Unconfirmed

10.3 Community Services Reports

Nil

10.4 Operations Reports

Nil

10.5 Office of the CEO Reports

Nil

10.6 Committee Reports

Nil

11. MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

12. QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

Nil

13. URGENT BUSINESS APPROVED BY PERSON PRESIDING OR BY DECISION

Nil

14. MATTERS FOR WHICH THE MEETING IS CLOSED TO THE PUBLIC

Nil

15. CLOSURE

There being no further business the Shire President closed the meeting at 6.13pm.



Ordinary Council Meeting

26 August 2025

Item 8.2
Agenda Forum Notes
19 August 2025



SHIRE OF IRWIN
DONGARA-PORT DENISON
A BRILLIANT BLEND

AGENDA FORUM NOTES

Tuesday 19 August 2025



Disclaimer

The Shire of Irwin:

- advises that the purpose of an Ordinary Council Meeting is to discuss and, where possible, make resolutions about items appearing in the agenda. No person should rely or act on the basis of any decision, advice or information provided by an Elected Member or Officer, or on the content of any discussion occurring during the course of the meeting. No person should rely on the decisions made by Council until formal written advice of the Council is received by that person.
- expressly disclaims any liability for any loss or damage whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Agenda Forums, Council or Committee Meetings.
- disclaims any liability for any loss arising from any person or body relying on any statement, discussion, recommendation or decision in the audio recording. Council minutes provide the definitive record of Council's resolutions.

Nature of Council's Role in Decision Making

Advocacy	When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.
Executive	The substantial direction setting and oversight role of the Council e.g., performance of the Local Government's function under law, administration of Local Laws, adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.
Legislative	Includes adopting local laws and local planning schemes.
Review	When Council reviews decisions made by Officers.
Quasi-judicial	When Council determines an application/matter that directly affects a person's rights and interests. The judicial character arises from the obligation to abide by the principles of natural justice e.g., local planning applications, building permits, other permits/licences (e.g. under the Health Act, Dog Act or local laws) and other decisions that may be appealable to the State Administrative Tribunal (SAT).

By allocating these roles, the Shire ensures that the Council's decision-making is structured and aligned with its legal responsibilities, allowing it to effectively govern, serve its community, and maintain compliance with applicable laws.

Notes for Members of the Public

Meeting Formalities

Shire of Irwin Council Meetings are governed by legislation and regulations. During the meeting, no member of the public may interrupt the meetings proceedings or enter into conversation.

Members of the public shall ensure that their mobile phones are switched off and not used during any Shire meeting.

Members of the public are hereby advised that in line with Council Policy CP48 – Recording of Council Minutes, no person is to use any electronic, visual or audio recording device or instrument to record the proceedings of a Council Meeting without the written permission of the Council.

Audio Recordings

This Meeting will be audio recorded. The recording will be made publicly available on the Shire's website within ten (10) days of the meeting being held.

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1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

The Shire President welcomed Councillors and Staff to the Agenda Forum which he declared open at 5.00pm.

2. RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE

Members

Councillor M Leonard
Councillor B Wyse
Councillor I Scott
Councillor E Tunbridge
Councillor P Summers
Councillor J Melsom
Councillor A J Gillam

President
Deputy President

Staff

Mr S D Ivers
Mr M Connell
Ms F Boksmati
Mr M Jones
Miss P Machaka
Ms S Mearns (Via Zoom)

Chief Executive Officer
Manager Development
Manager Community Services
Manager Operations
Manager Finance
Executive Assistant

Guests

Nil

Apologies

Nil

Approved Leave of Absence

Nil

Gallery

Nil

3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Question 1: Bruce Baskerville, Chair, Irwin Districts Historical Society

With regards to the Dongara Public Town Hall restoration works - What is the project, works or purpose of the funding?

Response: The purpose of the funding is to allow local governments to undertake works to improve the resilience of evacuation facilities and other community infrastructure, or improve resilience in the community.

The restored Town Hall will enable its activation as an Incident Control Centre or Emergency Welfare Centre if required. This development is part of our broader emergency management strategy to ensure that both Dongara and Port Denison are equipped with their own emergency coordination points. In the event of a natural disaster—particularly one that cuts off access across the Irwin River—having dedicated facilities in both townsites will be critical to providing timely and effective support to our residents.

Question 2: Bruce Baskerville, Chair, Irwin Districts Historical Society

With regards to the Dongara Public Town Hall restoration works – Have any of the works commenced?

Response: Electrical and lighting upgrades have been completed. Contractors have been engaged to carry out roof and gutter repairs, as well as external repointing of the building. Discussions are currently underway with an additional contractor to address internal roofing, and repairs to doors and windows.

Question 3: Bruce Baskerville, Chair, Irwin Districts Historical Society

With regards to the Dongara Public Town Hall restoration works – Has any of the funding been spent and if so, on what?

Response: Yes. An inspection and scope of work by specialist architects, formulation of tender packages, electrical assessments and electrical work, and carpentry assessments and estimations.

Question 4: Bruce Baskerville, Chair, Irwin Districts Historical Society

With regards to the Dongara Public Town Hall restoration works – Why is there a difference in the budgeted funding between \$240,000 last year and \$256,000 this year?

Response: A small portion of the funding initially designated for a different project remained unspent. The residual amount was reallocated to support the restoration works of the Dongara Town Hall.

Question 5: Bruce Baskerville, Chair, Irwin Districts Historical Society

With regards to the Dongara Public Town Hall restoration works – If work had not commenced by the end of the last financial year 2024/45, will the funds be carried over in full to the 2025/26 financial year for the same or similar work on the Hall?

Response: Funds will be carried forward to the 2025/26 financial year for use on restoration works to the Dongara Public Town Hall.

Question 6: Bruce Baskerville, Chair, Irwin Districts Historical Society

With regards to the Denison House Capital Renewal Works - What is the project, works or purpose of the \$25,000 funding set aside in the adopted annual budget?

Response: The funding is designated for the construction of a path and access ramp from the disability carpark to the veranda entry, including necessary repairs to the surrounding concrete veranda. This work aligns with the Disability Access and Inclusion Plan (DAIP) to ensure safe and compliant access and egress to the community public building, supporting its ongoing use as a venue for regular events and as a community space.

Question 7: Bruce Baskerville, Chair, Irwin Districts Historical Society

With regards to the Denison House Capital Renewal Works – Has any of the work commenced?

Response: No, this work is pending adoption in the 2025/26 Financial Year budget.

Question 8: Bruce Baskerville, Chair, Irwin Districts Historical Society

With regards to the Denison House Capital Renewal Works – Has any of the funding been spent and if so, on what?

Response: Yes, \$1,600 was spent in 2024/25 for the design of the new footpath disability access point.

Question 9: Bruce Baskerville, Chair, Irwin Districts Historical Society

With regards to the Denison House Capital Renewal Works – Is any of the funding available for conservation works on the riverbank terracing in front of the building?

Response: No

Question 10: Bruce Baskerville, Chair, Irwin Districts Historical Society

With regards to the Denison House Capital Renewal Works – If work had not commenced by the end of the last financial year 2024/45, will the funds be carried over in full to the 2025/26 financial year for the same or similar work on Denison House?

Response: Funds will be carried forward to the 2025/26 financial year and will be used to complete the disability access ramps and veranda repairs.

4. PUBLIC QUESTION TIME

Nil

5. DECLARATIONS OF INTEREST

Nil

6. APPLICATIONS FOR LEAVE OF ABSENCE

Nil

7. PETITIONS AND DEPUTATIONS

Nil

8. CONFIRMATION OF MINUTES AND TABLING OF AGENDA FORUM NOTES

8.1 Minutes of the Ordinary Council Meeting held 22 July 2025

This item will be dealt with at the Ordinary Council Meeting being held 26 August 2025.

8.2 Agenda Forum Notes – 19 August 2025

This item will be dealt with at the Ordinary Council Meeting being held 26 August 2025.

9. ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION

This item will be dealt with at the Ordinary Council Meeting being held 26 August 2025.

10. REPORTS OF OFFICERS AND COMMITTEES

10.1	FINANCE REPORTS
FIN 01-08/25	Accounts for Payment – July 2025
Report Purpose	For Council to receive the list of accounts paid under delegated authority during July 2025.
Questions	Nil
FIN 02-08/25	Monthly Financial Statements – June 2025
Report Purpose	For Council to consider and receive the Monthly Financial Statements for the period 1 July 2024 to 30 June 2025.
Questions	Nil

FIN 03-08/25	2025/26 Annual Budget
Report Purpose	For Council to consider and adopt the Shire of Irwin Annual Budget for the 2025/26 financial year together with supporting schedules, including imposition of rates and minimum payments, adoption of fees and charges, setting of elected members fees for the year and other consequential matters arising from the budget papers.
Questions	Nil
10.2	DEVELOPMENT REPORTS
DEV 01-08/25	July 2025 Development Delegated and Authorised Authority Report
Report Purpose	For Council to receive the July 2025 Development Delegated and Authorised Authority Report.
Questions	Nil
10.3	COMMUNITY SERVICES REPORTS
	Nil
10.4	OPERATIONS REPORTS
	Nil
10.5	OFFICE OF THE CEO REPORTS
CEO 01-08/25	Request for Tender 01-2025 Port Denison Boating Facility Upgrade Stage 1
Report Purpose	This item will be published as a late report due to tender closing date and final assessment of tender submissions.
Questions	Nil
10.6	COMMITTEE REPORTS
	Nil

11. MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

This item will be dealt with at the Ordinary Council Meeting being held 26 August 2025.

12. QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

This item will be dealt with at the Ordinary Council Meeting being held 26 August 2025.

13. URGENT BUSINESS APPROVED BY PERSON PRESIDING OR BY DECISION

This item will be dealt with at the Ordinary Council Meeting being held 26 August 2025.

14. MATTERS FOR WHICH THE MEETING IS CLOSED TO THE PUBLIC

14.1 CEO02-08/25 CEO Performance Review

This item will be dealt with at the Ordinary Council Meeting being held 26 August 2025.

15. CLOSURE

There being no further business, the Shire President closed the Agenda Forum at 5.17pm.



Ordinary Council Meeting

26 August 2025

Item FIN 01-08/25
Accounts for Payment
July 2025

Shire of Irwin

*List of Accounts paid July 2025 for presentation to the
Council Meeting 26 August 2025*

MUNICIPAL/(TRUST) PAYMENTS			
EFT/CHQ #	DATE	PAYEE	PAYMENTS
EFT33837	21/07/2025	AUSTRALIAN TAXATION OFFICE - BAS	-49,813.00
EFT33838	30/07/2025	AVON WASTE	-38,390.26
EFT33839	30/07/2025	BABA MARDIA ROAD SERVICES	-847.88
EFT33840	30/07/2025	CONSTRUCTION TRAINING FUND	-691.75
EFT33841	30/07/2025	BP ROADHOUSE DONGARA	-65.20
EFT33842	30/07/2025	DEPARTMENT OF LOCAL GOVERNMENT, INDUSTRY REGULATION AND SAFETY	-1,526.68
EFT33843	30/07/2025	CATER CARE SERVICES PTY LTD	-180.00
EFT33844	30/07/2025	CEDAR HOMES	-1,000.00
EFT33845	30/07/2025	CARL SCUDDER	-825.00
EFT33846	30/07/2025	CLEANPAK TOTAL SOLUTIONS	-125.15
EFT33847	30/07/2025	DONGARA FREIGHT	-240.90
EFT33848	30/07/2025	LANDGATE - WESTERN AUSTRALIAN LAND INFORMATION AUTHORITY	-7,132.34
EFT33849	30/07/2025	DONGARA BODY BUILDERS	-3,676.20
EFT33850	30/07/2025	DONGARA BUILDING & TRADE SUPPLIES	-174.45
EFT33851	30/07/2025	TYREPOWER DONGARA	-1,141.00
EFT33852	30/07/2025	DONGARA LOCAL RAG	-532.00
EFT33853	30/07/2025	DONGARA MIDWEST WASTE	-1,550.00
EFT33854	30/07/2025	DONGARA TOWN BUSHFIRE BRIGADE	-250.00
EFT33855	30/07/2025	FIVE GUMS FAMILY MEDICAL PRACTICE	-8,506.39
EFT33856	30/07/2025	CITY OF GREATER GERALDTON	-13,523.40
EFT33857	30/07/2025	REFUEL AUSTRALIA	-15,343.62
EFT33858	30/07/2025	GLASS CO WA	-390.23
EFT33859	30/07/2025	GREENFIELD TECHNICAL SERVICES	-2,603.04
EFT33860	30/07/2025	HILLE THOMPSON & DELFOS	-4,565.00
EFT33861	30/07/2025	INTREPID SOLUTIONS AUSTRALIA PTY LTD	-7,091.12
EFT33862	30/07/2025	LEE-ANNE OBER	-9,108.00
EFT33863	30/07/2025	LG BEST PRACTICES PTY LTD	-4,224.00
EFT33864	30/07/2025	LO-GO APPOINTMENTS	-575.36
EFT33865	30/07/2025	MACS AUSTRALIA GROUP PTY LTD	-1,298.53
EFT33866	30/07/2025	MANDALAY TECHNOLOGIES PTY LTD	-17,859.01
EFT33867	30/07/2025	MCLEODS BARRISTERS & SOLICITORS	-868.56
EFT33868	30/07/2025	MEX MAINTENANCE SOFTWARE	-13,365.00
EFT33869	30/07/2025	NICHOLAS JOHN MORGAN	-287.32
EFT33870	30/07/2025	OMNICOM MEDIA GROUP AUSTRALIA PTY LTD	-497.68
EFT33871	30/07/2025	PERTH IRRIGATION CENTRE	-554.65
EFT33872	30/07/2025	PIRTEK GERALDTON	-123.72
EFT33873	30/07/2025	PIXIES SCREEN PRINTS	-96.00
EFT33874	30/07/2025	ST JOHN AMBULANCE WESTERN AUSTRALIA LTD	-249.00
EFT33875	30/07/2025	SUNCITY SIGNS & GRAPHICS	-178.20
EFT33876	30/07/2025	DONGARA IGA	-593.74
EFT33877	30/07/2025	THE ASSOCIATION SPECIALISTS PTY LTD	-3,267.00
EFT33878	30/07/2025	TEAM GLOBAL EXPRESS PTY LTD	-40.06
EFT33879	30/07/2025	VANGUARD PRINT	-113.26
EFT33880	30/07/2025	PUBLIC TRANSPORT AUTHORITY OF WA	-265.94
EFT33881	30/07/2025	WELL DONE INTERNATIONAL	-531.59
EFT33882	30/07/2025	SYNERGY	-5,941.75
EFT33883	30/07/2025	WOODLANDS DISTRIBUTORS AND AGENCIES PTY LTD	-917.40
32245	10/07/2025	SHIRE OF IRWIN	-9,031.40
32246	30/07/2025	DONGARA COMMUNITY RESOURCE CENTRE	-16,107.45
DD23579.1	03/07/2025	TELSTRA AUSTRALIA	-110.00
DD23586.1	11/07/2025	TELSTRA AUSTRALIA	-1,215.31
DD23594.1	24/07/2025	TELSTRA AUSTRALIA	-90.00
DD23596.1	30/07/2025	TELSTRA AUSTRALIA	-1,899.76
DD23581.1	07/07/2025	WA TREASURY CORPORATION	-20,727.35
DD23584.1	31/07/2025	WA TREASURY CORPORATION	-127,646.46
DD23592.1	16/07/2025	N-ABLE PTY LTD	-2,223.11
DD23576.1	03/07/2025	AUSTRALIAN PHONE COMPANY PTY LTD	-225.23
DD23588.1	15/07/2025	TELAIR PTY LTD	-1,394.01
DD23590.1	15/07/2025	TELAIR PTY LTD	-1,054.90
DD23560.1	11/07/2025	AUSTRALIAN SUPER	-2,392.66
DD23560.2	11/07/2025	AWARE SUPER PTY LTD	-22,746.30
DD23560.3	11/07/2025	CBUS SUPER	-244.36

Shire of Irwin

*List of Accounts paid July 2025 for presentation to the
Council Meeting 26 August 2025*

MUNICIPAL/(TRUST) PAYMENTS			
EFT/CHQ #	DATE	PAYEE	PAYMENTS
DD23560.4	11/07/2025	COLONIAL FIRST STATE FIRST CHOICE SUPER	-899.81
DD23560.5	11/07/2025	HOSTPLUS	-1,684.52
DD23560.6	11/07/2025	AMP CORPORATE SUPER - SIGNATURE SUPER	-841.94
DD23569.1	25/07/2025	AUSTRALIAN SUPER	-2,599.28
DD23569.2	25/07/2025	AWARE SUPER PTY LTD	-22,804.74
DD23569.3	25/07/2025	CBUS SUPER	-249.77
DD23569.4	25/07/2025	COLONIAL FIRST STATE FIRST CHOICE SUPER	-863.06
DD23569.5	25/07/2025	HOSTPLUS	-1,753.54
DD23569.6	25/07/2025	AMP CORPORATE SUPER - SIGNATURE SUPER	-898.29
			<u>-460,843.63</u>

Sundry Creditors as at 31/07/2025 41,278.11

The Payments included in the above list of Accounts Paid, have been authorised by the Chief Executive Officer under delegation from



DATE 12 August 2025



Ordinary Council Meeting

26 August 2025

Item FIN 02-08/25
Monthly Financial Statements
June 2025



SHIRE OF IRWIN

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 30 June 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF IRWIN

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 30 JUNE 2025

NATURE DESCRIPTIONS

REVENUE

RATES

All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING 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.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

FEES AND CHARGEES

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 these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. 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 EARNINGS

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 can not be classified under the above headings, includes dividends, discounts, rebates etc.

EXPENSES

EMPLOYEE COSTS

All costs associate 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.

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, 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, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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 expense raised on all classes of assets.

INTEREST EXPENSES

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 State taxes. Donations and subsidies made to community groups.

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

BY NATURE

	Adopted Annual Budget	Revised Annual Budget (d)	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
	\$	\$	\$	\$	\$	%		
Opening Funding Surplus (Deficit)	(159,084)	(366,280)	(366,280)	(366,280)	0	0%		
Revenue from operating activities								
Rates	6,981,939	6,952,042	6,952,042	6,923,714	(28,328)	(0%)	▼	
Operating Grants, Subsidies and Contributions	689,110	580,224	580,224	914,454	334,230	58%	▲	\$
Fees and Charges	2,568,150	2,570,089	2,570,089	2,604,958	34,869	1%	▲	
Interest Earnings	232,050	237,948	237,948	241,706	3,758	2%	▲	
Other Revenue	267,000	278,083	278,083	315,535	37,452	13%	▲	\$
Profit on Disposal of Assets	137,263	155,127	155,127	144,699	(10,427)	(7%)	▼	
	10,875,512	10,773,513	10,773,513	11,145,066	371,553			
Expenditure from operating activities								
Employee Costs	(4,161,974)	(4,168,766)	(4,168,766)	(4,455,728)	(286,962)	(7%)	▼	
Materials and Contracts	(3,367,490)	(3,404,657)	(3,404,657)	(3,829,691)	(425,033)	(12%)	▼	\$
Utility Charges	(531,371)	(543,265)	(543,265)	(595,360)	(52,095)	(10%)	▼	\$
Depreciation on Non-Current Assets	(4,850,548)	(5,067,159)	(5,067,159)	(4,612,511)	454,648	9%	▲	
Interest Expenses	(298,120)	(264,370)	(264,370)	(265,040)	(670)	(0%)	▼	
Insurance Expenses	(278,228)	(278,228)	(278,228)	(286,676)	(8,448)	(3%)	▼	
Other Expenditure	(188,728)	(171,013)	(171,013)	(177,303)	(6,290)	(4%)	▼	
Loss on Disposal of Assets	0	(14,289)	(14,289)	(19,316)	(5,027)	(35%)	▼	
	(13,676,459)	(13,911,747)	(13,911,747)	(14,241,625)	(329,877)			
Operating activities excluded from budget								
Add back Depreciation	4,850,548	5,067,159	5,067,159	4,612,511	(454,648)	(9%)	▼	
Adjust (Profit)/Loss on Asset Disposal	(137,263)	(140,838)	(140,838)	(125,383)	15,455	11%	▲	\$
Movement in Leave Reserve (Added Back)	7,284	(20,033)	(20,033)	(19,210)	823	(4%)	▲	
Amount attributable to operating activities	1,919,622	1,768,054	1,768,054	1,371,360	(396,694)			
Investing activities								
Non-Operating Grants, Subsidies and Contributions	5,615,137	6,333,305	6,333,305	1,270,826	(5,062,479)	(80%)	▼	\$
Proceeds from Disposal of Assets	176,263	179,127	179,127	193,972	14,845	8%	▲	
Land and Buildings	(415,000)	(392,480)	(392,480)	(60,963)	331,517	84%	▲	\$
Plant and Equipment	(372,199)	(401,204)	(401,204)	(402,071)	(867)	(0%)	▼	
Furniture and Equipment	(29,650)	(25,444)	(25,444)	(25,444)	0	0%	▲	
Infrastructure Assets - Roads	(2,210,092)	(2,046,732)	(2,046,732)	(1,682,873)	363,859	18%	▲	\$
Infrastructure Assets - Other	(5,434,500)	(6,413,068)	(6,413,068)	(349,252)	6,063,816	95%	▲	\$
Amount attributable to investing activities	(2,670,041)	(2,766,496)	(2,766,496)	(1,055,804)	1,710,692			
Financing Activities								
Proceeds from New Debentures	1,500,000	1,500,000	1,500,000	0	(1,500,000)	(100%)	▼	\$
Repayment of Debentures	(899,910)	(839,696)	(839,696)	(839,696)	0	0%	▲	
Repayment of Lease Financing	(34,370)	(34,370)	(34,370)	(40,250)	(5,880)	(17%)	▼	
Self-Supporting Loan Principal	58,625	58,625	58,625	53,840	(4,785)	8%	▼	
Transfer from Restricted Cash - Other	20,000	30,000	30,000	0	(30,000)	(100%)	▼	\$
Transfer from Reserves	325,000	352,317	352,317	327,317	(25,000)	(7%)	▼	
Transfer to Reserves	(55,086)	(55,086)	(55,086)	(60,232)	(5,146)	(9%)	▲	
Amount attributable to financing activities	914,259	1,011,791	1,011,791	(559,020)	(1,570,811)			
Closing Funding Surplus (Deficit)	4,756	(352,932)	(352,932)	(609,744)	(256,813)			

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

Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2024/25 year is \$10,000 and 10%.

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

SHIRE OF IRWIN
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 June 2025

	30-Jun-24	30-Jun-25
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	2,541,970	2,344,768
Trade and other receivables	940,804	416,433
Other financial assets	44,571	216,352
Inventories	35,881	35,881
TOTAL CURRENT ASSETS	3,567,742	3,249,007
NON-CURRENT ASSETS		
Trade and other receivables	50,992	50,992
Other financial assets	342,432	342,432
Property, plant and equipment	41,769,414	40,930,204
Infrastructure	64,120,607	62,896,283
Right-of-use assets	179,698	143,926
TOTAL NON-CURRENT ASSETS	106,463,143	104,363,837
TOTAL ASSETS	110,030,885	107,612,844
CURRENT LIABILITIES		
Trade and other payables	857,014	716,514
Other liabilities	778,116	1,110,670
Lease liabilities	34,370	(5,880)
Borrowings	828,529	(11,167)
Employee related provisions	793,228	793,228
TOTAL CURRENT LIABILITIES	3,291,257	2,603,365
NON-CURRENT LIABILITIES		
Lease liabilities	70,350	70,350
Borrowings	5,074,737	5,074,737
Employee related provisions	52,258	52,258
TOTAL NON-CURRENT LIABILITIES	5,197,345	5,197,345
TOTAL LIABILITIES	8,488,602	7,800,711
NET ASSETS	101,542,283	99,812,133
EQUITY		
Retained surplus	36,701,393	35,142,746
Reserve accounts	1,295,984	1,028,900
Revaluation surplus	63,640,487	63,640,487
TOTAL EQUITY	101,637,864	99,812,133

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

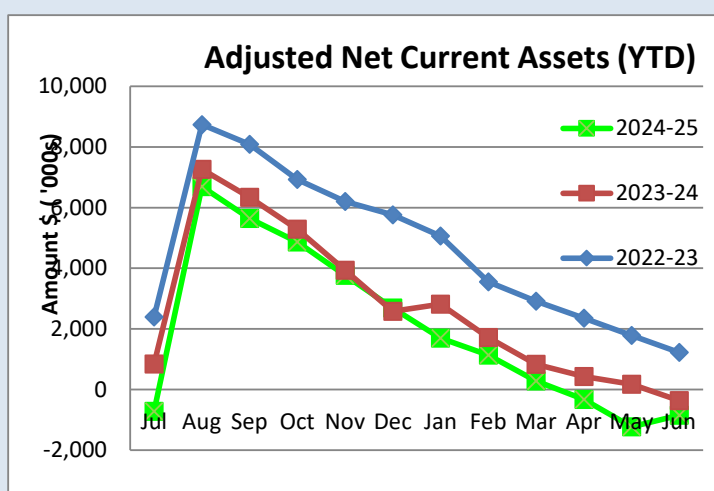
ADJUSTED NET CURRENT ASSETS

Adjusted Net Current Assets	Last Years Closing 30/06/2024	This Time Last Year 30/06/2024	Year to Date Actual 30/06/2025
	\$	\$	\$
Current Assets			
Cash Unrestricted	625,990	625,990	776,448
Cash Restricted - Reserves	1,295,984	1,295,984	1,028,900
Cash Restricted - General	373,935	373,935	373,935
Cash Restricted - Bonds & Deposits	246,060	246,060	244,731
Receivables - Rates	680,265	680,265	12,029
Receivables - Other	344,016	344,016	620,757
Inventories	35,881	35,881	35,881
Contract Assets	0	0	235,572
	3,602,131	3,602,131	3,328,253
Less: Current Liabilities			
Payables	(610,954)	(610,954)	(551,029)
Contract Liabilities	(746,785)	(746,785)	(1,079,339)
Financial Liabilities	(31,331)	(31,331)	(31,331)
Bonds & Deposits	(246,060)	(246,060)	(244,731)
Loan and Lease Liability	(862,899)	(862,899)	17,046
Provisions	(793,228)	(793,228)	(793,228)
	(3,291,257)	(3,291,257)	(2,682,612)
Less: Cash Reserves	(1,295,984)	(1,295,984)	(1,028,900)
Add Back: Component of Leave Liability not Required to be funded	174,437	174,437	155,227
Add Back: Loan and Lease Liability	862,899	862,899	(17,046)
Less : Loan Receivable - clubs/institutions	(44,571)	(44,571)	9,269
Less : Restricted Cash General	(373,935)	(373,935)	(373,935)
Net Current Funding Position	(366,280)	(366,280)	(609,744)

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

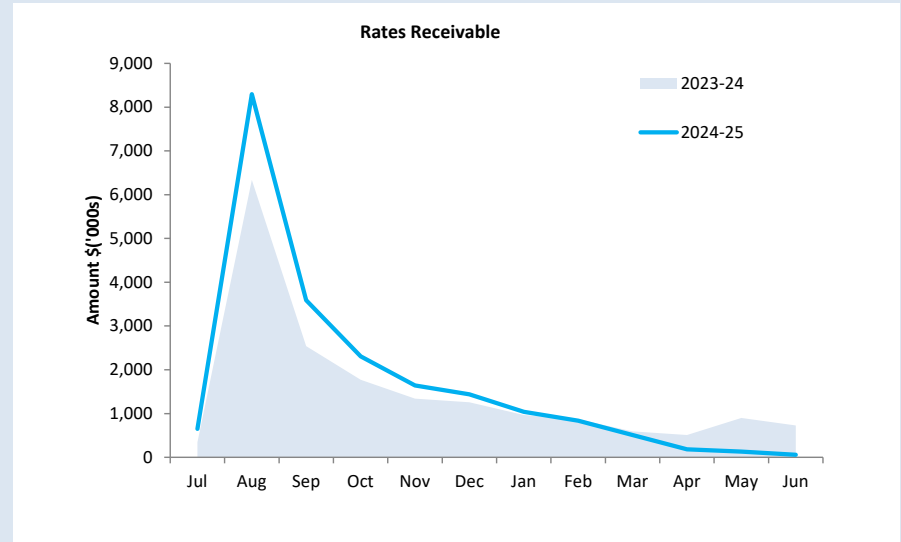
The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.

**This Year YTD****Surplus(Deficit)****-\$0.61M****Last Year YTD****Surplus(Deficit)****-\$0.36M**

Receivables - Rates & Rubbish	30 June 2024	30 Jun 25
	\$	\$
Opening Arrears Previous Years	373,069	726,082
Levied this year	7,200,649	7,947,274
Less Collections to date	(6,847,637)	(8,615,510)
Equals Current Outstanding	726,082	57,846
Net Rates Collectable	726,082	57,846
% Collected	90.41%	99.33%

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.

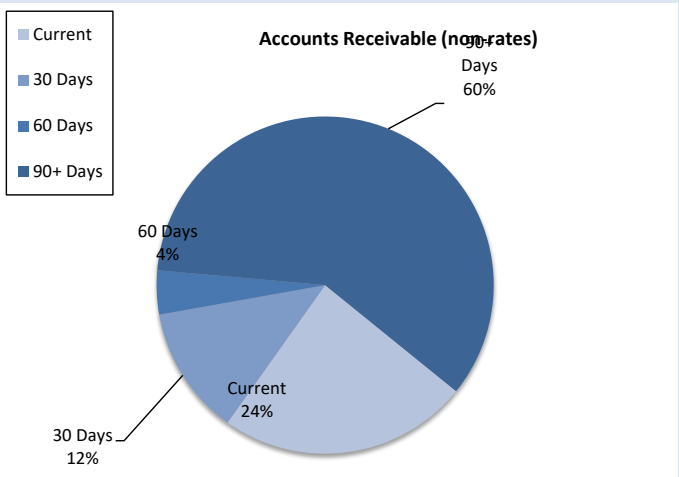


Collected	Rates Due
99%	\$57,846

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	32,516	16,762	5,700	80,535	135,512
Percentage	24%	12%	4%	59%	
Balance per Trial Balance					
Sundry Debtors					343,268
Receivables - Other					277,490
Total Receivables General Outstanding					620,757
Amounts shown above include GST (where applicable)					

SIGNIFICANT ACCOUNTING POLICIES

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. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

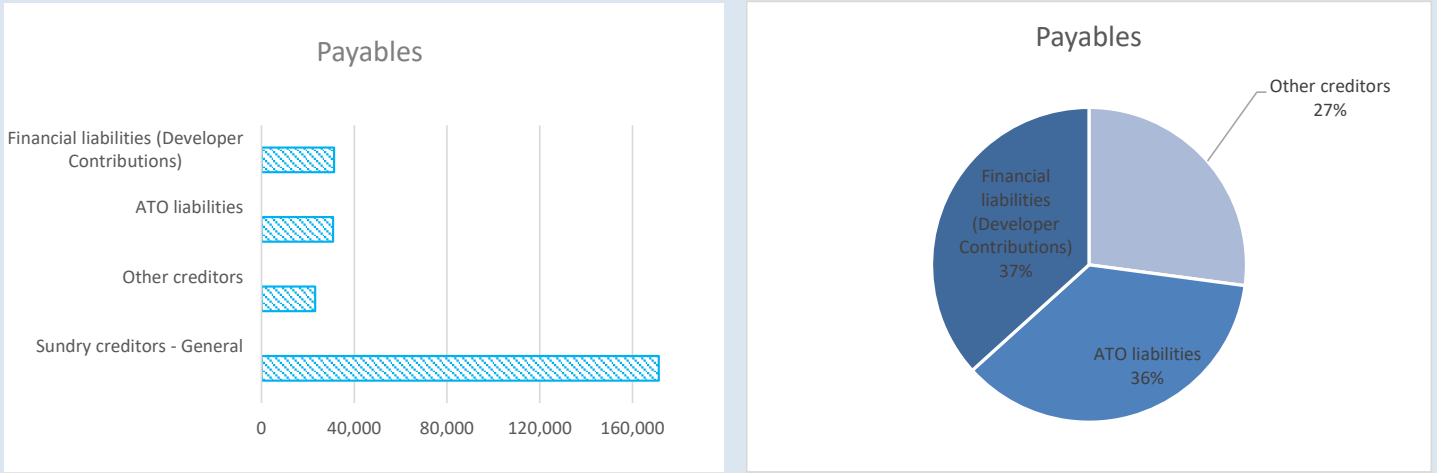
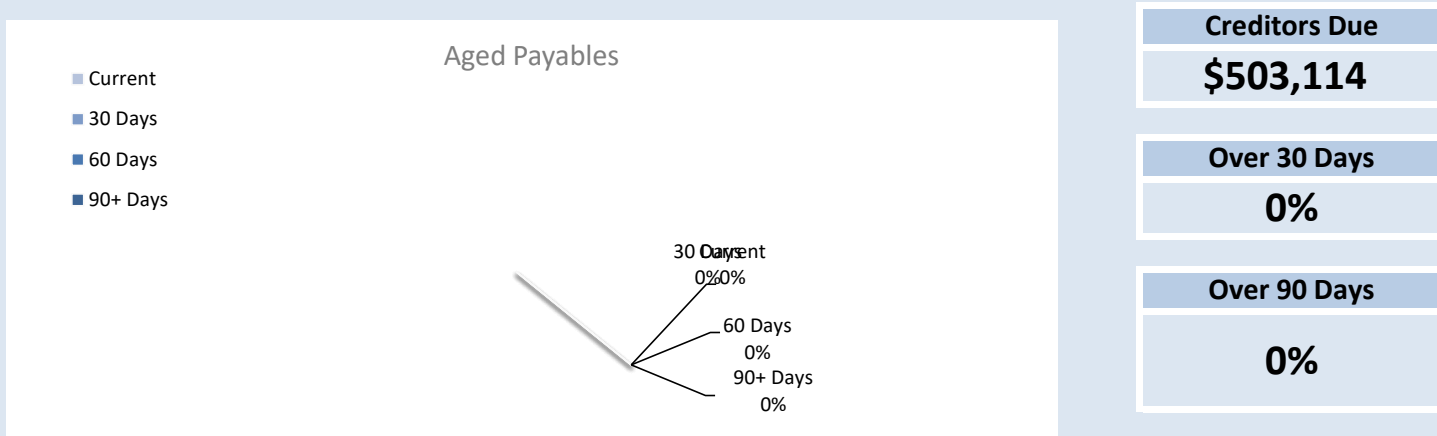


Debtors Due
\$620,757
Over 30 Days
76%
Over 90 Days
59%

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	0	0	0	0	0
Percentage	0%	0%	0%	0%	
Balance per Trial Balance					
Sundry creditors - General					171,286
Other creditors					23,149
ATO liabilities					30,884
Financial liabilities (Developer Contributions)					31,331
Total Payables General Outstanding					503,114
Amounts shown above include GST (where applicable)					

KEY INFORMATION

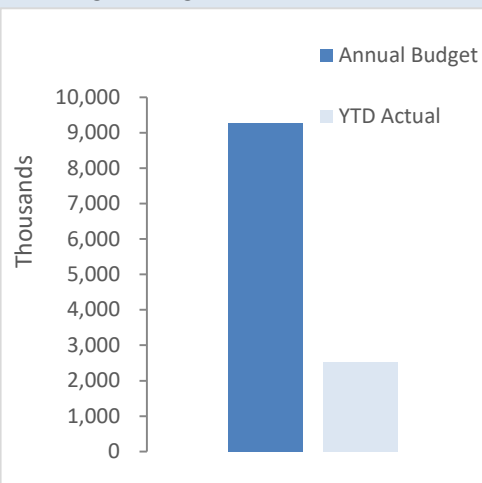
Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.



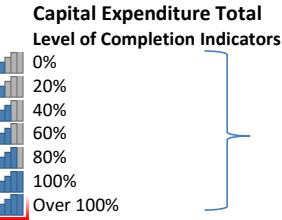
Capital Acquisitions	Adopted Annual Budget	Amended		YTD Actual Total	YTD Budget Variance
		YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	415,000	392,480	392,480	60,963	(331,517)
Plant and Equipment	372,199	401,204	401,204	402,071	867
Furniture and Equipment	29,650	25,444	25,444	25,444	(0)
Infrastructure Assets - Roads	2,210,092	2,046,732	2,046,732	1,682,873	(363,859)
Infrastructure Assets - Drainage	0	0	0	0	0
Infrastructure Assets - Footpaths	0	0	0	0	0
Infrastructure Assets - Public Facilities	0	0	0	0	0
Infrastructure Assets - Other	5,434,500	6,413,068	6,413,068	349,252	(6,063,816)
Capital Expenditure Totals	8,461,441	9,278,928	9,278,928	2,520,602	(6,758,326)
Capital acquisitions funded by:					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	5,615,137	6,333,305	6,333,305	1,270,826	(5,062,479)
Borrowings	1,500,000	1,500,000	1,500,000	0	(1,500,000)
Other (Disposals & C/Fwd)	176,263	179,127	179,127	193,972	14,845
Council contribution - Cash Backed Reserves					
Various Reserves		352,317	350,000	300,000	(52,317)
Council contribution - operations		914,179	916,496	755,804	(158,375)
Capital Funding Total		9,278,928	9,278,928	2,520,602	(6,758,326)

SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

KEY INFORMATION

Acquisitions	Annual Budget	YTD Actual	% Spent
	\$9.28 M	\$2.52 M	27%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$6.33 M	\$1.27 M	20%



Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

% of
Completion

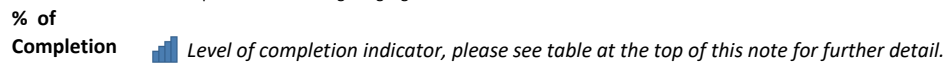
Level of completion indicator, please see table at the top of this note for further detail.

Level of completion indicator, please see table at the top of this note for further detail.					Adopted		Amended				
Assets			Account Number	Balance Sheet Category	Job Number	Annual Budget	Annual Budget	YTD Budget	Total YTD	Variance (Under)/Over	
					\$	\$	\$	\$	\$		
Buildings											
Housing											
1.00			BUILDING - THE VILLAGE - RENEWAL	2584	1311	CJ02	(6,500)	(6,980)	(6,980)	(6,980)	0
0.90			MORETON TERRACE DEVELOPMENT	2585	1311	CJ169	(25,000)	(25,000)	(4,164)	(22,500)	(18,336)
Total - Housing							(31,500)	(31,980)	(11,144)	(29,480)	(18,336)
Community Amenities											
0.74			TRANSFER STATION GATEHOUSE	1944	1311	CJ137	(17,500)	(17,500)	(7,290)	(13,029)	(5,739)
Total - Community Amenities							(17,500)	(17,500)	(7,290)	(13,029)	(5,739)
Recreation And Culture											
0.07			DONGARA PUBLIC TOWN HALL	2404	1311	CJ130	(256,000)	(256,000)	(256,000)	(16,884)	239,117
0.00			IRWIN REC CENTRE ROOF UPGRADE - PARTIALLY GRANT FUNDED	2834	1311	CJ121	(85,000)	(85,000)	(85,000)	0	85,000
0.79			DENISON HOUSE - CAPITAL RENEWAL WORKS	3344	1311	C910	(25,000)	(2,000)	(2,000)	(1,570)	430
Total - Recreation And Culture							(366,000)	(343,000)	(343,000)	(18,454)	324,547
0.16			Total - Buildings				(415,000)	(392,480)	(361,434)	(60,963)	300,471
Plant & Equipment											
Fire Prevention											
1.00			STATIC VARIABLE MESSAGE BOARD UPGRADES	0784	1312	CJ157	(5,613)	(9,292)	(9,292)	(9,292)	(0)
1.31			CESM STORAGE	0784	1312	CJ160	(8,000)	(8,000)	(8,000)	(10,450)	(2,450)
1.00			MOBILE EMERGENCY GENERATOR	0784	1312	V854	(1,980)	(1,980)	(1,980)	(1,980)	0
0.99			FIREBREAK MANAGEMENT SYSTEM	0784	1312	CJ159	(21,000)	(21,000)	(21,000)	(20,864)	136
Total - Fire Prevention							(36,593)	(19,272)	(40,272)	(42,586)	(2,450)
Health											
1.00			DOCTORS VEHICLES	4975	1312	V950	(97,086)	(28,655)	(28,655)	(28,655)	0
Total - Health							(97,086)	(28,655)	(28,655)	(28,655)	0
Transport											
0.00			NEW ISUZU FTS 139-260	3534	1312	V884	(126,890)	(126,685)	(126,685)	(126,685)	0
1.00			GRADER - FINAL TRIM GPS	3534	1312	V901	(76,630)	(78,060)	(78,060)	(78,060)	0
Total - Transport							(203,520)	(126,685)	(204,745)	(204,745)	0
Other Property & Services											
1.00			CEO VEHICLE - REG 510IR	0554	1312	V510	0	(92,532)	(92,532)	(92,532)	0
0.96			MECHANIC EQUIPMENT	4734	1312	CJ170	(35,000)	(35,000)	(49,580)	(33,554)	16,026
Total - Other Property & Services							(35,000)	(127,532)	(142,112)	(126,086)	16,026
1.33			Total - Plant & Equipment				(372,199)	(302,144)	(415,784)	(402,071)	13,576
Furniture & Equipment											
Recreation & Culture											
1.00			REC CENTRE GYM MASTER	2824	1314	CJ144	(12,050)	0	0	0	0
Total - Recreation & Culture							(12,050)	0	0	0	0
Other Property & Services											
1.00			OFFICE / CHAMBERS FURNITURE & EQUIPMENT	0264	1314	CJ96	(17,600)	(25,444)	(25,444)	(25,444)	0
Total - Other Property & Services							(17,600)	(25,444)	(25,444)	(25,444)	0
1.00			Total - Furniture & Equipment				(29,650)	(25,444)	(25,444)	(25,444)	0
Roads											
Transport											
1.00			RURAL ROAD SHOULDER RECONSTRUCTION	6614	1317	CJ110	0	(9,843)	(9,843)	(9,842)	1
1.20			RRG GRANT - MT ADAMS ROAD - SLK 0.0 - SLK 12.0KM	6644	1317	CJ131	(663,612)	(633,439)	(633,439)	(757,272)	(123,833)
1.00			MOUNT HORNER WEST ROAD -SLK 0.00 - 0.000 8KM	6644	1317	CJ132	0	0	0	0	0
1.01			PIGGERY LANE -SLK 0.00 - 0.000 4KM	6644	1317	CJ135	(131,397)	(96,919)	(96,919)	(98,203)	(1,284)
0.25			VEGETATION PROGRAM	6644	1317	CJ136	(187,058)	(187,058)	(187,058)	(46,667)	140,391
0.23			ALLANOOKA SLK 0 - 8K	6614	1317	CJ166	(22,561)	(88,658)	(88,658)	(20,708)	67,950
1.00			RRG GRANT - POINT LEANDER ASPHALT & INFRASTRUCTURE -SLK 3.	6674	1317	CJ138	(326,423)	(564,000)	(564,000)	(561,460)	2,540
0.31			RRG GRANT - POINT LEANDER ASPHALT & INFRASTRUCTURE -SLK 1	6674	1317	CJ139	(107,008)	(107,008)	(107,008)	(33,232)	73,776
1.00			RRG GRANT - POINT LEANDER ASPHALT & INFRASTRUCTURE -SLK 0	6674	1317	CJ140	(438,924)	0	0	0	0
0.40			R2R - WATER SUPPLY ROAD -SLK 5 - 11KM	6754	1317	CJ162	(333,109)	(333,109)	(333,109)	(133,478)	199,631
0.81			GRANNY'S BEACH ROUNDABOUT	6754	1317	CJ167	0	(26,698)	(26,698)	(21,698)	5,000
Total - Transport							(2,210,092)	(2,046,732)	(2,046,732)	(1,682,560)	364,172
0.82			Total - Roads				(2,210,092)	(2,046,732)	(2,046,732)	(1,682,560)	364,172
Infrastructure - Other											
Housing											
1.00			THE VILLAGE - SOAKWELLS & DOWNPIPES	2585	1318	CJ46	(10,000)	0	0	0	0
1.39			TWO HENRY ROAD - LANDSCAPING	2585	1318	CJ113	(18,000)	(10,000)	(10,000)	(13,913)	(3,913)
Total - Housing							(28,000)	(10,000)	(10,000)	(13,913)	(3,913)
Community Amenities											
0.99			TRANSFER STATION CONCRETE BUND FOR OIL TANKS	1964	1318	CJ118	(20,000)	(20,000)	(20,000)	(19,875)	125

INVESTING ACTIVITIES

NOTE 8

CAPITAL ACQUISITIONS

| 10

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 budget materially.

The material variance adopted by Council for the 2024/25 year is \$10,000 and 10%.

	Var. \$	Var. %	Var. ▲▼	Significant Var. \$	Timing/ Permanent	Explanation of Variance
Revenue from operating activities						
Operating Grants, Subsidies and Contributions	334,230	58%	▲	\$	Timing	The variance is mostly due to the advance receipt of approximately 50% of the 2025/26 Financial Assistance Grant.
Other Revenue	37,452	13%	▲	\$	Timing	Reimbursement income account for majority of the variance within Other Revenue.
Profit on Disposal of Assets	(10,427)	100%	▼	\$	Timing	Proceeds received for the disposal of assets were higher than expected resulting in higher Profit on Disposal of Assets.
Expenditure from operating activities						
Materials and Contracts	(425,033)	(12%)	▼	\$	Timing	Materials and Contracts are higher than budgeted predominantly due to Legal costs, IT Cost, Waste Collection costs and Plant Operating costs. The Shire also incurred unbudgeted expenditure for the Drive Inn projector, Granny's Beach and Surf Beach erosion works plus tree pruning for the Race Course.
Utility Charges	(52,095)	(10%)	▼	\$	Timing	The overspend within utilities is mostly a result of high water use within the Foreshore area. Additionally, there were two major burst pipes during the summer and also high use of water at the Caravan refill point and ablutions.
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(5,062,479)	(80%)	▼	\$	Timing	The variance is mostly due to Non-operating Grants, Subsidies and Contributions not being recognised for the following capital works: Water Supply Road \$163k, Milo Crossing \$174k, Seroja Projects \$329k, Boat Ramp Design \$715k Foreshore Precinct \$3.7m. Works did not achieve the required milestones to warrant the recognition of revenue and have been carried forward to 2025/26.
Land and Buildings	331,517	84%	▲	\$	Timing	Works for the Shire Hall and Rec Centre Roof did not progress as scheduled and have been carried forward into the 2025/26 financial year.
Infrastructure Assets - Roads	363,859	18%	▲	\$	Timing	Water Supply Road, Vegetation Program and Point Leander Road reflect an underspend of \$200k, \$140k and \$73k respectively. This was partially offset by an overspend for Mount Adamas Road. Works for Water were not completed in 2024/25 as originally planned and have been carried forward into 2025/26. The underspend in the Vegetation Program was utilised for Mount Admas while works for Point Leander have been deferred.
Infrastructure Assets - Other	6,063,816	95%	▲	\$	Timing	Budgeted works for the Foreashore works \$5.2m and the Boat Ramp \$ did not commence in 2025/26 accounting for majority of the variance within Infrastructure Other
Financing Activities						
Proceeds from New Debentures	(1,500,000)	(100%)	▼	\$	Timing	The Foreshore works did not commence as anticipated and therefore loan funds allocated to the project were not required.
Transfer from Restricted Cash - Other	(30,000)	(100%)	▼	\$	Permanent	There were no transfers to be made from restricted assets as originally expected.



Ordinary Council Meeting

26 August 2025

Item FIN 03-08/25
Attachment 1
2025/2026 Annual Budget

SHIRE OF IRWIN
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

LOCAL GOVERNMENT ACT 1995

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

Vision

A safe place to live, an exciting place to visit and a progressive place to work.

Mission

Delivering excellence in service, driving growth and building strong relationships.

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

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
Revenue		\$	\$	\$
Rates	2(a)	7,641,077	6,923,714	6,981,939
Grants, subsidies and contributions		1,478,455	914,454	689,110
Fees and charges	15	2,627,912	2,604,958	2,568,150
Interest revenue	10(a)	212,409	241,706	232,050
Other revenue		338,884	315,535	267,000
		12,298,737	11,000,367	10,738,249
Expenses				
Employee costs		(4,184,296)	(4,455,728)	(4,162,147)
Materials and contracts		(4,314,707)	(3,829,691)	(3,367,490)
Utility charges		(561,912)	(595,360)	(531,371)
Depreciation	6	(4,891,805)	(4,612,511)	(4,850,548)
Finance costs	10(c)	(229,459)	(265,040)	(298,120)
Insurance		(273,429)	(286,676)	(278,228)
Other expenditure		(265,028)	(177,303)	(188,728)
		(14,720,636)	(14,222,309)	(13,676,632)
		(2,421,899)	(3,221,942)	(2,938,383)
Capital grants, subsidies and contributions		9,525,442	1,270,826	5,615,137
Profit on asset disposals	5	20,000	144,700.00	137,263
Loss on asset disposals	5	0	(19,316.00)	0
		9,545,442	1,396,210	5,752,400
Net result for the period		7,123,543	(1,825,732)	2,814,017
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		7,123,543	(1,825,732)	2,814,017

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

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

		2025/26	2024/25	2024/25
	Note	Budget	Actual	Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts		\$	\$	\$
Rates		7,701,077	7,556,521	6,981,937
Grants, subsidies and contributions		1,843,170	531,123	572,639
Fees and charges		2,627,912	2,604,958	2,568,150
Interest revenue		212,409	241,706	232,050
Goods and services tax received		601,327	37,086	772,698
Other revenue		338,884	315,535	267,000
		13,324,779	11,286,930	11,394,474
Payments				
Employee costs		(4,184,296)	(4,494,809)	(4,162,147)
Materials and contracts		(4,395,907)	(4,002,148)	(3,587,896)
Utility charges		(561,912)	(595,360)	(531,371)
Finance costs		(229,459)	(271,188)	(298,120)
Insurance paid		(273,429)	(286,676)	(278,228)
Goods and services tax paid		(601,327)	0	(772,698)
Other expenditure		(265,028)	(177,303)	(188,728)
		(10,511,358)	(9,827,483)	(9,819,188)
Net cash provided by operating activities	4	2,813,421	1,459,447	1,575,286
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(1,299,628)	(488,478)	(816,849)
Payments for construction of infrastructure	5(b)	(11,129,428)	(2,032,125)	(7,644,419)
Capital grants, subsidies and contributions		9,525,442	1,575,333	5,615,137
Proceeds from sale of property, plant and equipment	5(a)	35,000	193,973	176,263
Proceeds on financial assets at amortised cost - self supporting loans		55,187	53,840	58,626
Net cash (used in) investing activities		(2,813,427)	(697,456)	(2,611,242)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(872,956)	(839,696)	(899,909)
Payments for principal portion of lease liabilities	8	(35,948)	(40,250)	(34,370)
Proceeds from new borrowings	7(a)	1,940,000	0	1,500,000
Net cash provided by (used in) financing activities		1,031,096	(879,945)	565,721
Net increase (decrease) in cash held		1,031,091	(117,955)	(470,235)
Cash at beginning of year		2,424,015	2,541,970	2,593,074
Cash and cash equivalents at the end of the year	4	3,455,106	2,424,015	2,122,839

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

SHIRE OF IRWIN
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)	6,944,663	6,269,151	6,329,270
Rates excluding general rates	2(a)	696,414	654,563	652,669
Grants, subsidies and contributions		1,478,455	914,454	689,110
Fees and charges	15	2,627,912	2,604,958	2,568,150
Interest revenue	10(a)	212,409	241,706	232,050
Other revenue		338,884	315,535	267,000
Profit on asset disposals	5	20,000	144,700	137,263
		12,318,737	11,145,067	10,875,512

Expenditure from operating activities

Employee costs		(4,184,296)	(4,455,728)	(4,162,147)
Materials and contracts		(4,314,707)	(3,829,691)	(3,367,490)
Utility charges		(561,912)	(595,360)	(531,371)
Depreciation	6	(4,891,805)	(4,612,511)	(4,850,548)
Finance costs	10(c)	(229,459)	(265,040)	(298,120)
Insurance		(273,429)	(286,676)	(278,228)
Other expenditure		(265,028)	(177,303)	(188,728)
Loss on asset disposals	5	0	(19,316)	0
		(14,720,636)	(14,241,625)	(13,676,632)

Non cash amounts excluded from operating activities

	3(c)	4,877,141	4,467,918	4,720,569
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Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		9,525,442	1,270,826	5,615,137
Proceeds from disposal of property, plant and equipment	5(a)	35,000	193,973	176,263
Proceeds from financial assets at amortised cost - self supporting loans		55,187	53,840	58,626
		9,615,629	1,518,639	5,850,026

Outflows from investing activities

Acquisition of property, plant and equipment	5(a)	(1,299,628)	(488,478)	(816,849)
Acquisition of infrastructure	5(b)	(11,129,428)	(2,032,125)	(7,644,419)
		(12,429,056)	(2,520,602)	(8,461,268)

Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	7(a)	1,940,000	0	1,500,000
Transfers from reserve accounts	9(a)	25,000	327,317	325,000
		1,965,000	327,317	1,825,000

Outflows from financing activities

Repayment of borrowings	7(a)	(872,956)	(839,696)	(899,909)
Payments for principal portion of lease liabilities	8	(35,948)	(40,250)	(34,370)
Transfers to reserve accounts	9(a)	(35,369)	(60,232)	(55,086)
Transfers from restricted cash (other)		86,246	0	20,000
		(858,028)	(940,177)	(969,365)

Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

Amount attributable to operating activities	3	(609,744)	(366,280)	(159,085)
Amount attributable to investing activities		2,475,242	1,371,360	1,919,449
Amount attributable to financing activities		(2,813,427)	(1,001,963)	(2,611,242)
Amount attributable to financing activities		1,106,972	(612,860)	855,635
Surplus/(deficit) remaining after the imposition of general rates	3	159,044	(609,744)	4,757

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

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

1. BASIS OF PREPARATION

The annual budget of the Shire of Irwin 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
- Measurement of provisions

SHIRE OF IRWIN
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
				\$	\$	\$	\$	\$	\$
(i) General rates									
GRV- Residential	Gross rental valuation	0.102520	1,589	28,279,277	2,899,191	47,467	2,946,658	2,774,887	2,769,563
GRV- Commercial/Industrial	Gross rental valuation	0.102520	118	4,664,214	478,175	0	478,175	458,501	472,503
GRV- Transient Workforce Accommodation / Other	Gross rental valuation	0.223841	4	1,725,000	386,126	0	386,126	0	0
UV - Mining	Unimproved valuation	0.223841	42	3,420,485	765,645	0	765,645	766,520	818,292
UV - Rural	Unimproved valuation	0.009713	357	243,803,017	2,368,059	0	2,368,059	2,269,243	2,268,912
Total general rates			2,110	281,891,992	6,897,196	47,467	6,944,663	6,269,151	6,329,270
		Minimum							
		\$							
(ii) Minimum payment									
GRV- Residential	Gross rental valuation	1,100.00	461	1,753,172	507,100	0	507,100	487,200	487,200
GRV- Commercial/Industrial	Gross rental valuation	1,100.00	67	369,048	73,700	0	73,700	70,350	70,350
UV - Mining	Unimproved valuation	1,100.00	18	37,049	19,800	0	19,800	70,350	70,350
UV - Rural	Unimproved valuation	1,100.00	81	7,018,883	89,100	0	89,100	19,950	19,950
Total minimum payments			627	9,178,153	689,700	0	689,700	647,850	647,850
Total general rates and minimum payments			2,737	291,070,145	7,586,896	47,467	7,634,363	6,917,001	6,977,120
(iii) Ex-gratia rates									
Dampier to Banbury Gas Pipeline							6,714	6,713	4,819
Total rates					7,586,896	47,467	7,641,077	6,923,714	6,981,939
Instalment plan charges							5,750	5,750	5,430
Instalment plan interest							20,000	19,758	15,000
Late payment of rate or service charge interest							36,000	36,911	33,000
							61,750	62,419	53,430

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 IRWIN
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 and charges including arrears, to be paid on or before 6 October 2025 or 35 days after the date of issue

Option 2 (Two Instalments)

First instalment to be made on or before 6 October 2025 or 35 days after the date of issue appearing on the rate notice, whichever is the later, including all arrears and half the current rates and service charges; and

Second instalment to be made on or before 8 December 2025 2 months after the first instalment, whichever is the later.

Option 3 (Four Instalments)

First instalment to be made on or before 6 October 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 8 December 2025 or 2 months after the first instalment, whichever is the later;

Third instalment to be made on or before 9 February 2026 or 2 months after the second instalment, whichever is the later; and

Fourth instalment to be made on or before 13 April 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
		\$	%	%
Option one				
Single full payment		0	0.0%	7.0%
Option two				
First instalment			5.5%	7.0%
Second instalment			5.5%	7.0%
Option three				
First instalment		0	5.5%	7.0%
Second instalment		5	5.5%	7.0%
Third instalment		5	5.5%	7.0%
Fourth instalment		5	5.5%	7.0%

(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.

(i) Differential general rate

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

2. RATES AND SERVICE CHARGES (CONTINUED)

Description	Characteristics	Objects	Reasons
UV Rural	Consists of properties used predominately for rural purposes.	This rate contributes to the services desired by the community.	This is considered the base rate above which all other UV rated properties are assessed.
UV Mining	Properties with a land use associated with mining / petroleum / exploration / prospecting / leases / tenements.	The objective is to raise additional revenue to contribute towards higher costs associated with mining activities.	To raise additional revenue to contribute towards higher costs such as higher vehicle traffic weights and volumes and environmental impacts associated with mining
GRV	Consists of properties used for residential purposes such as single or multiple dwellings, or may be vacant but zoned Residential or Rural Residential.	This rate contributes to the services desired by the community.	This is considered the base rate above which all other GRV rated properties are assessed.
GRV Transient Workforce Accommodation / Other	Consists of Transient workforce accommodation and Other mining related infrastructure and / or leases	The objective is to raise additional revenue to contribute towards higher costs associated with mining activities.	The reasoning for this differential rate is to ensure the Shires rate base is distributed equitably between residence and non-residential workers who spend a significant portion of the year located within the Shire of Irwin.

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Service Charges

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

(e) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2026.

SHIRE OF IRWIN
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
Contract assets
Inventories
Other assets
Non-current assets held for sale

Less: current liabilities

Trade and other payables
Contract liabilities
Capital grant/contribution liability
Lease liabilities
Long term borrowings
Employee provisions
Other provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - reserve accounts
Less: Current assets restricted to trading undertaking
Less: Current assets not expected to be received at end of year
- Current financial assets at amortised cost - self supporting loans
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

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	3,455,106	2,424,015	2,122,839
	55,187	55,187	58,626
	381,872	591,872	965,200
	0	235,572	0
	50,881	35,881	32,617
	225,621	225,621	0
	0	0	0
	4,168,667	3,568,147	3,179,282
	(936,330)	(1,002,530)	(342,219)
	(39,141)	(59,996)	0
	(1,019,342)	(1,019,342)	(847,540)
8	(35,948)	(35,948)	(34,370)
7	(1,939,999)	(872,955)	(1,500,000)
	(672,588)	(672,588)	(705,081)
	(120,640)	(120,640)	
	(4,763,988)	(3,784,000)	(3,429,210)
	(595,321)	(215,853)	(249,928)
3(b)	754,366	(393,891)	254,683
	159,044	(609,744)	4,755
9	(1,039,268)	(1,028,899)	(1,048,788)
	(287,689)	(373,935)	(353,935)
	(55,187)	(55,187)	(58,626)
	1,939,999	872,955	1,500,000
	35,948	35,948	34,370
	160,563	155,227	181,662
	754,366	(393,891)	254,683

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
Add: Loss on asset disposals
Add: Depreciation
Movement in current employee provisions associated with restricted cash

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	(20,000)	(144,700)	(137,263)
5	-	19,316	0
6	4,891,805	4,612,511	4,850,548
	5,336	(19,210)	7,284
	4,877,141	4,467,918	4,720,569

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.

CONTRACT ASSETS

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

SHIRE OF IRWIN
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		\$ 3,455,106	\$ 2,424,015	\$ 2,122,839
Total cash and cash equivalents		3,455,106	2,424,015	2,122,839
Held as				
- Unrestricted cash and cash equivalents		1,396,496	375,774	1,074,051
- Restricted cash and cash equivalents		2,058,610	2,048,241	1,048,788
	3(a)	3,455,106	2,424,015	2,122,839
Restrictions				
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		2,058,610	2,048,241	1,048,788
		2,058,610	2,048,241	1,048,788
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	9	1,039,268	1,028,899	1,048,788
Unspent capital grants, subsidies and contribution liabilities		1,019,342	1,019,342	
		2,058,610	2,048,241	1,048,788
Reconciliation of net cash provided by operating activities to net result				
Net result		7,123,543	(1,825,732)	2,814,017
Depreciation	6	4,891,805	4,612,511	4,850,548
(Profit)/loss on sale of asset	5	(20,000)	(125,384.00)	(137,263)
(Increase)/decrease in receivables		210,000	494,088	
(Increase)/decrease in contract assets		235,572	(235,572)	
(Increase)/decrease in other assets		0	(186,716)	
Increase/(decrease) in payables		(66,200)	(30,971)	(220,406)
Increase/(decrease) in contract liabilities		(20,857)	28,046	(116,471)
Increase/(decrease) in unspent capital grants		0	304,507	
Capital grants, subsidies and contributions		(9,525,442)	(1,575,333)	(5,615,137)
Net cash from operating activities		2,813,421	1,459,446	1,575,288

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.

5. PROPERTY, PLANT AND EQUIPMENT

	2025/26 Budget							2024/25 Actual							2024/25 Budget						
	Additions	In-kind Additions	Disposals - Net Book Value	Transfer to non-current assets classified as held for sale	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	In-kind Additions	Disposals - Net Book Value	Transfer to non-current assets classified as held for sale	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	In-kind Additions	Disposals - Net Book Value	Transfer to non-current assets classified as held for sale	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	\$	\$	\$		\$	\$	\$	\$	\$	\$		\$	\$	\$	\$	\$	\$		\$	\$	\$
Buildings - specialised	395,147	0	0	0	0	0	0	60,963	0	0	0	0	0	0	415,000	0	0	0	0	0	0
Furniture and equipment	91,525	0	0	0	0	0	0	25,444	0	0	0	0	0	0	29,650	0	0	0	0	0	0
Plant and equipment	812,956	0	(15,000)	0	35,000	20,000	0	402,071	0	(18,300)	0	193,973	144,700	(5,027.00)	372,199	0	(39,000)	0	176,263	137,263	0
Total	1,299,628	0	(15,000)	0	35,000	20,000	0	488,478	0	(18,300)	0	193,973	144,700	(5,027)	816,849	0	(39,000)	0	176,263	137,263	0
(b) Infrastructure																					
Infrastructure - roads	1,405,063	0	0	0	0	0	0	1,682,873	0	0	0	0	0	0	2,209,919	0	0	0	0	0	0
Other infrastructure Other	9,724,365	0	0	0	0	0	0	349,252	0	(14,289.00)	0	0	0	(14,289)	5,434,500	0	0	0	0	0	0
Total	11,129,428	0	0	0	0	0	0	2,032,125	0	(14,289)	0	0	0	(14,289)	7,644,419	0	0	0	0	0	0
Total	12,429,056	0	(15,000)	0	35,000	20,000	0	2,520,602	0	(32,589)	0	193,973	144,700	(19,316.00)	8,461,268	0	(39,000)	0	176,263	137,263	0

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 IRWIN
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
Infrastructure - roads
Other infrastructure Other
Right of use - buildings

By Program

Governance
Law, order, public safety
Health
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
\$	\$	\$
8,360	7,663	8,389
635,593	582,627	636,648
77,136	70,993	68,138
594,791	673,296	532,627
3,008,880	2,758,140	2,963,395
528,022	484,020	602,242
39,024	35,772	39,109
4,891,805	4,612,511	4,850,548
17,149	15,719	805
63,028	57,776	63,250
22,042	20,205	
19,420	17,801	19,488
139,057	127,469	138,682
19,370	17,756	15,115
854,273	783,084	874,655
3,108,561	2,849,515	3,066,392
54,112	49,603	52,053
594,791	673,583	620,108
4,891,805	4,612,511	4,850,548

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	30 to 50 years
Buildings - specialised	50 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	20 to 80 years
Other infrastructure Other	10 to 75 years
Right of use - buildings	Based on remaining lease

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 IRWIN
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	2025/26	2025/26	Budget	2025/26	Actual	2024/25	2024/25	Actual	2024/25	Budget	2024/25	2024/25	Budget	2024/25
				Principal 1 July 2025	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2026	Budget Interest Repayments		Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2025	Actual Interest Repayments		Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2025	Actual Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Medical Centre	99		2.1%	1,142,421	0	(65,484.94)	1,076,936	(31,799)	1,206,546	0	(64,125)	1,142,421	(33,173)	1,206,546	0	(64,125)	1,142,421	(33,631)
SIHI Completion	100		2.0%	533,580	0	(43,751.78)	489,829	(14,372)	576,456	0	(42,876)	533,580	(15,217)	576,456	0	(42,876)	533,580	(15,560)
Recreation Centre	93		6.8%	1,473,092	0	(154,001.01)	1,319,091	(105,445)	1,617,068	0	(143,976)	1,473,092	(115,266)	1,617,068	0	(143,976)	1,473,092	(116,398)
Plant	98		2.1%	138,729	0	(138,729.36)	0	(3,125)	274,631	0	(135,902)	138,729	(5,735)	274,631	0	(135,902)	138,729	(6,912)
Plant	103		4.0%	780,681	0	(183,706.10)	596,975	(35,242)	957,237	0	(176,556)	780,681	(42,935)	957,237	0	(176,556)	780,681	(43,633)
Plant & Equipment	104		4.5%	711,364	0	(227,101.29)	484,263	(29,890)	929,000	0	(217,636)	711,364	(39,225)	937,415	0	(217,636)	719,779	(33,755)
Foreshore Works	NEW		TBA	0	1,500,000	0.00	1,500,000		0	0	0	0	0	0	1,500,000	(60,213)	1,439,787	(33,750)
Plant	NEW		TBA	0	440,000	0.00	440,000	0	0	0	0	0	0	0		0	0	0
Plant (20% of Loan 105)	105		4.5%	12,897		(4,994.00)	7,903	(2,519)	17,683		(4,786)	12,897	(3,798)				0	0
				4,792,765	1,940,000	(817,768.48)	5,914,996	(222,391)	5,578,621	0	(785,856)	4,792,765	(255,349)	5,569,353	1,500,000	(841,283)	6,228,069	(283,639)
Self Supporting Loans																		
Bowling Club SS	102	0	1.5%	219,214	0	(35,210.10)	184,004	(4,638)	253,913	0	(34,699)	219,214	(5,165)	253,913	0	(34,699)	219,214	(5,398)
Golf Club SS (80% of Loan 105)	105	0	4.5%	51,591	0	(19,977.00)	31,614		70,732	0	(19,141)	51,591	0	80,000	0	(23,927)	56,073	(3,564)
				270,805	0	(55,187)	215,618	(4,638)	324,645	0	(53,840)	270,805	(5,165)	333,913	0	(58,626)	275,287	(8,962)
				5,063,570	1,940,000	(872,955.58)	6,130,615	(227,029)	5,903,266	0	(839,696)	5,063,570	(260,514)	5,903,266	1,500,000	(899,909)	6,503,356	(292,601)

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 IRWIN
 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
				%	\$	\$	\$	\$
Foreshore Works	WATC		10	TBC	1,500,000			1,500,000
Plant			4	TBC	440,000			440,000
					1,940,000	0	0	1,940,000

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2025 nor is it expected to have unspent borrowing funds as at 30th June 2026.

(d) Credit Facilities

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	50,000	50,000	50,000
Credit card balance at balance date	(25,000)	(25,577)	(50,000)
Total amount of credit unused	25,000	24,423	0
Loan facilities			
Loan facilities in use at balance date	6,130,615	5,063,570	6,503,356

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

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

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

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

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	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	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					1 July 2024					1 July 2024				
Gym Equipment		Westone Capital	2.7%	4 Years	\$ 64,471	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
					64,471	0	(35,948)	28,523	(2,430)	104,720	0	(40,250)	64,471	(4,526)	97,328	0	(34,370)	62,958	(5,519)

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 IRWIN
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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	155,227	5,336	0	160,563	174,437	8,107	(27,317)	155,227	174,370	7,292	0	181,662
(b) Port Denison Foreshore Development Reserve	0	0	0	0	0	0	0	0	260,810	0	0	260,810
(c) Recreation Centre Equipment Reserve	0	0	0	0	0	0	0	0	2,873	0	0	2,873
(d) Sanitation Reserve	1,408	48	0	1,456	1,345	63	0	1,408	1,360	57	0	1,417
(e) Strategic Management Reserve	34,918	1,202	0	36,120	33,367	1,551	0	34,918	33,722	1,410	(25,000)	10,132
(f) Asset Management Reserve	799,464	27,479	(25,000)	801,943	1,050,635	48,829	(300,000)	799,464	808,982	45,215	(300,000)	554,197
(g) Plant Replacement Reserve	10,344	356	0	10,700	9,885	459	0	10,344	9,990	0	0	9,990
(h) Tourism and Area Promotion Reserve	27,538	948	0	28,486	26,315	1,223	0	27,538	26,595	1,112	0	27,707
	1,028,899	35,369	(25,000)	1,039,268	1,295,984	60,232	(327,317)	1,028,899	1,318,702	55,086	(325,000)	1,048,788

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Restricted by legislation		
Restricted by council		
(a) Leave reserve	Ongoing	To be used to fund leave payments
(d) Sanitation Reserve	Ongoing	To be used to develop facilities at the transfer station and future relocation
(e) Strategic Management Reserve	Ongoing	To be used to fund strategic land use planning
(f) Asset Management Reserve	Ongoing	To be used for the construction, major maintenance and reduce debt associated with Council owned assets
(g) Plant Replacement Reserve	Ongoing	To be used for the purchase of plant and equipment as per plant replacement program
(h) Tourism and Area Promotion Reserve	Ongoing	To be used to fund the future requirements of tourism promotions

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

10. OTHER INFORMATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments	156,409	185,038	184,050
Other interest revenue	56,000	56,669	48,000
	212,409	241,706	232,050
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	56,725	49,001	56,500
Other services	10,500	4,875	4,500
	67,225	53,876	61,000
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	227,029	260,514	292,601
Interest on lease liabilities (refer Note 8)	2,430	4,526	5,519
	229,459	265,040	298,120

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

11. COUNCIL MEMBERS REMUNERATION

Shire President - Mark Leonard

President's allowance	20,000
Meeting attendance fees	10,000
Other expenses	
ICT expenses	365
Travel and accommodation expenses	500

Vice President - Barry Wise

Deputy President's allowance	5,000
Meeting attendance fees	7,688
ICT expenses	365
Travel and accommodation expenses	500

Isabelle Scott

Meeting attendance fees	7,688
Other expenses	
ICT expenses	365
Travel and accommodation expenses	500

Andrew Gillam

Meeting attendance fees	7,688
ICT expenses	365
Travel and accommodation expenses	500

Elyse Tunbridge

Meeting attendance fees	7,688
ICT expenses	365
Travel and accommodation expenses	500

Peter Summers

Meeting attendance fees	7,688
ICT expenses	365
Travel and accommodation expenses	500

Jefferey Melsom

Meeting attendance fees	7,688
ICT expenses	365
Travel and accommodation expenses	500

Total Council Member Remuneration

President's allowance	20,000
Deputy President's allowance	5,000
Meeting attendance fees	56,128
Other expenses	0
ICT expenses	2,555
Travel and accommodation expenses	3,500

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
20,000	20,000	20,000
10,000	10,000	10,000
	41	
365	251	365
500		500
30,865	30,292	30,865
5,000	5,000	5,000
7,688	7,688	7,688
365	251	365
500	0	500
13,553	12,939	13,553
7,688	7,688	7,688
	41	
365	251	365
500	830	500
8,553	8,810	8,553
7,688	7,688	7,688
365	251	365
500		500
8,553	7,939	8,553
7,688	7,688	7,688
365	251	365
500		500
8,553	7,939	8,553
7,688	7,688	7,688
365	251	365
500		500
8,553	7,939	8,553
7,688	7,688	7,688
365	269	365
500		500
8,553	7,957	8,553
87,183	83,815	87,183
20,000	20,000	20,000
5,000	5,000	5,000
56,128	56,128	56,128
0	82	0
2,555	1,775	2,555
3,500	830	3,500
87,183	83,815	87,183

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

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 IRWIN
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:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds / Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
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	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	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	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	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	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	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	Adopted by council annually	Applied fully based on timing of provision	Not applicable	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	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

SHIRE OF IRWIN
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 management and administrative structure to service Council and the community.

Includes the activities of members of Council and the administrative support available to the Council for the provision of governance. Civic Functions and Public Relations, Council Elections and training for Elected Members.

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health.

Includes Environmental Health, Medical and Health facilities.

Education and welfare

To provide, develop and manage services for the elderly, youth and children.

Elderly person's activities and support including: disability services, youth services, indigenous issues, playgroup and other welfare. Includes maintenance of the senior citizen's centre, resource centre and playgroup building.

Housing

Provide age appropriate accommodation in partnership with Homeswest and age appropriate independent living units.

Provision and maintenance of housing for aged persons and ageing in place.

Community amenities

To provide, develop and manage services in response to community needs.

Waste collection services, operation of transfer station, litter control, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

Recreation and culture

To establish and effectively manage infrastructure and resources which will help the social wellbeing of the community.

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

Transport

To provide safe and effective road systems for the community.

Construction and maintenance of roads, streets, footpaths, depots, parking facilities, aerodrome and traffic control. Cleaning of town streets, provision of street lighting and care and maintenance of jetties.

Economic services

To foster economic development, tourism and rural services in the district.

Provision of rural services, tourism, area promotion and building control.

Other property and services

To provide control accounts and reporting facilities for all other operations.

Includes private works, public works overheads, plant recovery costs, administration overheads and any other unclassified items.

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

15. FEES AND CHARGES

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
By Program:			
General purpose funding	37,770	38,114	27,061
Law, order, public safety	8,948	12,042	8,350
Health	11,700	14,013	11,700
Education and welfare	45	45	45
Housing	533,480	563,792	525,360
Community amenities	1,395,736	1,380,530	1,388,002
Recreation and culture	387,758	335,222	345,882
Transport	20,000	22,435	24,000
Economic services	228,975	220,190	234,250
Other property and services	3,500	18,575	3,500
	2,627,912	2,604,958	2,568,150

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



Ordinary Council Meeting

26 August 2025

Item FIN 03-08/25

Attachment 2

2025/2026 Annual Budget

Schedule of Capital Works

SHIRE OF IRWIN

STATEMENT OF ESTIMATED CAPITAL EXPENDITURE AND SOURCES OF FUNDS FOR THE PERIOD 1 JULY 2025 TO 30 JUNE 2026

		Source of Funds				
Particulars	Budget 2025/26	Borrowings	Grants/ Contributions	Reserves	Proceeds on Sale of Assets	Municipal Funds
<u>Other Law, Order & Public Safety</u>						
CCTV	\$160,000		\$160,000			\$0
CESM STORAGE	\$12,550		\$12,550			\$0
	\$172,550	\$0	\$172,550	\$0	\$0	\$0
<u>Other Health</u>						
DONGARA MEDICAL CENTRE	\$5,000					\$5,000
DOCTORS VEHICLES	\$68,431				\$35,000	\$33,431
	\$73,431	\$0	\$0	\$0	\$35,000	\$38,431
<u>Housing Other</u>						
THE VILLAGE - SOAKWELLS & DOWNPIPES	\$20,000			\$20,000		\$0
BUILDING - THE VILLAGE - RENEWAL	\$20,000			\$20,000		\$0
TWO HENRY ROAD - LANDSCAPING	\$18,000			\$18,000		\$0
	\$58,000	\$0	\$0	\$58,000	\$0	\$0
<u>Public Halls, Civic Centres</u>						
DONGARA PUBLIC TOWN HALL	\$239,477		\$239,477			\$0
<u>Swimming Areas And Beaches</u>						
BOAT RAMP DESIGN	\$715,000		\$715,000			\$0
FORESHORE - PRECINCT	\$4,766,000	\$1,500,000	\$3,266,000			\$0
<u>Other Recreation & Sport</u>						
IRWIN REC CENTRE ROOF UPGRADE	\$70,000		\$70,000			\$0
REC CENTRE GYM MASTER	\$20,000					\$20,000
TOWN PARK CARPARK	\$36,090					\$36,090
SHADE SAILS - PARKS	\$15,000					\$15,000
STREET FURNITURE	\$10,000					\$10,000
OVAL LIGHTING	\$20,000					\$20,000
<u>Tv & Radio Re Broadcasting</u>						
TV TOWER ANTENNA RENEWAL	\$37,000					\$37,000
<u>Heritage</u>						
DENISON HOUSE - CAPITAL RENEWAL WORKS	\$25,000					\$25,000
MUSEUM - OLD POLICE STATION	\$8,000					\$8,000
	\$5,961,567	\$1,500,000	\$4,290,477	\$0	\$0	\$171,090
<u>Streets, Roads, Bridges & Depot Construction</u>						
<u>RRG (MRWA) Project Funded Works</u>						
RRG- WARRADONG SPRING SLK 0.46 - SLK 5.24 4.78KM	\$280,255		\$253,333			\$26,922
RRG- BURMA RD SOUTH SLK 17.5 -SLK 23.99 6.49KM	\$293,982		\$286,667			\$7,315
<u>RTR (DOTARS) Funded Works</u>						
R2R - WARRADONG SPRINGS ROAD	\$142,041		\$126,667			\$15,374
R2R-BURMA ROAD	\$180,728		\$143,333			\$37,395
LUDLOW RD SLK 0.00 - SLK 0 - 2.96KM	\$222,088		\$171,680			\$50,408
R2R - WATER SUPPLY ROAD -SLK 5 - 11KM	\$196,169		\$163,372			\$32,797
<u>Infrastructure Other</u>						
DRAINAGE, KERBING & FOOTPATH RENEWAL	\$44,862					\$44,862
LINE MARKING	\$22,000					\$22,000
POINT LEANDER DRIVE FOOTPATH	\$89,800					\$89,800
TECHNICAL STUDIES - INFRASTRUCTURE RENEWAL	\$102,500					\$102,500
MILO CROSSING UPGRADE	\$3,917,363		\$3,917,363			\$0
BRIDGE COMPLIANCE WORKS	\$10,000					\$10,000
						\$0
<u>Streets, Roads, Bridges & Depot Construction</u>						
DEPO FENCING	\$27,670					\$27,670
<u>Road Plant Purchases</u>						
NEW PRIME MOVER	\$370,000	\$300,000			\$69,700	\$300
TRI AXLE WATER SEMI TRAILER	\$140,000	\$140,000				\$0
	\$6,039,458	\$440,000	\$5,062,415	\$0	\$69,700	\$467,343
<u>Tourism and Area Promotion</u>						
ENTRY STATEMENT - LARRY LOBSTER	\$15,000					\$15,000
	\$15,000	\$0	\$0	\$0	\$0	\$15,000
<u>General Administration Overheads</u>						
E-LOCKING SYSTEM	\$37,525					\$37,525
INFORMATION TECHNOLOGY HARDWARE >\$5K	\$30,000					\$30,000
CLEANING EQUIPMENT	\$41,525					\$41,525
	\$109,050	\$0	\$0	\$0	\$0	\$109,050
GRAND TOTAL	\$12,429,056	\$1,940,000	\$9,525,442	\$58,000	\$104,700	\$800,914



Ordinary Council Meeting

28 August 2025

Item DEV 01-08/25

Attachment 1

July 2025 – Development Delegated and
Authorised Authority Report

July 2025 Development Delegated and Authorised Authority Report (Records of exercise of delegated and authorised powers or duties)

Function	Officer	Date of decision	Decision	Description	Address
Building Permit / Certificate	Manager Development	2 July 2025	Granted	Ancillary Dwelling	Lot 3 (No. 181) Springfield Drive, Springfield
		3 July 2025	Granted	Dwelling	Lot 700 (No. 22) Gillam Drive, Dongara
		7 July 2025	Granted	Retaining Wall	Lot 846 (No. 33) George Street, Port Denison
		14 July 2025	Granted	Retaining Wall	Lot 6 (No. 11) St. Dominics Road, Port Denison
		14 July 2025	Granted	Shed	Lot 4 School Road, Irwin
		17 July 2025	Granted	Spa	Lot 61 (No. 104) Springfield Drive, Springfield
		21 July 2025	Granted	Patio	Lot 77 (No. 14) Sheoak Road, Springfield
		22 July 2025	Granted	Dwelling	Lot 192 (No. 30) Francis Road, Port Denison
		24 July 2025	Granted	Shed	Lot 1 (No. 3) Dent Court, Port Denison
		24 July 2025	Granted	Dwelling – Alterations/Additions	Lot 75 (No. 2) Reserve Street, Dongara
		24 July 2025	Granted	Shed	Lot 28 (No. 101) Springfield Drive, Springfield
		30 July 2025	Granted	Demolition – Dwelling	Lot 40 (No. 20) Point Leander Drive, Port Denison
Single House Application	Manager Development	8 July 2025	Granted	Outbuilding	Lot 704 (No. 5) Salvado View, Port Denison
		11 July 2025	Granted	Outbuilding & Carport	Lot 28 (No. 101) Springfield Drive, Springfield
		11 July 2025	Granted	Secondhand Dwelling	Lot 20 (No. 80) Padbury Road, Bookara
		17 July 2025	Granted	Single House, Outbuilding & Relocated Building Envelope	Lot 62 (No. 118) Springfield Drive, Springfield
Subdivision Clearance	Manager Development	2 July 2025	Granted	1 Rural Lot & 1 Foreshore Reserve Lot	Lot 202 St. Dominics Road, Port Denison



Ordinary Council Meeting

26 August 2025

Item CEO 01-08/25
Request for Tender RFT -1-2025
Port Denison Boating Facility
Upgrade Stage 1



Summery of Qualitative Scores and Pricing

Request Title: Port Denison Boating Facility Upgrade- Stage 1

Request Number: 01-2025

Closing Time:
2:00 PM Thursday 7th August 2025, Western Australia

Respondents	Qualitative		Evaluation Price		
	Ranking	Score	Ranking	Price	%
Respondent 1	1	55.55%	1	\$502,491.08	40.00%
Respondent 2	3	45.33%	2	\$840,129.02	23.92%
Respondent 3	2	48.89%	3	\$1,081,263.70	18.59%