



Shire of
Wongan-Ballidu

Annual Budget

2025/2026



SHIRE OF WONGAN-BALLIDU
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

LOCAL GOVERNMENT ACT 1995

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The Shire of Wongan-Ballidu, a Class 4 local government, conducts the operations of a local government with the following community vision:

*Inclusive communities and thriving places, offering a vibrant future for all.
The Shire's mission is to provide the foundations for community and business to lead and flourish into the future.*

SHIRE OF WONGAN-BALLIDU
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

		2025/26	2024/25	2024/25
	Note	Budget	Forecast Actual	Budget
Revenue		\$	\$	\$
Rates	2(a)	3,750,334	3,572,503	3,565,703
Grants, subsidies and contributions		2,244,188	2,475,000	971,699
Fees and charges	15	621,529	940,000	711,377
Interest revenue	10(a)	185,331	224,954	191,000
Other revenue		128,700	340,000	204,700
		6,930,082	7,552,457	5,644,479
Expenses				
Employee costs		(3,134,917)	(2,600,000)	(2,813,607)
Materials and contracts		(1,934,679)	(1,439,666)	(1,577,128)
Utility charges		(312,700)	(460,000)	(398,106)
Depreciation	6	(8,942,286)	(8,500,000)	(8,484,522)
Finance costs	10(c)	(49,671)	(44,020)	(41,000)
Insurance		(306,392)	(301,305)	(292,363)
Other expenditure		(409,123)	(486,000)	(385,937)
		(15,089,768)	(13,830,991)	(13,992,663)
		(8,159,686)	(6,278,534)	(8,348,184)
Capital grants, subsidies and contributions		4,098,264	4,917,106	4,678,244
Profit on asset disposals	5	72,917	45,544	51,388
Loss on asset disposals	5	0	(112,428)	(32,984)
		4,171,181	4,850,222	4,696,648
Net result for the period		(3,988,505)	(1,428,312)	(3,651,536)
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(3,988,505)	(1,428,312)	(3,651,536)

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

SHIRE OF WONGAN-BALLIDU
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026

		2025/26	2024/25	2024/25
			Forecast	
	Note	Budget	Actual	Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts		\$	\$	\$
Rates		3,815,334	3,622,503	3,565,703
Grants, subsidies and contributions		2,409,528	2,522,300	971,699
Fees and charges		621,529	940,000	711,377
Interest revenue		185,331	224,954	191,000
Other revenue		128,700	340,000	204,700
		7,160,422	7,649,757	5,644,479
Payments				
Employee costs		(3,098,199)	(2,543,360)	(2,813,607)
Materials and contracts		(2,391,397)	(1,430,956)	(1,577,128)
Utility charges		(312,700)	(460,000)	(398,106)
Finance costs		(49,671)	(44,020)	(41,000)
Insurance paid		(306,392)	(301,305)	(292,363)
Other expenditure		(409,123)	(486,000)	(385,937)
		(6,567,482)	(5,265,641)	(5,508,141)
Net cash provided by operating activities	4	592,940	2,384,116	136,338
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(3,621,900)	(2,808,009)	(4,540,355)
Payments for construction of infrastructure	5(b)	(4,992,044)	(5,439,182)	(5,267,859)
Capital grants, subsidies and contributions		3,993,847	5,117,106	4,815,126
Proceeds from sale of property, plant and equipment	5(a)	449,000	672,524	541,000
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	20,118	19,404	18,400
Net cash (used in) investing activities		(4,150,979)	(2,438,157)	(4,433,688)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(111,637)	(109,061)	(106,400)
Payments for principal portion of lease liabilities	8	(9,056)	(8,984)	(8,882)
Proceeds from new borrowings	7(a)	1,500,000	0	1,500,000
Net cash provided by (used in) financing activities		1,379,307	(118,045)	1,384,718
Net (decrease) in cash held		(2,178,732)	(172,086)	(2,912,632)
Cash at beginning of year		6,535,558	6,707,644	6,710,551
Cash and cash equivalents at the end of the year	4	4,356,826	6,535,558	3,797,919

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

SHIRE OF WONGAN-BALLIDU
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2026

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2025/26 Budget	2024/25 Forecast Actual	2024/25 Budget
		\$	\$	\$
General rates	2(a)(i)	3,630,262	3,452,291	3,446,153
Rates excluding general rates	2(a)	120,072	120,212	119,550
Grants, subsidies and contributions		2,244,188	2,475,000	971,699
Fees and charges	15	621,529	940,000	711,377
Interest revenue	10(a)	185,331	224,954	191,000
Other revenue		128,700	340,000	204,700
Profit on asset disposals	5	72,917	45,544	51,388

Expenditure from operating activities

Employee costs		(3,134,917)	(2,600,000)	(2,813,607)
Materials and contracts		(1,934,679)	(1,439,666)	(1,577,128)
Utility charges		(312,700)	(460,000)	(398,106)
Depreciation	6	(8,942,286)	(8,500,000)	(8,484,522)
Finance costs	10(c)	(49,671)	(44,020)	(41,000)
Insurance		(306,392)	(301,305)	(292,363)
Other expenditure		(409,123)	(486,000)	(385,937)
Loss on asset disposals	5	0	(112,428)	(32,984)
		(15,089,768)	(13,943,419)	(14,025,647)

Non cash amounts excluded from operating activities

	3(c)	8,869,369	8,566,884	8,466,118
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Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		4,098,264	4,917,106	4,678,244
Proceeds from disposal of property, plant and equipment	5(a)	449,000	672,524	541,000
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	20,118	19,404	18,400
		4,567,382	5,609,034	5,237,644

Outflows from investing activities

Payments for property, plant and equipment	5(a)	(3,621,900)	(2,808,009)	(4,540,355)
Payments for construction of infrastructure	5(b)	(4,992,044)	(5,439,182)	(5,267,859)
		(8,613,944)	(8,247,191)	(9,808,214)

Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	7(a)	1,500,000	0	1,500,000
Transfers from reserve accounts	9(a)	1,163,626	988,000	1,192,800
		2,663,626	988,000	2,692,800

Outflows from financing activities

Repayment of borrowings	7(a)	(111,637)	(109,061)	(106,400)
Payments for principal portion of lease liabilities	8	(9,056)	(8,984)	(8,882)
Transfers to reserve accounts	9(a)	(1,548,713)	(1,271,913)	(1,209,165)
		(1,669,406)	(1,389,958)	(1,324,447)

Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

Amount attributable to operating activities	3	2,269,742	3,088,391	3,065,879
Amount attributable to investing activities		782,600	2,221,466	136,338
Amount attributable to financing activities		(4,046,562)	(2,638,157)	(4,570,570)
Amount attributable to financing activities		994,220	(401,958)	1,368,353
Surplus/(deficit) remaining after the imposition of general rates	3	0	2,269,742	0

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

SHIRE OF WONGAN-BALLIDU
FOR THE YEAR ENDED 30 JUNE 2026
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SHIRE OF WONGAN-BALLIDU
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 Wongan-Ballidu which is a Class 4 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. 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 WONGAN-BALLIDU
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									
Wongan Hills	Gross rental valuation	0.09346	459	7,642,184	714,239	0	714,239	682,270	677,742
Ballidu and Cadoux	Gross rental valuation	0.09346	68	626,112	58,516	0	58,516	57,340	55,730
Rural	Unimproved valuation	0.00530	271	539,339,500	2,855,803	0	2,855,803	2,710,898	2,710,898
Mining	Unimproved valuation	0.00530	2	321,473	1,704	0	1,704	1,783	1,783
Total general rates			800	547,929,269	3,630,262	0	3,630,262	3,452,291	3,446,153
		Minimum							
		\$							
(ii) Minimum payment									
Wongan Hills	Gross rental valuation	821.00	60	203,692	49,260	0	49,260	47,702	47,702
Ballidu and Cadoux	Gross rental valuation	443.00	26	15,899	11,518	0	11,518	10,550	10,972
Rural	Unimproved valuation	443.00	24	1,077,400	10,632	0	10,632	8,862	8,862
Mining	Unimproved valuation	443.00	14	115,621	6,202	0	6,202	12,660	12,238
Total minimum payments			124	1,412,612	77,612	0	77,612	79,774	79,774
Total general rates and minimum payments			924	549,341,881	3,707,874	0	3,707,874	3,532,065	3,525,927
(iii) Ex-gratia rates									
Cooperative Bulk Handling			0	0	42,460	0	42,460	40,438	39,776
Total ex-gratia rates			0	0	42,460	0	42,460	40,438	39,776
Total rates					3,750,334	0	3,750,334	3,572,503	3,565,703
Instalment plan charges							5,000	7,336	5,000
Instalment plan interest							10,000	12,100	9,000
Late payment of rate or service charge interest							12,000	6,419	12,000
							27,000	25,855	26,000

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 WONGAN-BALLIDU
 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.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	22/09/2025	0	0.0%	11.0%
Option two				
First instalment	22/09/2025	0	0.0%	11.0%
Second instalment	24/11/2025	14.00	5.5%	11.0%
Third instalment	27/01/2026	14.00	5.5%	11.0%
Fourth instalment	31/03/2026	14.00	5.5%	11.0%

	2025/26 Budget revenue	2024/25 Actual revenue	2024/25 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	5,000	7,336	5,000
Instalment plan interest earned	10,000	12,101	9,000
Unpaid rates and service charge interest earned	12,000	22,260	12,000
	27,000	41,697	26,000

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

(b) Service Charges

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

(c) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/ Concession	Discount %	Discount (\$)	2025/26 Budget	2024/25 Actual	2024/25 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
A1134 Ballidu Contemporary Arts Society	Rate	Waiver	100.0%		\$	\$	\$	Applicable rate waived	To assist nfp, sporting and cultural groups
A1135 Ballidu Contemporary Arts Society Gallery	Rate	Waiver	100.0%					Applicable rate waived	To assist nfp, sporting and cultural groups
A1332 CWA Land, Kondut	Rate	Waiver	100.0%					Applicable rate waived	To assist nfp, sporting and cultural groups
A266 Kondut Sports Council Hall	Rate	Waiver	100.0%					Applicable rate waived	To assist nfp, sporting and cultural groups
A434 St Johns Ambulance	Rate	Waiver	100.0%					Applicable rate waived	To assist nfp, sporting and cultural groups
A470 Wongan-Ballidu Aged Persons Homes – Units	Rate	Waiver	100.0%					Applicable rate waived	To assist nfp, sporting and cultural groups
A440 Wongan-Ballidu Aged Persons Homes – Units	Rate	Waiver	100.0%					Applicable rate waived	To assist nfp, sporting and cultural groups
A421 Wongan-Ballidu Aged Persons Homes – Units	Rate	Waiver	100.0%					Applicable rate waived	To assist nfp, sporting and cultural groups
A409 Scout Association – vacant land (Hospital Rd)	Rate	Waiver	100.0%					Applicable rate waived	To assist nfp, sporting and cultural groups
A1359 Cadoux Sports Council farm land	Rate	Waiver	100.0%					Applicable rate waived	To assist nfp, sporting and cultural groups
A1351 Cadoux Sports Council vacant land	Rate	Waiver	100.0%					Applicable rate waived	To assist nfp, sporting and cultural groups
A1279 Wongan Hills Sports Council farm land	Rate	Waiver	100.0%					Applicable rate waived	To assist nfp, sporting and cultural groups
A82 Wongan Hills Sports Council farm land	Rate	Waiver	100.0%					Applicable rate waived	To assist nfp, sporting and cultural groups
A336 Wongan Hills Sports Council farm land	Rate	Waiver	100.0%					Applicable rate waived	To assist nfp, sporting and cultural groups
A801 Kanyanya – Shop	Rate	Waiver	100.0%					Applicable rate waived	To assist nfp, sporting and cultural groups
A616 Wongan Community Store, Fenton Place	Rate	Waiver	100.0%					Applicable rate waived	To assist nfp, sporting and cultural groups
					21,900	20,872	20,872		

SHIRE OF WONGAN-BALLIDU
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

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

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	4,356,826	6,535,558	3,797,919
	20,118	20,118	18,400
	416,014	631,014	463,782
	554,660	570,000	0
	14,354	14,354	10,000
	12,086	12,086	65,893
	5,374,058	7,783,130	4,355,994
	(835,083)	(1,285,083)	(619,763)
	(47,300)	(47,300)	0
	0	(99,417)	0
8	(9,239)	(9,056)	(8,004)
7	(111,637)	(111,637)	(106,400)
	(432,102)	(402,102)	(343,016)
	(12,005)	(17,005)	0
	(1,447,366)	(1,971,600)	(1,077,183)
	3,926,692	5,811,530	3,278,811
3(b)	(3,926,692)	(3,541,788)	(3,278,811)
	0	2,269,742	0

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - reserve accounts
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

9	(4,069,292)	(3,684,205)	(3,416,657)
	(20,118)	(20,118)	(18,400)
	111,637	111,637	106,400
	9,239	9,056	8,004
	41,842	41,842	41,842
	(3,926,692)	(3,541,788)	(3,278,811)

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

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	(72,917)	(45,544)	(51,388)
5	0	112,428	32,984
6	8,942,286	8,500,000	8,484,522
	8,869,369	8,566,884	8,466,118

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

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 WONGAN-BALLIDU
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		287,534	2,851,353	381,262
Term deposits		4,069,292	3,684,205	3,416,657
Total cash and cash equivalents		4,356,826	6,535,558	3,797,919
Held as				
- Unrestricted cash and cash equivalents		287,534	2,751,936	3,416,657
- Restricted cash and cash equivalents		4,069,292	3,783,622	381,262
	3(a)	4,356,826	6,535,558	3,797,919
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		4,069,292	3,783,622	381,262
- Restricted financial assets at amortised cost - term deposits		0	0	3,416,657
		4,069,292	3,783,622	3,797,919
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	9	4,069,292	3,684,205	3,416,657
Unspent capital grants, subsidies and contribution liabilities		0	99,417	0
Unrestricted cash and cash equivalents		0	0	381,262
		4,069,292	3,783,622	3,797,919
Reconciliation of net cash provided by operating activities to net result				
Net result		(3,988,505)	(1,428,312)	(3,651,536)
Depreciation	6	8,942,286	8,500,000	8,484,522
(Profit)/loss on sale of asset	5	(72,917)	66,884	(18,404)
(Increase)/decrease in receivables		215,000	(264,254)	0
(Increase)/decrease in contract assets		15,340	(570,000)	0
(Increase)/decrease in inventories		0	8,710	0
(Increase)/decrease in other assets		0	506,665	452,858
Increase/(decrease) in payables		(456,718)	643,992	(315,976)
Increase/(decrease) in contract liabilities		0	47,300	0
Increase/(decrease) in unspent capital grants		(99,417)	(58,500)	(136,882)
Increase/(decrease) in other provision		(5,000)	10,000	0
Increase/(decrease) in employee provisions		36,718	38,737	0
Capital grants, subsidies and contributions		(3,993,847)	(5,117,106)	(4,678,244)
Net cash from operating activities		592,940	2,384,116	136,338

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

5. PROPERTY, PLANT AND EQUIPMENT

	2025/26 Budget				2024/25 Actual					2024/25 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	0	0	0	0	0	(222,618)	110,190	0	(112,428)	0	0	0	0	0
Buildings - non-specialised	2,105,700	0	0	0	300,163	0	0	0	0	466,651	0	0	0	0
Buildings - specialised	22,500	0	0	0	1,071,500	0	0	0	0	2,565,296	0	0	0	0
Furniture and equipment	59,700	0	0	0	88,071	0	0	0	0	84,195	0	0	0	0
Plant and equipment	929,000	(338,522)	370,000	31,478	923,111	(395,164)	435,085	39,921	0	980,000	(388,004)	400,000	12,980	(984)
Motor Vehicles	505,000	(37,561)	79,000	41,439	425,164	(121,626)	127,249	5,623	0	444,213	(134,592)	141,000	38,408	(32,000)
Total	3,621,900	(376,083)	449,000	72,917	2,808,009	(739,408)	672,524	45,544	(112,428)	4,540,355	(522,596)	541,000	51,388	(32,984)
(b) Infrastructure														
Infrastructure - roads	4,558,029	0	0	0	4,541,563	0	0	0	0	4,698,877	0	0	0	0
Infrastructure - footpaths	164,716	0	0	0	157,790	0	0	0	0	65,047	0	0	0	0
Infrastructure - Other	269,299	0	0	0	739,829	0	0	0	0	503,935	0	0	0	0
Total	4,992,044	0	0	0	5,439,182	0	0	0	0	5,267,859	0	0	0	0
Total	8,613,944	(376,083)	449,000	72,917	8,247,191	(739,408)	672,524	45,544	(112,428)	9,808,214	(522,596)	541,000	51,388	(32,984)

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.

SHIRE OF WONGAN-BALLIDU
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
Motor Vehicles
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks and ovals
Infrastructure - signs
Infrastructure - Other
Other infrastructure - Carparks
Right of use - furniture and fittings

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
\$	\$	\$
162,960	159,901	153,825
863,676	797,428	820,560
42,336	37,908	32,391
435,000	377,611	429,506
60,000	87,521	61,276
6,605,712	6,281,417	6,249,326
69,432	68,132	64,403
290,880	285,415	285,770
146,208	143,462	142,575
612	606	607
251,232	246,511	230,186
7,668	7,518	7,527
6,570	6,570	6,570
8,942,286	8,500,000	8,484,522
89,348	79,147	115,054
56,025	41,399	16,246
57,945	47,902	42,557
24,141	24,816	24,812
69,196	74,319	14,779
24,035	24,703	39,820
1,333,603	1,018,769	1,047,186
7,097,250	7,011,855	6,661,098
8,196	9,253	97,049
182,547	167,837	425,921
8,942,286	8,500,000	8,484,522

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

Buildings - non-specialised	30 - 50 years
Buildings - specialised	50 - 80 years
Furniture and equipment	4 - 10 years
Plant and equipment	5 - 15 years
Motor vehicles	2 - 5 years
Infrastructure - roads - pavement	10 - 15 years
Infrastructure - roads - formation	non-depreciable
Infrastructure - roads - surface	5 - 10 years
Infrastructure - roads - table drains	non-depreciable
Infrastructure - roads - kerbing	30 - 35 years
Infrastructure - footpaths	25 - 50 Years
Infrastructure - drainage - stormwater	60 Years
Infrastructure - drainage - culverts	60 Years
Infrastructure - parks & ovals - minor ass	5 Years
Infrastructure - parks & ovals - water tank	10 Years
Infrastructure - parks & ovals - reticulatio	10 Years
Infrastructure - parks & ovals - lighting	10 Years

AMORTISATION

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

The assets residual value of intangible assets is considered to be zero and useful 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.

Infrastructure - parks & ovals - shelters/sheds/gazeb	15 Years
Infrastructure - parks & ovals - fencing	10 - 15 Years
Infrastructure - parks & ovals - playground equipment	10 - 15 Years
Infrastructure - parks & ovals - sandpits	10 - 15 Years
Infrastructure - parks & ovals - cemeteries	25 Years
Infrastructure - parks & ovals - walk trails	30 Years
Infrastructure - parks & ovals - garden beds	30 Years
Infrastructure - parks & ovals - brick walls	30 Years
Infrastructure - parks & ovals - retaining & paving	40 Years
Infrastructure - parks & ovals - retaining walls	15 - 20 Years
Infrastructure - parks & ovals - paths	30 Years
Infrastructure - parks & ovals - RV areas	10 - 15 Years
Infrastructure - parks & ovals - signs	10 - 15 Years
Infrastructure - other	15 - 60 Years
Infrastructure - carparks - formation	non-depreciable
Infrastructure - carparks - pavement	50 - 60 Years
Infrastructure - carparks - surface	5 - 10 Years
Infrastructure - carparks - kerbing	30 Years

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Loans	2024/25 Actual Principal Repayments	Actual Principal outstanding 30 June 2025	2024/25 Actual Interest Repayments	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation Centre Improvements	152	WATC	2.05%	1,528,664	0	(91,519)	1,437,145	(30,640)	1,618,321	0	(89,657)	1,528,664	(32,492)	1,618,321	0	(88,000)	1,530,321	(35,000)
Construction of Aged Persons Units	151	WATC	3.65%	170,537	0	(20,118)	150,419	(6,031)	189,941	0	(19,404)	170,537	(6,746)	189,941	0	(18,400)	171,541	(6,000)
Lake Ninan/Hinds BFB Fire Shed	N/A	WATC	4.59%	0	1,500,000	0	1,500,000	0	0	0	0	0	0	0	1,500,000	0	1,500,000	0
				1,528,664	0	(91,519)	1,437,145	(30,640)	1,618,321	0	(89,657)	1,528,664	(32,492)	1,618,321	0	(88,000)	1,530,321	(35,000)
Self Supporting Loans																		
Construction of Aged Persons Units	151	WATC	3.7%	170,537	0	(20,118)	150,419	(6,031)	189,941	0	(19,404)	170,537	(6,746)	189,941	0	(18,400)	171,541	(6,000)
Lake Ninan/Hinds BFB Fire Shed	N/A	WATC	4.6%	0	1,500,000	0	1,500,000	0	0	0	0	0	0	0	1,500,000	0	1,500,000	0
				170,537	1,500,000	(20,118)	1,650,419	(6,031)	189,941	0	(19,404)	170,537	(6,746)	189,941	1,500,000	(18,400)	1,671,541	(6,000)
				1,699,201	1,500,000	(111,637)	3,087,564	(36,671)	1,808,262	0	(109,061)	1,699,201	(39,238)	1,808,262	1,500,000	(106,400)	3,201,862	(41,000)

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 WONGAN-BALLIDU
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
				%	\$	\$	\$	\$
Volunteer Bush Fire Facility	WATC	Fixed	10	4.96%	1,500,000	379,262	1,500,000	0
					1,500,000	379,262	1,500,000	0

(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			
Credit card limit	20,000	20,000	20,000
Credit card balance at balance date	0	(4,245)	0
Total amount of credit unused	20,000	15,755	20,000
Loan facilities			
Loan facilities in use at balance date	3,087,564	1,699,201	3,201,862

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 WONGAN-BALLIDU
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 1 July 2025	2025/26 Budget New Leases	2025/26 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2026	2025/26 Budget Lease Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Leases	2024/25 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2025	2024/25 Actual Lease Interest repayments	Budget Principal 1 July 2024	2024/25 Budget New Leases	2024/25 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2025	2024/25 Budget Lease Interest repayments
Photocopiers	1	Ricoh Finance	3.3%	5 years	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
					17,899	0	(9,056)	8,843	(403)	26,883	0	(8,984)	17,899	(690)	16,886	0	(8,882)	8,004	0
					17,899	0	(9,056)	8,843	(403)	26,883	0	(8,984)	17,899	(690)	16,886	0	(8,882)	8,004	0

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 WONGAN-BALLIDU
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) Long Service Leave Reserve	41,842	0	0	41,842	41,842	0	0	41,842	41,842	0	0	41,842
(b) Depot Improvement Reserve	71,372	25,000	0	96,372	10,572	60,800	0	71,372	10,572	40,000	0	50,572
(c) Plant Reserve	1,015,082	950,000	(973,000)	992,082	933,917	754,165	(673,000)	1,015,082	933,917	754,165	(764,800)	923,282
(d) Housing Reserve	572,792	150,000	0	722,792	380,844	191,948	0	572,792	380,844	150,000	0	530,844
(e) Wongan Hills Community Resource Centre Reserve	12,923	0	0	12,923	12,923	0	0	12,923	12,923	0	0	12,923
(f) Swimming Pool Reserve	73,188	100,000	(30,000)	143,188	273,188	50,000	(250,000)	73,188	273,188	50,000	(200,000)	123,188
(g) Historical Publications Reserve	7,126	0	(7,126)	0	7,126	0	0	7,126	7,126	0	0	7,126
(h) Special Projects Reserve	970,818	8,713	0	979,531	1,000,818	0	(30,000)	970,818	1,000,818	0	(30,000)	970,818
(i) Waste Management Reserve	60,366	150,000	0	210,366	60,366	0	0	60,366	60,366	0	0	60,366
(j) Housing - Stickland Street Reserve	73,582	5,000	0	78,582	68,582	5,000	0	73,582	68,582	5,000	0	73,582
(k) Housing - Quinlan Street Reserve	54,915	5,000	0	59,915	64,915	5,000	(15,000)	54,915	64,915	5,000	(15,000)	54,915
(l) Housing - Patterson Street Reserve	69,357	5,000	0	74,357	64,357	5,000	0	69,357	64,357	5,000	0	69,357
(m) Sporting Co-Location Reserve	113,360	0	0	113,360	133,360	0	(20,000)	113,360	133,360	0	(30,000)	103,360
(n) Building Asset Management Reserve	547,482	150,000	(153,500)	543,982	347,482	200,000	0	547,482	347,482	200,000	(153,000)	394,482
(o) Wongan Hills Sport and Recreation Council Asset Management Reserve	0	0	0	0	0	0	0	0	0	0	0	0
(p) Wongan Hills Childcare Services Reserve	0	0	0	0	0	0	0	0	0	0	0	0
	3,684,205	1,548,713	(1,163,626)	4,069,292	3,400,292	1,271,913	(988,000)	3,684,205	3,400,292	1,209,165	(1,192,800)	3,416,657

(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) Long Service Leave Reserve		To be used for Council's current and non-current long service leave liability.
(b) Depot Improvement Reserve		To be used to fund capital improvements and maintenance works at the Shire of Wongan-Ballidu depot.
(c) Plant Reserve		To be used for the purchase of major plant.
(d) Housing Reserve		To be used to fund land development and housing projects as identified by the Shire of Wongan-Ballidu.
(e) Wongan Hills Community Resource Centre Reserve		To be used to transfer funds from the Community Resource Centre operations for future purchase of capital, furniture & equipment.
(f) Swimming Pool Reserve		To be used to fund capital and maintenance works at the Wongan Hills Memorial Swimming Pool.
(g) Historical Publications Reserve		To be used to fund historical publications and projects of the Shire.
(h) Special Projects Reserve		To be used to fund special projects as identified by the Shire of Wongan-Ballidu.
(i) Waste Management Reserve		To be used to fund the future waste management facility needs of the Shire.
(j) Housing - Stickland Street Reserve		To be used to fund the capital and operating costs of the Housing joint venture in Stickland Street.
(k) Housing - Quinlan Street Reserve		To be used to fund the capital and operating costs of the Housing joint venture in Quinlan Street.
(l) Housing - Patterson Street Reserve		To be used to fund the capital and operating costs of the Housing joint venture in Patterson Street.
(m) Sporting Co-Location Reserve		To be used to fund the capital improvements associated with the co-location of sporting facilities within Wongan Hills.
(n) Building Asset Management Reserve		To be used to fund future building capital renewals and upgrades in the Shire of Wongan-Ballidu.
(o) Wongan Hills Sport and Recreation Council Asset Management Reserve		To be used to hold monies contributed by the groups of the WHSRC to fund future asset renewals and upgrades to their facilities.
(p) Wongan Hills Childcare Services Reserve		To be used to fund future operating deficits and capital projects for local childcare facilities.

(c) Reserve Accounts - Change in Use

The Shire has resolved to make the following changes in the use of part of the money in a reserve account. This money is to be used or set aside for a purpose other than the purpose for which the account was established.

Reserve name	Proposed new purpose of the reserve	Objects of changing of the reserve	Reasons for changing the use of the reserve	2025/26 Budget amount to be used	2025/26 Budget amount change of purpose
Historical Publications Reserve	To be used to fund special projects as identified by the Shire of Wongan-Ballidu.	Consolidation of funds held in Reserve.	Due to the minimal funds held in this reserve and no specific projects planned, the funds are to be reserved for special projects as required.	\$ 0	\$ 7,126
				0	7,126

SHIRE OF WONGAN-BALLIDU
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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	163,331	206,435	170,000
Other interest revenue	22,000	18,519	21,000
	185,331	224,954	191,000
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	45,000	44,800	40,000
	45,000	44,800	40,000
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	36,671	39,238	41,000
Interest on lease liabilities (refer Note 8)	403	690	0
Other finance costs	12,597	4,092	0
	49,671	44,020	41,000

SHIRE OF WONGAN-BALLIDU
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FOR THE YEAR ENDED 30 JUNE 2026

11. COUNCIL MEMBERS REMUNERATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
President's			
President's allowance	16,853	10,438	10,438
Meeting attendance fees	5,360	3,555	3,500
Annual allowance for ICT expenses	3,000	3,000	3,000
Superannuation contribution payments	2,000	0	0
	27,213	16,993	16,938
Council member 1 - Deputy President			
Deputy President's allowance	4,213	1,958	2,610
Meeting attendance fees	2,540	1,625	2,000
Annual allowance for ICT expenses	3,000	3,000	3,000
Superannuation contribution payments	610	0	0
	10,363	6,583	7,610
Council member 2			
Deputy President's allowance	0	652	0
Meeting attendance fees	3,050	1,625	1,750
Annual allowance for ICT expenses	3,000	3,000	3,000
Superannuation contribution payments	275	0	0
	6,325	5,277	4,750
Council member 3			
Meeting attendance fees	2,540	1,375	1,565
Annual allowance for ICT expenses	3,000	3,500	3,000
Superannuation contribution payments	230		
	5,770	4,875	4,565
Council member 4			
Meeting attendance fees	2,540	1,438	1,750
Annual allowance for ICT expenses	3,000	3,000	3,000
Superannuation contribution payments	230		
	5,770	4,438	4,750
Council member 5			
Meeting attendance fees	2,850	1,688	1,950
Annual allowance for ICT expenses	3,000	3,000	3,000
Superannuation contribution payments	260		
	6,110	4,688	4,950
Council member 6			
Meeting attendance fees	2,850	2,503	1,625
Annual allowance for ICT expenses	3,000	3,000	3,000
Superannuation contribution payments	260		
	6,110	5,503	4,625
Total Council Member Remuneration	67,661	48,357	48,188
President's allowance	16,853	10,438	10,438
Deputy President's allowance	4,213	2,610	2,610
Meeting attendance fees	21,730	13,809	14,140
Annual allowance for ICT expenses	21,000	21,500	21,000
Superannuation contribution payments	3,865	0	0
	67,661	48,357	48,188

SHIRE OF WONGAN-BALLIDU
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FOR THE YEAR ENDED 30 JUNE 2026

12. TRUST FUNDS

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Detail	Balance 30 June 2025	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2026
	\$	\$	\$	\$
Fire Brigades	7,674	0	0	7,674
Discover Golden Horizons	27,641	0	0	27,641
	35,315	0	0	35,315

SHIRE OF WONGAN-BALLIDU
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.

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 WONGAN-BALLIDU
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	Timing of Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Pool Inspections	Compliance safety check	Single point in time	Single point in time, None based on equal annual fee over 4 years cycle.	None	After inspection complete, based on a 4 year cycle
Other Inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	On entry or conclusion of hire
Memberships	Gym and pool memberships	Over time	Payment in full in advance	Refund for unused portion on application	Output method over 12 months and match to access rights
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

14. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

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

This programme reflects the statutory elements of local government operations including Council Member support, community consultation and involvement, statutory reporting, compliance and accountability.

General purpose funding

To collect revenue to allow for the allocation to services

Rating, general purpose government grants and interest revenue are all income elements under this programme.

Law, order, public safety

To provide services to ensure bushfire prevention, animal control and community safety.

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

Health

To provide an operational framework for environmental and community health.

Inspection of food outlets and their control, food quality testing, pest control, noise control, child health and all other healthcare.

Education and welfare

Support of education for the youth of the community and care of the elderly.

Activities involve the support for aged care accommodation, Community Health Care Centre and youth services within the community.

Housing

To assist with housing for staff and the community.

Provision and maintenance of residential rental properties.

Community amenities

To provide community amenities and other infrastructure as required by the community.

Rubbish collection, recycling and disposal, maintenance of refuse sites, administration of Town Planning Schemes, maintenance of cemeteries, maintenance of public toilets.

Recreation and culture

To plan, establish and efficiently manage sport and recreation infrastructure and resources which will help the social wellbeing of the community.

This programme covers activities and infrastructure associated with public halls and civic centres, swimming pools, parks and ovals, radio and tv re-transmission, libraries and other heritage and cultural related activities.

Transport

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

Construction and maintenance of streets, roads, footpaths, drainage, signage, carparks, street trees and more.

Economic services

To help promote the Shire and improve its economic wellbeing.

The regulation and provision of tourism initiatives, area promotion activities and building control and all activities aligned with improving local economic development.

Other property and services

To monitor and control plant and depot operations and to provide other property and services to the community which are not captured elsewhere.

Private works, plant operating costs, works overheads, depot operations and unclassified property and services.

SHIRE OF WONGAN-BALLIDU
 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:			
Governance	200	0	2,250
General purpose funding	10,000	14,488	10,000
Law, order, public safety	9,000	8,035	10,000
Health	20,000	4,583	30,250
Education and welfare	5,000	0	2,500
Housing	67,000	83,067	62,200
Community amenities	334,532	274,573	293,280
Recreation and culture	27,000	29,760	27,700
Transport	3,000	41,661	3,000
Economic services	31,400	6,386	148,400
Other property and services	114,397	477,447	121,797
	621,529	940,000	711,377

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