



# **Minutes (Confirmed)**

Ordinary Meeting of Council  
Wednesday, 22 July 2026





Shire of  
**Wongan-Ballidu**

### **ACKNOWLEDGEMENT OF COUNTRY**

The Shire of Wongan-Ballidu acknowledges the Traditional Owners of the land on which we are gathered, the Ballardong and Yued people of the Noongar nation, and pay our respects to Elders past, present and emerging. The Shire recognises the integral role these community members play in our culture, diversity, history and future.



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### Item 1. ACKNOWLEDGEMENT OF COUNTRY / DECLARATION OF OPENING/ ANNOUNCEMENT OF VISITORS

The Deputy Shire President, Cr Many Stephenson, declared the meeting open at 3:02pm.

### Item 2. ATTENDANCE, APOLOGIES, LEAVE OF ABSENCE PREVIOUSLY GRANTED

#### Attendees:

|                      |                        |
|----------------------|------------------------|
| Cr Mandy Stephenson  | Deputy Shire President |
| Cr Jarrod Hood       | Member                 |
| Cr Shaun Kalajzic    | Member                 |
| Cr Lorraine Richards | Member                 |
| Cr Matthew Sewell    | Member                 |
| Cr Sue Starcevich    | Member                 |

#### Staff:

|                |                                                      |
|----------------|------------------------------------------------------|
| Sam Dolzadelli | Chief Executive Officer                              |
| Melinda Lymon  | Deputy Chief Executive Officer                       |
| Melissa Marcon | Manager Regulatory Services                          |
| Stephen Casey  | Manager Works and Services                           |
| Kim Walsh      | Manager Community and Customer Services              |
| Tan Evans      | Executive Assistant and Governance Officer (Minutes) |

#### Leave of Absence Previously Granted:

|                    |                 |                     |
|--------------------|-----------------|---------------------|
| Cr Stuart Boekeman | Shire President | (Resolution 010326) |
|--------------------|-----------------|---------------------|

#### Apologies:

Nil

#### Public:

Nil

### Item 3. PUBLIC QUESTION TIME

Nil

### Item 4. ANNOUNCEMENTS FROM THE PRESIDING MEMBER

Nil

### Item 5. DEPUTATIONS / PRESENTATIONS / SUBMISSIONS / PETITIONS

Nil

## Item 6. APPLICATION/S FOR LEAVE OF ABSENCE

### 6.1 LEAVE OF ABSENCE – 19 AUGUST 2026 ORDINARY COUNCIL MEETING

Cr Matthew Sewell has submitted application for a leave of absence via the Shire President for the August 2026 Ordinary Council Meeting.

#### OFFICER RECOMMENDATION:

**MOVED: Cr STEPHENSON      SECONDED: Cr KALAJZIC**

That the application from Cr Matthew Sewell for a leave of absence from the 19 August 2026 Ordinary Council Meeting be accepted.

**CARRIED: 6/0  
RESOLUTION 010726**

**For:**

Cr M Stephenson  
Cr J Hood  
Cr S Starceвич  
Cr M Sewell  
Cr S Kalajzic  
Cr L Richards

**Against:**

## Item 7. CONFIRMATION OF MINUTES

### 7.1 CONFIRMATION OF THE MINUTES OF THE ORDINARY MEETING OF COUNCIL HELD WEDNESDAY, 24 JUNE 2026.

#### OFFICER RECOMMENDATION:

**MOVED: Cr STARCEVICH      SECONDED: Cr SEWELL**

That the Minutes of the Ordinary Meeting of Council held Wednesday, 24 June 2026 be CONFIRMED as a true and correct record of the proceedings.

**CARRIED: 6/0  
RESOLUTION 020726**

**For:**

Cr M Stephenson  
Cr J Hood  
Cr S Starceвич  
Cr M Sewell  
Cr S Kalajzic  
Cr L Richards

**Against:**

**Item 8. NOTICE OF MATTERS FOR WHICH MEETING MAY BE CLOSED**

Nil



## Item 9. REPORTS OF OFFICERS AND COMMITTEES

### 9.1 GOVERNANCE

#### 9.1.1 MANAGEMENT AGREEMENT – WONGAN HILLS SPORT AND RECREATION COUNCIL INC.

|                                     |                                          |
|-------------------------------------|------------------------------------------|
| <b>FILE REFERENCE:</b>              | Agreements, Contracts, MoU               |
| <b>REPORT DATE:</b>                 | 13 July 2026                             |
| <b>PREVIOUS MEETING REFERENCES:</b> | Nil                                      |
| <b>AUTHOR:</b>                      | Sam Dolzadelli – Chief Executive Officer |
| <b>ATTACHMENTS:</b>                 | 9.1.1.1 – Management Agreement - WHSRC   |

#### **PURPOSE OF REPORT:**

For Council to endorse the new Management Agreement with the Wongan Hills Sport and Recreation Council Inc. for the Premises at 100 Ninan Street, Wongan Hills, being the Wongan Hills Sport and Recreation Complex.

#### **BACKGROUND:**

The Shire currently has a Management Agreement in place with the Wongan Hills Sports Council Inc. (now known as the Wongan Hills Sport and Recreation Council Inc.), which commenced on 1 February 2008. This Management Agreement was entered into prior to the colocation project, which saw tennis, gym and lawn bowls all be transferred to the Sport & Recreation Complex, with other upgrades to the facility such as the bar and pavilion area. The current Management Agreement was due to expire 31 January 2029.

#### **COMMENT:**

Both parties have acknowledged that the current Management Agreement is outdated due to the colocation project and other upgrades and changes which have taken place at the Premises over recent years.

Over the past 12 months, both parties have met regularly to review the Management Agreement and develop a new one. The new version has changed significantly, and provides for greater clarity of responsibilities, and introduces the new sinking fund mechanism.

The Wongan Hills Sport & Recreation Council Inc. (WHSRC) have liaised with the relevant sport and recreation clubs as part of the development of the new Management Agreement, and the Shire CEO met with WHSRC and all club delegates to discuss the sinking fund, which all were in favour of.

The Council were provided with ample opportunity to review and provide feedback on the new draft Management Agreement, prior to being brought back to a Council meeting for endorsement.

**POLICY REQUIREMENTS:**

There are no known policy requirements related to this item.

**LEGISLATIVE REQUIREMENTS:**

Nil.

**STRATEGIC IMPLICATIONS:**

There are no known strategic implications in relation to this item.

**SUSTAINABILITY IMPLICATIONS:**

➤ **Environment**

There are no known environmental impacts associated with this proposal.

➤ **Economic**

There are no known economic impacts associated with this proposal.

➤ **Social**

There are no known social impacts associated with this proposal.

➤ **Financial Implications**

The new sinking fund mechanism will require Council to contribute \$19,453 per annum into the specified reserve, matching the total contributions of the relevant clubs and WHSRC. There is an annual financial contribution from the Shire to WHSRC of \$11,585, plus CPI annually (March to March). The WHSRC will pay the Shire \$5,000 per annum, plus CPI annually (March to March) as a contribution towards the utility costs of the premises.

**VOTING REQUIREMENTS: Simple Majority****OFFICER RECOMMENDATION**

**MOVED: Cr STEPHENSON      SECONDED: Cr SEWELL**

That Council:

1. Endorses the new Management Agreement with the Wongan Hills Sport and Recreation Council Inc. as presented in attachment 1 to this report, with a commencement date of 1 August 2026, and;
2. Authorises the Shire President and CEO to sign the Management Agreement.

**CARRIED: 6/0**  
**RESOLUTION 030726**

**For:**

Cr M Stephenson  
Cr J Hood  
Cr S Starceovich  
Cr M Sewell  
Cr S Kalajzic  
Cr L Richards

**Against:**



## **MANAGEMENT AGREEMENT**

**SHIRE OF WONGAN-BALLIDU**

**AND**

**WONGAN HILLS SPORT AND RECREATION  
COUNCIL INC.**

COMMENCING

1 August 2026

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## 1.0 AGREEMENT

This document represents a 'Management Agreement' made between the **Shire of Wongan-Ballidu** of Post Office Box 84, Wongan Hills, Western Australia, 6603 ("the Shire")

AND ("the **Organisation**") Wongan Hills Sport and Recreation Council Inc.

This Agreement is designed to address the proportioned responsibility for the management of the Premises, Equipment and Operations at the Wongan Hills Sport and Recreation Complex ("the **Premises**").

## 2.0 INTERPRETATION

Definition used in this Agreement,

**"Equipment"** means the items of equipment listed in item 12.7 of the Schedule.

**"Organisation"** means the community body who by this Agreement undertakes to manage the 'day-to-day' operation of Premises for the use by the whole community.

**"Plan"** means any plan annexed to this Agreement.

**"Premises"** means the land described in item 12.1 of the Schedule, together with all buildings and improvements thereon or hereafter erected thereon.

**"Reserve"** means where the Premises or portion thereof are on a Reserve or portion of a Reserve with a 'Management Order' vested in the Shire, under and by virtue of legislation, for the Reserve.

**"Schedule"** The included Schedule forms part of this Agreement.

**"Shire"** is the Shire of Wongan-Ballidu.

**"WHSRC"** is the Wongan Hills Sport and Recreation Council Inc.

## 3.0 PREMISES USAGE

### 3.1 PERMITTED USE

By this Agreement the Organisation is permitted to;

- use the Premises to hold meetings and events organised by the Organisation, or affiliated groups.
- make any buildings forming part of the Premises available for hire to members of the public, so long as the Organisation retains overall responsibility for the Premises.

### 3.2 NOT PERMITTED USE

The Organisation is not permitted to;

- Use the Premises or to permit them to be used for any purpose whatsoever other than for the purposes and objects for which the 'Management Order' of the reserve was granted to the shire as specified in Schedule 12.2.
- The Organisation shall not affect any structural alterations, improvements, or additions to the Premises without the prior written consent of the Shire.
- The Organisation is not permitted to exhibit or affix to or upon any external part of the Premises, any placard, poster, sign, board, or other advertisements which would be deemed by a reasonable person to be contentious in nature, unless first obtaining the written approval of the Shire. Shire approval is not required for the Organisation to display memorabilia, awards, and relevant sponsorship items and the like.
- Not to sell or dispense alcohol from the premises **without** a current licence obtained and the prior written consent of the Shire's Chief Executive Officer and Director of Liquor Licensing and compliance with all terms and conditions imposed.

- Not to permit any person to live on the Premises or use the Premises as living accommodation.
- The Organisation is not to assign, mortgage, or part with management of the Premises or any part thereof.

## 4.0 SHIRE TERMS

Under the terms of this Agreement the Shire agrees to;

### 4.1 Quiet Enjoyment

Grant the Organisation the peaceable enjoyment of the Premises without unreasonable interruption by the Shire or authorised officer, subject to the Organisation observing the rights of the Crown and subject to all terms and 'Management Order' conditions upon which the Premises were granted to the Shire.

### 4.2 Property Insurance

The Shire will keep insured all buildings and improvements, of an insurable nature, erected by the Shire on the Premises, under its 'Asset Register' against loss or damage by fire, storm, tempest, earthquake and any other normal insurable risks.

The Shire will be responsible for any excess as a result of a successful claim on insurance if the repair is of a structural nature.

If any damage which is not structural in nature is claimable on the Shire's insurance policy, the Organisation will be responsible for the excess payment. The Shire will manage the repairs and the insurance claim.

Additionally, the Organisation is responsible for the cost of any repairs that are not structural in nature which are not claimable on insurance.

For avoidance of any doubt, the following provisions are to be followed:

| Type of damage | Value of repair | Damage caused by         | Responsibility to pay |
|----------------|-----------------|--------------------------|-----------------------|
| Structural     | > \$1,000       | WHSRC                    | WHSRC pays excess     |
| Structural     | > \$1,000       | Third party              | Shire pays excess     |
| Structural     | < \$1,000       | WHSRC                    | WHSRC pays            |
| Structural     | < \$1,000       | Anyone (excluding WHSRC) | Shire pays            |
| Non-structural | < \$1,000       | Anyone (excluding Shire) | WHSRC pays            |
| Non-structural | > \$1,000       | Anyone (excluding Shire) | WHSRC pays excess     |

Note: The above table is only for insurable events. Excess is currently \$1,000.

### 4.3 Insurance of Equipment

The Shire will insure and keep insured all Equipment that is set out in item 12.7 of the Schedule, as amended, as being on the 'Asset Register' of the Shire.

#### 4.4 General Maintenance & Other Responsibilities

- Maintain (including servicing), of exit lights, fire extinguishers and fire hoses.
- Replace faulty electrical wiring.
- Routinely pump-out and make structural repairs to the septic systems, (i.e. tree roots, structural damage and tank replacement).
- Payment of water consumption and service charges, electricity consumption, gas bottle rental, internet charges.
- Provision of annual Shire rates exemption on cropping land.
- Cost of termite inspections.
- Payment of annual DFES Emergency Services Levy.
- Replacement of air conditioners (not including court fans).
- Maintenance of 'Access Road' and 'Car Parking Area'.
- Structural maintenance works necessary to preserve the structural integrity and appearance of the premises (including, but not limited to, repairs to /replacements of roof sheeting. Wall cladding, steps, doors and window frames, not glass).
- Routine playground safety audit/inspections.
- Maintain and repair paving (excludes cleaning).
- Maintain and repair emergency water tanks.
- Maintain and repair walkways and railings.
- Maintain and repair playground, football oval and hockey oval fencing (other fencing is a sinking fund item for clubs, cricket nets is a responsibility of the cricket club).
- Maintain the premise guttering and stormwater system, in a clean condition, free of organic litter.
- Maintenance of playground.
- Maintain, repair or replacement of wastewater and water supply infrastructure (unless due to Organisation's negligence).
- Emptying of bins around the oval.
- Maintenance and repair of entry statement and lighting at entry statement (including ground area).

#### 4.5 Specific asset management responsibilities - Shire

| Sport/Facility         | Asset                                    | Responsibility                                                 |
|------------------------|------------------------------------------|----------------------------------------------------------------|
| Tennis Courts          | Light poles                              | Structural asset                                               |
| Football Oval          | Light poles                              | Structural asset                                               |
| Football Oval          | Fencing                                  | Fencing around oval                                            |
| Football Oval          | Lawn surface                             | Excludes line marking and cricket pitch                        |
| Hockey Oval            | Fencing                                  | Fencing around oval                                            |
| Hockey Oval            | Lawn surface                             | Excludes line marking                                          |
| Bowling Green          | Light poles                              | Structural asset                                               |
| Pavilion Function Area | Carpet                                   | 50% of replacement cost                                        |
| Playground             | Playground equipment (including fencing) | Replacement of all playground equipment and fence as required. |

**Note:** The above assets are **not** to be included in the sinking fund.

#### **4.6 Waste Services and Charges**

The Shire will be responsible for:

- Providing 1x general waste skip and 1x recycling skip. Any other bins (including 240L) that the Organisation have acquired and have collected will be at their expense.
- Providing six (6) sanitary disposal units.
- Maintenance, repair and replacement of dog waste dispensers including the replacement of bags.

#### **4.7 Notification of works**

Any works that the Shire is intending to undertake (inhouse or via contractor) shall be communicated to the WHSRC in a timely manner prior to the works being carried out to ensure there is no interruption of services. The Shire will also endeavour to ensure that courtesy contact is made with the WHSRC President or Pavilion Manager before entering any building.

### **5.0 ORGANISATIONS TERMS**

By the terms of this Agreement, the Organisation will undertake;

#### **5.1 Public Liability**

The Organisation is responsible for any 'Public Liability Claim' deriving from the use of the Premises and are therefore to insure and keep insured, with an insurance office approved by the Shire, a public risk policy for an amount of TWENTY MILLION DOLLARS (\$20,000,000).

The Organisation will provide the Shire, a copy of their renewed policy of insurance, within seven (7) days of the renewal and payment of premiums.

#### **5.2 Indemnity**

The Organisation will indemnify and keep indemnified the Shire against any claim, demand, action, suit or proceeding that may be made or brought by any person, volunteer employee, contractor, sub-contractor, against the Shire, any staff member of the Shire or any agent of the Shire in respect of personal injury to, or the death of, any person whom-so-ever or loss or damage to any property whatsoever arising out of, or as a consequence of, the activities of the Organisation under this Agreement, and also from any costs and expenses that may be incurred in connection with any such claim, demand, action, suit or proceeding.

#### **5.3 Alterations and Additions**

The Organisation will not erect or alter any building or structure, including internal alterations (e.g. fixed kitchen appliances such as ovens, dishwashers and the like), on the Premises without prior written consent of the Shire. Details of the appliance should be provided when seeking approval. This is not required for smaller items (e.g. pie warmer, microwave and the like).

Any consent granted for alterations and/or additions will be under the direct supervision and to the satisfaction of the Shire's Manager Regulatory Services or Manager Works and Services, or delegate.

The Shire will undertake an annual inspection in conjunction with the Organisation to determine priority and required works for the next Shire budget cycle.

#### **5.4 Insurance of Assets of the Organisation**

Any assets / equipment of the Organisation kept at the premises that are not included in item 12.7 of the Schedule will not be insured by the Shire. It is recommended therefore the Organisation insure and keep insured the assets against loss or damage by fire, storm, tempest, earthquake and any other risks.



## **5.5 Contribution for utility costs**

The Organisation is to pay for all gas consumption charges.

The Organisation is to pay to the Shire an annual amount of \$5,000 (incl. GST) as a contribution towards the utility costs the Shire pays for the premises. This amount payable annually will increase by the CPI for Perth March to March quarter. The invoice will be issued by the Shire in June for the current financial year in arrears.

## **5.6 Cleaning**

The Organisation will undertake to keep and maintain the Premises and all buildings, improvements and fixtures thereon orderly, clean, tidy and free from dirt, in good order and tenantable to the satisfaction of the Shire (fair wear and tear excepted) and for that purpose, to supply all cleaning equipment (including, but not limited to, brooms, mops, brushes, disinfectants, polishes, bins and the like), toilet cleaning agents, toilet paper and towels.

Cleanliness of the ovals, greens, courts and playing surfaces are the responsibility of the Organisation in a state deemed acceptable by the Shire.

The Shire is responsible for emptying the bins around the oval perimeter.

Cleaning includes paving and any walkway guttering.

## **5.7 General Maintenance & Other Responsibilities**

The Organisation agrees to undertake building maintenance and structural repair tasks, including;

- Maintain, repair or replace defective light globes and fittings (e.g. covers) including flood lights, power points and switches.
- Maintain, repair or replace defective electrical appliances, fixtures and fittings.
- Maintain, repair or replace taps and washers, and damaged plumbing fixtures and fittings including hot water heaters, dishwashers etc) water supply or wastewater pipes (only where damage or negligence from Organisation).
- Maintain, repair or replace gas fixtures and fittings (including gas stoves).
- Paying for gas consumption.
- Maintain and repair worn window treatments, fitted floor coverings.
- Maintain, repair or replace door and window locks (Organisation is to arrange locks and keys via the Shire and will pay the Shire for the costs incurred).
- Maintain the internal painting of the Premises in good order to the satisfaction of the Shire.
- Maintenance and service of air conditioners and fans.
- Cleaning of undercover area including paving in undercover area.
- Maintain, repair and replace BBQ's.
- Maintain and repair of ticket box.
- All rubbish management, collection and disposal is the responsibility of the Organisation (Shire only responsible for paying for the waste collection service and emptying of the bins around the football and hockey ovals).
- Maintain, repair and replace security systems.

## 5.8 Specific asset management responsibilities - WHSRC and Clubs

| Sport/Facility | Asset                         | Responsibility           |
|----------------|-------------------------------|--------------------------|
| Tennis Courts  | Flood lights                  | WHSRC/Tennis             |
| Tennis Courts  | Fencing                       | Tennis                   |
| Tennis Courts  | Nets                          | Tennis                   |
| Football Oval  | Flood lights                  | WHSRC/Football           |
| Football Oval  | Dug outs                      | Football                 |
| Hockey Oval    | Flood lights                  | WHSRC/Hockey             |
| Hockey Oval    | Shed                          | Hockey                   |
| Cricket        | Cricket pitch                 | Cricket                  |
| Cricket        | Nets                          | Cricket                  |
| Bowling Green  | Flood lights                  | WHSRC/Bowls              |
| Bowling Green  | Fencing                       | Bowls                    |
| Gym            | Fixtures and fittings         | Gym                      |
| Indoor courts  | Fans                          | WHSRC/Basketball/Netball |
| Indoor courts  | Backboards, rings, poles etc. | Basketball/Netball       |
| Squash court   | Flooring                      | WHSRC                    |

**NB:** If the cricket pitch is ever replaced by artificial turf, then this will become a sinking fund item.

## 5.9 Vermin and Pest Control

The Organisation will maintain an ongoing trapping, baiting and spraying programs as a control measure to prevent or eradicate vermin from the premises., including termite and spiders.

## 5.10 Emergency Exits and Procedures

The Organisation is to ensure all users / hirers of the Premises are made aware of the location of fire fighting equipment, emergency exits and assembly areas and of the need to ensure these emergency facilities are not obstructed.

## 5.11 Refuse and Sanitary Collection

Any green or recycling bins or Sanitary unit in excess of the number listed under 4.6 Refuse Charges and Sanitary Collection are at the cost of the Organisation.

The Organisation will take all reasonable steps to maximise recyclable materials.

The Organisation is responsible for ensuring that after any sporting events held, all rubbish is collected in a timely manner.

Events that are not sporting related, which have been approved through the Shire's event management process, must have all rubbish collected and disposed of by the event managers. If this is not done, then the Organisation must enforce this with the event managers, as the Organisation is ultimately responsible for the cleanliness of the Premises.

## 5.12 Sinking Fund

A sinking fund is intended to ensure that adequate cash is saved, systematically over time to ensure that certain assets can be renewed and replaced when they are at the end of their life cycle.

The sinking fund will be contributed to by the Shire of Wongan-Ballidu and the individual sporting and recreation groups whom are primarily responsible for the assets in these facilities. Contributions will be equally apportioned (50-50 split) and will be based on the expected replacement cost at the end of life for each asset. The WHSRC will contribute 10% to the

sinking fund for the replacement of the indoor basketball/netball courts, with these clubs contributing 45% each of 50% of the total. A contribution will be made on an annual basis as a percentage of the expected replacement cost divided by expected useful life.

For example: An asset which may cost \$100,000 in 10 years to replace will require a contribution of \$10,000 per annum (\$5,000 from the Shire and \$5,000 from the respective group).

The figures in the sinking fund will be reviewed at minimum once every 5 years (in line with the Shire's independent asset valuation cycle), and the Organisation and clubs will undertake inspections of the assets on an annual basis to assess any anomalies in wear and tear or damage.

The Shire will issue an invoice to each Club on an annual basis for the contribution owing to the sinking fund.

The sinking fund will be held and managed by the Shire in a separate cash reserve account and will be invested in term deposits (or similar investment mechanism) with the interest earned being apportioned to the Shire and Organisation inside the sinking fund pro rata based on actual contributions. The Shire will maintain a record of all contributions, interest earned, outgoings and balances of the sinking fund.

Accessing the sinking fund will be determined by the Shire Council in consultation with the relevant sporting club depending on the asset which is due for renewal. In the event that any asset must be replaced prior to the estimated remaining useful life being met, and there is not enough funds in the relevant club's balance of the sinking fund, if the Shire's balance is in surplus, then this may be used to cover any deficit of the club (subject to Shire Council approval). In the event that both the club's and Shire's sinking fund balance cannot meet an asset replacement before due date, the Shire shall seek alternative funding, or delay the replacement (as long as is safe).

**See Annexure 2 for the sinking fund schedule.**

### **5.13 Work Health and Safety (WHS) Responsibilities**

If the WHSRC engage any third-party to undertake work in relation to any of their responsibilities, they must follow the WHS induction procedure and keep proper records of this. Any third-party the Shire engages will be the Shire's responsibility to manage WHS.

### **5.14 Use of generator**

The Organisation is permitted to use the generator (Shire asset), during periods where there is no mains power supply.

General principles of use:

- Select members of the Organisation will be inducted on the use of the generator and provided with a procedure to operate. Only members who have been inducted and explained the procedure are eligible to operate the generator.
- The Organisation is responsible for ensuring that the fuel is full after each usage and must refill once they complete using this and it has dropped below this level.
- If any issues become apparent, contact must be made with the Shire as soon as possible, and the Organisation must not attempt to carry out any servicing or maintenance without prior approval from the Shire.
- Any damage caused to the generator or from the generator, will be assessed based on clause 4.2 – Property Insurance.

## 6.0 EMERGENCIES – SHIRE’S RIGHT TO TAKE CONTROL OF THE PREMISES

The Shire retains the right to take control of the Premises as and when needed for emergency response and recovery purposes. The Shire will contact the Organisation’s President and/or Pavilion Manager to inform them of the required use and provide details, such as the date and time it will be required.

When the Shire takes control of the Premises for emergency purposes, the Wongan Hills Sport and Recreation Council (WHSRC) will not be permitted to use the indoor function area, kitchen and bar facilities, unless express approval is given by the Shire at that time. Depending on the nature of the emergency, the restricted use may extend to the further parts of the Premises (e.g. sporting areas).

The Shire is the owner of the generator, and as such, during any emergency use of the Premises, the Shire retains the right to operate the generator as needed and will ensure the fuel in the generator is refilled prior to handing back the Premises to the WHSRC.

## 7.0 NOTICES

Any notice between the parties to this Agreement, shall be sufficiently served if sent by post or email to the address included in item 12.6 of the Schedule, and shall be deemed to have been served on the day on which it would in the ordinary course of post reach the address to which it was sent, and by email, as and when it is sent.

## 8.0 FINANCIAL CONSIDERATION

Under the terms of this Agreement the Shire is to pay the Organisation the amount of **\$11,585** (ex GST) as a management contribution adjusted annually by the movement in the Perth CPI (March to March) and payable in August of each year, for the financial year in advance.

The Organisation can make reasonable requests when they feel it is necessary for the annual financial contribution to be reviewed by the Shire Council.

## 9.0 INFRASTRUCTURE UPGRADE/REPLACEMENT

The Organisation may seek approval for new infrastructure or upgrades at the Premises and support may be granted at the discretion of Council.

Any proposed application for improvements to the Premises and for new or replacement of existing Equipment must first be approved in writing by the Shire.

The Organisation is advised that any budget requests to the Shire for financial assistance with the provision of improvements to the Premises and for new or replacement of existing Equipment should be **made prior to March each year**, for consideration in line with the budget.

There is nothing in this agreement that prevents the Organisation from using the Premises to fund-raise, seeking financial assistance from the Shire or making applications for grants, to assist with operating costs and improvements to the Premises.

## 10.0 TERMINATION OF AGREEMENT

Reflecting the nature of this Agreement, this Agreement will expire on the date as provided for within item 12.3 of the Schedule.

If the Organisation seeks to renew the term, the Organisation will give the Shire notice in writing not earlier than 6 months but no later than three months prior to the expiration of this agreement.

## 11.0 DISPUTES

Given the nature of this agreement, dispute or difference between the parties, shall be addressed through consultation between the parties.

## **12.0 SCHEDULE**

**12.1 – Land and Premises**

**12.2 – Permitted Purpose**

**12.3 – Term**

**12.4 – Rent**

**12.5 – Public Liability Insurance**

**12.6 – Address for Notices**

**12.7 – Equipment List**

## **SCHEDULE**

### **12.1– Land and Premises**

#### **Land**

That portion of Lot 100, on Diagram 48758, 100 Ninan Street Wongan Hills, which the Premises is situated.

#### **Premises**

That part of the land contained within the yellow marked boundary depicted on the map annexed hereto as Annexure 1, including all buildings, structures, alterations, additions and improvements on that part of the Land, or erected on that part of the Land during the Term. The Premises includes the ticket box on the access road.

### **12.2– Permitted Purpose**

Community and Recreation needs, as further detailed in clause 3.1 and 3.2.

### **12.3– Term**

20 years with 5-year review

Date of Commencement – 1 August 2026

Date of Expiry – 31 July 2046

### **12.4– Rent**

\$1 per annum payable on demand.

### **12.5– Public Liability Insurance**

Minimum of twenty million dollars (\$20,000,000).

### **12.6– Address for Notices**

Shire of Wongan Ballidu  
P.O. Box 84  
Wongan Hills WA 6603

Email [shire@wongan.wa.gov.au](mailto:shire@wongan.wa.gov.au)

Wongan Hills Sport and Recreation Council Inc

Email: [whsrc@outlook.com.au](mailto:whsrc@outlook.com.au)

## 12.7– Equipment List

| Schedule 12.7 - Equipment Register |                   |
|------------------------------------|-------------------|
| Item                               | Responsible Party |
| Kitchen Rangehood                  | Shire             |
| 2x Coolrooms                       | Shire             |
| Air Conditioning                   | Shire             |
| Server Rack (ICT Equipment)        | Shire             |
| Basketball/Netball Court Fans      | WHSRC/Clubs       |
| Ovens                              | WHSRC             |
| Fryers                             | WHSRC             |
| Dishwasher                         | WHSRC             |
| Benches                            | WHSRC             |
| Freezers                           | WHSRC             |
| Pie Warmer                         | WHSRC             |
| Warmers                            | WHSRC             |
| Baymarie                           | WHSRC             |
| Furniture                          | WHSRC             |
| Televisions                        | WHSRC             |
| Security System                    | WHSRC             |

### 13.0 EXECUTION

The Signatures of the Shire of Wongan-Ballidu's  
President and Chief Executive Officer  
were hereunto affixed  
by authority of a resolution of the Council:

.....  
*President (Shire)*

Cr Stuart Boekeman  
*Name of President*

.....  
*Chief Executive Officer*

Sam Dolzadelli  
*Name of Chief Executive Officer*

The Signatures of the Organisations  
office bearers were hereunto affixed  
pursuant to a resolution of the Committee:

.....  
*President (Organisation)*

.....  
*Name of President*

.....  
*Secretary (Organisation)*

.....  
*Name of Secretary*



## Annexure 1 – Map of Land and Premises



NB: The Premises includes the ticket box on the access road to the Premises.

## Annexure 2 – Sinking Fund

| Wongan Hills Sport & Recreation Complex - Sinking Fund |                                                                                                    |                                      |         |     |                            |                    |                   |
|--------------------------------------------------------|----------------------------------------------------------------------------------------------------|--------------------------------------|---------|-----|----------------------------|--------------------|-------------------|
| Club                                                   | Asset                                                                                              | Replacement cost<br>(at end of life) | Use (%) | EUL | Contribution<br>(per year) | Shire contribution | Club contribution |
| Tennis                                                 | Court surface                                                                                      | \$ 89,466                            | 100%    | 15  | \$ 5,041                   | \$ 2,521           | \$ 2,520          |
| Gym                                                    | Flooring                                                                                           | \$ 52,716                            | 100%    | 10  | \$ 4,721                   | \$ 2,360           | \$ 2,361          |
| Bowls                                                  | Surface                                                                                            | \$ 298,212                           | 100%    | 15  | \$ 16,802                  | \$ 8,401           | \$ 8,401          |
| Basketball                                             | Indoor courts                                                                                      | \$ 1,061,584                         | 45%     | 50  | \$ 5,554                   | \$ 2,777           | \$ 2,777          |
| Netball                                                | Indoor courts                                                                                      | \$ 1,061,584                         | 45%     | 50  | \$ 5,554                   | \$ 2,777           | \$ 2,777          |
| WHSRC                                                  | Indoor courts                                                                                      | \$ 1,061,584                         | 10%     | 50  | \$ 1,234                   | \$ 617             | \$ 617            |
|                                                        |                                                                                                    |                                      |         |     | <b>\$ 38,906</b>           | <b>\$ 19,453</b>   | <b>\$ 19,453</b>  |
|                                                        |                                                                                                    |                                      |         |     |                            |                    |                   |
|                                                        |                                                                                                    |                                      |         |     |                            |                    |                   |
|                                                        | <b>Note:</b>                                                                                       |                                      |         |     |                            |                    |                   |
|                                                        | Replacement cost (at end of life) = Future value of replacement cost based on inflation increases. |                                      |         |     |                            |                    |                   |
|                                                        | EUL = Expected Useful Life                                                                         |                                      |         |     |                            |                    |                   |

## 9.2 ADMINISTRATION & FINANCIAL SERVICES

### 9.2.1 LIST OF PAYMENTS FOR JUNE 2026

|                                        |                                                |
|----------------------------------------|------------------------------------------------|
| <b>FILE REFERENCE:</b>                 | F1.4                                           |
| <b>REPORT DATE:</b>                    | 11 July 2026                                   |
| <b>APPLICANT/PROPONENT:</b>            | N/A                                            |
| <b>OFFICER DISCLOSURE OF INTEREST:</b> | Nil                                            |
| <b>PREVIOUS MEETING REFERENCES:</b>    | Nil                                            |
| <b>AUTHOR:</b>                         | Rachael Waters – Finance Officer - Accounts    |
| <b>REVIEWER:</b>                       | Melinda Lymon – Deputy Chief Executive Officer |
| <b>ATTACHMENTS:</b>                    | 9.2.1.1 List of Payments for June 2026         |

#### PURPOSE OF REPORT:

For Council to receive the accounts paid for 1 June 2026 to 30 June 2026, as submitted.

#### BACKGROUND:

This information is provided to the Council on a monthly basis in accordance with provisions of the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*.

#### COMMENT:

The *Local Government (Financial Management) Regulations 1996* requires a list of accounts paid by the CEO and a list of payments made by employees via purchasing cards to be presented to Council and recorded in the minutes.

#### POLICY REQUIREMENTS:

There are no known policy requirements related to this item.

#### LEGISLATIVE REQUIREMENTS:

Regulations 13 and 13A of the *Local Government (Financial Management) Regulations 1996* are applicable to this agenda item and attached reports.

#### **Regulation 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; and
  - (b) the amount of the payment; and
  - (c) the date of the payment; and

- (d) sufficient information to identify the transaction.
- (2) A list of accounts for approval to be paid is to be prepared each month showing —
  - (a) for each account which requires council authorisation in that month –
    - (i) the payee's name; and
    - (ii) the amount of the payment; and
    - (iii) sufficient information to identify the transaction; and
  - (b) the date of the meeting of the council to which the list is to be presented.
- (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.

### **Regulation 13A – Payments by employees via purchasing cards**

- (1) If a local government has authorised an employee to use a credit, debit or other purchasing card, a list of payments made using the card must be prepared each month showing the following for each payment made since the last such list was prepared —
  - (a) the payee's name;
  - (b) the amount of the payment;
  - (c) the date of the payment;
  - (d) sufficient information to identify the payment.
- (2) A list prepared under sub regulation (1) must 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.

### **STRATEGIC IMPLICATIONS:**

There are no strategic implications in relation to this item.

### **SUSTAINABILITY IMPLICATIONS:**

#### **➤ Environment**

There are no known environmental impacts associated with this proposal.

#### **➤ Economic**

There are no known economic impacts associated with this proposal.

#### **➤ Social**

There are no known social implications associated with this proposal.

## FINANCIAL IMPLICATIONS:

All payments are made within the confines of Councils adopted budget.

**VOTING REQUIREMENTS:** Simple Majority

**ABSOLUTE MAJORITY REQUIRED:** No

## OFFICER RECOMMENDATION:

**MOVED: Cr HOOD    SECONDED: Cr KALAJZIC**

That Council, in accordance with Regulation 13 and 13A of the *Local Government (Financial Management) Regulations 1996*, receives the list of payments for the month ended 30 June 2026 totalling \$604,739.13 (Refer to Attachment 9.2.1.1). This includes payments made under delegated authority and payments made using purchasing cards by authorised employees.

**CARRIED: 6/0**  
**RESOLUTION 040726**  
**For:**  
**Against:**

Cr M Stephenson  
Cr J Hood  
Cr S Starceвич  
Cr M Sewell  
Cr S Kalajzic  
Cr L Richards

## Questions:

Cr HOOD:                      Page 29 – Synergy – Supply charge for McNeil Street, Ballidu.  
Isn't this a residential property?

MRS:                              This is a block at the airstrip that has been taken on by the Shire from Air Services  
Australia. The reference to McNeil Street is incorrect.

CEO:                              Page 28 – The Roof Safety Specialists – Cadoux Rec Centre – Height Safety  
System Installation.  
Clarification that this was for Cadoux Rec Centre, but the invoice from the supplier  
was delayed due to a system issue on their end.



## LIST OF PAYMENTS TO COUNCIL 1 JUNE 2026 TO 30 JUNE 2026

| Payment / Invoice                                                              | Date     | Description                                                                        | Amount           |
|--------------------------------------------------------------------------------|----------|------------------------------------------------------------------------------------|------------------|
| <b>EFT Payment</b>                                                             |          |                                                                                    |                  |
| <b>EFT Payment - EFT00168</b>                                                  |          |                                                                                    |                  |
| <b>1061 - PUBLIC TRANSPORT AUTHORITY OF WA</b>                                 |          |                                                                                    |                  |
| 648180 31/5/26                                                                 | 11/06/26 | TRANSWA Ticketing Sales for May 2026                                               | 36.17            |
|                                                                                |          | <b>Total 1061</b>                                                                  | <b>36.17</b>     |
| <b>1140 - KLEEN WEST DISTRIBUTORS</b>                                          |          |                                                                                    |                  |
| 00124354                                                                       | 11/06/26 | Cleaning Supplies for Various Shire Buildings                                      | 673.53           |
|                                                                                |          | <b>Total 1140</b>                                                                  | <b>673.53</b>    |
| <b>1176 - INDUSTRIAL AUTOMATION GROUP - WATERMAN IRRIGATION</b>                |          |                                                                                    |                  |
| SINV-16289                                                                     | 11/06/26 | Automation Phase II - Completion Payment                                           | 56,848.00        |
|                                                                                |          | <b>Total 1176</b>                                                                  | <b>56,848.00</b> |
| <b>1229 - BRYAN RURAL SERVICE</b>                                              |          |                                                                                    |                  |
| 132                                                                            | 11/06/26 | Gutter Cleaning for 2025/2026                                                      | 6,748.00         |
| 133                                                                            | 11/06/26 | Termite Inspection for 2025-26                                                     | 5,548.00         |
|                                                                                |          | <b>Total 1229</b>                                                                  | <b>12,296.00</b> |
| <b>1231 - WONGAN HILLS HOTEL</b>                                               |          |                                                                                    |                  |
| 278641                                                                         | 11/06/26 | Council Meeting Dinner dated 27.05.2026                                            | 228.68           |
|                                                                                |          | <b>Total 1231</b>                                                                  | <b>228.68</b>    |
| <b>1244 - TKB MECHANICAL</b>                                                   |          |                                                                                    |                  |
| 17914                                                                          | 11/06/26 | TRL32 & TRL36: Batteries                                                           | 2,861.56         |
|                                                                                |          | <b>Total 1244</b>                                                                  | <b>2,861.56</b>  |
| <b>1278 - DEPARTMENT OF LOCAL GOVERNMENT, INDUSTRY REGULATION &amp; SAFETY</b> |          |                                                                                    |                  |
| May-26                                                                         | 11/06/26 | BSL for May 2026                                                                   | 1,093.21         |
|                                                                                |          | <b>Total 1278</b>                                                                  | <b>1,093.21</b>  |
| <b>1419 - GREAT SOUTHERN FUEL SUPPLIES</b>                                     |          |                                                                                    |                  |
| May-26                                                                         | 11/06/26 | WB010: Fuel for MWS - May 2026                                                     | 144.36           |
|                                                                                |          | <b>Total 1419</b>                                                                  | <b>144.36</b>    |
| <b>144 - THE POINT DOCTOR</b>                                                  |          |                                                                                    |                  |
| 3048                                                                           | 11/06/26 | UT71: Repairs to aluminium Truck Side                                              | 165.00           |
|                                                                                |          | <b>Total 144</b>                                                                   | <b>165.00</b>    |
| <b>15 - LANDGATE</b>                                                           |          |                                                                                    |                  |
| 1592104                                                                        | 11/06/26 | Rates Administration - Copy of Certificate Title                                   | 32.60            |
|                                                                                |          | <b>Total 15</b>                                                                    | <b>32.60</b>     |
| <b>1548 - BP AUSTRALIA</b>                                                     |          |                                                                                    |                  |
| 14408981                                                                       | 11/06/26 | Fuel for CEO, 05.05.2026                                                           | 204.41           |
|                                                                                |          | <b>Total 1548</b>                                                                  | <b>204.41</b>    |
| <b>1592 - KIM THORNTON</b>                                                     |          |                                                                                    |                  |
| Refund                                                                         | 11/06/26 | Uniform Reimbursement                                                              | 189.98           |
| Refund                                                                         | 11/06/26 | Depot Kitchen Supplies: Canisters, coffee mugs, teaspoons, cutlery tray            | 43.50            |
|                                                                                |          | <b>Total 1592</b>                                                                  | <b>233.48</b>    |
| <b>1624 - MELISSA MARCON</b>                                                   |          |                                                                                    |                  |
| Reimbursement                                                                  | 11/06/26 | Uniform Allowance                                                                  | 55.96            |
|                                                                                |          | <b>Total 1624</b>                                                                  | <b>55.96</b>     |
| <b>1667 - BLACKWELL PLUMBING &amp; GAS PTY LTD</b>                             |          |                                                                                    |                  |
| 1242                                                                           | 11/06/26 | Unit 4/20 Stickland St: Modified pipe work for gas regulator & adjust gas cook top | 547.25           |
|                                                                                |          | <b>Total 1667</b>                                                                  | <b>547.25</b>    |
| <b>1778 - NEXACU</b>                                                           |          |                                                                                    |                  |
| 135521                                                                         | 11/06/26 | Staff Training                                                                     | 410.00           |
|                                                                                |          | <b>Total 1778</b>                                                                  | <b>410.00</b>    |
| <b>1844 - GO DOORS PTY LTD</b>                                                 |          |                                                                                    |                  |
| 133144                                                                         | 11/06/26 | Medical Centre, CRC & Railways - 4 month automatic door service - MAY 2026         | 1,714.35         |
|                                                                                |          | <b>Total 1844</b>                                                                  | <b>1,714.35</b>  |

**LIST OF PAYMENTS TO COUNCIL 1 JUNE 2026 TO 30 JUNE 2026**

| Payment / Invoice                                  | Date     | Description                                                      | Amount           |
|----------------------------------------------------|----------|------------------------------------------------------------------|------------------|
| <b>1886 - THE ROOF SAFETY SPECIALISTS</b>          |          |                                                                  |                  |
| I4894                                              | 11/06/26 | Ballidu Hall: Installation of Height Safety System - 50% Deposit | 1,944.25         |
| I3809                                              | 11/06/26 | CADOUX REC CENTRE - Installation of Height Safety System         | 7,995.25         |
| <b>Total 1886</b>                                  |          |                                                                  | <b>9,939.50</b>  |
| <b>1950 - MD MAINTENANCE &amp; GLASS</b>           |          |                                                                  |                  |
| 1625                                               | 11/06/26 | 27B Quinlan - replacement of glass panel                         | 253.00           |
| <b>Total 1950</b>                                  |          |                                                                  | <b>253.00</b>    |
| <b>1988 - SACHA LUPTON</b>                         |          |                                                                  |                  |
| Reimbursement                                      | 11/06/26 | Uniform                                                          | 177.30           |
| <b>Total 1988</b>                                  |          |                                                                  | <b>177.30</b>    |
| <b>2040 - AC HEALTHCARE PTY LTD</b>                |          |                                                                  |                  |
| 143187                                             | 11/06/26 | Pre Employment Medical - 1 x Staff                               | 270.00           |
| Jun-26                                             | 11/06/26 | June 2026 Subsidy Payment                                        | 21,083.33        |
| <b>Total 2040</b>                                  |          |                                                                  | <b>21,353.33</b> |
| <b>2064 - TRACTUS AUSTRALIA</b>                    |          |                                                                  |                  |
| 2016195                                            | 11/06/26 | UT80/WB014: 4 x New Tyres & Wheel Alignment                      | 1,797.00         |
| 2016190                                            | 11/06/26 | SP4: 1 x New Tyre                                                | 152.00           |
| <b>Total 2064</b>                                  |          |                                                                  | <b>1,949.00</b>  |
| <b>2092 - ITR PACIFIC PTY LTD</b>                  |          |                                                                  |                  |
| 891781                                             | 11/06/26 | G18, G19 & G20: New blades                                       | 2,750.00         |
| <b>Total 2092</b>                                  |          |                                                                  | <b>2,750.00</b>  |
| <b>2093 - IP TURNER &amp; CO</b>                   |          |                                                                  |                  |
| 13                                                 | 11/06/26 | Gravel reimbursements April 2026                                 | 4,375.80         |
| <b>Total 2093</b>                                  |          |                                                                  | <b>4,375.80</b>  |
| <b>2095 - CLINIPATH PATHOLOGY</b>                  |          |                                                                  |                  |
| 135354                                             | 14/05/26 | Pre-employment D&A screening 2x staff                            | 0.01             |
| 136408 - PO1795                                    | 11/06/26 | D&A Screening, 1 x Staff                                         | 39.98            |
| 136408 - PO1780                                    | 11/06/26 | Pre-employment D&A screening 1x staff                            | 39.99            |
| <b>Total 2095</b>                                  |          |                                                                  | <b>79.99</b>     |
| <b>2124 - NEXUS COMMUNICATIONS SYSTEMS PTY LTD</b> |          |                                                                  |                  |
| 3634                                               | 11/06/26 | WH Sports - Door Licensing 2026                                  | 277.20           |
| <b>Total 2124</b>                                  |          |                                                                  | <b>277.20</b>    |
| <b>2125 - HAYCOM TECHNOLOGY PTY LTD</b>            |          |                                                                  |                  |
| 70454                                              | 11/06/26 | MEDICAL CENTRE: IT Services for May 2026                         | 1,060.40         |
| <b>Total 2125</b>                                  |          |                                                                  | <b>1,060.40</b>  |
| <b>2152 - SEEK LIMITED</b>                         |          |                                                                  |                  |
| 701892847                                          | 11/06/26 | Plant Operator - Pavement Maintenance                            | 533.50           |
| <b>Total 2152</b>                                  |          |                                                                  | <b>533.50</b>    |
| <b>2226 - COUNCIL FIRST</b>                        |          |                                                                  |                  |
| SI009734                                           | 11/06/26 | Office 365 Charges for June 2026                                 | 2,460.74         |
| <b>Total 2226</b>                                  |          |                                                                  | <b>2,460.74</b>  |
| <b>2291 - MAXIPARTS OPERATIONS PTY LTD</b>         |          |                                                                  |                  |
| 6888316                                            | 11/06/26 | TRL45: 4 x Seal Grease Propar Hand Fit                           | 161.04           |
| 6902651                                            | 11/06/26 | TRL45: Freight Charge for Invoice 6883703                        | 374.00           |
| <b>Total 2291</b>                                  |          |                                                                  | <b>535.04</b>    |
| <b>2331 - CSSTECH</b>                              |          |                                                                  |                  |
| I0005526                                           | 11/06/26 | Phone Reconfiguration for CRC Administration                     | 96.25            |
| <b>Total 2331</b>                                  |          |                                                                  | <b>96.25</b>     |
| <b>2334 - KALFARMS</b>                             |          |                                                                  |                  |
| 0277                                               | 11/06/26 | Gravel reimbursements April 2026                                 | 495.00           |
| <b>Total 2334</b>                                  |          |                                                                  | <b>495.00</b>    |
| <b>2343 - RING CENTRAL AUSTRALIA</b>               |          |                                                                  |                  |
| CD_001449432                                       | 11/06/26 | Administration Phone Account 27.05.26 to 26.06.26                | 1,013.16         |

**LIST OF PAYMENTS TO COUNCIL 1 JUNE 2026 TO 30 JUNE 2026**

| Payment / Invoice                                 | Date     | Description                                                                               | Amount           |
|---------------------------------------------------|----------|-------------------------------------------------------------------------------------------|------------------|
| CD_001448289                                      | 11/06/26 | Medical Centre Phone Account 26.05.26 to 25.06.26, Recoverable                            | 412.37           |
| <b>Total 2343</b>                                 |          |                                                                                           | <b>1,425.53</b>  |
| <b>242 - SYNERGY</b>                              |          |                                                                                           |                  |
| 2604014073                                        | 11/06/26 | Supply Charge for McNeil St, Ballidu                                                      | 63.94            |
| 2424007076                                        | 11/06/26 | Street Lighting Billing Period 24.04.26 to 24.05.26                                       | 4,805.53         |
| <b>Total 242</b>                                  |          |                                                                                           | <b>4,869.47</b>  |
| <b>2421 - TEAM GLOBAL EXPRESS PTY LTD</b>         |          |                                                                                           |                  |
| 0633-S358840                                      | 11/06/26 | Water Samples to Path West & Freight ex Sunny Industrial                                  | 110.18           |
| 0632-S358840                                      | 11/06/26 | Freight ex Maxiparts TRL45                                                                | 35.59            |
| <b>Total 2421</b>                                 |          |                                                                                           | <b>145.77</b>    |
| <b>2477 - ZONE 50 ENGINEERING SURVEYS PTY LTD</b> |          |                                                                                           |                  |
| 1884                                              | 11/06/26 | Completion Payment - Supply Base Station & Surveyor - Dowerin-Kalannie Rd                 | 14,888.72        |
| <b>Total 2477</b>                                 |          |                                                                                           | <b>14,888.72</b> |
| <b>2481 - HW &amp; ASSOCIATES</b>                 |          |                                                                                           |                  |
| 2100                                              | 11/06/26 | Initial QS estimate for fire brigade colocation facility                                  | 4,840.00         |
| <b>Total 2481</b>                                 |          |                                                                                           | <b>4,840.00</b>  |
| <b>2488 - ALTERNATIVE CEILINGS</b>                |          |                                                                                           |                  |
| 0114                                              | 11/06/26 | WH Sports Complex - Function Hall: supply & install expansion beads to west facing window | 1,045.00         |
| <b>Total 2488</b>                                 |          |                                                                                           | <b>1,045.00</b>  |
| <b>2505 - BW JAMES TRANSPORT PTY LTD</b>          |          |                                                                                           |                  |
| J219023                                           | 11/06/26 | Freight ex ITR & Ixom Operations                                                          | 360.98           |
| <b>Total 2505</b>                                 |          |                                                                                           | <b>360.98</b>    |
| <b>2515 - TREVOR CAPORN</b>                       |          |                                                                                           |                  |
| Reimbursement                                     | 11/06/26 | One Night Accommodation to attend 1st Aid Course Training 03.6.26                         | 200.00           |
| <b>Total 2515</b>                                 |          |                                                                                           | <b>200.00</b>    |
| <b>2535 - SUPAGAS PTY LTD</b>                     |          |                                                                                           |                  |
| 7008340713                                        | 11/06/26 | Unit 4/20 Stickland St, Wongan Hills: Rental of 2 x LPG 45kg                              | 99.00            |
| 7008340717                                        | 11/06/26 | Unit 5/20 Stickland St, Wongan Hills: Rental of 2 x LPG 45kg                              | 99.00            |
| <b>Total 2535</b>                                 |          |                                                                                           | <b>198.00</b>    |
| <b>2541 - MILAYNA GIEDRAITIS</b>                  |          |                                                                                           |                  |
| Reimbursement                                     | 11/06/26 | UNIFORM Reimbursement                                                                     | 75.00            |
| <b>Total 2541</b>                                 |          |                                                                                           | <b>75.00</b>     |
| <b>2613 - NEXT TELECOM PTY LTD</b>                |          |                                                                                           |                  |
| 369468                                            | 11/06/26 | NBN Charges for Shire & CRC Administration Office, June 2026                              | 2,417.80         |
| <b>Total 2613</b>                                 |          |                                                                                           | <b>2,417.80</b>  |
| <b>2631 - ESRI AUSTRALIA PTY LTD</b>              |          |                                                                                           |                  |
| 1570                                              | 11/06/26 | Annual Subscription, ArcGIS Online, 23.10.25 to 22.10.26                                  | 4,661.80         |
| <b>Total 2631</b>                                 |          |                                                                                           | <b>4,661.80</b>  |
| <b>2685 - DANELL BLISS</b>                        |          |                                                                                           |                  |
| Reimbursement                                     | 11/06/26 | WALGA Training Course held 21st & 22nd May 2026 Reimbursement                             | 601.45           |
| <b>Total 2685</b>                                 |          |                                                                                           | <b>601.45</b>    |
| <b>2690 - CONTAINIT PTY LTD</b>                   |          |                                                                                           |                  |
| 80898                                             | 11/06/26 | Depot Maint: Pallet Bunding                                                               | 6,233.70         |
| <b>Total 2690</b>                                 |          |                                                                                           | <b>6,233.70</b>  |
| <b>2691 - PARKSIDE TOWBARS</b>                    |          |                                                                                           |                  |
| 161452                                            | 11/06/26 | BRMC Vehicle Fittings - Recoverable                                                       | 2,455.00         |
| <b>Total 2691</b>                                 |          |                                                                                           | <b>2,455.00</b>  |
| <b>300 - BUNNINGS</b>                             |          |                                                                                           |                  |
| 2174-99810312                                     | 11/06/26 | Various Parts for Cadoux Buildings                                                        | 292.65           |
| 2174-99810302                                     | 11/06/26 | Various Parts for Cadoux Buildings                                                        | 953.25           |
| <b>Total 300</b>                                  |          |                                                                                           | <b>1,245.90</b>  |



**LIST OF PAYMENTS TO COUNCIL 1 JUNE 2026 TO 30 JUNE 2026**

| Payment / Invoice                                                   | Date     | Description                                                                    | Amount          |
|---------------------------------------------------------------------|----------|--------------------------------------------------------------------------------|-----------------|
| <b>39 - WONGAN HILLS IGA PLUS LIQUOR</b>                            |          |                                                                                |                 |
| 03/5440                                                             | 11/06/26 | CRC: Supplies for Parenting Workshop Held 05.05.2026                           | 21.29           |
| 03/5453                                                             | 11/06/26 | ADMIN: Supplies for Grant Commission Presentation & Admin Kitchen              | 159.74          |
| 03/5454                                                             | 11/06/26 | CRC Community Event, Scam Workshop Held 05.05.2026, Part Recoverable (\$74.40) | 237.58          |
| 03/5582                                                             | 11/06/26 | Supplies for CRC Administration                                                | 22.25           |
| 03/6880                                                             | 11/06/26 | 1-2-3 Magic Coaching Event held 12.05.26                                       | 22.04           |
| 02/3269                                                             | 11/06/26 | Depot Kitchen Supplies                                                         | 56.60           |
| 03/7004                                                             | 11/06/26 | CRC Kitchen Supplies                                                           | 4.55            |
| 03/7185                                                             | 11/06/26 | Admin Kitchen Supplies                                                         | 4.85            |
| 02/3623                                                             | 11/06/26 | CRC Kitchen Supplies                                                           | 18.10           |
| 03/8122                                                             | 11/06/26 | CRC Kitchen Supplies                                                           | 3.30            |
| 03/8287                                                             | 11/06/26 | NBN Workshop held 19.05.2026                                                   | 26.59           |
| 03/8385                                                             | 11/06/26 | CRC Kitchen Supplies                                                           | 71.21           |
| 01/7722                                                             | 11/06/26 | Admin Kitchen & Cleaning Supplies                                              | 17.44           |
| 01/7890                                                             | 11/06/26 | CRC Kitchen Supplies                                                           | 3.30            |
| 02/4873                                                             | 11/06/26 | Admin Kitchen Supplies                                                         | 28.05           |
| 03/9800                                                             | 11/06/26 | CRC Event: Playgroup Healthy Eating Workshop 26.05.26                          | 30.97           |
| 03/9921                                                             | 11/06/26 | CRC Kitchen Supplies                                                           | 4.99            |
| 02/5658                                                             | 11/06/26 | Supplies for OCM 27.05.2026                                                    | 118.45          |
| 03/67                                                               | 11/06/26 | CRC Event: Seniors Centre Morning Tea 27.05.26                                 | 18.12           |
| 03/278                                                              | 11/06/26 | All Staff Cultural Awareness Training held 28.05.2026                          | 383.97          |
| 03/455                                                              | 11/06/26 | CRC Kitchen Supplies                                                           | 16.50           |
| 03/468                                                              | 11/06/26 | Depot Cleaning/Office Supplies                                                 | 47.18           |
| <b>Total 39</b>                                                     |          |                                                                                | <b>1,317.07</b> |
| <b>4 - AUSTRALIAN SERVICES UNION</b>                                |          |                                                                                |                 |
| PJ1134                                                              | 26/05/26 | FORTNIGHT 2026-24 - From Payroll                                               | 106.00          |
| PJ1143                                                              | 09/06/26 | FORTNIGHT 2026-25 - From Payroll                                               | 106.00          |
| <b>Total 4</b>                                                      |          |                                                                                | <b>212.00</b>   |
| <b>460 - WONGAN HILLS HARDWARE</b>                                  |          |                                                                                |                 |
| May-26                                                              | 11/06/26 | Works Account for May 2026                                                     | 4,689.43        |
| <b>Total 460</b>                                                    |          |                                                                                | <b>4,689.43</b> |
| <b>5 - IOU SOCIAL CLUB</b>                                          |          |                                                                                |                 |
| PJ1134                                                              | 26/05/26 | FORTNIGHT 2026-24 - From Payroll                                               | 250.00          |
| PJ1143                                                              | 09/06/26 | FORTNIGHT 2026-25 - From Payroll                                               | 250.00          |
| <b>Total 5</b>                                                      |          |                                                                                | <b>500.00</b>   |
| <b>52 - JASON SIGNMAKERS</b>                                        |          |                                                                                |                 |
| 56683                                                               | 11/06/26 | Wildflower Mural Information Sign and post - Grant funded                      | 283.06          |
| <b>Total 52</b>                                                     |          |                                                                                | <b>283.06</b>   |
| <b>61 - MCINTOSH &amp; SON</b>                                      |          |                                                                                |                 |
| P03-10410                                                           | 11/06/26 | BH4: Hydraulic Hoses, crimps, cap, plug                                        | 364.51          |
| <b>Total 61</b>                                                     |          |                                                                                | <b>364.51</b>   |
| <b>632 - WURTH AUSTRALIA PTY LTD</b>                                |          |                                                                                |                 |
| 4321862697                                                          | 11/06/26 | Parts for various plant                                                        | 349.80          |
| <b>Total 632</b>                                                    |          |                                                                                | <b>349.80</b>   |
| <b>64 - OFFICEWORKS BUSINESS DIRECT</b>                             |          |                                                                                |                 |
| 629795994                                                           | 11/06/26 | Admin & Works Stationery Order                                                 | 372.46          |
| 629696436                                                           | 11/06/26 | Stationery Order for CRC Administration                                        | 353.38          |
| <b>Total 64</b>                                                     |          |                                                                                | <b>725.84</b>   |
| <b>641 - TEAM GLOBAL EXPRESS PTY LTD</b>                            |          |                                                                                |                 |
| 0631 - S358840                                                      | 11/06/26 | Freight ex Westrac, T Quip, Maxiparts & Daimler Trucks                         | 519.65          |
| <b>Total 641</b>                                                    |          |                                                                                | <b>519.65</b>   |
| <b>74 - WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA)</b> |          |                                                                                |                 |

**LIST OF PAYMENTS TO COUNCIL 1 JUNE 2026 TO 30 JUNE 2026**

| Payment / Invoice                            | Date     | Description                                                                             | Amount            |
|----------------------------------------------|----------|-----------------------------------------------------------------------------------------|-------------------|
| SI-018667                                    | 11/06/26 | Councillor - CEO Performance Review Training                                            | 682.00            |
| SC-01152                                     | 11/06/26 | Credit Note applied, 1 x Training Event Cancelled                                       | -\$286.00         |
| <b>Total 74</b>                              |          |                                                                                         | <b>396.00</b>     |
| <b>75 - WALLIS COMPUTER SOLUTIONS</b>        |          |                                                                                         |                   |
| 40248                                        | 11/06/26 | DEPOT: June Billing for Starlink Internet                                               | 152.90            |
| <b>Total 75</b>                              |          |                                                                                         | <b>152.90</b>     |
| <b>76 - WATER CORPORATION</b>                |          |                                                                                         |                   |
| 9010263446                                   | 11/06/26 | Consumption Charge for Gabalong East Road Standpipe                                     | 47.61             |
| <b>Total 76</b>                              |          |                                                                                         | <b>47.61</b>      |
| <b>774 - WONGAN CUBBYHOUSE INC</b>           |          |                                                                                         |                   |
| 310809                                       | 11/06/26 | Donation – Wongan Hills Early Childhood Expo 2026                                       | 500.00            |
| <b>Total 774</b>                             |          |                                                                                         | <b>500.00</b>     |
| <b>8 - SHIRE OF WONGAN-BALLIDU - PAYROLL</b> |          |                                                                                         |                   |
| PJ1134                                       | 26/05/26 | FORTNIGHT 2026-24 - From Payroll                                                        | 2,350.00          |
| PJ1143                                       | 09/06/26 | FORTNIGHT 2026-25 - From Payroll                                                        | 2,300.00          |
| <b>Total 8</b>                               |          |                                                                                         | <b>4,650.00</b>   |
| <b>926 - MCLEODS LAWYERS PTY LTD</b>         |          |                                                                                         |                   |
| 151883                                       | 11/06/26 | Proposed Heads of Terms - Agreement with ABC for radio tower                            | 600.48            |
| <b>Total 926</b>                             |          |                                                                                         | <b>600.48</b>     |
| <b>V0001 - ATO</b>                           |          |                                                                                         |                   |
| 7170351759160                                | 11/06/26 | FBT Payable (Paid 4714.00 should be 4714.20)                                            | 0.20              |
| <b>Total V0001</b>                           |          |                                                                                         | <b>0.20</b>       |
| <b>Total EFT00168</b>                        |          |                                                                                         | <b>184,853.28</b> |
| <b>EFT Payment - EFT00169</b>                |          |                                                                                         |                   |
| <b>1249 - DUN DIRECT PTY LTD</b>             |          |                                                                                         |                   |
| May-26                                       | 18/06/26 | Fuel Account for May 2026                                                               | 6,012.20          |
| <b>Total 1249</b>                            |          |                                                                                         | <b>6,012.20</b>   |
| <b>131 - IXOM OPERATIONS PTY LTD</b>         |          |                                                                                         |                   |
| 85123595                                     | 18/06/26 | Monthly Service Fee for cylinders at Swimming Pool                                      | 218.24            |
| 85123595                                     | 18/06/26 | WH OVAL: Service Fee for Chlorine Gas Cylinders                                         | 218.24            |
| <b>Total 131</b>                             |          |                                                                                         | <b>436.48</b>     |
| <b>1584 - NEWINS FAMILY TRUST</b>            |          |                                                                                         |                   |
| 001                                          | 18/06/26 | Drum Muster Collection 28th & 29th January 2026                                         | 915.20            |
| <b>Total 1584</b>                            |          |                                                                                         | <b>915.20</b>     |
| <b>1624 - MELISSA MARCON</b>                 |          |                                                                                         |                   |
| Reimbursement                                | 18/06/26 | Uniform Allowance - Complete for 2025-26                                                | 142.46            |
| <b>Total 1624</b>                            |          |                                                                                         | <b>142.46</b>     |
| <b>1843 - ABLE POWER PTY LTD</b>             |          |                                                                                         |                   |
| 876177                                       | 18/06/26 | CRC & Sport Rec Generator - solar panel kit, Incl Delivery Fee                          | 1,070.00          |
| <b>Total 1843</b>                            |          |                                                                                         | <b>1,070.00</b>   |
| <b>1850 - RICOH AUSTRALIA PTY LTD</b>        |          |                                                                                         |                   |
| 295787-X6W9C9                                | 18/06/26 | Photocopier Lease, CRC & Shire Administration 23 Jul 2026 To 23 Aug 2026                | 649.17            |
| 289451-G6L0N5                                | 18/06/26 | Folding Machine Lease, Shire Administration 08 Jul 2026 To 08 Aug 2026                  | 237.60            |
| <b>Total 1850</b>                            |          |                                                                                         | <b>886.77</b>     |
| <b>1950 - MD MAINTENANCE &amp; GLASS</b>     |          |                                                                                         |                   |
| 1638                                         | 18/06/26 | Depot - Supply & Install fixed windows with clear laminated glass and face fit adaptors | 6,963.00          |
| <b>Total 1950</b>                            |          |                                                                                         | <b>6,963.00</b>   |
| <b>2064 - TRACTUS AUSTRALIA</b>              |          |                                                                                         |                   |
| 2016262                                      | 18/06/26 | TK41: 1 x New Tyre                                                                      | 525.00            |
| 2016290                                      | 18/06/26 | G18: 2 x New Tyres                                                                      | 4,388.00          |
| <b>Total 2064</b>                            |          |                                                                                         | <b>4,913.00</b>   |

**LIST OF PAYMENTS TO COUNCIL 1 JUNE 2026 TO 30 JUNE 2026**

| Payment / Invoice                               | Date     | Description                                                 | Amount           |
|-------------------------------------------------|----------|-------------------------------------------------------------|------------------|
| <b>2115 - AUTOPRO NORTHAM</b>                   |          |                                                             |                  |
| 1294811                                         | 18/06/26 | Delivery Fee for TRL44                                      | 3.50             |
|                                                 |          | <b>Total 2115</b>                                           | <b>3.50</b>      |
| <b>2152 - SEEK LIMITED</b>                      |          |                                                             |                  |
| 701926760                                       | 18/06/26 | Business Trainee 11.06.26                                   | 390.50           |
|                                                 |          | <b>Total 2152</b>                                           | <b>390.50</b>    |
| <b>2226 - COUNCIL FIRST</b>                     |          |                                                             |                  |
| SI009750                                        | 18/06/26 | Azure Charges for May 2026                                  | 1,488.59         |
|                                                 |          | <b>Total 2226</b>                                           | <b>1,488.59</b>  |
| <b>2287 - DULCIE RYDER</b>                      |          |                                                             |                  |
| PPE 29.05.26                                    | 18/06/26 | PPE 26.05.26, Bus Invoice, Overpayment Refund               | 50.00            |
|                                                 |          | <b>Total 2287</b>                                           | <b>50.00</b>     |
| <b>2291 - MAXIPARTS OPERATIONS PTY LTD</b>      |          |                                                             |                  |
| 6898888                                         | 18/06/26 | TRL43: Fittings                                             | 240.16           |
|                                                 |          | <b>Total 2291</b>                                           | <b>240.16</b>    |
| <b>2386 - CARR'S MECHANICAL REPAIRS PTY LTD</b> |          |                                                             |                  |
| 3953                                            | 18/06/26 | WB00 Bus Inspection 09.06.2026                              | 381.15           |
|                                                 |          | <b>Total 2386</b>                                           | <b>381.15</b>    |
| <b>2464 - NATALIE GODFREY</b>                   |          |                                                             |                  |
| Reimbursement                                   | 18/06/26 | Uniform Allowance                                           | 521.58           |
|                                                 |          | <b>Total 2464</b>                                           | <b>521.58</b>    |
| <b>2557 - TREES OF EDEN PTY LTD</b>             |          |                                                             |                  |
| 3133                                            | 18/06/26 | Western Power tree pruning                                  | 17,600.00        |
|                                                 |          | <b>Total 2557</b>                                           | <b>17,600.00</b> |
| <b>2566 - PIPECO WA</b>                         |          |                                                             |                  |
| 26-00012797                                     | 18/06/26 | Reticulation Parts                                          | 173.58           |
|                                                 |          | <b>Total 2566</b>                                           | <b>173.58</b>    |
| <b>2573 - ESTHER MEPHAM</b>                     |          |                                                             |                  |
| Reimbursement                                   | 18/06/26 | Open Universities - Subject ADU-GRAP1017 (2025-26)          | 2,400.00         |
|                                                 |          | <b>Total 2573</b>                                           | <b>2,400.00</b>  |
| <b>2626 - DAVID NICKELS</b>                     |          |                                                             |                  |
| TWW                                             | 18/06/26 | BRMC: PPE Uniform Reimbursement                             | 689.65           |
|                                                 |          | <b>Total 2626</b>                                           | <b>689.65</b>    |
| <b>2649 - SWAN MATERIALS PTY LTD</b>            |          |                                                             |                  |
| 96747422                                        | 18/06/26 | Yerecoin SE Road: 7mm washed stone                          | 6,305.21         |
|                                                 |          | <b>Total 2649</b>                                           | <b>6,305.21</b>  |
| <b>2692 - ROADSHOW FILMS PTY LTD</b>            |          |                                                             |                  |
| 10867864                                        | 18/06/26 | Movie Licencing until 31/12/2026 for Screening Movie Events | 256.85           |
|                                                 |          | <b>Total 2692</b>                                           | <b>256.85</b>    |
| <b>346 - WONGAN HILLS CARAVAN PARK</b>          |          |                                                             |                  |
| 15865                                           | 18/06/26 | BRMC Accommodation, 11.05.26, WH Waste Facility Burn        | 175.00           |
|                                                 |          | <b>Total 346</b>                                            | <b>175.00</b>    |
| <b>429 - RBC RURAL</b>                          |          |                                                             |                  |
| 34954                                           | 18/06/26 | CRC Photocopier Metre plan Reading for June 2026            | 3,117.10         |
|                                                 |          | <b>Total 429</b>                                            | <b>3,117.10</b>  |
| <b>460 - WONGAN HILLS HARDWARE</b>              |          |                                                             |                  |
| May-26                                          | 18/06/26 | Building/Pool/Admin Account for May 2026                    | 2,409.32         |
|                                                 |          | <b>Total 460</b>                                            | <b>2,409.32</b>  |
| <b>61 - MCINTOSH &amp; SON</b>                  |          |                                                             |                  |
| P03-10679                                       | 18/06/26 | BH4: Hydraulic Fittings Incl Freight Charge                 | 148.61           |
| P03-10762                                       | 18/06/26 | TK36: Fittings                                              | 47.48            |
|                                                 |          | <b>Total 61</b>                                             | <b>196.09</b>    |
| <b>64 - OFFICEWORKS BUSINESS DIRECT</b>         |          |                                                             |                  |

**LIST OF PAYMENTS TO COUNCIL 1 JUNE 2026 TO 30 JUNE 2026**

| Payment / Invoice                                  | Date     | Description                                                                                       | Amount           |
|----------------------------------------------------|----------|---------------------------------------------------------------------------------------------------|------------------|
| 630063988                                          | 18/06/26 | Stationery Order for CRC Administration, Incl Grant Funded Items (\$1641.00)                      | 1,948.80         |
|                                                    |          | <b>Total 64</b>                                                                                   | <b>1,948.80</b>  |
| <b>75 - WALLIS COMPUTER SOLUTIONS</b>              |          |                                                                                                   |                  |
| 40324                                              | 18/06/26 | Acrobat Pro for Teams - FO, Payroll & Projects                                                    | 285.65           |
|                                                    |          | <b>Total 75</b>                                                                                   | <b>285.65</b>    |
| <b>774 - WONGAN CUBBYHOUSE INC</b>                 |          |                                                                                                   |                  |
| Bond Return                                        | 18/06/26 | Bond Refund, Room, Key & PA System - Expo Event                                                   | 345.00           |
|                                                    |          | <b>Total 774</b>                                                                                  | <b>345.00</b>    |
| <b>84 - WCS CONCRETE PTY LTD</b>                   |          |                                                                                                   |                  |
| 00018895                                           | 18/06/26 | Lawn Mix                                                                                          | 2,860.00         |
|                                                    |          | <b>Total 84</b>                                                                                   | <b>2,860.00</b>  |
|                                                    |          | <b>Total EFT00169</b>                                                                             | <b>63,176.84</b> |
| <b>EFT Payment - EFT00170</b>                      |          |                                                                                                   |                  |
| <b>V0001 - ATO</b>                                 |          |                                                                                                   |                  |
| PJ1116                                             | 12/05/26 | FORTNIGHT 2026-23 - From Payroll                                                                  | 22,752.00        |
| PJ1134                                             | 26/05/26 | FORTNIGHT 2026-24 - From Payroll                                                                  | 22,154.00        |
|                                                    | 31/05/26 | Fuel Tax Credits - May 2026                                                                       | 6,135.00         |
|                                                    | 01/06/26 | GST Settlement                                                                                    | 18,594.00        |
|                                                    | 01/06/26 | GST Settlement                                                                                    | 29,962.00        |
|                                                    |          | <b>Total V0001</b>                                                                                | <b>27,403.00</b> |
|                                                    |          | <b>Total EFT00170</b>                                                                             | <b>27,403.00</b> |
| <b>EFT Payment - EFT00171</b>                      |          |                                                                                                   |                  |
| <b>15 - LANDGATE</b>                               |          |                                                                                                   |                  |
| 78183492                                           | 25/06/26 | RUV Valuation Roll for 2025-2026                                                                  | 6,713.46         |
| 78204929                                           | 25/06/26 | Mining Tenement Roll for 2025-26                                                                  | 313.25           |
|                                                    |          | <b>Total 15</b>                                                                                   | <b>7,026.71</b>  |
| <b>1753 - PW GEE WELDING SERVICES</b>              |          |                                                                                                   |                  |
| 0106707                                            | 25/06/26 | Depot Lean-To Materials                                                                           | 4,863.26         |
|                                                    |          | <b>Total 1753</b>                                                                                 | <b>4,863.26</b>  |
| <b>2006 - M2 TECHNOLOGY GROUP PTY LTD</b>          |          |                                                                                                   |                  |
| 116022                                             | 25/06/26 | M2 on hold Agreement for 2026                                                                     | 1,452.00         |
|                                                    |          | <b>Total 2006</b>                                                                                 | <b>1,452.00</b>  |
| <b>2064 - TRACTUS AUSTRALIA</b>                    |          |                                                                                                   |                  |
| 2016318                                            | 25/06/26 | WB086 - 2 x New Tyres                                                                             | 720.00           |
| 2016317                                            | 25/06/26 | UT78 & UT80: 2 x New Tyres                                                                        | 806.00           |
|                                                    |          | <b>Total 2064</b>                                                                                 | <b>1,526.00</b>  |
| <b>2093 - IP TURNER &amp; CO</b>                   |          |                                                                                                   |                  |
| 17                                                 | 25/06/26 | Gravel Reimbursement for May 2026                                                                 | 306.90           |
|                                                    |          | <b>Total 2093</b>                                                                                 | <b>306.90</b>    |
| <b>2124 - NEXUS COMMUNICATIONS SYSTEMS PTY LTD</b> |          |                                                                                                   |                  |
| 3656                                               | 25/06/26 | CRC, Admin, Medical Centre, Airstrip, 6 Monthly Maintenance of Electronic Security System         | 2,811.60         |
|                                                    |          | <b>Total 2124</b>                                                                                 | <b>2,811.60</b>  |
| <b>2165 - CEA Specialty Equipment Pty Ltd</b>      |          |                                                                                                   |                  |
| J1R176298P                                         | 25/06/26 | BH4: 1 x Element Air Safety & 2 x Light Head 12V                                                  | 265.96           |
|                                                    |          | <b>Total 2165</b>                                                                                 | <b>265.96</b>    |
| <b>2195 - HERSEY'S SAFETY PTY LTD</b>              |          |                                                                                                   |                  |
| 5436                                               | 25/06/26 | TK37: 6 x Spray Bottles                                                                           | 49.50            |
| 5434                                               | 25/06/26 | Various Plant: Gloves, Safety Glasses, Earplugs, Spray & Mark, Brush, Stakes                      | 847.94           |
| 5435                                               | 25/06/26 | Various Plant: Radiator Cleaning Wand, Fittings, Gloves, Earplugs, Tyre Inflator, Grease Couplers | 761.86           |
| 5444                                               | 25/06/26 | Depot Materials                                                                                   | 5,500.00         |
|                                                    |          | <b>Total 2195</b>                                                                                 | <b>7,159.30</b>  |
| <b>22 - AVON WASTE</b>                             |          |                                                                                                   |                  |

**LIST OF PAYMENTS TO COUNCIL 1 JUNE 2026 TO 30 JUNE 2026**

| Payment / Invoice                             | Date     | Description                                                                | Amount           |
|-----------------------------------------------|----------|----------------------------------------------------------------------------|------------------|
| 77132                                         | 25/06/26 | WH & Ballidu Townsites, Waste Collection for May 2026                      | 13,496.70        |
| PPCR00044                                     | 25/06/26 | Credit Note applied due to an overcharge from previous month               | -319.44          |
| <b>Total 22</b>                               |          |                                                                            | <b>13,177.26</b> |
| <b>2221 - WALKERS DIESEL SERVICES</b>         |          |                                                                            |                  |
| 4256                                          | 25/06/26 | SP1: Mower Parts, Spring & hand brake cable                                | 143.39           |
| <b>Total 2221</b>                             |          |                                                                            | <b>143.39</b>    |
| <b>2289 - CLINT PASCOE</b>                    |          |                                                                            |                  |
| Reimbursement                                 | 25/06/26 | Uniform for 2025-26                                                        | 481.60           |
| <b>Total 2289</b>                             |          |                                                                            | <b>481.60</b>    |
| <b>232 - COAD COMMUNICATIONS</b>              |          |                                                                            |                  |
| 330                                           | 25/06/26 | Sign Installation                                                          | 21,265.10        |
| 331                                           | 25/06/26 | Pavement Repairs & Drainage Maintenance                                    | 13,200.00        |
| <b>Total 232</b>                              |          |                                                                            | <b>34,465.10</b> |
| <b>242 - SYNERGY</b>                          |          |                                                                            |                  |
| 2006718135                                    | 25/06/26 | Consumption & Supply charge for Swimming Pool                              | 164.43           |
| 2006718136                                    | 25/06/26 | Consumption & Supply charge for Wongan Hills Sports Complex                | 2,634.26         |
| 2006718137                                    | 25/06/26 | Consumption & Supply charge for CRC Building                               | 954.19           |
| 2404009281                                    | 25/06/26 | Consumption & Supply charge for Medical Centre                             | 437.36           |
| <b>Total 242</b>                              |          |                                                                            | <b>4,190.24</b>  |
| <b>2421 - TEAM GLOBAL EXPRESS PTY LTD</b>     |          |                                                                            |                  |
| 0634-S358840                                  | 25/06/26 | Freight ex Maxiparts & Westrac                                             | 75.85            |
| <b>Total 2421</b>                             |          |                                                                            | <b>75.85</b>     |
| <b>2480 - HAYLEY JONES</b>                    |          |                                                                            |                  |
| Reimbursement                                 | 25/06/26 | Uniform Refund                                                             | 98.74            |
| <b>Total 2480</b>                             |          |                                                                            | <b>98.74</b>     |
| <b>2526 - SULLIVAN LOGISTICS PTY LTD</b>      |          |                                                                            |                  |
| 188644                                        | 25/06/26 | Freight ex Jason Signmakers                                                | 120.63           |
| <b>Total 2526</b>                             |          |                                                                            | <b>120.63</b>    |
| <b>2554 - SAFE ROADS WA</b>                   |          |                                                                            |                  |
| 664                                           | 25/06/26 | Pavement repairs for various roads                                         | 62,535.00        |
| <b>Total 2554</b>                             |          |                                                                            | <b>62,535.00</b> |
| <b>2564 - AUHLS TRANSPORT</b>                 |          |                                                                            |                  |
| 2199                                          | 25/06/26 | 7mm washed stone                                                           | 2,236.12         |
| <b>Total 2564</b>                             |          |                                                                            | <b>2,236.12</b>  |
| <b>26 - BOEKEMAN MACHINERY (WA) PTY LTD</b>   |          |                                                                            |                  |
| 450410                                        | 25/06/26 | WB00 2013 Bus: Carry out 80,000Km Service                                  | 983.76           |
| <b>Total 26</b>                               |          |                                                                            | <b>983.76</b>    |
| <b>2602 - GEOFF STEPHENSON</b>                |          |                                                                            |                  |
| Reimbursement                                 | 25/06/26 | Uniform Reimbursement for 2025-26                                          | 500.00           |
| <b>Total 2602</b>                             |          |                                                                            | <b>500.00</b>    |
| <b>2681 - B &amp; K FENCING</b>               |          |                                                                            |                  |
| 0516                                          | 25/06/26 | 8 Ellis Street - remove, supply & install new panels and post with plinths | 3,478.86         |
| <b>Total 2681</b>                             |          |                                                                            | <b>3,478.86</b>  |
| <b>2685 - DANELL BLISS</b>                    |          |                                                                            |                  |
| Reimbursement                                 | 25/06/26 | Uniform                                                                    | 329.00           |
| <b>Total 2685</b>                             |          |                                                                            | <b>329.00</b>    |
| <b>2689 - HI CONSTRUCTIONS (AUST) PTY LTD</b> |          |                                                                            |                  |
| 1040                                          | 25/06/26 | Replacement boards for exterior of barracks                                | 8,014.11         |
| <b>Total 2689</b>                             |          |                                                                            | <b>8,014.11</b>  |
| <b>2695 - VOLTAIC AUTO ELECTRICAL</b>         |          |                                                                            |                  |
| 7233                                          | 25/06/26 | BRMC: Vehicle Equipment Installation as per quotation 7233                 | 1,099.75         |
| <b>Total 2695</b>                             |          |                                                                            | <b>1,099.75</b>  |

**LIST OF PAYMENTS TO COUNCIL 1 JUNE 2026 TO 30 JUNE 2026**

| Payment / Invoice                                              | Date     | Description                                                                   | Amount            |
|----------------------------------------------------------------|----------|-------------------------------------------------------------------------------|-------------------|
| <b>300 - BUNNINGS</b>                                          |          |                                                                               |                   |
| 2174-01460455                                                  | 25/06/26 | Materials for Various Shire Buildings & BMO Tools                             | 937.48            |
|                                                                |          | <b>Total 300</b>                                                              | <b>937.48</b>     |
| <b>4 - AUSTRALIAN SERVICES UNION</b>                           |          |                                                                               |                   |
| PJ1210                                                         | 23/06/26 | FORTNIGHT 2026-26 - From Payroll                                              | 106.00            |
|                                                                |          | <b>Total 4</b>                                                                | <b>106.00</b>     |
| <b>429 - RBC RURAL</b>                                         |          |                                                                               |                   |
| 34964                                                          | 25/06/26 | Meter Reading for Shire Admin Photocopier                                     | 639.26            |
|                                                                |          | <b>Total 429</b>                                                              | <b>639.26</b>     |
| <b>5 - IOU SOCIAL CLUB</b>                                     |          |                                                                               |                   |
| PJ1210                                                         | 23/06/26 | FORTNIGHT 2026-26 - From Payroll                                              | 250.00            |
|                                                                |          | <b>Total 5</b>                                                                | <b>250.00</b>     |
| <b>52 - JASON SIGNMAKERS</b>                                   |          |                                                                               |                   |
| 57134                                                          | 25/06/26 | Various Signs                                                                 | 2,852.30          |
|                                                                |          | <b>Total 52</b>                                                               | <b>2,852.30</b>   |
| <b>61 - MCINTOSH &amp; SON</b>                                 |          |                                                                               |                   |
| P03-10951                                                      | 25/06/26 | UT78: Fitting                                                                 | 16.40             |
|                                                                |          | <b>Total 61</b>                                                               | <b>16.40</b>      |
| <b>62 - STAR TRACK EXPRESS PTY LTD</b>                         |          |                                                                               |                   |
| 2001292453                                                     | 25/06/26 | Freight Charge for G19                                                        | 233.10            |
|                                                                |          | <b>Total 62</b>                                                               | <b>233.10</b>     |
| <b>64 - OFFICEWORKS BUSINESS DIRECT</b>                        |          |                                                                               |                   |
| 630225861                                                      | 25/06/26 | Stationery for Admin, Works, Reg Services, Freight Charge Incl                | 738.63            |
| 630226046                                                      | 25/06/26 | Electric Sit/Stand Desk Riser, Freight Charge Incl                            | 408.95            |
|                                                                |          | <b>Total 64</b>                                                               | <b>1,147.58</b>   |
| <b>641 - TEAM GLOBAL EXPRESS PTY LTD</b>                       |          |                                                                               |                   |
| 0635-S358840                                                   | 25/06/26 | Freight Charge ex WH to SLWA (Library)                                        | 49.57             |
|                                                                |          | <b>Total 641</b>                                                              | <b>49.57</b>      |
| <b>75 - WALLIS COMPUTER SOLUTIONS</b>                          |          |                                                                               |                   |
| 40327                                                          | 25/06/26 | Sport & Recreation Complex Internet Issue                                     | 206.25            |
|                                                                |          | <b>Total 75</b>                                                               | <b>206.25</b>     |
| <b>8 - SHIRE OF WONGAN-BALLIDU - PAYROLL</b>                   |          |                                                                               |                   |
| PJ1210                                                         | 23/06/26 | FORTNIGHT 2026-26 - From Payroll                                              | 2,300.00          |
|                                                                |          | <b>Total 8</b>                                                                | <b>2,300.00</b>   |
| <b>975 - WONGAN MAIL SERVICE</b>                               |          |                                                                               |                   |
| 0088                                                           | 25/06/26 | Admin & CRC Stationery/Postage Charges for May 2026                           | 58.68             |
|                                                                |          | <b>Total 975</b>                                                              | <b>58.68</b>      |
|                                                                |          | <b>Total EFT00171</b>                                                         | <b>166,137.76</b> |
|                                                                |          | <b>Grand Total - EFT Payments 168, 169, 170 &amp; 171</b>                     | <b>441,570.88</b> |
| <b>Other</b>                                                   |          |                                                                               |                   |
| <b>Other - DD00407</b>                                         |          |                                                                               |                   |
| <b>16 - WESTNET PTY LTD</b>                                    |          |                                                                               |                   |
| 146853156                                                      | 01/06/26 | Administration, CRC & 7 Wandoo Internet Billing from 01/06/2026 to 01/07/2026 | 309.97            |
|                                                                |          | <b>Total DD00407</b>                                                          | <b>309.97</b>     |
| <b>Other - DD00408</b>                                         |          |                                                                               |                   |
| <b>90 - TELSTRA CORPORATION LIMITED</b>                        |          |                                                                               |                   |
| K347743661-5                                                   | 02/06/26 | Direct Debit - Sport & Recreation Phone Account Issued 14.05.2026             | 50.00             |
|                                                                |          | <b>Total DD00408</b>                                                          | <b>50.00</b>      |
| <b>Other - DD00409</b>                                         |          |                                                                               |                   |
| <b>1040 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE</b> |          |                                                                               |                   |
| DOT 28.05.26                                                   | 02/06/26 | DOT Payments 28.05.26                                                         | 910.25            |

**LIST OF PAYMENTS TO COUNCIL 1 JUNE 2026 TO 30 JUNE 2026**

| Payment / Invoice                                              | Date     | Description                      | Amount           |
|----------------------------------------------------------------|----------|----------------------------------|------------------|
| <b>Total DD00409</b>                                           |          |                                  | <b>910.25</b>    |
| <b>Other - DD00410</b>                                         |          |                                  |                  |
| <b>1040 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE</b> |          |                                  |                  |
| DOT 29.05.26                                                   | 03/06/26 | DOT Payments 29.05.26            | 16,455.40        |
| <b>Total DD00410</b>                                           |          |                                  | <b>16,455.40</b> |
| <b>Other - DD00411</b>                                         |          |                                  |                  |
| <b>1040 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE</b> |          |                                  |                  |
| DOT 02.06.26                                                   | 04/06/26 | DOT Payments 02.06.26            | 960.35           |
| <b>Total DD00411</b>                                           |          |                                  | <b>960.35</b>    |
| <b>Other - DD00412</b>                                         |          |                                  |                  |
| <b>1040 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE</b> |          |                                  |                  |
| DOT 03.06.26                                                   | 05/06/26 | DOT Payments 03.06.26            | 9,659.05         |
| <b>Total DD00412</b>                                           |          |                                  | <b>9,659.05</b>  |
| <b>Other - DD00413</b>                                         |          |                                  |                  |
| <b>1040 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE</b> |          |                                  |                  |
| DOT 04.06.26                                                   | 08/06/26 | DOT Payments 04.06.26            | 4,102.95         |
| <b>Total DD00413</b>                                           |          |                                  | <b>4,102.95</b>  |
| <b>Other - DD00414</b>                                         |          |                                  |                  |
| <b>1040 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE</b> |          |                                  |                  |
| DOT 05.06.26                                                   | 09/06/26 | DOT Payments 05.06.26            | 5,672.65         |
| <b>Total DD00414</b>                                           |          |                                  | <b>5,672.65</b>  |
| <b>Other - DD00415</b>                                         |          |                                  |                  |
| <b>1040 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE</b> |          |                                  |                  |
| DOT 08.06.26                                                   | 10/06/26 | DOT Payments 08.06.26            | 78.55            |
| <b>Total DD00415</b>                                           |          |                                  | <b>78.55</b>     |
| <b>Other - DD00416</b>                                         |          |                                  |                  |
| <b>1040 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE</b> |          |                                  |                  |
| DOT 09.06.26                                                   | 11/06/26 | DOT Payments 09.06.26            | 3,190.65         |
| <b>Total DD00416</b>                                           |          |                                  | <b>3,190.65</b>  |
| <b>Other - DD00417</b>                                         |          |                                  |                  |
| <b>2155 - AWARE SUPER ACCUMULATION</b>                         |          |                                  |                  |
| PJ1143                                                         | 09/06/26 | FORTNIGHT 2026-25 - From Payroll | 3,534.89         |
| SUPER 09.06.26                                                 | 09/06/26 | Superannuation Contribution      | 9,147.79         |
| <b>Total 2155</b>                                              |          |                                  | <b>12,682.68</b> |
| <b>2377 - MERCER SUPER</b>                                     |          |                                  |                  |
| SUPER 09.06.26                                                 | 09/06/26 | Superannuation Contribution      | 242.15           |
| <b>Total 2377</b>                                              |          |                                  | <b>242.15</b>    |
| <b>2388 - AUSTRALIAN RETIREMENT TRUST</b>                      |          |                                  |                  |
| SUPER 09.06.26                                                 | 09/06/26 | Superannuation Contribution      | 339.23           |
| <b>Total 2388</b>                                              |          |                                  | <b>339.23</b>    |
| <b>2425 - VIRGIN MONEY SUPER</b>                               |          |                                  |                  |
| PJ1143                                                         | 09/06/26 | FORTNIGHT 2026-25 - From Payroll | 256.92           |
| SUPER 09.06.26                                                 | 09/06/26 | Superannuation Contribution      | 398.46           |
| <b>Total 2425</b>                                              |          |                                  | <b>655.38</b>    |
| <b>2434 - MLC SUPER FUND</b>                                   |          |                                  |                  |
| PJ1143                                                         | 09/06/26 | FORTNIGHT 2026-25 - From Payroll | 89.87            |
| SUPER 09.06.26                                                 | 09/06/26 | Superannuation Contribution      | 449.36           |
| <b>Total 2434</b>                                              |          |                                  | <b>539.23</b>    |
| <b>2486 - EXPAND ESSENTIAL SUPER</b>                           |          |                                  |                  |
| SUPER 09.06.26                                                 | 09/06/26 | Superannuation Contribution      | 339.99           |
| <b>Total 2486</b>                                              |          |                                  | <b>339.99</b>    |
| <b>2487 - HOSTPLUS SUPERANNUATION FUND</b>                     |          |                                  |                  |
| PJ1143                                                         | 09/06/26 | FORTNIGHT 2026-25 - From Payroll | 7.94             |
| SUPER 09.06.26                                                 | 09/06/26 | Superannuation Contribution      | 39.69            |
| <b>Total 2487</b>                                              |          |                                  | <b>47.63</b>     |

**LIST OF PAYMENTS TO COUNCIL 1 JUNE 2026 TO 30 JUNE 2026**

| Payment / Invoice                                              | Date     | Description                         | Amount           |
|----------------------------------------------------------------|----------|-------------------------------------|------------------|
| <b>2561 - VANGUARD SUPER</b>                                   |          |                                     |                  |
| PJ1143                                                         | 09/06/26 | FORTNIGHT 2026-25 - From Payroll    | 385.08           |
| SUPER 09.06.26                                                 | 09/06/26 | Superannuation Contribution         | 616.13           |
|                                                                |          | <b>Total 2561</b>                   | <b>1,001.21</b>  |
| <b>2596 - GESB Super</b>                                       |          |                                     |                  |
| SUPER 09.06.26                                                 | 09/06/26 | Superannuation Contribution         | 39.27            |
|                                                                |          | <b>Total 2596</b>                   | <b>39.27</b>     |
| <b>404 - REST SUPERANNUATION</b>                               |          |                                     |                  |
| PJ1143                                                         | 09/06/26 | FORTNIGHT 2026-25 - From Payroll    | 91.00            |
| SUPER 09.06.26                                                 | 09/06/26 | Superannuation Contribution         | 583.35           |
|                                                                |          | <b>Total 404</b>                    | <b>674.35</b>    |
| <b>544 - COLONIAL FIRST STATE FIRSTCHOICE PERSONAL SUPER</b>   |          |                                     |                  |
| PJ1143                                                         | 09/06/26 | FORTNIGHT 2026-25 - From Payroll    | 391.02           |
| SUPER 09.06.26                                                 | 09/06/26 | Superannuation Contribution         | 1,206.45         |
|                                                                |          | <b>Total 544</b>                    | <b>1,597.47</b>  |
| <b>614 - AUSTRALIAN SUPER</b>                                  |          |                                     |                  |
| PJ1143                                                         | 09/06/26 | FORTNIGHT 2026-25 - From Payroll    | 269.77           |
| SUPER 09.06.26                                                 | 09/06/26 | Superannuation Contribution         | 1,957.65         |
|                                                                |          | <b>Total 614</b>                    | <b>2,227.42</b>  |
| <b>962 - PRIME SUPER</b>                                       |          |                                     |                  |
| PJ1143                                                         | 09/06/26 | FORTNIGHT 2026-25 - From Payroll    | 261.45           |
| SUPER 09.06.26                                                 | 09/06/26 | Superannuation Contribution         | 1,279.77         |
|                                                                |          | <b>Total 962</b>                    | <b>1,541.22</b>  |
|                                                                |          | <b>Total DD00417</b>                | <b>21,927.23</b> |
| <b>Other - DD00418</b>                                         |          |                                     |                  |
| <b>90 - TELSTRA CORPORATION LIMITED</b>                        |          |                                     |                  |
| K368843171-1                                                   | 10/06/26 | Administration Account for May 2026 | 4,103.90         |
|                                                                |          | <b>Total DD00418</b>                | <b>4,103.90</b>  |
| <b>Other - DD00419</b>                                         |          |                                     |                  |
| <b>1040 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE</b> |          |                                     |                  |
| DOT 10.06.26                                                   | 12/06/26 | DOT Payments 10.06.26               | 2,364.05         |
|                                                                |          | <b>Total DD00419</b>                | <b>2,364.05</b>  |
| <b>Other - DD00420</b>                                         |          |                                     |                  |
| <b>1040 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE</b> |          |                                     |                  |
| DOT 11.06.26                                                   | 15/06/26 | DOT Payments 11.06.26               | 1,301.55         |
|                                                                |          | <b>Total DD00420</b>                | <b>1,301.55</b>  |
| <b>Other - DD00421</b>                                         |          |                                     |                  |
| <b>192 - WESTERN AUSTRALIAN TREASURY CORPORATION</b>           |          |                                     |                  |
| JUNE LOAN 152                                                  | 09/06/26 | Loan 152                            | 30,537.35        |
|                                                                |          | <b>Total DD00421</b>                | <b>30,537.35</b> |
| <b>Other - DD00422</b>                                         |          |                                     |                  |
| <b>2502 - SWOOP BUSINESS</b>                                   |          |                                     |                  |
| 6812016                                                        | 12/06/26 | Internet for Sports Pavilion        | 89.00            |
|                                                                |          | <b>Total DD00422</b>                | <b>89.00</b>     |
| <b>Other - DD00423</b>                                         |          |                                     |                  |
| <b>1040 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE</b> |          |                                     |                  |
| 2025-26                                                        | 18/06/26 | Fleet Renewal - Expiry 1/7/26       | 14,865.75        |
|                                                                |          | <b>Total DD00423</b>                | <b>14,865.75</b> |
| <b>Other - DD00424</b>                                         |          |                                     |                  |
| <b>1040 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE</b> |          |                                     |                  |
| DOT 12.06.26                                                   | 16/06/26 | DOT Payments 12.6.26                | 1,120.60         |
|                                                                |          | <b>Total DD00424</b>                | <b>1,120.60</b>  |
| <b>Other - DD00425</b>                                         |          |                                     |                  |
| <b>1040 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE</b> |          |                                     |                  |
| DOT 15.06.26                                                   | 17/06/26 | DOT Payments 15.06.26               | 1,133.55         |



**LIST OF PAYMENTS TO COUNCIL 1 JUNE 2026 TO 30 JUNE 2026**

| Payment / Invoice                                              | Date     | Description                                                      | Amount           |
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| <b>Total DD00425</b>                                           |          |                                                                  | <b>1,133.55</b>  |
| <b>Other - DD00426</b>                                         |          |                                                                  |                  |
| <b>2189 - TELETRAC NAVMAN</b>                                  |          |                                                                  |                  |
| 93544576                                                       | 22/06/26 | Monthly Satellite Services - Billing Period 05.05.26 to 04.06.26 | 2,289.98         |
| <b>Total DD00426</b>                                           |          |                                                                  | <b>2,289.98</b>  |
| <b>Other - DD00427</b>                                         |          |                                                                  |                  |
| <b>1040 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE</b> |          |                                                                  |                  |
| DOT 17.06.26                                                   | 19/06/26 | DOT Payments 17.06.26                                            | 195.80           |
| <b>Total DD00427</b>                                           |          |                                                                  | <b>195.80</b>    |
| <b>Other - DD00428</b>                                         |          |                                                                  |                  |
| <b>1040 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE</b> |          |                                                                  |                  |
| DOT 18.06.26                                                   | 22/06/26 | DOT Payments 18.06.26                                            | 1,700.55         |
| <b>Total DD00428</b>                                           |          |                                                                  | <b>1,700.55</b>  |
| <b>Other - DD00429</b>                                         |          |                                                                  |                  |
| <b>1040 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE</b> |          |                                                                  |                  |
| DOT 16.06.26                                                   | 18/06/26 | DOT Payments 16.06.26                                            | 3,851.55         |
| <b>Total DD00429</b>                                           |          |                                                                  | <b>3,851.55</b>  |
| <b>Other - DD00430</b>                                         |          |                                                                  |                  |
| <b>1040 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE</b> |          |                                                                  |                  |
| DOT 19.06.26                                                   | 23/06/26 | DOT Payments 19.06.26                                            | 971.65           |
| <b>Total DD00430</b>                                           |          |                                                                  | <b>971.65</b>    |
| <b>Other - DD00431</b>                                         |          |                                                                  |                  |
| <b>2639 - FLEET PARTNERS PTY LTD</b>                           |          |                                                                  |                  |
| ALE00046566                                                    | 15/06/26 | Direct Debit: Vehicle Lease Charges for BRMC                     | 1,305.73         |
| ALE00016514                                                    | 15/06/26 | Direct Debit: Vehicle Lease for BRMC - Fuel Charges              | 269.58           |
| <b>Total DD00431</b>                                           |          |                                                                  | <b>1,575.31</b>  |
| <b>Other - DD00432</b>                                         |          |                                                                  |                  |
| <b>1040 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE</b> |          |                                                                  |                  |
| DOT 22.06.26                                                   | 24/06/26 | DOT Payments 22.06.26                                            | 2,926.55         |
| <b>Total DD00432</b>                                           |          |                                                                  | <b>2,926.55</b>  |
| <b>Other - DD00433</b>                                         |          |                                                                  |                  |
| <b>2155 - AWARE SUPER ACCUMULATION</b>                         |          |                                                                  |                  |
| PJ1210                                                         | 23/06/26 | FORTNIGHT 2026-26 - From Payroll                                 | 3,773.86         |
| SUPER 23.06.26                                                 | 23/06/26 | Superannuation Contribution                                      | 9,136.38         |
| <b>Total 2155</b>                                              |          |                                                                  | <b>12,910.24</b> |
| <b>2377 - MERCER SUPER</b>                                     |          |                                                                  |                  |
| SUPER 23.06.26                                                 | 23/06/26 | Superannuation Contribution                                      | 242.15           |
| <b>Total 2377</b>                                              |          |                                                                  | <b>242.15</b>    |
| <b>2388 - AUSTRALIAN RETIREMENT TRUST</b>                      |          |                                                                  |                  |
| SUPER 23.06.26                                                 | 23/06/26 | Superannuation Contribution                                      | 344.94           |
| <b>Total 2388</b>                                              |          |                                                                  | <b>344.94</b>    |
| <b>2425 - VIRGIN MONEY SUPER</b>                               |          |                                                                  |                  |
| PJ1210                                                         | 23/06/26 | FORTNIGHT 2026-26 - From Payroll                                 | 264.39           |
| SUPER 23.06.26                                                 | 23/06/26 | Superannuation Contribution                                      | 450.74           |
| <b>Total 2425</b>                                              |          |                                                                  | <b>715.13</b>    |
| <b>2486 - EXPAND ESSENTIAL SUPER</b>                           |          |                                                                  |                  |
| SUPER 23.06.26                                                 | 23/06/26 | Superannuation Contribution                                      | 341.11           |
| <b>Total 2486</b>                                              |          |                                                                  | <b>341.11</b>    |
| <b>2561 - VANGUARD SUPER</b>                                   |          |                                                                  |                  |
| PJ1210                                                         | 23/06/26 | FORTNIGHT 2026-26 - From Payroll                                 | 385.08           |
| SUPER 23.06.26                                                 | 23/06/26 | Superannuation Contribution                                      | 616.13           |
| <b>Total 2561</b>                                              |          |                                                                  | <b>1,001.21</b>  |
| <b>2596 - GESB Super</b>                                       |          |                                                                  |                  |
| SUPER 23.06.26                                                 | 23/06/26 | Superannuation Contribution                                      | 34.91            |

**LIST OF PAYMENTS TO COUNCIL 1 JUNE 2026 TO 30 JUNE 2026**

| Payment / Invoice                                              | Date     | Description                                                     | Amount           |
|----------------------------------------------------------------|----------|-----------------------------------------------------------------|------------------|
| <b>Total 2596</b>                                              |          |                                                                 | <b>34.91</b>     |
| <b>404 - REST SUPERANNUATION</b>                               |          |                                                                 |                  |
| PJ1210                                                         | 23/06/26 | FORTNIGHT 2026-26 - From Payroll                                | 91.00            |
| SUPER 23.06.26                                                 | 23/06/26 | Superannuation Contribution                                     | 580.52           |
| <b>Total 404</b>                                               |          |                                                                 | <b>671.52</b>    |
| <b>544 - COLONIAL FIRST STATE FIRSTCHOICE PERSONAL SUPER</b>   |          |                                                                 |                  |
| PJ1210                                                         | 23/06/26 | FORTNIGHT 2026-26 - From Payroll                                | 394.28           |
| SUPER 23.06.26                                                 | 23/06/26 | Superannuation Contribution                                     | 1,216.89         |
| <b>Total 544</b>                                               |          |                                                                 | <b>1,611.17</b>  |
| <b>614 - AUSTRALIAN SUPER</b>                                  |          |                                                                 |                  |
| PJ1210                                                         | 23/06/26 | FORTNIGHT 2026-26 - From Payroll                                | 269.77           |
| SUPER 23.06.26                                                 | 23/06/26 | Superannuation Contribution                                     | 1,984.51         |
| <b>Total 614</b>                                               |          |                                                                 | <b>2,254.28</b>  |
| <b>962 - PRIME SUPER</b>                                       |          |                                                                 |                  |
| PJ1210                                                         | 23/06/26 | FORTNIGHT 2026-26 - From Payroll                                | 261.45           |
| SUPER 23.06.26                                                 | 23/06/26 | Superannuation Contribution                                     | 1,280.77         |
| <b>Total 962</b>                                               |          |                                                                 | <b>1,542.22</b>  |
| <b>Total DD00433</b>                                           |          |                                                                 | <b>21,668.88</b> |
| <b>Other - DD00434</b>                                         |          |                                                                 |                  |
| <b>1040 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE</b> |          |                                                                 |                  |
| DOT 23.06.26                                                   | 25/06/26 | DOT Payments 23.06.26                                           | 376.15           |
| <b>Total DD00434</b>                                           |          |                                                                 | <b>376.15</b>    |
| <b>Other - DD00435</b>                                         |          |                                                                 |                  |
| <b>1040 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE</b> |          |                                                                 |                  |
| DOT 2406                                                       | 26/06/26 | DOT Payments 24.06.26                                           | 973.85           |
| <b>Total DD00435</b>                                           |          |                                                                 | <b>973.85</b>    |
| <b>Other - DD00436</b>                                         |          |                                                                 |                  |
| <b>90 - TELSTRA CORPORATION LIMITED</b>                        |          |                                                                 |                  |
| K291138761-6                                                   | 29/06/26 | Direct Debit - Sport & Recreation Phone Account Issued 14.06.26 | 50.00            |
| <b>Total DD00436</b>                                           |          |                                                                 | <b>50.00</b>     |
| <b>Other - DD00437</b>                                         |          |                                                                 |                  |
| <b>1040 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE</b> |          |                                                                 |                  |
| DOT 25.06                                                      | 29/06/26 | DOT Payments 25.06.26                                           | 2,307.50         |
| <b>Total DD00437</b>                                           |          |                                                                 | <b>2,307.50</b>  |
| <b>Other - DD00438</b>                                         |          |                                                                 |                  |
| <b>1040 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE</b> |          |                                                                 |                  |
| DOT 26.06                                                      | 30/06/26 | DOT Payments 26.06.26                                           | 2,321.90         |
| <b>Total DD00438</b>                                           |          |                                                                 | <b>2,321.90</b>  |
| <b>Other - CC00018</b>                                         |          |                                                                 |                  |
| <b>2223 - WESTPAC BANKING CORPORATION</b>                      |          |                                                                 |                  |
| <b>CEO Credit Card 04.05.26 to 02.06.26</b>                    |          |                                                                 |                  |
| Adobe Pro                                                      | 31/05/26 | CRC Monthly Subscriptions                                       | 453.96           |
| <b>Total Debited</b>                                           |          |                                                                 | <b>453.96</b>    |
| <b>DCEO Credit Card 04.05.26 to 02.06.26</b>                   |          |                                                                 |                  |
| City Of Perth                                                  | 26/04/26 | Parking Receipt to attend finance workshop                      | 10.20            |
| Westpac                                                        | 02/06/26 | Annual Card Fee                                                 | 75.00            |
| <b>Total Debited</b>                                           |          |                                                                 | <b>85.20</b>     |
| <b>MRS Credit Card 04.05.26 to 02.06.26</b>                    |          |                                                                 |                  |
| Aveling                                                        | 06/05/26 | Manual Handling in the Workplace 1 x Staff                      | 55.00            |
| Aveling                                                        | 06/05/26 | Manual Handling in the Workplace 1 x Staff                      | 55.00            |
| Transperth                                                     | 07/05/26 | Parking Receipt, MRS Training in Perth                          | 9.00             |
| Total Tools                                                    | 07/05/26 | Cigweld Gasless Mig Wire 0.8mm 0.9kg & Welder                   | 379.00           |
| Roy Galvin Plumbing                                            | 12/05/26 | 2 x Rubber Grate Seal                                           | 147.07           |
| Total Tools                                                    | 13/05/26 | 3 x Dremel 7105 & 3 x Dremel 7123                               | 125.85           |

**LIST OF PAYMENTS TO COUNCIL 1 JUNE 2026 TO 30 JUNE 2026**

| Payment / Invoice                            | Date     | Description                                              | Amount            |
|----------------------------------------------|----------|----------------------------------------------------------|-------------------|
| Remarkable                                   | 19/05/26 | MRS Monthly Subscription                                 | 6.68              |
| Arlo                                         | 28/05/26 | Annual Subscription Renewal                              | 185.38            |
| Westpac                                      | 02/06/26 | Annual Card Fee                                          | 75.00             |
| <b>Total Debited</b>                         |          |                                                          | <b>1,037.98</b>   |
| <b>MWS Credit Card 04.05.26 to 02.06.26</b>  |          |                                                          |                   |
| DOT                                          | 11/05/26 | Plate Change for WB009                                   | 32.00             |
| Westpac                                      | 02/06/26 | Annual Card Fee                                          | 75.00             |
| <b>Total Debited</b>                         |          |                                                          | <b>107.00</b>     |
| <b>MCCS Credit Card 04.05.26 to 02.06.26</b> |          |                                                          |                   |
| BigW                                         | 01/05/26 | Inflatable Movie Screen - Grant Funded                   | 250.55            |
| Wonil Hotel                                  | 11/05/26 | MCCS Accommodation to attend LG Pro Executive Conference | 666.14            |
| Post Office                                  | 20/05/26 | WWCC: CRC Staff Member                                   | 87.00             |
| Post Office                                  | 20/05/26 | WWCC: CRC Staff Member                                   | 87.00             |
| Hunanitix                                    | 28/05/26 | Staying in Place Tickets x 2                             | 206.00            |
| Kakadu Products                              | 29/05/26 | NAIDOC Week Event 16.07.26                               | 69.95             |
| Westpac                                      | 02/06/26 | Annual Card Fee                                          | 75.00             |
| <b>Total Debited</b>                         |          |                                                          | <b>1,441.64</b>   |
| <b>Total CC00018</b>                         |          |                                                          | <b>3,125.78</b>   |
| <b>Grand Total - Other</b>                   |          |                                                          | <b>163,168.25</b> |

|                              |                   |
|------------------------------|-------------------|
| <b>EFT Payment</b>           | 441,570.88        |
| <b>Other - Direct Debits</b> | 163,168.25        |
| <b>Total</b>                 | <b>604,739.13</b> |
| <b>Recoverable</b>           | 11,780.69         |
| <b>Part Recoverable</b>      | <b>1,715.40</b>   |

## 9.2.2 MONTHLY FINANCIAL REPORT – 30 JUNE 2026

|                                        |                                                   |
|----------------------------------------|---------------------------------------------------|
| <b>FILE REFERENCE:</b>                 | Financial Management - Reporting                  |
| <b>REPORT DATE:</b>                    | 11 July 2026                                      |
| <b>APPLICANT/PROPONENT:</b>            | N/A                                               |
| <b>OFFICER DISCLOSURE OF INTEREST:</b> | Nil                                               |
| <b>PREVIOUS MEETING REFERENCES:</b>    | Nil                                               |
| <b>AUTHOR:</b>                         | Melinda Lymon – Deputy Chief Executive Officer    |
| <b>REVIEWER:</b>                       | Sam Dolzadelli – Chief Executive Officer          |
| <b>ATTACHMENTS:</b>                    | 9.2.2.1 - Monthly Financial Report – 30 June 2026 |

### PURPOSE OF REPORT:

The purpose of this report is to present to Council the Monthly Financial Report (containing the Statement of Financial Activity by Nature) for the month ended 30 June 2026. The Capital Works report has been incorporated into this.

### BACKGROUND:

Under section 6.4(1) of the *Local Government Act 1995*, a local government is required to prepare an annual financial report for the proceeding financial year and such other financial reports as are prescribed. Part 4 of the *Local Government (Financial Management) Regulations 1996* prescribes the minimum contents of the Monthly Financial Report.

Below are the prescribed contents of the Monthly Financial Report.

### Regulation 34 - Statement of Financial Activity

- (1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for the previous month (relevant month) in the following detail:
  - (a) annual budget estimates; and
  - (b) budget estimates to the end of the relevant month (YTD Budget); and
  - (c) actual amounts of expenditure, revenue and income to the end of the relevant month (YTD Actual); and
  - (d) material variances between the comparable amounts (YTD Actual – YTD Budget); and
  - (e) the net current assets at the end of the relevant month and a note containing a summary explaining the composition of net current assets.
- (2) Each statement of financial activity is to be accompanied by documents containing –
  - (a) (removed)
  - (b) an explanation of each of the material variances referred to in subregulation (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 nature classification.

- (4) A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be –
  - (a) Presented at an ordinary meeting of the council within 2 months after the end of the relevant month; and
  - (b) Recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

### **Regulation 35 – Statement of Financial Position**

- (1) A local government must prepare each month a statement of financial position showing the financial position of the local government as at the last day of the previous month (the **previous month**) and –
  - (a) The financial position of the local government as at the last day of the previous financial year; or
  - (b) If the previous month is June, the financial position of the local government as at the last day of the financial year before the previous financial year.
- (2) A statement of financial position must be –
  - (a) Presented at an ordinary meeting of the council within 2 months after the end of the previous month; and
  - (b) Recorded in the minutes of the meeting at which it is presented.

### **POLICY REQUIREMENTS:**

Council Policy 4.1 – Accounting

### **LEGISLATIVE REQUIREMENTS:**

- *Local Government Act 1995*
- *Local Government (Financial Management) Regulations 1996*

### **STRATEGIC IMPLICATIONS:**

There are no Strategic Implications relating to this item.

### **SUSTAINABILITY IMPLICATIONS:**

- **Environment**  
There are no known environmental impacts associated with this proposal.
- **Economic**  
There are no known economic impacts associated with this proposal.
- **Social**  
There are no known social implications associated with this proposal.

## FINANCIAL IMPLICATIONS:

Material variances are disclosed in the Statement of Financial Activity.

As part of the adopted 2025/26 Budget, Council adopted the following thresholds as levels of material variances for financial reporting.

In accordance with regulation 34 (5) of the *Local Government (Financial Management) Regulations 1996*, and AASB Practice Statement 2 – Making Material Judgements, the level to be used in statements of financial activity in 2025/26 for reporting material variances shall be:

- (a) 10% of the amended budget; or
- (b) \$10,000 of the amended budget,

whichever is greater. In addition, that the material variance limit be applied to total revenue and expenditure for each nature classification and capital income and expenditure in the Statement of Financial Activity.

The financial reports for the period ending 30 June 2026 are attached to the Council Agenda.

## COMMENT:

This report presents the Statement of Financial Activity by nature for the period ended 30 June 2026.

The following is a summary of the headline numbers from the attached report, and explanations for variances is provided in note 1 of the report.

|                                  | <b>2025-26<br/>Amended Budget<br/>\$</b> | <b>2025-26<br/>YTD Budget<br/>\$</b> | <b>YTD Actuals – 30<br/>June 2026<br/>\$</b> |
|----------------------------------|------------------------------------------|--------------------------------------|----------------------------------------------|
| <b>Opening Surplus</b>           | <b>2,505,069</b>                         | <b>2,505,069</b>                     | <b>2,505,069</b>                             |
| Cash Operating Revenue           | 6,795,959                                | 6,868,876                            | 9,558,853                                    |
| Profit on asset disposals        | 72,917                                   | 72,917                               | 58,443                                       |
| Cash Operating Expenditure       | (6,218,686)                              | (6,218,686)                          | (5,614,557)                                  |
| Depreciation                     | (8,942,286)                              | (8,942,286)                          | (8,677,563)                                  |
| Loss on asset disposals          | 0                                        | 0                                    | (157,468)                                    |
| Capital Expenditure              | (9,092,522)                              | (7,592,522)                          | (7,057,792)                                  |
| Capital Income                   | 4,866,434                                | 4,866,434                            | 4,587,492                                    |
| Financing Activities             | 1,143,746                                | (356,254)                            | (425,952)                                    |
| Non-cash items (excluded)        | 8,869,369                                | 8,796,452                            | 8,785,202                                    |
| <b>Closing Surplus/(Deficit)</b> | <b>0</b>                                 | <b>0</b>                             | <b>3,561,727</b>                             |

## Rates

Rates notices were issued 18 August 2025, with a due date for payment of 22 September 2025, the final instalment was due 7 April 2026. As at 30 June 2026, the gross amount of rates, ESL and rubbish charges outstanding (including arrears, legal charges and interest) was \$194,957.65 in addition to \$80,350.29 of deferred pensioner rates. There has been \$337,053.93 received in prepaid rates to 30 June 2026.

## Capital Works

As at 30 June 2026 the Shire has incurred \$7,057,792 in actual expenditure on capital works projects against the current total budget of \$9,092,522 representing 77.62% of the budgeted works.

## Closing surplus actual vs estimate

End of year accounting entries for the financial year ending 30 June 2026 are yet to be finalised and may result in a variation to the closing surplus.

**VOTING REQUIREMENTS:** Simple Majority.

**ABSOLUTE MAJORITY REQUIRED:** No.

## OFFICER RECOMMENDATION:

**MOVED: Cr SEWELL    SECONDED: Cr HOOD**

That Council:

1. Receives the Monthly Financial Report (containing the Statement of Financial Activity by nature classification) and Statement of Financial Position for the month ended 30 June 2026, as presented as attachment 9.2.2.1 to this report.
2. Notes the unrestricted municipal surplus of \$3,561,727 for the month ended 30 June 2026.

**CARRIED: 6/0  
RESOLUTION 050726**

**For:**

Cr M Stephenson  
Cr J Hood  
Cr S Starceвич  
Cr M Sewell  
Cr S Kalajzic  
Cr L Richards

**Against:**

**SHIRE OF WONGAN-BALLIDU**

**MONTHLY FINANCIAL REPORT**

**(Containing the required statement of financial activity and statement of financial position)  
For the period ended 30 June 2026**

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

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

|                                                                                 | Amended<br>Budget<br>Estimates | YTD<br>Budget<br>Estimates | YTD<br>Actual       | Variance*<br>\$  | Variance*<br>%       | Var. |
|---------------------------------------------------------------------------------|--------------------------------|----------------------------|---------------------|------------------|----------------------|------|
| Note                                                                            | (a)<br>\$                      | (b)<br>\$                  | (c)<br>\$           | (c) - (b)<br>\$  | ((c) - (b))/(b)<br>% |      |
| <b>OPERATING ACTIVITIES</b>                                                     |                                |                            |                     |                  |                      |      |
| <b>Revenue from operating activities</b>                                        |                                |                            |                     |                  |                      |      |
| General rates                                                                   | 3,630,262                      | 3,630,262                  | 3,621,320           | (8,942)          | (0.25%)              |      |
| Rates excluding general rates                                                   | 120,072                        | 120,072                    | 120,450             | 378              | 0.31%                |      |
| Grants, subsidies and contributions                                             | 2,110,065                      | 2,110,065                  | 4,675,398           | 2,565,333        | 121.58%              | ▲    |
| Fees and charges                                                                | 621,529                        | 621,529                    | 743,859             | 122,330          | 19.68%               | ▲    |
| Interest revenue                                                                | 185,331                        | 185,331                    | 227,396             | 42,065           | 22.70%               | ▲    |
| Other revenue                                                                   | 128,700                        | 128,700                    | 170,430             | 41,730           | 32.42%               | ▲    |
| Profit on asset disposals                                                       | 72,917                         | 72,917                     | 58,443              | (14,474)         | (19.85%)             | ▼    |
| Fair value adjustments to financial assets at fair value through profit or loss | 0                              | 0                          | 94,448              | 94,448           | 0.00%                |      |
|                                                                                 | <b>6,868,876</b>               | <b>6,868,876</b>           | <b>9,711,744</b>    | <b>2,842,868</b> | <b>41.39%</b>        |      |
| <b>Expenditure from operating activities</b>                                    |                                |                            |                     |                  |                      |      |
| Employee costs                                                                  | (3,069,917)                    | (3,069,917)                | (2,741,866)         | 328,051          | 10.69%               | ▲    |
| Materials and contracts                                                         | (2,066,883)                    | (2,066,883)                | (1,830,543)         | 236,340          | 11.43%               | ▲    |
| Utility charges                                                                 | (312,700)                      | (312,700)                  | (290,612)           | 22,088           | 7.06%                |      |
| Depreciation                                                                    | (8,942,286)                    | (8,942,286)                | (8,677,563)         | 264,723          | 2.96%                |      |
| Finance costs                                                                   | (49,671)                       | (49,671)                   | (48,681)            | 990              | 1.99%                |      |
| Insurance                                                                       | (306,392)                      | (306,392)                  | (302,480)           | 3,912            | 1.28%                |      |
| Other expenditure                                                               | (413,123)                      | (413,123)                  | (400,375)           | 12,748           | 3.09%                |      |
| Loss on asset disposals                                                         | 0                              | 0                          | (157,468)           | (157,468)        | 0.00%                |      |
|                                                                                 | <b>(15,160,972)</b>            | <b>(15,160,972)</b>        | <b>(14,449,588)</b> | <b>711,384</b>   | <b>4.69%</b>         |      |
| Non cash amounts excluded from operating activities                             | 2(c) 8,869,369                 | 8,869,369                  | 8,690,754           | (178,615)        | (2.01%)              |      |
| <b>Amount attributable to operating activities</b>                              | <b>577,273</b>                 | <b>577,273</b>             | <b>3,952,910</b>    | <b>3,375,637</b> | <b>584.76%</b>       |      |
| <b>INVESTING ACTIVITIES</b>                                                     |                                |                            |                     |                  |                      |      |
| <b>Inflows from investing activities</b>                                        |                                |                            |                     |                  |                      |      |
| Proceeds from capital grants, subsidies and contributions                       | 4,397,316                      | 4,397,316                  | 4,285,441           | (111,875)        | (2.54%)              |      |
| Proceeds from disposal of assets                                                | 449,000                        | 449,000                    | 281,933             | (167,067)        | (37.21%)             | ▼    |
| Proceeds from financial assets at amortised cost - self supporting loans        | 20,118                         | 20,118                     | 20,118              | 0                | 0.00%                |      |
|                                                                                 | <b>4,866,434</b>               | <b>4,866,434</b>           | <b>4,587,492</b>    | <b>(278,942)</b> | <b>(5.73%)</b>       |      |
| <b>Outflows from investing activities</b>                                       |                                |                            |                     |                  |                      |      |
| Acquisition of property, plant and equipment                                    | (3,651,900)                    | (2,151,900)                | (1,645,792)         | 506,108          | 23.52%               | ▲    |
| Acquisition of infrastructure                                                   | (5,440,622)                    | (5,440,622)                | (5,412,000)         | 28,622           | 0.53%                |      |
|                                                                                 | <b>(9,092,522)</b>             | <b>(7,592,522)</b>         | <b>(7,057,792)</b>  | <b>534,730</b>   | <b>7.04%</b>         |      |
| <b>Amount attributable to investing activities</b>                              | <b>(4,226,088)</b>             | <b>(2,726,088)</b>         | <b>(2,470,300)</b>  | <b>255,788</b>   | <b>9.38%</b>         |      |
| <b>FINANCING ACTIVITIES</b>                                                     |                                |                            |                     |                  |                      |      |
| <b>Inflows from financing activities</b>                                        |                                |                            |                     |                  |                      |      |
| Proceeds from new borrowings                                                    | 1,500,000                      | 0                          | 0                   | 0                | 0.00%                |      |
| Transfer from reserves                                                          | 1,313,152                      | 1,313,152                  | 1,149,652           | (163,500)        | (12.45%)             | ▼    |
|                                                                                 | <b>2,813,152</b>               | <b>1,313,152</b>           | <b>1,149,652</b>    | <b>(163,500)</b> | <b>(12.45%)</b>      |      |
| <b>Outflows from financing activities</b>                                       |                                |                            |                     |                  |                      |      |
| Payments for principal portion of lease liabilities                             | (9,056)                        | (9,056)                    | (10,264)            | (1,208)          | (13.34%)             |      |
| Repayment of borrowings                                                         | (111,637)                      | (111,637)                  | (111,627)           | 10               | 0.01%                |      |
| Transfer to reserves                                                            | (1,548,713)                    | (1,548,713)                | (1,453,713)         | 95,000           | 6.13%                |      |
|                                                                                 | <b>(1,669,406)</b>             | <b>(1,669,406)</b>         | <b>(1,575,604)</b>  | <b>93,802</b>    | <b>5.62%</b>         |      |
| <b>Amount attributable to financing activities</b>                              | <b>1,143,746</b>               | <b>(356,254)</b>           | <b>(425,952)</b>    | <b>(69,698)</b>  | <b>(19.56%)</b>      |      |
| <b>MOVEMENT IN SURPLUS OR DEFICIT</b>                                           |                                |                            |                     |                  |                      |      |
| <b>Surplus or deficit at the start of the financial year</b>                    | 2(a) 2,505,069                 | 2,505,069                  | 2,505,069           | 0                | 0.00%                |      |
| Amount attributable to operating activities                                     | 577,273                        | 577,273                    | 3,952,910           | 3,375,637        | 584.76%              | ▲    |
| Amount attributable to investing activities                                     | (4,226,088)                    | (2,726,088)                | (2,470,300)         | 255,788          | 9.38%                |      |
| Amount attributable to financing activities                                     | 1,143,746                      | (356,254)                  | (425,952)           | (69,698)         | (19.56%)             | ▼    |
| <b>Surplus or deficit after imposition of general rates</b>                     | <b>0</b>                       | <b>0</b>                   | <b>3,561,727</b>    | <b>3,561,727</b> | <b>0.00%</b>         |      |

**KEY INFORMATION**

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

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

**SHIRE OF WONGAN-BALLIDU**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDED 30 JUNE 2026**

|                                         | <b>Actual<br/>30 June 2025</b> | <b>Actual as at<br/>30 June 2026</b> |
|-----------------------------------------|--------------------------------|--------------------------------------|
|                                         | <b>\$</b>                      | <b>\$</b>                            |
| <b>CURRENT ASSETS</b>                   |                                |                                      |
| Cash and cash equivalents               | 6,535,394                      | 8,600,624                            |
| Trade and other receivables             | 1,453,532                      | 266,708                              |
| Other financial assets                  | 20,118                         | 20,859                               |
| Inventories                             | 13,528                         | 12,076                               |
| Other assets                            | 27,086                         | 29,134                               |
| <b>TOTAL CURRENT ASSETS</b>             | <b>8,049,658</b>               | <b>8,929,401</b>                     |
| <b>NON-CURRENT ASSETS</b>               |                                |                                      |
| Trade and other receivables             | 68,105                         | 80,350                               |
| Other financial assets                  | 249,628                        | 323,217                              |
| Inventories                             | 15,236                         | 15,236                               |
| Property, plant and equipment           | 34,425,725                     | 33,994,423                           |
| Infrastructure                          | 217,021,884                    | 215,440,617                          |
| Right-of-use assets                     | 18,007                         | 8,991                                |
| <b>TOTAL NON-CURRENT ASSETS</b>         | <b>251,798,585</b>             | <b>249,862,834</b>                   |
| <b>TOTAL ASSETS</b>                     | <b>259,848,243</b>             | <b>258,792,235</b>                   |
| <b>CURRENT LIABILITIES</b>              |                                |                                      |
| Trade and other payables                | 1,332,056                      | 806,727                              |
| Contract liabilities                    | 47,300                         | 158,007                              |
| Capital grant/contributions liabilities | 99,417                         | 50,000                               |
| Lease liabilities                       | 9,674                          | 7,846                                |
| Borrowings                              | 111,627                        | 114,259                              |
| Employee related provisions             | 403,335                        | 385,657                              |
| <b>TOTAL CURRENT LIABILITIES</b>        | <b>2,003,409</b>               | <b>1,522,496</b>                     |
| <b>NON-CURRENT LIABILITIES</b>          |                                |                                      |
| Lease liabilities                       | 8,436                          | 0                                    |
| Borrowings                              | 1,587,415                      | 1,473,156                            |
| Employee related provisions             | 71,808                         | 71,808                               |
| <b>TOTAL NON-CURRENT LIABILITIES</b>    | <b>1,667,659</b>               | <b>1,544,964</b>                     |
| <b>TOTAL LIABILITIES</b>                | <b>3,671,068</b>               | <b>3,067,460</b>                     |
| <b>NET ASSETS</b>                       | <b>256,177,175</b>             | <b>255,724,775</b>                   |
| <b>EQUITY</b>                           |                                |                                      |
| Retained surplus                        | 62,886,883                     | 62,130,423                           |
| Reserve accounts                        | 3,684,205                      | 3,988,265                            |
| Revaluation surplus                     | 189,606,087                    | 189,606,087                          |
| <b>TOTAL EQUITY</b>                     | <b>256,177,175</b>             | <b>255,724,775</b>                   |

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

SHIRE OF WONGAN-BALLIDU  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2026

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

**BASIS OF PREPARATION**

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

**Local Government Act 1995 requirements**

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

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

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

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

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 11 July 2026

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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

**MATERIAL ACCOUNTING POLICIES**

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

**Critical accounting estimates and judgements**

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment
  - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Measurement of employee benefits
- Estimation uncertainties and judgements made in relation to lease accounting

**SHIRE OF WONGAN-BALLIDU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 JUNE 2026**

**2 NET CURRENT ASSETS INFORMATION**

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

**Current assets**

Cash and cash equivalents  
Trade and other receivables  
Other financial assets  
Inventories  
Other assets

**Less: current liabilities**

Trade and other payables  
Other liabilities  
Lease liabilities  
Borrowings  
Employee related provisions

Net current assets

Less: Total adjustments to net current assets

**Closing funding surplus / (deficit)**

| Note | Amended<br>Budget<br>Opening<br>1 July 2025<br>\$ | Actual<br>as at<br>30 June 2025<br>\$ | Actual<br>as at<br>30 June 2026<br>\$ |
|------|---------------------------------------------------|---------------------------------------|---------------------------------------|
|      | 6,535,394                                         | 6,535,394                             | 8,600,624                             |
|      | 1,453,532                                         | 1,453,532                             | 266,708                               |
|      | 20,118                                            | 20,118                                | 20,859                                |
|      | 13,528                                            | 13,528                                | 12,076                                |
|      | 27,086                                            | 27,086                                | 29,134                                |
|      | 8,049,658                                         | 8,049,658                             | 8,929,401                             |
|      | (1,332,056)                                       | (1,332,056)                           | (806,727)                             |
|      | (146,717)                                         | (146,717)                             | (208,007)                             |
|      | (9,674)                                           | (9,674)                               | (7,846)                               |
|      | (111,627)                                         | (111,627)                             | (114,259)                             |
|      | (403,335)                                         | (403,335)                             | (385,657)                             |
|      | (2,003,409)                                       | (2,003,409)                           | (1,522,496)                           |
|      | 6,046,249                                         | 6,046,249                             | 7,406,905                             |
| 2(b) | (3,541,180)                                       | (3,541,180)                           | (3,845,178)                           |
|      | <b>2,505,069</b>                                  | <b>2,505,069</b>                      | <b>3,561,727</b>                      |

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

**Adjustments to net current assets**

Less: 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 the end of the year  
- Current portion of lease liabilities  
- Current portion of borrowings  
- Current portion of employee benefit provisions held in reserve

**Total adjustments to net current assets**

|      |                    |                    |                    |
|------|--------------------|--------------------|--------------------|
|      | (3,684,205)        | (3,684,205)        | (3,988,266)        |
|      | (20,118)           | (20,118)           | (20,859)           |
|      | 9,674              | 9,674              | 7,846              |
|      | 111,627            | 111,627            | 114,259            |
|      | 41,842             | 41,842             | 41,842             |
| 2(a) | <b>(3,541,180)</b> | <b>(3,541,180)</b> | <b>(3,845,178)</b> |

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

**Adjustments to operating activities**

Less: Profit on asset disposals  
Less: Fair value adjustments to financial assets at amortised cost  
Add: Loss on asset disposals  
Add: Depreciation  
Non-cash movements in non-current assets and liabilities:  
- Financial assets at amortised cost - term deposits  
- Pensioner deferred rates

**Total non-cash amounts excluded from operating activities**

|  | Amended<br>Budget<br>Estimates<br>30 June 2026<br>\$ | YTD<br>Budget<br>Estimates<br>30 June 2026<br>\$ | YTD<br>Actual<br>30 June 2026<br>\$ |
|--|------------------------------------------------------|--------------------------------------------------|-------------------------------------|
|  | (72,917)                                             | (72,917)                                         | (58,443)                            |
|  | 0                                                    | 0                                                | (94,448)                            |
|  | 0                                                    | 0                                                | 157,468                             |
|  | 8,942,286                                            | 8,942,286                                        | 8,677,563                           |
|  |                                                      |                                                  | 20,859                              |
|  |                                                      |                                                  | (12,245)                            |
|  | <b>8,869,369</b>                                     | <b>8,869,369</b>                                 | <b>8,690,754</b>                    |

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**SHIRE OF WONGAN-BALLIDU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 JUNE 2026**

**3 EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2025-26 year is \$10,000 and 10.00% whichever is the greater.

| Description                                                                                                                                  | Var. \$   | Var. %   |   |
|----------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|---|
|                                                                                                                                              | \$        | %        |   |
| <b>Revenue from operating activities</b>                                                                                                     |           |          |   |
| <b>Grants, subsidies and contributions</b>                                                                                                   | 2,565,333 | 121.58%  | ▲ |
| Prepayment of 2026/27 Federal Assistance Grants                                                                                              |           |          |   |
| <b>Fees and charges</b>                                                                                                                      | 122,330   | 19.68%   | ▲ |
| Favourable - due to an increase in fees received, including Town Planning Application Fees, Private Works income and other fees and charges. |           |          |   |
| <b>Interest revenue</b>                                                                                                                      | 42,065    | 22.70%   | ▲ |
| Favourable - Higher interest income on Reserve Funds and rates penalty interest.                                                             |           |          |   |
| <b>Other revenue</b>                                                                                                                         | 41,730    | 32.42%   | ▲ |
| Favourable - Additional revenue received, including insurance claims.                                                                        |           |          |   |
| <b>Profit on asset disposals</b>                                                                                                             | (14,474)  | (19.85%) | ▼ |
| Permanent - Less proceeds than budgeted, and one asset not disposed of.                                                                      |           |          |   |
| <b>Expenditure from operating activities</b>                                                                                                 |           |          |   |
| <b>Employee costs</b>                                                                                                                        | 328,051   | 10.69%   | ▲ |
| Favourable - Due to employee vacancies.                                                                                                      |           |          |   |
| <b>Materials and contracts</b>                                                                                                               | 236,340   | 11.43%   | ▲ |
| Timing - works scheduling and some carry overs.                                                                                              |           |          |   |
| <b>Inflows from investing activities</b>                                                                                                     |           |          |   |
| <b>Proceeds from disposal of assets</b>                                                                                                      | (167,067) | (37.21%) | ▼ |
| Variation due to reduced value of plant disposal - Written Down Value of asset                                                               |           |          |   |
| <b>Outflows from investing activities</b>                                                                                                    |           |          |   |
| <b>Acquisition of property, plant and equipment</b>                                                                                          | 506,108   | 23.52%   | ▲ |
| Timing - Asset additions not carried out.                                                                                                    |           |          |   |
| <b>Inflows from financing activities</b>                                                                                                     |           |          |   |
| <b>Transfer from reserves</b>                                                                                                                | (163,500) | (12.45%) | ▼ |
| Reduction as approved by Council - Carry over of works.                                                                                      |           |          |   |
| <b>Surplus or deficit after imposition of general rates</b>                                                                                  | 0         | 0.00%    |   |
| Timing - works scheduling fluctuations throughout the year.                                                                                  |           |          |   |

**SHIRE OF WONGAN-BALLIDU**  
**SUPPLEMENTARY INFORMATION**

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**BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION**

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

**SHIRE OF WONGAN-BALLIDU**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 30 JUNE 2026**

**1 RESERVE ACCOUNTS**

| Reserve account name                          | Budget           |                  |                    |                  | Amended Budget   |                  |                    |                  | Actual           |                |                  |                    |                  |
|-----------------------------------------------|------------------|------------------|--------------------|------------------|------------------|------------------|--------------------|------------------|------------------|----------------|------------------|--------------------|------------------|
|                                               | Opening          | Transfers        | Transfers          | Closing          | Opening          | Transfers        | Transfers          | Closing          | Opening          | Interest       | Transfers        | Transfers          | Closing          |
|                                               | Balance          | In (+)           | Out (-)            | Balance          | Balance          | In (+)           | Out (-)            | Balance          | Balance          | Earned         | In (+)           | Out (-)            | Balance          |
|                                               | \$               | \$               | \$                 | \$               | \$               | \$               | \$                 | \$               | \$               |                | \$               | \$                 | \$               |
| <b>Reserve accounts restricted by Council</b> |                  |                  |                    |                  |                  |                  |                    |                  |                  |                |                  |                    |                  |
| Long Service Leave Reserve                    | 41,842           | 0                | 0                  | 41,842           | 41,842           | 0                | 0                  | 41,842           | 41,842           | 0              | 0                | 0                  | 41,842           |
| Depot Improvement Reserve                     | 71,372           | 25,000           | 0                  | 96,372           | 71,372           | 25,000           | 0                  | 96,372           | 71,372           | 0              | 25,000           | 0                  | 96,372           |
| Plant Reserve                                 | 1,015,082        | 950,000          | (973,000)          | 992,082          | 1,015,082        | 950,000          | (973,000)          | 992,082          | 1,015,082        | 165,361        | 855,000          | (973,000)          | 897,082          |
| Land Development & Housing Reserve            | 572,792          | 150,000          | 0                  | 722,792          | 572,792          | 150,000          | 0                  | 722,792          | 572,792          | 0              | 150,000          | 0                  | 722,792          |
| Wongan Hills Community Resource Centre Rese   | 12,923           | 0                | 0                  | 12,923           | 12,923           | 0                | 0                  | 12,923           | 12,923           | 0              | 0                | 0                  | 12,923           |
| Swimming Pool Reserve                         | 73,188           | 100,000          | (30,000)           | 143,188          | 73,188           | 100,000          | (30,000)           | 143,188          | 73,188           | 0              | 100,000          | (20,000)           | 153,188          |
| Historical Publications Reserve               | 7,126            | 0                | (7,126)            | 0                | 7,126            | 0                | (7,126)            | 0                | 7,126            | 0              | 0                | (7,126)            | 0                |
| Special Projects Reserve                      | 970,818          | 8,713            | 0                  | 979,531          | 970,818          | 8,713            | (149,526)          | 830,005          | 970,818          | 0              | 8,713            | (149,526)          | 830,005          |
| Waste Management Reserve                      | 60,366           | 150,000          | 0                  | 210,366          | 60,366           | 150,000          | 0                  | 210,366          | 60,366           | 0              | 150,000          | 0                  | 210,366          |
| Housing - Stickland Street Reserve            | 73,582           | 5,000            | 0                  | 78,582           | 73,582           | 5,000            | 0                  | 78,582           | 73,582           | 0              | 5,000            | 0                  | 78,582           |
| Housing - Quinlan Street Reserve              | 54,915           | 5,000            | 0                  | 59,915           | 54,915           | 5,000            | 0                  | 59,915           | 54,915           | 0              | 5,000            | 0                  | 59,915           |
| Housing - Patterson Street Reserve            | 69,357           | 5,000            | 0                  | 74,357           | 69,357           | 5,000            | 0                  | 74,357           | 69,357           | 0              | 5,000            | 0                  | 74,357           |
| Sporting Co-Location Reserve                  | 113,360          |                  | 0                  | 113,360          | 113,360          |                  | 0                  | 113,360          | 113,360          | 0              | 0                | 0                  | 113,360          |
| Building Asset Management Reserve             | 547,482          | 150,000          | (153,500)          | 543,982          | 547,482          | 150,000          | (153,500)          | 543,982          | 547,482          | 0              | 150,000          | 0                  | 697,482          |
|                                               | <b>3,684,205</b> | <b>1,548,713</b> | <b>(1,163,626)</b> | <b>4,069,292</b> | <b>3,684,205</b> | <b>1,548,713</b> | <b>(1,313,152)</b> | <b>3,919,766</b> | <b>3,684,205</b> | <b>165,361</b> | <b>1,453,713</b> | <b>(1,149,652)</b> | <b>3,988,266</b> |

## 2 CAPITAL ACQUISITIONS

| Capital acquisitions                                | Amended          |                  | YTD Actual       | YTD Variance     |
|-----------------------------------------------------|------------------|------------------|------------------|------------------|
|                                                     | Budget           | YTD Budget       |                  |                  |
|                                                     | \$               | \$               | \$               | \$               |
| Buildings - non specialised                         | 22,500           | 22,500           | 9,112            | (13,388)         |
| Buildings - specialised                             | 2,105,700        | 605,700          | 146,659          | (459,041)        |
| Furniture and equipment                             | 59,700           | 59,700           | 51,980           | (7,720)          |
| Plant and equipment                                 | 959,000          | 1,359,000        | 1,336,199        | (22,801)         |
| Motor vehicles                                      | 505,000          | 105,000          | 101,842          | (3,158)          |
| <b>Acquisition of property, plant and equipment</b> | <b>3,651,900</b> | <b>2,151,900</b> | <b>1,645,792</b> | <b>(506,108)</b> |
| Infrastructure - roads                              | 5,006,607        | 5,008,407        | 4,977,084        | (31,323)         |
| Infrastructure other - footpaths                    | 164,716          | 164,716          | 166,141          | 1,425            |
| Infrastructure other - signs                        | 60,027           | 60,027           | 60,077           | 50               |
| Infrastructure other - other                        | 209,272          | 209,272          | 208,698          | (574)            |
| <b>Acquisition of infrastructure</b>                | <b>5,440,622</b> | <b>5,442,422</b> | <b>5,412,000</b> | <b>(30,422)</b>  |
| <b>Total capital acquisitions</b>                   | <b>9,092,522</b> | <b>7,594,322</b> | <b>7,057,792</b> | <b>(536,530)</b> |
| <b>Capital Acquisitions Funded By:</b>              |                  |                  |                  |                  |
| Capital grants and contributions                    | 4,397,316        | 4,397,316        | 4,285,441        | (111,875)        |
| Borrowings                                          | 1,500,000        | 0                | 0                | 0                |
| Other (disposals & C/Fwd)                           | 449,000          | 449,000          | 281,933          | (167,067)        |
| Reserve accounts                                    |                  |                  |                  |                  |
| Plant Reserve                                       | 973,000          | 973,000          | 973,000          | 0                |
| Swimming Pool Reserve                               | 30,000           | 20,000           | 20,000           | 0                |
| Historical Publications Reserve                     | 7,126            | 0                | 7,126            | 7,126            |
| Special Projects Reserve                            | 0                | 0                | 149,526          | 149,526          |
| Building Asset Management Reserve                   | 153,500          | 0                | 0                | 0                |
| Contribution - operations                           | 1,582,580        | 1,755,006        | 1,340,767        | (414,239)        |
| <b>Capital funding total</b>                        | <b>9,092,522</b> | <b>7,594,322</b> | <b>7,057,792</b> | <b>(536,530)</b> |

### KEY INFORMATION

#### Initial recognition

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

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

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

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

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

#### Measurement after recognition

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

#### Reportable Value

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

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



2 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

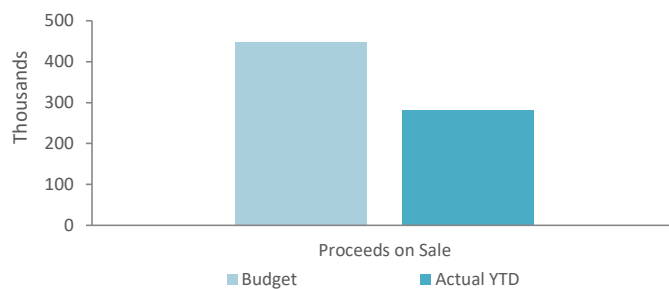
| Job #  | Account Description                                            | Amended          |                  | YTD Actual       | Variance<br>(Under)/Over |  | Indicator | Completion | Asset Class                      |
|--------|----------------------------------------------------------------|------------------|------------------|------------------|--------------------------|--|-----------|------------|----------------------------------|
|        |                                                                | Budget           | YTD Budget       |                  | YTD                      |  |           |            |                                  |
|        |                                                                | \$               | \$               | \$               | \$                       |  |           |            |                                  |
| 00001  | CRC Capital Expense (Buildings) - CAPEX                        | 8,500            | 8,500            | 11,633           | (3,133)                  |  |           | 137%       | Buildings - specialised          |
| 00002  | 16 Moore Street (Buildings)- CAPEX                             | 18,500           | 18,500           | 5,022            | 13,478                   |  |           | 27%        | Buildings - non specialised      |
| 00004  | Ballidu Hall (Buildings)- CAPEX                                | 153,500          | 153,500          | 2,266            | 151,234                  |  |           | 1%         | Buildings - specialised          |
| 00005  | Federation Park (Cadoux) - Capex                               | 22,500           | 22,500           | 8,323            | 14,177                   |  |           | 37%        | Buildings - specialised          |
| 00007  | Sports Pavilion - Remedial Repairs to Walls / Railings         | 19,000           | 19,000           | 7,829            | 11,171                   |  |           | 41%        | Buildings - specialised          |
| 00008  | Depot Bldg. Capital (Buildings) - CAPEX                        | 49,000           | 49,000           | 32,438           | 16,562                   |  |           | 66%        | Buildings - specialised          |
| 00009  | Museum - CAPEX                                                 | 77,000           | 77,000           | 26,677           | 50,323                   |  |           | 35%        | Buildings - specialised          |
| 00012  | Capex - Staff Housing - Shields Crescent                       | 0                | 0                | 2,639            | (2,639)                  |  |           |            | Buildings - non specialised      |
| 00013  | Capex - Staff Housing - Stickland St - Driveways               | 4,000            | 4,000            | 1,451            | 2,549                    |  |           | 36%        | Buildings - non specialised      |
| 00016  | Capex - Ninan/Hinds BFB Fire Shed                              | 1,500,000        | 0                | 0                | 0                        |  |           | 0%         | Buildings - specialised          |
| 00017  | Emergency Power Backup Generator - Medical Centre              | 30,000           | 30,000           | 19,143           | 10,857                   |  |           | 64%        | Plant and equipment              |
| 00025  | Ballidu Sports Complex (Buildings) - CAPEX                     | 9,800            | 9,800            | 0                | 9,800                    |  |           | 0%         | Buildings - specialised          |
| 00027  | Emergency Power Backup Generator - Sports Pavilion             | 5,000            | 5,000            | 3,391            | 1,609                    |  |           | 68%        | Plant and equipment              |
| 00029  | Sundry Plant and Equipment (CAPEX)                             | 40,000           | 40,000           | 21,265           | 18,735                   |  |           | 53%        | Plant and equipment              |
| 00036  | WH Cemetery Toilet                                             | 0                | 0                | 2,114            | (2,114)                  |  |           |            | Buildings - specialised          |
| 00040  | Emergency Power Backup Generator - CRC                         | 7,000            | 7,000            | 13,577           | (6,577)                  |  |           | 194%       | Plant and equipment              |
| 00043  | Cadoux Rec Centre - Repair Lights Bball and Main Area          | 15,500           | 15,500           | 13,786           | 1,714                    |  |           | 89%        | Buildings - specialised          |
| 00044  | Cadoux Rec Centre - Ablution Plumbing                          | 32,700           | 32,700           | 2,356            | 30,344                   |  |           | 7%         | Buildings - specialised          |
| 00045  | WH Civic Centre - Conservation Works                           | 107,100          | 107,100          | 15,689           | 91,411                   |  |           | 15%        | Buildings - specialised          |
| 00046  | WH Swimming Pool - Changeroom upgrade and Swim Club door       | 39,600           | 39,600           | 6,344            | 33,256                   |  |           | 16%        | Buildings - specialised          |
| 00047  | WH - Old Bowling Club Building - Demolition                    | 56,500           | 56,500           | 126              | 56,374                   |  |           | 0%         | Buildings - specialised          |
| 00048  | W.H. Recreation Complex (Fencing) - CAPEX                      | 15,000           | 15,000           | 15,000           | 0                        |  |           | 100%       | Buildings - specialised          |
| 00049  | Toyota Kluger 2022 (WB2)                                       | 65,000           | 65,000           | 64,860           | 141                      |  |           | 100%       | Motor Vehicles                   |
| 00050  | Toyota Rav 2021 (WB7)                                          | 40,000           | 40,000           | 36,982           | 3,018                    |  |           | 92%        | Motor Vehicles                   |
| 00051  | Volvo L70F Loader (LDR6)                                       | 375,000          | 375,000          | 340,100          | 34,900                   |  |           | 91%        | Plant and equipment              |
| 00052  | Vertimower (VM2)                                               | 25,000           | 25,000           | 24,455           | 545                      |  |           | 98%        | Plant and equipment              |
| 00053  | Tri-axle semi tipper trailer (TK35)                            | 150,000          | 150,000          | 133,100          | 16,900                   |  |           | 89%        | Plant and equipment              |
| 00054  | Street Sweeper                                                 | 157,000          | 157,000          | 155,469          | 1,531                    |  |           | 99%        | Plant and equipment              |
| 00055  | Cat 12M Grader - Maintenance (G17)                             | 490,000          | 490,000          | 518,800          | (28,800)                 |  |           | 106%       | Plant and equipment              |
| 00056  | Machinery Float (TK35 & TK36)                                  | 80,000           | 80,000           | 106,900          | (26,900)                 |  |           | 134%       | Plant and equipment              |
| 50005  | Cemetery WH Capex (Infras Other) - CAPEX                       | 39,500           | 39,500           | 40,017           | (517)                    |  |           | 101%       | Infrastructure other - other     |
| 50007  | WH Swimming Pool (Infrastructure Other) - CAPEX                | 65,500           | 65,500           | 57,034           | 8,466                    |  |           | 87%        | Infrastructure other - other     |
| 50015  | Community Park BBQ                                             | 0                | 0                | 2,078            | (2,078)                  |  |           |            | Buildings - specialised          |
| 70000  | Computer Hardware (F&E)- CAPEX                                 | 22,000           | 22,000           | 17,965           | 4,035                    |  |           | 82%        | Furniture and equipment          |
| 70002  | CRC Capital Expense - Replace Carpet Function Room - (F&E)     | 17,700           | 17,700           | 15,044           | 2,656                    |  |           | 85%        | Furniture and equipment          |
| 70003  | IT Network Equipment- Depot Buildings (F&E)                    | 20,000           | 20,000           | 18,972           | 1,028                    |  |           | 95%        | Furniture and equipment          |
| ARoads | RRG Funded Capital Roadworks (Infras Roads)                    | 1,596,237        | 1,596,237        | 1,605,611        | (9,374)                  |  |           | 101%       | Infrastructure - roads           |
| BROADS | R2R Funded Capital Roadworks (Infras Roads)                    | 912,093          | 912,093          | 913,387          | (1,294)                  |  |           | 100%       | Infrastructure - roads           |
| D0183  | Shields Crescent, Airport Road, Ackland Street & Swimming Pool | 164,716          | 164,716          | 166,141          | (1,425)                  |  |           | 101%       | Infrastructure other - footpaths |
| E0006  | Signage Various Locations                                      | 60,027           | 60,027           | 60,077           | (50)                     |  |           | 100%       | Infrastructure other - signs     |
| E0032  | Ballidu Southeast Road & Townsend St Intersection              | 65,000           | 65,000           | 66,215           | (1,215)                  |  |           | 102%       | Infrastructure - roads           |
| E0007  | Moonjin West Road - 2km Gravel Resheet                         | 142,239          | 142,239          | 144,668          | (2,429)                  |  |           | 102%       | Infrastructure - roads           |
| C0020  | Mocardy Dam & Railway Dam - Automation WH Oval Tanks           | 104,272          | 104,272          | 111,647          | (7,375)                  |  |           | 107%       | Infrastructure other - other     |
| WSFN   | Wheatbelt Secondary Freight Network Roadworks (Infra Roads)    | 2,292,838        | 2,292,838        | 2,247,203        | 45,635                   |  |           | 98%        | Infrastructure - roads           |
|        |                                                                | <b>9,094,322</b> | <b>7,594,322</b> | <b>7,057,792</b> | <b>536,531</b>           |  |           | <b>78%</b> |                                  |

Capital expenditure total  
Level of completion indicators

|                               |                                                                                       |
|-------------------------------|---------------------------------------------------------------------------------------|
| Total Actual < Current Budget |  |
| No Current Budg               |  |
| No YTD Actual                 |  |
| Total Actual > Current Budget |  |

### 3 DISPOSAL OF ASSETS

|                     |                                      | Budget         |          |         |          | YTD Actual     |          |        |           |
|---------------------|--------------------------------------|----------------|----------|---------|----------|----------------|----------|--------|-----------|
| Asset Ref.          | Asset description                    | Net Book Value | Proceeds | Profit  | (Loss)   | Net Book Value | Proceeds | Profit | (Loss)    |
|                     |                                      | \$             | \$       | \$      | \$       | \$             | \$       | \$     | \$        |
| Motor Vehicles      |                                      |                |          |         |          |                |          |        |           |
| MV00007             | Toyota Kluger (WB2)                  | 27,561         | 40,000   | 12,439  | 0        | 33,466         | 44,500   | 11,034 | 0         |
| MV00006             | Toyota RAV4 (WB007)                  | 10,000         | 39,000   | 29,000  | 0        | 5,650          | 37,500   | 31,850 | 0         |
| Plant and equipment |                                      |                |          |         |          |                |          |        |           |
| PE00046             | Cat 12M Grader - Maintenance (G17)   | 260,490        | 210,000  | 0       | (50,490) | 273,298        | 118,769  | 0      | (154,529) |
| PE00018             | Volvo L70F Loader (LDR6)             | 38,400         | 85,000   | 46,600  | 0        | 38,400         | 35,462   | 0      | (2,938)   |
| PE00014             | Machinery Float                      | 11,200         | 30,000   | 18,800  | 0        | 7,760          | 15,065   | 7,305  | 0         |
| PE00009             | Tri-Axle semi tipper trailer (TRL25) | 22,384         | 35,000   | 12,616  | 0        | 22,384         | 30,637   | 8,253  | 0         |
| PE00020             | Vertimower (VM2)                     | 6,048          | 10,000   | 3,952   | 0        | 0              | 0        | 0      | 0         |
|                     |                                      | 376,083        | 449,000  | 123,407 | (50,490) | 380,957        | 281,933  | 58,442 | (157,467) |



#### 4 BORROWINGS

##### Repayments - borrowings

| Information on borrowings          |          |               | New Loans        |          |                  | Principal Repayments |                  | Principal Outstanding |                  | Interest Repayments |                 |
|------------------------------------|----------|---------------|------------------|----------|------------------|----------------------|------------------|-----------------------|------------------|---------------------|-----------------|
| Particulars                        | Loan No. | Interest Rate | 1 July 2025      | Actual   | Budget           | Actual               | Budget           | Actual                | Budget           | Actual              | Budget          |
|                                    |          |               | \$               | \$       | \$               | \$                   | \$               | \$                    | \$               | \$                  | \$              |
| Recreation Centre Improvements     | 152      | 2.05%         | 1,528,820        | 0        | 0                | (91,509)             | (91,519)         | 1,437,311             | 1,437,301        | (30,640)            | (30,640)        |
|                                    |          |               | 1,528,820        | 0        | 0                | (91,509)             | (91,519)         | 1,437,311             | 1,437,301        | (30,640)            | (30,640)        |
| <b>Self supporting loans</b>       |          |               |                  |          |                  |                      |                  |                       |                  |                     |                 |
| Construction of Aged Persons Units | 151A     | 3.65%         | 170,222          | 0        | 0                | (20,118)             | (20,118)         | 150,104               | 150,104          | (6,031)             | (6,031)         |
| Lake Ninan/Hinds BFB Fire Shed     |          |               | 0                | 0        | 1,500,000        | 0                    | 0                | 0                     | 1,500,000        | 0                   | 0               |
|                                    |          |               | 170,222          | 0        | 1,500,000        | (20,118)             | (20,118)         | 150,104               | 1,650,104        | (6,031)             | (6,031)         |
| <b>Total</b>                       |          |               | <b>1,699,042</b> | <b>0</b> | <b>1,500,000</b> | <b>(111,627)</b>     | <b>(111,637)</b> | <b>1,587,415</b>      | <b>3,087,405</b> | <b>(36,671)</b>     | <b>(36,671)</b> |
| Current borrowings                 |          |               | 111,637          |          |                  |                      |                  | 114,259               |                  |                     |                 |
| Non-current borrowings             |          |               | 1,587,405        |          |                  |                      |                  | 1,473,156             |                  |                     |                 |
|                                    |          |               | <b>1,699,042</b> |          |                  |                      |                  | <b>1,587,415</b>      |                  |                     |                 |

All debenture repayments were financed by general purpose revenue.  
Self supporting loans are financed by repayments from third parties.

##### New borrowings 2025-26

| Particulars                    | Amount Borrowed | Amount Borrowed | Institution | Loan Type | Term Years | Total Interest & Charges | Interest Rate | Amount (Used) |        | Balance Unspent |
|--------------------------------|-----------------|-----------------|-------------|-----------|------------|--------------------------|---------------|---------------|--------|-----------------|
|                                | Actual          | Budget          |             |           |            | \$                       |               | Actual        | Budget |                 |
|                                | \$              | \$              |             |           |            | \$                       | %             | \$            | \$     | \$              |
| Lake Ninan/Hinds BFB Fire Shed | 0               | 1,500,000       | WATC        | Fixed     | 10         | 0                        | 5.60          | 0             | 0      | 1,500,000       |

##### KEY INFORMATION

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.

## 5 LEASE LIABILITIES

### Movement in carrying amounts

| Information on leases<br>Particulars | Lease No. | 1 July 2025   | New Leases |          | Principal Repayments |                | Principal Outstanding |              | Interest Repayments |          |
|--------------------------------------|-----------|---------------|------------|----------|----------------------|----------------|-----------------------|--------------|---------------------|----------|
|                                      |           |               | Actual     | Budget   | Actual               | Budget         | Actual                | Budget       | Actual              | Budget   |
|                                      |           | \$            | \$         | \$       | \$                   | \$             | \$                    | \$           | \$                  | \$       |
| Photocopiers                         |           | 18,110        | 0          | 0        | (10,264)             | (9,056)        | 7,846                 | 9,054        | 0                   | 0        |
| <b>Total</b>                         |           | <b>18,110</b> | <b>0</b>   | <b>0</b> | <b>(10,264)</b>      | <b>(9,056)</b> | <b>7,846</b>          | <b>9,054</b> | <b>0</b>            | <b>0</b> |
| Current lease liabilities            |           | 9,674         |            |          |                      |                | 7,846                 |              |                     |          |
| Non-current lease liabilities        |           | 8,436         |            |          |                      |                | 0                     |              |                     |          |
|                                      |           | <b>18,110</b> |            |          |                      |                | <b>7,846</b>          |              |                     |          |

All lease repayments were financed by general purpose revenue.

### KEY INFORMATION

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

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

## 6 OTHER CURRENT LIABILITIES

|                                         | Note | Opening<br>Balance<br>1 July 2025 | Liability<br>transferred<br>from/(to)<br>non current | Liability<br>Increase | Liability<br>Reduction | Closing<br>Balance<br>30 June 2026 |
|-----------------------------------------|------|-----------------------------------|------------------------------------------------------|-----------------------|------------------------|------------------------------------|
|                                         |      | \$                                | \$                                                   | \$                    | \$                     | \$                                 |
| <b>Other current liabilities</b>        |      |                                   |                                                      |                       |                        |                                    |
| <b>Other liabilities</b>                |      |                                   |                                                      |                       |                        |                                    |
| Contract liabilities                    |      | 47,300                            | 0                                                    | 110,707               |                        | 158,007                            |
| Capital grant/contributions liabilities |      | 99,417                            | 0                                                    | 50,000                | (99,417)               | 50,000                             |
| <b>Total other liabilities</b>          |      | 146,717                           | 0                                                    | 160,707               | (99,417)               | 208,007                            |
| <b>Employee Related Provisions</b>      |      |                                   |                                                      |                       |                        |                                    |
| Provision for annual leave              |      | 203,631                           | 0                                                    |                       | (31,376)               | 172,255                            |
| Provision for long service leave        |      | 199,704                           | 0                                                    | 0                     | (5,084)                | 194,620                            |
| Other employee leave provisions         |      | 0                                 | 0                                                    | 18,782                |                        | 18,782                             |
| <b>Total Provisions</b>                 |      | 403,335                           | 0                                                    | 18,782                | (36,460)               | 385,657                            |
| <b>Total other current liabilities</b>  |      | <b>550,052</b>                    | <b>0</b>                                             | <b>179,489</b>        | <b>(135,877)</b>       | <b>593,664</b>                     |

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 7 and 8

### KEY INFORMATION

#### Provisions

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

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

#### Employee Related Provisions

##### Short-term employee benefits

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

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

##### Other long-term employee benefits

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

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

#### Contract liabilities

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

#### Capital grant/contribution liabilities

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

7 GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Provider                                                                                        | Unspent grant, subsidies and contributions liability |                          |                                          |                          |                                     | Grants, subsidies and        |                  |                          |
|-------------------------------------------------------------------------------------------------|------------------------------------------------------|--------------------------|------------------------------------------|--------------------------|-------------------------------------|------------------------------|------------------|--------------------------|
|                                                                                                 | Liability<br>1 July 2025                             | Increase in<br>Liability | Decrease in<br>Liability<br>(As revenue) | Liability<br>30 Jun 2026 | Current<br>Liability<br>30 Jun 2026 | Amended<br>Budget<br>Revenue | YTD<br>Budget    | YTD<br>Revenue<br>Actual |
|                                                                                                 | \$                                                   | \$                       | \$                                       | \$                       | \$                                  | \$                           | \$               | \$                       |
| <b>Grants and subsidies</b>                                                                     |                                                      |                          |                                          |                          |                                     |                              |                  |                          |
| WA Local Government Grants Commission (WALGGC) Financial Assistance Grants (General)            | 0                                                    | 0                        | 0                                        | 0                        | 0                                   | 860,223                      | 860,223          | 2,376,000                |
| WA Local Government Grants Commission (WALGGC) Financial Assistance Grants (Roads)              | 0                                                    | 0                        | 0                                        | 0                        | 0                                   | 558,404                      | 558,404          | 1,651,746                |
| Department of Fire & Emergency Services (DFES) ESL Operating Grant                              | 0                                                    | 0                        | 0                                        | 0                        | 0                                   | 40,860                       | 40,860           | 47,657                   |
| Department of Fire & Emergency Services (DFES) BRMC Operating Grant                             | 0                                                    | 124,421                  |                                          | 124,421                  | 89,602                              | 146,540                      | 146,540          | 76,294                   |
| Department of Fire & Emergency Services (DFES) Disaster Resilience Grants - AWARE               | 0                                                    | 0                        | 0                                        | 0                        | 0                                   | 0                            | 0                | 2,420                    |
| State Library of WA State Library Grants                                                        | 0                                                    | 0                        | 0                                        | 0                        | 0                                   | 5,000                        | 5,000            | 10,000                   |
| Royal Lifesaving Society WA Inc Swim to Survive Program Funding                                 | 0                                                    | 0                        | 0                                        | 0                        | 0                                   | 0                            | 0                | 909                      |
| Main Roads WA (MRWA) Street Lighting Subsidy                                                    | 0                                                    | 0                        | 0                                        | 0                        | 0                                   | 5,000                        | 5,000            | 5,210                    |
| Main Roads WA (MRWA) Direct Road Grant                                                          | 0                                                    | 0                        | 0                                        | 0                        | 0                                   | 314,538                      | 314,538          | 314,538                  |
| Department of Primary Industries & Regional Development (DPIRD) DPRID Operating Grant           | 0                                                    | 0                        | 0                                        | 0                        | 0                                   | 124,000                      | 124,000          | 124,227                  |
| Department of Primary Industries & Regional Development (DPIRD) Trainee Support Grant - 2024/25 | 44,000                                               | 0                        | (28,894)                                 | 15,106                   | 15,106                              | 40,000                       | 40,000           | 26,268                   |
| Department of Primary Industries & Regional Development (DPIRD) Trainee Support Grant - 2025/26 | 0                                                    | 50,000                   | 0                                        | 50,000                   | 50,000                              | 0                            | 0                | 0                        |
| Department of Primary Industries & Regional Development (DPIRD) Seniors Grant 2025/26           | 3,300                                                | 0                        | (3,300)                                  | 0                        | 0                                   | 0                            | 0                | 3,600                    |
| Department of Primary Industries & Regional Development (DPIRD) Seniors Grant 2026/27           |                                                      | 3,300                    |                                          |                          | 3,300                               |                              |                  |                          |
| CRC Adhoc Grants Staying In Place - Kick Start Grant                                            | 0                                                    | 0                        | 0                                        | 0                        | 0                                   | 6,000                        | 6,000            | 10,500                   |
| CRC Adhoc Grants Seniors Week (Quiz)                                                            | 0                                                    | 0                        | 0                                        | 0                        | 0                                   | 0                            | 0                | 1,100                    |
|                                                                                                 | <b>47,300</b>                                        | <b>177,721</b>           | <b>(32,194)</b>                          | <b>189,527</b>           | <b>158,008</b>                      | <b>2,100,565</b>             | <b>2,100,565</b> | <b>4,650,469</b>         |
| <b>Contributions</b>                                                                            |                                                      |                          |                                          |                          |                                     |                              |                  |                          |
| Department of Fire & Emergency Services (DFES) ESL Administration Commission                    | 0                                                    | 0                        | 0                                        | 0                        | 0                                   | 4,000                        | 4,000            | 4,000                    |
| DrumMuster DrumMuster Commission                                                                | 0                                                    | 0                        | 0                                        | 0                        | 0                                   | 500                          | 500              | 579                      |
| RDA Wheatbelt Inc Student Support Officer Contribution                                          | 0                                                    | 0                        | 0                                        | 0                        | 0                                   | 5,000                        | 5,000            | 7,132                    |
| Wongan Hills Tourism Group Contribution to Railway Toilets Mural                                | 0                                                    | 0                        | 0                                        | 0                        | 0                                   | 0                            | 0                | 2,000                    |
| Wongan Hills Progress Association Contribution to Railway Toilets Mural                         | 0                                                    | 0                        | 0                                        | 0                        | 0                                   | 0                            | 0                | 1,000                    |
| Wongan Hills CWA Contribution to Railway Toilets Mural                                          | 0                                                    | 0                        | 0                                        | 0                        | 0                                   | 0                            | 0                | 1,000                    |
| Wongan Hills Arts Society Contribution to Railway Toilets Mural                                 | 0                                                    | 0                        | 0                                        | 0                        | 0                                   | 0                            | 0                | 1,000                    |
| Wongan Community Store Inc Contribution to Railway Toilets Mural                                | 0                                                    | 0                        | 0                                        | 0                        | 0                                   | 0                            | 0                | 1,000                    |
| Kondut Sports Council Contribution to Railway Toilets Mural                                     | 0                                                    | 0                        | 0                                        | 0                        | 0                                   | 0                            | 0                | 5,000                    |
| Kanyanya Contribution to Railway Toilets Mural                                                  | 0                                                    | 0                        | 0                                        | 0                        | 0                                   | 0                            | 0                | 1,000                    |
| Jobs and Skills WA Employer Incentive Completion Incentive - WAAMS 0413967 (MG)                 | 0                                                    | 0                        | 0                                        | 0                        | 0                                   | 0                            | 0                | 1,244                    |
|                                                                                                 | <b>0</b>                                             | <b>0</b>                 | <b>0</b>                                 | <b>0</b>                 | <b>0</b>                            | <b>9,500</b>                 | <b>9,500</b>     | <b>24,955</b>            |
| <b>TOTALS</b>                                                                                   | <b>47,300</b>                                        | <b>177,721</b>           | <b>(32,194)</b>                          | <b>189,527</b>           | <b>158,008</b>                      | <b>2,110,065</b>             | <b>2,110,065</b> | <b>4,675,424</b>         |

8 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Provider                            |                                                  |                                                         | Capital grant/contribution liabilities |               |                 |               |               | Capital grants, subsidies and contributions revenue |                  |                  |
|-------------------------------------|--------------------------------------------------|---------------------------------------------------------|----------------------------------------|---------------|-----------------|---------------|---------------|-----------------------------------------------------|------------------|------------------|
|                                     |                                                  |                                                         | Liability                              | Increase in   | Decrease in     | Liability     | Current       | Amended                                             | YTD              | YTD              |
|                                     |                                                  |                                                         | 1 July 2025                            | Liability     | Liability       | 30 Jun 2026   | Liability     | Budget                                              | Budget           | Revenue          |
|                                     |                                                  |                                                         | \$                                     | \$            | (As revenue)    | \$            | \$            | \$                                                  | \$               | \$               |
| <b>Capital grants and subsidies</b> |                                                  |                                                         |                                        |               |                 |               |               |                                                     |                  |                  |
|                                     | Department of Fire & Emergency Services (DFES)   | Disaster Ready Fund - Emergency Generator WH Sports Pav | 0                                      | 0             | 0               | 0             | 0             | 11,250                                              | 11,250           | 6,707            |
|                                     | Department of Water and Environmental Regulation | C6629 Effective Water Management                        | 0                                      | 50,000        | 0               | 50,000        | 50,000        | 72,990                                              | 72,990           | 74,000           |
|                                     | Main Roads WA (MRWA)                             | Regional Road Group Grants                              | 0                                      | 0             | 0               | 0             | 0             | 1,062,430                                           | 1,062,430        | 1,061,369        |
|                                     | Main Roads WA (MRWA)                             | Wheatbelt Secondary Freight Network (WSFN)              | 0                                      | 0             | 0               | 0             | 0             | 2,143,829                                           | 2,143,829        | 2,074,997        |
|                                     | Department of Infrastructure (CTH)               | Roads to Recovery                                       | 99,417                                 | 0             | (99,417)        | 0             | 0             | 959,459                                             | 959,459          | 912,134          |
|                                     | Department of Transport                          | WA Bike Network Funding                                 | 0                                      | 0             | 0               | 0             | 0             | 82,358                                              | 82,358           | 81,742           |
|                                     |                                                  |                                                         | <b>99,417</b>                          | <b>50,000</b> | <b>(99,417)</b> | <b>50,000</b> | <b>50,000</b> | <b>4,332,316</b>                                    | <b>4,332,316</b> | <b>4,210,949</b> |
| <b>Capital contributions</b>        |                                                  |                                                         |                                        |               |                 |               |               |                                                     |                  |                  |
|                                     | Co-operative Bulk Handling                       |                                                         | 0                                      | 0             | 0               | 0             | 0             | 65,000                                              | 65,000           | 74,492           |
|                                     |                                                  |                                                         | <b>0</b>                               | <b>0</b>      | <b>0</b>        | <b>0</b>      | <b>0</b>      | <b>65,000</b>                                       | <b>65,000</b>    | <b>74,492</b>    |
| <b>TOTALS</b>                       |                                                  |                                                         | <b>99,417</b>                          | <b>50,000</b> | <b>(99,417)</b> | <b>50,000</b> | <b>50,000</b> | <b>4,397,316</b>                                    | <b>4,397,316</b> | <b>4,285,441</b> |

**SHIRE OF WONGAN-BALLIDU**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 30 JUNE 2026**

**9 BUDGET AMENDMENTS**

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

| Description                                    | Council Resolution | Classification           | Non Cash Adjustment | Increase in Available Cash | Decrease in Available Cash | Amended Budget Running Balance |
|------------------------------------------------|--------------------|--------------------------|---------------------|----------------------------|----------------------------|--------------------------------|
|                                                |                    |                          | \$                  | \$                         | \$                         | \$                             |
| <b>Budget adoption</b>                         |                    |                          |                     |                            |                            | 0                              |
| Capital Grants, subsidies and contributions    | 191025             | Capital revenue          | 0                   | 82,385                     | 0                          | 82,385                         |
| Infrastructure - Roads                         | 191025             | Capital expenses         | 0                   | 0                          | (123,578)                  | (41,193)                       |
| Transfer from Special Projects Reserves        | 191025             | Capital revenue          | 0                   | 41,193                     | 0                          | 0                              |
| Capital Grants, subsidies and contributions    | 081225             | Capital revenue          | 0                   | 216,667                    | 0                          | 216,667                        |
| Infrastructure - Roads                         | 081225             | Capital expenses         | 0                   | 0                          | (325,000)                  | (108,333)                      |
| Transfer from Special Projects Reserves        | 081225             | Capital revenue          | 0                   | 108,333                    | 0                          | 0                              |
| Financial Assistance Grants (WALGGC) - General | 090326             | Operating revenue        | 0                   | 0                          | (63,463)                   | (63,463)                       |
| Financial Assistance Grants (WALGGC) - Roads   | 090326             | Operating revenue        | 0                   | 0                          | (70,660)                   | (134,123)                      |
| Volunteer BFB                                  | 090326             | Operating expenses       | 0                   | 0                          | (10,000)                   | (144,123)                      |
| Refuse Sites - Operating                       | 090326             | Operating expenses       | 0                   | 0                          | (57,204)                   | (201,327)                      |
| Other Expenses - Honorariums                   | 090326             | Operating expenses       | 0                   | 0                          | (4,000)                    | (205,327)                      |
| WIP - P & E - Medical Centre Generator         | 090326             | Capital expenses         | 0                   | 0                          | (30,000)                   | (235,327)                      |
| Opening Surplus / Deficit                      | 090326             | Opening surplus(deficit) | 0                   | 235,327                    | 0                          | 0                              |
| <b>Budget Amendment - 24 June 2026 OCM</b>     |                    |                          |                     |                            |                            | 0                              |
| Employee Costs                                 |                    | Operating expenses       |                     | 65,000                     |                            | 65,000                         |
| Materials and Contracts                        |                    | Operating expenses       |                     |                            | (65,000)                   | 0                              |
|                                                |                    |                          |                     | <b>748,905</b>             | <b>(748,905)</b>           | <b>0</b>                       |



### 9.2.3 RATE WAIVERS YEAR ENDED 30 JUNE 2026

|                                        |                                                |
|----------------------------------------|------------------------------------------------|
| <b>FILE REFERENCE:</b>                 | Financial Management - Reporting               |
| <b>REPORT DATE:</b>                    | 11 July 2026                                   |
| <b>APPLICANT/PROPONENT:</b>            | N/A                                            |
| <b>OFFICER DISCLOSURE OF INTEREST:</b> | Nil                                            |
| <b>PREVIOUS MEETING REFERENCES:</b>    | Nil                                            |
| <b>AUTHOR:</b>                         | Melinda Lymon – Deputy Chief Executive Officer |
| <b>REVIEWER:</b>                       | Sam Dolzadelli – Chief Executive Officer       |
| <b>ATTACHMENTS:</b>                    | Nil                                            |

#### PURPOSE OF REPORT:

The purpose of this report is for Council consideration of waivers for the 2026/27 rates on four properties within the Shire owned by community groups.

#### BACKGROUND:

Historically, during annual budget deliberations Council has resolved to provide exemptions to a number of properties. The properties below have been endorsed by Council for exemption in previous financial years.

A1134 Ballidu Contemporary Arts Society Gallery  
A1135 Ballidu Contemporary Arts Society (Vacant)  
A1332 CWA Land, Kondut  
A266 Kondut Sports Council Hall  
A434 St John Ambulance  
A470 Wongan-Ballidu Aged Persons Homes – Units  
A440 Wongan-Ballidu Aged Persons Homes – Units  
A421 Wongan-Ballidu Aged Persons Homes – Units  
A409 Scout Association – vacant land (Hospital Rd)  
A1359 Cadoux Sports Council farm land  
A1351 Cadoux Sports Council vacant land  
A1279 Wongan Hills Sports Council farm land  
A82 Wongan Hills Sports Council farm land  
A336 Wongan Hills Sports Council farm land  
A801 Kanyanya, Quinlan St Wongan Hills  
A616 Wongan Community Store, Fenton Place, Wongan Hills

In accordance with legislation all land is rateable unless it satisfies one of the exemptions set out in the *Local Government Act 1995*, Section 6.26. Council does not have discretion over whether the land is deemed non-rateable as this is legislated, though can provide contributions in lieu of the rate amounts to assist not for profit or other agencies. All organisations are subject to paying ESL and rubbish charges as required.

A high-level review of these properties has been carried out in line with the requirements of the Act and Regulations to confirm the appropriate rating treatment. In comparing the information available at Landgate and the Shire records, a number of the properties are Crown land and would inherently be

non-rateable. There are also properties listed for St John and the Aged Persons Homes which are registered charitable organisations.

NB: The Minister for Local Government has previously approved the exemption of the Sports Council owned land under s6.26(2)(k) of the *Local Government Act 1995*(the Act), as this does not ordinarily fit the exemption criterion contained in section 6.26 of the Act.

For the 2026/27 budget there are four properties which are considered rateable and subject to rates. This report is for Council consideration of waivers for these properties.

|       |                                                    |
|-------|----------------------------------------------------|
| A1134 | Ballidu Contemporary Arts Society Gallery          |
| A1135 | Ballidu Contemporary Arts Society (Vacant)         |
| A801  | Kanyanya – Quinlan St, Wongan Hills                |
| A616  | Wongan Community Store, Fenton Place, Wongan Hills |

All other properties previously listed will be noted with the appropriate status, and will be further investigated for management leases or other arrangements to confirm the rating status.

The details of the waiver will be included in the budget as required by Regulation 26 of the *Local Government (Financial Management) Regulations 1996*.

#### **POLICY REQUIREMENTS:**

Nil.

#### **LEGISLATIVE REQUIREMENTS:**

Section 6.26 of the Act stipulates that all land within a district is rateable land, except in certain circumstances.

##### **6.26. RATEABLE LAND**

- (1) Except as provided in this section all land within a district is rateable land.
- (2) The following land is not rateable land —
  - (a) land which is the property of the Crown and –
    - (i) is being used or held for a public purpose; or
    - (ii) is unoccupied, except –
      - I. where any person is, under paragraph (e) of **owner** in section 1.4, the Owner of the land other than by reason of that person being the holder of a prospecting licence held under the *Mining Act 1978* in respect of land the area of which does not exceed 10 ha or a miscellaneous licence held under that Act; or
      - II. where and to the extent and manner in which a person mentioned in paragraph (f) of the definition of **owner** in section 1.4 occupies or makes use of the land; and

- (b) land in the district of a local government while it is owned by the local government and is used for the purposes of that local government other than for purposes of a trading undertaking (as that term is defined in and for the purpose of section 3.59) of the local government; and
  - (c) land in a district while it is owned by a regional local government and is used for the purposes of that regional local government other than for the purposes of a trading undertaking (as that term is defined in and for the purpose of section 3.59) of the regional local government; and
  - (d) land used or held exclusively by a religious body as a place of public worship or in relation to that worship, a place of residence of a minister of religion, a convent, nunnery or monastery, or occupied exclusively by a religious brotherhood or sisterhood;
  - (e) land used exclusively by a religious body as a school for the religious instruction of children;
  - (f) land used exclusively as a non-government school within the meaning of the *School Education Act 1999*; and
  - (g) land used exclusively for charitable purposes;
  - (h) land vested in trustees for agricultural or horticultural show purposes; and
  - (i) land owned by Co-operative Bulk Handling Limited or leased from the Crown or a statutory authority (within the meaning of that term in the *Financial Management Act 2006*) by that co-operative and used solely for the storage of grain where that co-operative has agreed in writing to make a contribution to the local government; and
  - (j) land which is exempt from rates under any other written law; and
  - (k) land which is declared by the Minister to be exempt from rates
- (3) If Co-operative Bulk Handling Limited and the relevant local government cannot reach an agreement under subsection (2)(i) either that co-operative or the local government may refer the matter to the Minister for determination of the terms of the agreement and the decision of the Minister is final.
- (4) The Minister may from time to time, under subsection (2)(k), declare that any land or part of any land is exempt from rates and by subsequent declaration cancel or vary the declaration.
- (5) Notice of any declaration made under subsection (4) is to be published in the *Gazette*.
- (6) Land does not cease to be used exclusively for a purpose mentioned in subsection (2) merely because it is used occasionally for another purpose which is of a charitable, benevolent, religious or public nature.

The *Local Government (Financial Management) Regulations 1996* includes the requirements for the details of any waivers or concessions to be included in the annual budget

26. DISCOUNTS FOR EARLY PAYMENT ETC., INFORMATION ABOUT REQUIRED

- (1) The annual budget is to include for each discount or other incentive proposed to be granted for early payment of any money and in respect of each waiver or concession proposed in relation to any money —
  - (a) in respect of a discount —
    - (i) the amount of the discount, or the percentage discount, to be allowed; and
    - (ii) the circumstances in which the discount will be granted;and
  - [(b) *deleted*]
  - (c) in relation to a waiver or concession —
    - (i) a brief description of the waiver or concession; and
    - (ii) a statement of the circumstances in which it will be granted; and
    - (iii) details of the persons or class of persons to whom it is available; and
    - (iv) the objects of, and reasons for, the waiver or concession.

➤ **Financial Implications**

Contributions to these groups for the amount of the rates on the relevant properties is approximately \$3,180.

**VOTING REQUIREMENTS: Absolute Majority**

**OFFICER RECOMMENDATION:**

**MOVED: Cr RICHARDS      SECONDED: Cr HOOD**

That Council:

Resolve to confirm the following rate waivers will apply for the financial year ended 30 June 2027 and be included in the 2026/27 Budget:

A1134 Ballidu Contemporary Arts Society Gallery  
A1135 Ballidu Contemporary Arts Society (Vacant)  
A801 Kanyanya – Quinlan St, Wongan Hills  
A616 Wongan Community Store, Fenton Place, Wongan Hills

Questions:

- Cr HOOD: Asked about other Sports Council farmland and how they are rated, or are these already under an exemption?
- DCEO: Advised that the list provided shows those properties that have been receiving a waiver as per previous years. There are other properties that are either; non-rateable or missed getting an exemption that weren't in that list. They may well be part of that which haven't been captured previously. We have information that Sports Councils have been provided an exemption by the Minister. This does need to be looked into for more evidence and potentially reapply for that exemption.  
The four properties listed in the motion are considered rateable properties and ones that Council have discretion over to approve the contribution for.
- CEO: Clarification provided; the current agreement Council have with the Ballidu Sports Council does not include receiving an exemption or waiver for the cropping land. Whereas another Sports Council does have this included. This may be a historical difference. Requires further investigation.
- Cr HOOD: This also may affect Kondut and Cadoux Sports Council's.  
Request for clarity to be made inclusive within the motion to be fair.
- CEO: Clarification to be sought.

**AMENDMENT:**

**MOVED: Cr HOOD    SECONDED: Cr KALAJZIC**

*[Addition of point 2]*

- 2        Instruct the CEO to investigate the Ballidu Sports Council cropping land, and if it is currently being rated, then present to Council for consideration of waiver or writing off the debt.

**CARRIED: 6/0  
RESOLUTION 060726**

**For:**

Cr M Stephenson  
Cr J Hood  
Cr S Starcevich  
Cr M Sewell  
Cr S Kalajzic  
Cr L Richards

**Against:**

**AMENDMENT BECAME THE MOTION:**

**MOVED: Cr RICHARDS        SECONDED: Cr HOOD**

That Council:

1.        Resolve to confirm the following rate waivers will apply for the financial year ended 30 June 2027 and be included in the 2026/27 Budget:

A1134   Ballidu Contemporary Arts Society Gallery  
A1135   Ballidu Contemporary Arts Society (Vacant)  
A801    Kanyanya – Quinlan St, Wongan Hills  
A616    Wongan Community Store, Fenton Place, Wongan Hills

- 2        Instruct the CEO to investigate the Ballidu Sports Council cropping land, and if it is currently being rated, then present to Council for consideration of waiver or writing off the debt.

**CARRIED BY ABSOLUTE MAJORITY: 6/0  
RESOLUTION 070726**

**For:**

Cr M Stephenson  
Cr J Hood  
Cr S Starcevich  
Cr M Sewell  
Cr S Kalajzic  
Cr L Richards

**Against:**

## 9.2.4 ADOPTION OF 2026/27 ANNUAL BUDGET

|                                        |                                                                                                    |
|----------------------------------------|----------------------------------------------------------------------------------------------------|
| <b>FILE REFERENCE:</b>                 | Finance Management/Budgets                                                                         |
| <b>REPORT DATE:</b>                    | 15 July 2026                                                                                       |
| <b>APPLICANT/PROPONENT:</b>            | N/A                                                                                                |
| <b>OFFICER DISCLOSURE OF INTEREST:</b> | Nil                                                                                                |
| <b>PREVIOUS MEETING REFERENCES:</b>    | Budget Workshops - 9 April, 6 May, 10 June & 8 July 2026                                           |
| <b>AUTHOR:</b>                         | Melinda Lymon – Deputy Chief Executive Officer                                                     |
| <b>REVIEWER:</b>                       | Sam Dolzadelli - Chief Executive Officer                                                           |
| <b>ATTACHMENTS:</b>                    | 9.2.4.1 - 2026/27 Annual Budget and Supplementary Information<br>9.2.4.2 - 2026/27 - Capital Works |

### **PURPOSE OF REPORT:**

To present the Shire's Annual Budget and supporting schedules to Council for adoption, including the imposition of general rates and minimum payments, adoption of fees and charges, and other consequential matters arising from the budget papers.

### **BACKGROUND:**

The 2026/27 Budget is compiled on the principles contained within the Strategic Community Plan. The Budget is prepared based on presentations made to elected members at recent Council Forums and Budget Workshops. These meetings included discussion of the capital works program and other priorities for inclusion in the 2026/27 Annual Budget.

Council provided support for the increase to the Shire's gross rate revenue yield of 5% at the Budget Workshop held on 8 July 2026, also supported for an increase in non-statutory fees and charges by 3% and waste charges by 10% (increased to \$475 for 2026/27 from \$432 in 2025/26).

### **POLICY REQUIREMENTS:**

4.1 - Accounting

### **LEGISLATIVE REQUIREMENTS:**

Section 6.2 of the *Local Government Act 1995* requires, that no later than 31 August in each financial year, or such extended time as the Minister allows, each local government is to prepare and adopt by absolute majority, in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the next following 30 June.

Divisions 5 and 6 of Part 6 of the *Local Government Act 1995* refer to the setting of budgets and raising of rates and charges. The *Local Government (Financial Management) Regulations 1996* details the form and content of the budget. The 2026/27 Budget as presented is considered to meet statutory requirements.

Section 5.63 (1) of the *Local Government Act 1995* specifically excludes the need to declare a financial interest where matters; have an interest in common to a significant number of ratepayers/electors; relate to the imposition of any rate, charge or fee; relate to a fee, reimbursement of an expense or an allowance payable to elected members.

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

Sections 5.98, 5.98A, 5.99 and 5.99A of the *Local Government Act 1995* prescribe the fees and allowances applicable to Elected Members, Mayor or President and Deputy Mayor or President, and Independent Committee Members as determined by the Tribunal. (absolute majority required)

The *Local Government (Administration) Regulations 1996* prescribe further details on limits and extent of fees, allowances and expenses for reimbursement:

- Regulation 30 Meeting Attendance Fees
- Regulation 31 Expenses to be reimbursed
- Regulation 32 Expenses that may be approved for reimbursement

Sections 5.99B to 5.99E provide for local governments to pay superannuation contributions to council members (absolute majority required for class 3 and 4 local governments).

### **STRATEGIC IMPLICATIONS:**

The 2026/27 Budget has been prepared with regard to the Shire's Plan for the Future and is in accordance with detailed estimates of expenditure and revenue, including consideration and planning for projects in future years.

### **SUSTAINABILITY IMPLICATIONS:**

- **Environment**  
There are no known environmental impacts associated with this proposal.
- **Economic**  
There are no known economic impacts associated with this proposal.
- **Social**  
There are no known social implications associated with this proposal.

### **FINANCIAL IMPLICATIONS:**

The 2026/27 Annual Budget as presented for adoption is a balanced budget. Specific financial implications are outlined within the report and budget documents attached for adoption.

### **COMMENT:**

The 2026/27 Budget is built on the premise of an estimated surplus brought forward from the 2025/26 financial year of \$3,436,097. This estimate is derived as follows:

| Description                                             | Amount      |
|---------------------------------------------------------|-------------|
| Mid-Year Budget Review – Estimated Surplus 30 June 2026 | \$0         |
| <b>Adjusted for:</b>                                    |             |
| Advance payment of Financial Assistance Grants          | \$2,599,119 |
| Increase in operating revenue (incl. rates)             | \$193,540   |
| Savings in employee costs                               | \$408,462   |
| Savings/rollovers in materials and contracts            | \$121,573   |



|                                                        |                    |
|--------------------------------------------------------|--------------------|
| Increase in utility charges                            | (\$6,000)          |
| Savings in insurance and interest expenses             | \$6,618            |
| Savings in other expenditure                           | \$7,299            |
| Decrease in capital grant revenue (timing)             | (\$112,885)        |
| Unspent capital expenditure budget (rollovers/savings) | \$1,939,709        |
| Reduction in proceeds on sale of assets                | (\$152,838)        |
| Reduction in net transfers from reserves               | (\$68,500)         |
| Reduction in new borrowings                            | (\$1,500,000)      |
| <b>Estimated Surplus Brought Forward 1 July 2026</b>   | <b>\$3,436,097</b> |

### **2026/27 Budget Details**

The 2026/27 Budget has been prepared to include information required by the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards. The key features of the Budget are:

- Net rate revenue of \$3,940,523. The general rates and minimum payments rate yield has increased by 5%. This includes \$44,583 ex-gratia rates from CBH. The rates increase is due to the economic environment with the forecast CPI for the June 2025 – June 2026 period and ensure the Shire can effectively fund future investment in the Shire, with limited own-source revenue streams.
- The schedule of fees and charges is attached for adoption by Council. Fees and charges income is budgeted at \$710,025. Non-statutory fees and charges (excluding waste charges) have mostly been increased by 3% to ensure at minimum, cost recovery is maintained. Some fees and charges including pool entry fees have not been increased.
- Waste charges have been increased by 10%. The justification for this increase is to work towards full cost recovery of the provision of waste services. The waste charge for 2026/27 is \$475 per receptacle service.
- A capital works program of circa \$7.93m is included as Attachment 9.2.4.2. The capital works program is largely funded by grants (\$4.82m) and reserves (\$1.54m), with the Shire own-source municipal contribution to the program being circa \$1.21m.
- Council has established various reserve accounts to which monies are set aside at the discretion of Council to fund future service delivery requirements. These reserve accounts are itemised in the attached budget notes and include provision for a total transfer to reserve of \$1.36m and total transfer from reserve of \$1.54m. This will provide the Shire with a forecast closing reserves balance at 30 June 2027 of \$3.81m.
- Whilst not explicitly included in the draft Budget, as it is a balance sheet item only, the Shire does administer the collection of the Emergency Services Levy on behalf of the Government of Western Australia.

| ESL Service Category | Rate per \$GRV     | Minimum ESL Charges | Maximum ESL Charges                                             |                                                                             |                                          |
|----------------------|--------------------|---------------------|-----------------------------------------------------------------|-----------------------------------------------------------------------------|------------------------------------------|
|                      | All Property Uses  | All Property Uses   | Single-unit Residential, Vacant Land and Non-Commercial Farming | Multi-unit Residential (e.g. units/flats/apartments on a single assessment) | Commercial, Industrial and Miscellaneous |
| Category 1           | 0.011033           | \$113               | \$560                                                           | \$560 x relevant no. of units                                               | \$320,000                                |
| Category 2           | 0.008275           | \$113               | \$420                                                           | \$420 x relevant no. of units                                               | \$240,000                                |
| Category 3           | 0.005516           | \$113               | \$280                                                           | \$280 x relevant no. of units                                               | \$161,000                                |
| Category 4           | 0.003862           | \$113               | \$196                                                           | \$196 x relevant no. of units                                               | \$112,000                                |
| Category 5           | Fixed Charge \$113 |                     |                                                                 |                                                                             |                                          |
| Mining Tenements     | Fixed Charge \$113 |                     |                                                                 |                                                                             |                                          |

### **Elected Member Fees and Allowances for 2026/27**

Section 72B(2) of the *Salaries and Allowances Act 1995* requires the Salaries and Allowances Tribunal (SAT) to determine the setting of fees, allowances and reimbursement of expenses to be paid under the *Local Government Act 1995* to CEOs and elected members each year.

The Salaries and Allowances Tribunal recommends that each local government should conduct a remuneration review of elected member fees and allowances on an annual basis, following each determination. The Tribunal, in their determination dated 2 April 2026, included a 3.5% increase in maximum thresholds for remuneration, fees, expenses and allowance ranges provided to Chief Executive Officers and elected members for 2026/27.

The 2026/27 Budget recommends for meeting attendance fees for all council members, and President and Deputy President allowances are increased to 75% of the maximum allowance determined by SAT for Band 4 local governments.

The ICT allowance is recommended to remain at the amount adopted in the 2024/25 and 2025/26 Budgets. There is now a range for the Independent Audit, Risk and Improvement Committee Member fees following amendments to the *Local Government Act 1995* requiring Council to appoint an Independent Presiding Member for the Audit, Risk and Improvement Committee (formerly the Audit and Risk Committee).

Below is a summary of the fees and allowances set in the 2026/27 budget for elected member fees and allowances and the meeting fees for independent members.

| <b>Fee/Allowance</b>                                                               | <b>SAT Max Band 4 Local Governments</b> | <b>2026/27 Budget</b> |
|------------------------------------------------------------------------------------|-----------------------------------------|-----------------------|
| Council Meeting Attendance – Elected Member other than the President (per meeting) | \$280.00                                | \$210.00              |
| Council Meeting Attendance – President (per meeting)                               | \$570.00                                | \$428.00              |
| Committee Meeting Attendance (per meeting)                                         | \$140.00                                | \$105.00              |
| Committee Meeting Attendance - Independent Member (per meeting) - Range            | \$110 - \$1,215                         | \$300.00              |
| Annual allowance for President                                                     | \$23,257.00                             | \$17,443.00           |
| Annual allowance for Deputy President                                              | \$5,814.25                              | \$4,361.00            |
| Annual ICT Allowance (per Elected Member)                                          | \$3,500.00                              | \$3,000.00            |

### **Employee Costs**

A Workforce Plan has been developed for the Shire of Wongan-Ballidu and was endorsed by Council at its Ordinary Council Meeting held on 23 July 2025. The Workforce Plan identifies several areas for improvement and includes justification for an increase in the full time equivalent (FTE) staff to enable better resourcing capacity and service delivery.

Included in the 2026/27 Budget is provision for Waste Facility staff to manage the Wongan Hills Waste Management Site following the management no longer being outsourced to a contractor. The 2026/27 Budget includes for the Program Coordinator for the Staying In Place service to become a permanent part time position following the implementation and progress of the service for the community. The 2026/27 Budget also includes an increase of 4.75% in line with the State Wage Case determination.

### **Loan borrowings**

The Shire is approved for an ESL funding grant of \$750,000 from DFES for the construction of a new facility (bush fire brigade shed). The funding was approved on 19 July 2023. Since the approval the Shire has been approached by DFES and discussions have been progressing toward the project becoming a co-located facility for the bush fire brigade and Wongan Hills Volunteer Fire and Rescue Service (VFRS).

The construction expense and funding have been excluded from the 2026/27 Budget while there are ongoing discussions and overall cost and funding towards this co-location facility is yet to be finalised.

### **Reserve Funds**

Following Council discussion at the 24 June 2026 Council Forum and Budget Workshop on 8 July 2026, the 2026/27 Budget includes for an initial transfer of the \$38,906 to the Wongan Hills Sport and Recreation Centre Asset Reserve with an adjustment to the name of the Reserve. This is to commence a sinking fund to fund future renewal of assets at the Wongan Hills Sport and Recreation Centre. The sinking fund is funded by Council 50% and 50% by the sporting clubs, with the Wongan Hills Sport and Recreation Council also contributing 10% of the annual contribution towards the indoor basketball and netball courts.

The 2026/27 Budget includes for transfers to reserve of \$1.36m, and transfers from reserve of \$1.54m. The transfers to reserve will result in the projected reserve balance at 30 June 2027 of \$3.81m.

### **Consultant Fees**

Included in the 2026/27 Budget are consultancy fees to fund the design and planning for future works and services. This includes funding for:

- Design works for the Wongan Hills Community Park Upgrade
- Asset Revaluation (Statutory requirement)
- Design works and quantity surveyor for upgrades to Wongan Hills Sport and Recreation Centre changerooms
- Waste Management Services planning
- Planning for future land development
- Design works for the fire station colocation
- Strategic planning for the future mine

**VOTING REQUIREMENTS:** Absolute Majority

**OFFICER RECOMMENDATION:**

**MOVED: Cr SEWELL    SECONDED: Cr KALAJZIC**

**PART A – MUNICIPAL FUND ANNUAL BUDGET FOR 2026/27**

That Council:

1. Pursuant to the provisions of section 6.2 of the *Local Government Act 1995* and Part 3 of the *Local Government (Financial Management) Regulations 1996*, **adopts** the Municipal Fund Budget as contained as attachment 9.4.1.1 of this agenda, for the Shire of Wongan-Ballidu for the 2026/27 financial year which includes the following:
  - a. Statement of Comprehensive Income by Nature on page 2 showing a budgeted net result for 2026/27 of (\$4,886,198)
  - b. Statement of Cashflows on page 3 showing cash and cash equivalents at 30 June 2027 of \$5,001,807.
  - c. Statement of Financial Activity by Nature on page 4 showing a budgeted closing position at 30 June 2027 of \$0 and amount to be raised from rates of \$3,940,523
  - d. Transfers to/from reserve accounts as detailed in note 9 on page 18.
  - e. All other statutory notes forming part of the statutory budget.
  - f. Additional schedules and supplementary information as provided.

**CARRIED BY ABSOLUTE MAJORITY: 6/0**

**RESOLUTION 080726**

**For:**

**Against:**

Cr M Stephenson  
Cr J Hood  
Cr S Starceвич  
Cr M Sewell  
Cr S Kalajzic  
Cr L Richards

**OFFICER RECOMMENDATION:**

**MOVED: Cr RICHARDS    SECONDED: Cr STARCEVICH**

**PART B – GENERAL AND MINIMUM RATES, INSTALMENT PAYMENT ARRANGEMENTS AND CONCESSIONS**

That Council:

1. For the purpose of yielding the deficiency disclosed by the Municipal Fund Budget adopted as Part A above, Council pursuant to sections 6.32, 6.33, 6.34 and 6.35 of the *Local Government Act 1995* **resolves** to impose the following rate in the dollar for each of the below general rates categories and minimum payments:

**a) General Rates**

|                      |                            |
|----------------------|----------------------------|
| UV – Mining          | 0.4679 cents in the dollar |
| UV – Rural           | 0.4679 cents in the dollar |
| GRV – Wongan Hills   | 9.8240 cents in the dollar |
| GRV – Ballidu/Cadoux | 9.8240 cents in the dollar |

**b) Minimum Payments**

|                      |       |
|----------------------|-------|
| UV – Mining          | \$465 |
| UV – Rural           | \$465 |
| GRV – Wongan Hills   | \$862 |
| GRV – Ballidu/Cadoux | \$465 |

2. Pursuant to section 6.45 of the *Local Government Act 1995* and regulation 64 (2) of the *Local Government (Financial Management) Regulations 1996*, Council **resolves** to impose the following due dates for the payment of rates in full by single payment and over four instalments:

**Four Instalments**

|                                            |                   |
|--------------------------------------------|-------------------|
| Full payment and first instalment due date | 18 September 2026 |
| 2 <sup>nd</sup> instalment due date        | 25 November 2026  |
| 3 <sup>rd</sup> instalment due date        | 27 January 2027   |
| 4 <sup>th</sup> instalment due date        | 31 March 2027     |

Council resolves for the dates above to be adjusted by the CEO for administrative requirements if necessary.

3. Pursuant to section 6.45 of the *Local Government Act 1995* and regulation 67 of the *Local Government (Financial Management) Regulations 1996*, Council **resolves** to impose an instalment administration charge where the owner has elected to pay rates and service charges through an instalment option of \$15.00 for each instalment after the initial instalment is paid (excluding eligible pensioners).

4. Pursuant to section 6.45 of the *Local Government Act 1995* and regulation 68 of the *Local Government (Financial Management) Regulations 1996*, Council **resolves** to impose an interest rate of 5.5% where the owner has elected to pay rates and service charges through an instalment option (excluding eligible pensioners).

5. Pursuant to section 6.51 (1) and subject to section 6.51 (4) of the *Local Government Act 1995* and regulation 70 of the *Local Government (Financial Management) Regulations 1996*, Council **resolves** to impose an interest rate of 11% for rates and service charges and costs of proceedings to recover such charges that remains unpaid after becoming due and payable (excluding eligible pensioners).

6. In accordance with the provisions of section 6.49 of the *Local Government Act 1995*, **resolves** to authorise the Chief Executive Officer to enter into special payment arrangements with ratepayers for the payment of general rates, emergency services levy, refuse charges and private swimming pool inspection fees during the 2026/27 financial year.

**CARRIED BY ABSOLUTE MAJORITY: 6/0  
RESOLUTION 090726**

**For:**  
Cr M Stephenson  
Cr J Hood  
Cr S Starceвич  
Cr M Sewell  
Cr S Kalajzic  
Cr L Richards

**Against:**

**OFFICER RECOMMENDATION:**

**MOVED: Cr KALAJZIC    SECONDED: Cr SEWELL**

**PART C – EMERGENCY SERVICES LEVY**

That Council:

1. In accordance with the provisions of sections 36B and 36L of the *Fire and Emergency Services Authority of Western Australia Act 1998*, **resolves** to impose the 2026/27 Emergency Services Levy Rates and Minimum and Maximum Payments on land as follows:

| ESL Service Category | Rate per \$GRV     | Minimum ESL Charges | Maximum ESL Charges                                             |                                                                             |                                          |
|----------------------|--------------------|---------------------|-----------------------------------------------------------------|-----------------------------------------------------------------------------|------------------------------------------|
|                      | All Property Uses  | All Property Uses   | Single-unit Residential, Vacant Land and Non-Commercial Farming | Multi-unit Residential (e.g. units/flats/apartments on a single assessment) | Commercial, Industrial and Miscellaneous |
| Category 1           | 0.011033           | \$113               | \$560                                                           | \$560 x relevant no. of units                                               | \$320,000                                |
| Category 2           | 0.008275           | \$113               | \$420                                                           | \$420 x relevant no. of units                                               | \$240,000                                |
| Category 3           | 0.005516           | \$113               | \$280                                                           | \$280 x relevant no. of units                                               | \$161,000                                |
| Category 4           | 0.003862           | \$113               | \$196                                                           | \$196 x relevant no. of units                                               | \$112,000                                |
| Category 5           | Fixed Charge \$113 |                     |                                                                 |                                                                             |                                          |
| Mining Tenements     | Fixed Charge \$113 |                     |                                                                 |                                                                             |                                          |

2. In accordance with the provisions of section 36S of the *Fire and Emergency Services Act 1998*, **resolves** to impose interest on all current and arrears amounts of emergency services levy at the rate of 11% per annum which remain unpaid after the due date (excluding eligible pensioners).

**CARRIED BY ABSOLUTE MAJORITY: 6/0  
RESOLUTION 100726**

**For:**  
Cr M Stephenson  
Cr J Hood  
Cr S Starceвич  
Cr M Sewell  
Cr S Kalajzic  
Cr L Richards

**Against:**

**OFFICER RECOMMENDATION:  
MOVED: Cr STARCEVICH    SECONDED: Cr RICHARDS  
PART D – RESERVE FUNDS**

That Council:

1. Pursuant to section 6.11 of the *Local Government Act 1995*, that Council **resolves** to establish and maintain the Reserves as detailed on page 18 of the 2026/27 Budget, with \$1,363,906 budgeted to be transferred to Reserves and \$1,538,250 budgeted to be transferred from Reserves.

**2. Resolves** to amend the name of the Wongan Hills Sport and Recreation Council Asset Management Reserve to the 'Wongan Hills Sport and Recreation Centre Asset Reserve', with the purpose to remain as previously established.

**Wongan Hills Sport and Recreation Centre Asset Reserve**

**Purpose:** To be used to hold monies contributed by the sport and recreation groups, the WHSRC and the Shire to fund future asset renewals and upgrades to these facilities.

3. **Resolves** to transfer 100% of interest earnings from the investment of Reserves into the Land Development & Housing Reserve, with the exception of any interest earned on the developer contribution reserves which must be applied to those Reserves under section 154 of the *Planning and Development Act 2005*.

**CARRIED BY ABSOLUTE MAJORITY: 6/0  
RESOLUTION 110726**

**For:**

Cr M Stephenson  
Cr J Hood  
Cr S Starceвич  
Cr M Sewell  
Cr S Kalajzic  
Cr L Richards

**Against:**

**OFFICER RECOMMENDATION:**  
**MOVED: Cr KALAJZIC    SECONDED: Cr SEWELL**  
**PART E – GENERAL FEES AND CHARGES FOR 2026/27**

That Council:

1. Pursuant to section 6.16 of the *Local Government Act 1995*, Council **adopts** the Schedule of Fees and Charges as included in the Supplementary Information of the 2026/27 Budget as contained in attachment 9.4.1.1 of this agenda.
2. Pursuant to section 6.13 of the *Local Government Act 1995* and regulation 19A of the *Local Government (Financial Management) Regulations 1996* **resolves** to impose an interest rate of 11% for all sundry debts outstanding over 35 days.

**CARRIED BY ABSOLUTE MAJORITY: 6/0**  
**RESOLUTION 120726**

**For:**

Cr M Stephenson  
Cr J Hood  
Cr S Starceвич  
Cr M Sewell  
Cr S Kalajzic  
Cr L Richards

**Against:**



**OFFICER RECOMMENDATION:****MOVED: Cr RICHARDS    SECONDED: Cr SEWELL****PART F – OTHER STATUTORY FEES AND CHARGES FOR 2026/27**

That Council:

1. Pursuant to section 67 of the *Waste Avoidance and Resources Recovery Act 2007*, Council **resolves** to impose the following charges for the removal and deposit of waste and additional receptacle services:

| Description                                                                         | Fee             |
|-------------------------------------------------------------------------------------|-----------------|
| Rubbish and Recycling charges per service (1 of each bin) – Wongan Hills Domestic   | \$475 per annum |
| Rubbish and Recycling charges per service (1 of each bin) – Ballidu Domestic        | \$475 per annum |
| Rubbish and Recycling charges per service (1 of each bin) – Wongan Hills Commercial | \$475 per annum |
| Rubbish and Recycling charges per service (1 of each bin) – Ballidu Commercial      | \$475 per annum |
| Additional service (1 of each bin)                                                  | \$475 per annum |

**CARRIED BY ABSOLUTE MAJORITY: 6/0**  
**RESOLUTION 130726**

**For:**

Cr M Stephenson  
Cr J Hood  
Cr S Starceвич  
Cr M Sewell  
Cr S Kalajzic  
Cr L Richards

**Against:**

**OFFICER RECOMMENDATION:**

**MOVED: Cr KALAJZIC SECONDED: Cr SEWELL**

**PART G – MATERIAL VARIANCE REPORTING FOR 2026/27**

That Council:

1. In accordance with regulation 34 (5) of the *Local Government (Financial Management) Regulations 1996*, and AASB Practice Statement 2 - Making Materiality Judgements, **adopts** the level to be used in statements of financial activity in 2026/27 for reporting material variances as:

- a) 10% of the amended budget; or
- b) \$10,000 of the amended budget

whichever is greater. In addition, that the material variance limit be applied to total revenue and expenditure for each Nature classification and capital income and expenditure in the Statement of Financial Activity.

**CARRIED BY ABSOLUTE MAJORITY: 6/0**

**RESOLUTION 140726**

**For:**

Cr M Stephenson  
Cr J Hood  
Cr S Starcevich  
Cr M Sewell  
Cr S Kalajzic  
Cr L Richards

**Against:**

**OFFICER RECOMMENDATION:**

**MOVED: Cr RICHARDS    SECONDED: Cr KALAJZIC**

**PART H – ELECTED MEMBER FEES AND ALLOWANCES**

That Council:

Pursuant to sections 5.98, 5.98A, and 5.99A of the *Local Government Act 1995*, **adopts** the following amounts for elected member fees and allowances for the 2026/27 financial year:

| <b>Fee/Allowance</b>                                                               | <b>2026/27 Budget</b> |
|------------------------------------------------------------------------------------|-----------------------|
| Council Meeting Attendance – Elected Member other than the President (per meeting) | \$210.00              |
| Council Meeting Attendance – President (per meeting)                               | \$428.00              |
| Committee Meeting Attendance (per meeting)                                         | \$105.00              |
| Committee Meeting Attendance - Independent Member (per meeting)                    | \$300.00              |
| Annual allowance for President                                                     | \$17,443.00           |
| Annual allowance for Deputy President                                              | \$4,361.00            |
| Annual ICT Allowance (per Elected Member)                                          | \$3,000.00            |

**CARRIED BY ABSOLUTE MAJORITY: 6/0  
RESOLUTION 150726**

**For:**

Cr M Stephenson  
Cr J Hood  
Cr S Starcevich  
Cr M Sewell  
Cr S Kalajzic  
Cr L Richards

**Against:**

**SHIRE OF WONGAN-BALLIDU**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2027**  
**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 2027**

|                                                        | Note  | 2026/27<br>Budget  | 2025/26<br>Actual | 2025/26<br>Budget  |
|--------------------------------------------------------|-------|--------------------|-------------------|--------------------|
| <b>Revenue</b>                                         |       | \$                 | \$                | \$                 |
| Rates                                                  | 2(a)  | 3,940,523          | 3,740,128         | 3,750,334          |
| Grants, subsidies and contributions                    |       | 1,328,450          | 4,706,839         | 2,244,188          |
| Fees and charges                                       | 15    | 710,025            | 759,416           | 621,529            |
| Interest revenue                                       | 10(a) | 194,590            | 209,936           | 185,331            |
| Other revenue                                          |       | 154,653            | 172,299           | 128,700            |
|                                                        |       | 6,328,241          | 9,588,618         | 6,930,082          |
| <b>Expenses</b>                                        |       |                    |                   |                    |
| Employee costs                                         |       | (3,419,266)        | (2,726,455)       | (3,134,917)        |
| Materials and contracts                                |       | (2,345,339)        | (1,880,310)       | (1,934,679)        |
| Utility charges                                        |       | (328,758)          | (318,700)         | (312,700)          |
| Depreciation                                           | 6     | (9,077,229)        | (8,673,579)       | (8,942,286)        |
| Finance costs                                          | 10(c) | (47,040)           | (46,965)          | (49,671)           |
| Insurance                                              |       | (302,114)          | (302,480)         | (306,392)          |
| Other expenditure                                      |       | (425,752)          | (405,824)         | (409,123)          |
|                                                        |       | (15,945,498)       | (14,354,313)      | (15,089,768)       |
|                                                        |       | (9,617,257)        | (4,765,695)       | (8,159,686)        |
| Capital grants, subsidies and contributions            |       | 4,822,641          | 4,284,431         | 4,098,264          |
| Profit on asset disposals                              | 5     | 0                  | 58,443            | 72,917             |
| Loss on asset disposals                                | 5     | (91,582)           | (122,938)         | 0                  |
|                                                        |       | 4,731,059          | 4,219,936         | 4,171,181          |
| <b>Net result for the period</b>                       |       | <b>(4,886,198)</b> | <b>(545,759)</b>  | <b>(3,988,505)</b> |
| <b>Total other comprehensive income for the period</b> |       | <b>0</b>           | <b>0</b>          | <b>0</b>           |
| <b>Total comprehensive income for the period</b>       |       | <b>(4,886,198)</b> | <b>(545,759)</b>  | <b>(3,988,505)</b> |

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 2027**

**CASH FLOWS FROM OPERATING ACTIVITIES**

**Receipts**

|                                     | <b>Note</b> | <b>2026/27<br/>Budget</b> | <b>2025/26<br/>Actual</b> | <b>2025/26<br/>Budget</b> |
|-------------------------------------|-------------|---------------------------|---------------------------|---------------------------|
| Rates                               |             | \$ 3,901,100              | \$ 3,779,551              | \$ 3,815,334              |
| Grants, subsidies and contributions |             | 2,520,177                 | 5,768,033                 | 2,409,528                 |
| Fees and charges                    |             | 510,637                   | 759,416                   | 621,529                   |
| Interest revenue                    |             | 194,590                   | 209,936                   | 185,331                   |
| Goods and services tax received     |             |                           | 138,574                   |                           |
| Other revenue                       |             | 154,653                   | 172,299                   | 128,700                   |
|                                     |             | <b>7,281,157</b>          | <b>10,827,809</b>         | <b>7,160,422</b>          |

**Payments**

|                         |  |                    |                    |                    |
|-------------------------|--|--------------------|--------------------|--------------------|
| Employee costs          |  | (3,419,266)        | (2,680,368)        | (3,098,199)        |
| Materials and contracts |  | (2,345,339)        | (2,318,621)        | (2,391,397)        |
| Utility charges         |  | (328,758)          | (318,700)          | (312,700)          |
| Finance costs           |  | (47,040)           | (46,890)           | (49,671)           |
| Insurance paid          |  | (302,114)          | (302,480)          | (306,392)          |
| Other expenditure       |  | (425,752)          | (405,824)          | (409,123)          |
|                         |  | <b>(6,868,269)</b> | <b>(6,072,883)</b> | <b>(6,567,482)</b> |

|                                                  |          |                |                  |                |
|--------------------------------------------------|----------|----------------|------------------|----------------|
| <b>Net cash provided by operating activities</b> | <b>4</b> | <b>412,888</b> | <b>4,754,926</b> | <b>592,940</b> |
|--------------------------------------------------|----------|----------------|------------------|----------------|

**CASH FLOWS FROM INVESTING ACTIVITIES**

|                                                                        |      |                    |                    |                    |
|------------------------------------------------------------------------|------|--------------------|--------------------|--------------------|
| Payments for purchase of property, plant & equipment                   | 5(a) | (2,161,945)        | (1,767,385)        | (3,621,900)        |
| Payments for construction of infrastructure                            | 5(b) | (5,771,866)        | (5,385,428)        | (4,992,044)        |
| Proceeds from capital grants, subsidies and contributions              |      | 3,963,125          | 4,185,754          | 3,993,847          |
| Proceeds from disposal of property, plant and equipment                | 5(a) | 143,000            | 296,162            | 449,000            |
| Proceeds on financial assets at amortised cost - self supporting loans |      | 20,859             | 20,118             | 20,118             |
| <b>Net cash (used in) investing activities</b>                         |      | <b>(3,806,827)</b> | <b>(2,650,779)</b> | <b>(4,150,979)</b> |

**CASH FLOWS FROM FINANCING ACTIVITIES**

|                                                            |      |                  |                  |                  |
|------------------------------------------------------------|------|------------------|------------------|------------------|
| Repayment of borrowings                                    | 8(a) | (114,259)        | (111,638)        | (111,637)        |
| Proceeds from new borrowings                               | 8(a) | 0                | 0                | 1,500,000        |
| Payments for principal portion of lease liabilities        | 7    | (8,843)          | (9,056)          | (9,056)          |
| <b>Net cash provided by (used in) financing activities</b> |      | <b>(123,102)</b> | <b>(120,694)</b> | <b>1,379,307</b> |

|                                             |  |                    |                  |                    |
|---------------------------------------------|--|--------------------|------------------|--------------------|
| <b>Net increase (decrease) in cash held</b> |  | <b>(3,517,041)</b> | <b>1,983,454</b> | <b>(2,178,732)</b> |
|---------------------------------------------|--|--------------------|------------------|--------------------|

|                           |  |           |           |           |
|---------------------------|--|-----------|-----------|-----------|
| Cash at beginning of year |  | 8,518,848 | 6,535,394 | 6,535,558 |
|---------------------------|--|-----------|-----------|-----------|

|                                                         |          |                  |                  |                  |
|---------------------------------------------------------|----------|------------------|------------------|------------------|
| <b>Cash and cash equivalents at the end of the year</b> | <b>4</b> | <b>5,001,807</b> | <b>8,518,848</b> | <b>4,356,826</b> |
|---------------------------------------------------------|----------|------------------|------------------|------------------|

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 2027**

**OPERATING ACTIVITIES**

**Revenue from operating activities**

|                                     |
|-------------------------------------|
| General rates                       |
| Rates excluding general rates       |
| Grants, subsidies and contributions |
| Fees and charges                    |
| Interest revenue                    |
| Other revenue                       |
| Profit on asset disposals           |

**Expenditure from operating activities**

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

Non cash amounts excluded from operating activities

**Amount attributable to operating activities**

**INVESTING ACTIVITIES**

**Inflows from investing activities**

|                                                                                |
|--------------------------------------------------------------------------------|
| Proceeds from capital grants, subsidies and contributions                      |
| Proceeds from disposal of property, plant and equipment                        |
| Proceeds from financial assets at amortised cost - self supporting loans       |
| Proceeds on disposal of financial assets at fair value through profit and loss |

**Outflows from investing activities**

|                                                                 |
|-----------------------------------------------------------------|
| Acquisition of property, plant and equipment                    |
| Acquisition of infrastructure                                   |
| Payments for financial assets at amortised cost - term deposits |

Non-cash amounts excluded from investing activities

**Amount attributable to investing activities**

**FINANCING ACTIVITIES**

**Inflows from financing activities**

|                                 |
|---------------------------------|
| Proceeds from new borrowings    |
| Transfers from reserve accounts |

**Outflows from financing activities**

|                                                     |
|-----------------------------------------------------|
| Repayment of borrowings                             |
| Payments for principal portion of lease liabilities |
| Transfers to reserve accounts                       |

**Amount attributable to financing activities**

**MOVEMENT IN SURPLUS OR DEFICIT**

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

|                                             |
|---------------------------------------------|
| Amount attributable to operating activities |
| Amount attributable to investing activities |
| Amount attributable to financing activities |

**Surplus remaining after the imposition of general rates**

| Note    | 2026/27<br>Budget  | 2025/26<br>Actual  | 2025/26<br>Budget  |
|---------|--------------------|--------------------|--------------------|
|         | \$                 | \$                 | \$                 |
| 2(a)(i) | 3,811,012          | 3,620,499          | 3,630,262          |
| 2(a)    | 129,511            | 119,629            | 120,072            |
|         | 1,328,450          | 4,706,839          | 2,244,188          |
| 15      | 710,025            | 759,416            | 621,529            |
| 10(a)   | 194,590            | 209,936            | 185,331            |
|         | 154,653            | 172,299            | 128,700            |
| 5       | 0                  | 58,443             | 72,917             |
|         | 6,328,241          | 9,647,061          | 7,002,999          |
|         | (3,419,266)        | (2,726,455)        | (3,134,917)        |
|         | (2,345,339)        | (1,880,310)        | (1,934,679)        |
|         | (328,758)          | (318,700)          | (312,700)          |
| 6       | (9,077,229)        | (8,673,579)        | (8,942,286)        |
| 10(c)   | (47,040)           | (46,965)           | (49,671)           |
|         | (302,114)          | (302,480)          | (306,392)          |
|         | (425,752)          | (405,824)          | (409,123)          |
| 5       | (91,582)           | (122,938)          | 0                  |
|         | (16,037,080)       | (14,477,251)       | (15,089,768)       |
| 3(c)    | 9,168,811          | 8,738,074          | 8,869,369          |
|         | <b>(540,028)</b>   | <b>3,907,884</b>   | <b>782,600</b>     |
|         | 4,822,641          | 4,284,431          | 4,098,264          |
| 5(a)    | 143,000            | 296,162            | 449,000            |
|         | 20,859             | 20,118             | 20,118             |
|         | 0                  | (94,448)           |                    |
|         | 4,986,500          | 4,506,263          | 4,567,382          |
| 5(a)    | (2,161,945)        | (1,767,385)        | (3,621,900)        |
| 5(b)    | (5,771,866)        | (5,385,428)        | (4,992,044)        |
|         | 0                  | 0                  |                    |
|         | (7,933,811)        | (7,152,813)        | (8,613,944)        |
|         | 0                  | 94,448             | 0                  |
|         | <b>(2,947,311)</b> | <b>(2,552,102)</b> | <b>(4,046,562)</b> |
|         | 0                  | 0                  | 1,500,000          |
| 9(a)    | 1,538,250          | 1,149,652          | 1,163,626          |
|         | 1,538,250          | 1,149,652          | 2,663,626          |
| 8(a)    | (114,259)          | (111,638)          | (111,637)          |
| 7       | (8,843)            | (9,056)            | (9,056)            |
| 9(a)    | (1,363,906)        | (1,453,713)        | (1,548,713)        |
|         | (1,487,008)        | (1,574,407)        | (1,669,406)        |
|         | <b>51,242</b>      | <b>(424,755)</b>   | <b>994,220</b>     |
| 3       | 3,436,097          | 2,505,069          | 2,269,742          |
|         | (540,028)          | 3,907,884          | 782,600            |
|         | (2,947,311)        | (2,552,102)        | (4,046,562)        |
|         | 51,242             | (424,755)          | 994,220            |
| 3       | <b>0</b>           | <b>3,436,097</b>   | <b>0</b>           |

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

**SHIRE OF WONGAN-BALLIDU  
FOR THE YEAR ENDED 30 JUNE 2027  
INDEX OF NOTES TO THE BUDGET**

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**SHIRE OF WONGAN-BALLIDU**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2027**

**1 BASIS OF PREPARATION**

The annual budget of the Shire of 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.

**2025/26 actual balances**

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

**Budget comparative figures**

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

**Comparative figures**

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

**Rounding off figures**

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

**Statement of Cashflows**

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

**Initial application of accounting standards**

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

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

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

**New accounting standards for application in future years**

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

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

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

- *AASB 18 Presentation and Disclosure in Financial Statements*
  - *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements – (Appendix D) [for not-for-profit and superannuation entities]*
- These accounting standards will materially change the presentation of the annual financial report and annual budget

**Critical accounting estimates and judgements**

The preparation of the annual budget in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that 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.

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

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

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

**SHIRE OF WONGAN-BALLIDU**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2027**

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

| Rate Description                                | Basis of valuation     | Rate in dollar | Number of properties | Rateable value* | 2026/27 Budgeted rate revenue | 2026/27 Budgeted interim rates | 2026/27 Budgeted total revenue | 2025/26 Actual total revenue | 2025/26 Budget total revenue |
|-------------------------------------------------|------------------------|----------------|----------------------|-----------------|-------------------------------|--------------------------------|--------------------------------|------------------------------|------------------------------|
|                                                 |                        |                |                      | \$              | \$                            | \$                             | \$                             | \$                           | \$                           |
| <b>(i) General rates</b>                        |                        |                |                      |                 |                               |                                |                                |                              |                              |
| Wongan Hills                                    | Gross rental valuation | 0.098240       | 458                  | 7,629,964       | 749,568                       | 0                              | 749,568                        | 716,709                      | 714,239                      |
| Ballidu and Cadoux                              | Gross rental valuation | 0.098240       | 68                   | 626,112         | 61,509                        | 0                              | 61,509                         | 58,517                       | 58,516                       |
| Rural                                           | Unimproved valuation   | 0.004679       | 269                  | 640,820,000     | 2,998,397                     | 0                              | 2,998,397                      | 2,843,571                    | 2,855,803                    |
| Mining                                          | Unimproved valuation   | 0.004679       | 2                    | 328,644         | 1,538                         | 0                              | 1,538                          | 1,702                        | 1,704                        |
| <b>Total general rates</b>                      |                        |                | 797                  | 649,404,720     | 3,811,012                     | 0                              | 3,811,012                      | 3,620,499                    | 3,630,262                    |
|                                                 |                        | <b>Minimum</b> |                      |                 |                               |                                |                                |                              |                              |
|                                                 |                        | \$             |                      |                 |                               |                                |                                |                              |                              |
| <b>(ii) Minimum payment</b>                     |                        |                |                      |                 |                               |                                |                                |                              |                              |
| Wongan Hills                                    | Gross rental valuation | 862.00         | 64                   | 210,222         | 55,168                        | 0                              | 55,168                         | 49,260                       | 49,260                       |
| Ballidu and Cadoux                              | Gross rental valuation | 465.00         | 26                   | 15,899          | 12,090                        | 0                              | 12,090                         | 11,518                       | 11,518                       |
| Rural                                           | Unimproved valuation   | 465.00         | 24                   | 1,289,710       | 11,160                        | 0                              | 11,160                         | 10,189                       | 10,632                       |
| Mining                                          | Unimproved valuation   | 465.00         | 14                   | 116,017         | 6,510                         | 0                              | 6,510                          | 6,202                        | 6,202                        |
| <b>Total minimum payments</b>                   |                        |                | 128                  | 1,631,848       | 84,928                        | 0                              | 84,928                         | 77,169                       | 77,612                       |
| <b>Total general rates and minimum payments</b> |                        |                | 925                  | 651,036,568     | 3,895,940                     | 0                              | 3,895,940                      | 3,697,668                    | 3,707,874                    |
| <b>(iii) Ex-gratia rates</b>                    |                        |                |                      |                 |                               |                                |                                |                              |                              |
| Cooperative Bulk Handling                       |                        |                | 1                    | 0               | 44,583                        | 0                              | 44,583                         | 42,460                       | 42,460                       |
| <b>Total rates</b>                              |                        |                |                      |                 | 3,940,523                     | 0                              | 3,940,523                      | 3,740,128                    | 3,750,334                    |
| Instalment plan charges                         |                        |                |                      |                 |                               |                                | 5,000                          | 6,104                        | 5,000                        |
| Instalment plan interest                        |                        |                |                      |                 |                               |                                | 10,000                         | 11,874                       | 10,000                       |
| Late payment of rate or service charge interest |                        |                |                      |                 |                               |                                | 12,000                         | 27,226                       | 12,000                       |
|                                                 |                        |                |                      |                 |                               |                                | 27,000                         | 45,204                       | 27,000                       |

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

\*Rateable Value at time of adopting budget.

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

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

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

SHIRE OF WONGAN-BALLIDU  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

- Option 1 (Full Payment)  
Single Payment
- Option 2 (Four Instalments)  
First instalment  
Second instalment  
Third instalment  
Fourth instalment

| Instalment options  | Date due   | Instalment plan<br>admin charge | Instalment plan<br>interest rate | Unpaid rates<br>interest rates |
|---------------------|------------|---------------------------------|----------------------------------|--------------------------------|
|                     |            | \$                              | %                                | %                              |
| Option one          |            |                                 |                                  |                                |
| Single full payment | 18/09/2026 | 0                               | 0.0%                             | 11.0%                          |
| Option two          |            |                                 |                                  |                                |
| First instalment    | 18/09/2026 | 0                               | 0.0%                             | 11.0%                          |
| Second instalment   | 25/11/2026 | 15.00                           | 5.5%                             | 11.0%                          |
| Third instalment    | 27/01/2027 | 15.00                           | 5.5%                             | 11.0%                          |
| Fourth instalment   | 31/03/2027 | 15.00                           | 5.5%                             | 11.0%                          |

**SHIRE OF WONGAN-BALLIDU**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2027**

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

**(c) Service Charges**

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

**(d) Waivers or concessions**

| Rate, fee or charge<br>to which the waiver or<br>concession is granted | Type | Waiver/<br>Concession | Discount % | Discount (\$) | 2026/27<br>Budget | 2025/26<br>Actual | 2025/26<br>Budget | Circumstances in which the<br>waiver or concession is<br>granted | Objects and reasons of the<br>waiver or concession |
|------------------------------------------------------------------------|------|-----------------------|------------|---------------|-------------------|-------------------|-------------------|------------------------------------------------------------------|----------------------------------------------------|
|                                                                        |      |                       |            |               | \$                | \$                | \$                |                                                                  |                                                    |
| A1134 Ballidu Contemporary Arts Society Gallery                        | Rate | Waiver                | 100.0%     |               | \$763.00          | 0                 | 0                 | Applicable rate waived                                           | To assist nfp, sporting and cultural groups        |
| A1135 Ballidu Contemporary Arts Society (Vacant)                       | Rate | Waiver                | 100.0%     |               | \$465.00          | 0                 | 0                 | Applicable rate waived                                           | To assist nfp, sporting and cultural groups        |
| A801 Kanyanya – Shop                                                   | Rate | Waiver                | 100.0%     |               | \$906.00          | 0                 | 0                 | Applicable rate waived                                           | To assist nfp, sporting and cultural groups        |
| A616 Wongan Community Store, Fenton Place                              | Rate | Waiver                | 100.0%     |               | \$1,046.00        | 0                 | 0                 | Applicable rate waived                                           | To assist nfp, sporting and cultural groups        |

**SHIRE OF WONGAN-BALLIDU**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2027**

**3. NET CURRENT ASSETS**

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

**Current assets**

|                                  |  |
|----------------------------------|--|
| Cash and cash equivalents        |  |
| Financial assets                 |  |
| Receivables                      |  |
| Inventories                      |  |
| Other assets                     |  |
| Non-current assets held for sale |  |

**Less: current liabilities**

|                          |  |
|--------------------------|--|
| Trade and other payables |  |
| Contract liabilities     |  |
| 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 | 2026/27<br>Budget<br>30 June 2027<br>Carried forward | 2025/26<br>Actual<br>30 June 2026<br>Carried forward | 2025/26<br>Budget<br>30 June 2026<br>Carried forward |
|------|------------------------------------------------------|------------------------------------------------------|------------------------------------------------------|
|      | \$                                                   | \$                                                   | \$                                                   |
| 4    | 5,001,807                                            | 8,518,848                                            | 4,356,826                                            |
|      | 20,118                                               | 20,118                                               | 20,118                                               |
|      | 375,048                                              | 375,048                                              | 416,014                                              |
|      | 12,076                                               | 12,076                                               | 552,942                                              |
|      | 29,134                                               | 29,134                                               | 14,354                                               |
|      | 0                                                    | 0                                                    | 12,086                                               |
|      | 5,438,183                                            | 8,955,224                                            | 5,372,340                                            |
|      | (958,181)                                            | (958,181)                                            | (835,083)                                            |
|      | (301,407)                                            | (208,007)                                            | (47,300)                                             |
| 7    | 0                                                    | (8,843)                                              | (9,239)                                              |
| 8    | (114,259)                                            | (114,259)                                            | (111,637)                                            |
|      | (385,657)                                            | (385,657)                                            | (432,102)                                            |
|      | 0                                                    | 0                                                    | (12,005)                                             |
|      | (1,759,504)                                          | (1,674,947)                                          | (1,447,366)                                          |
|      | 3,678,679                                            | 7,280,277                                            | 3,924,974                                            |
| 3(b) | (3,678,679)                                          | (3,844,180)                                          | (3,924,974)                                          |
|      | 0                                                    | 3,436,097                                            | 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: Reserve accounts                                             |  |
| Less: Current assets not expected to be received at end of year    |  |
| - 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                             |  |
| Add: Current liabilities covered by funds held in reserve account  |  |
| - Current portion of employee benefit provisions                   |  |

**Total adjustments to net current assets**

|   |             |             |             |
|---|-------------|-------------|-------------|
| 9 | (3,813,921) | (3,988,265) | (4,069,292) |
|   | (20,859)    | (20,859)    | (18,400)    |
|   | 114,259     | 114,259     | 111,637     |
|   | 0           | 8,843       | 9,239       |
|   | 41,842      | 41,842      | 41,842      |
|   | (3,678,679) | (3,844,180) | (3,924,974) |

**EXPLANATION OF DIFFERENCE IN 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) Amounts excluded from operating activities**

|                                                                           |  |
|---------------------------------------------------------------------------|--|
| Less: Profit on asset disposals                                           |  |
| Add: Loss on asset disposals                                              |  |
| Add: Depreciation                                                         |  |
| Movement in current liabilities associated funds held in reserve account: |  |

**Non cash amounts excluded from operating activities**

|                                                          |  |
|----------------------------------------------------------|--|
| Reconciling item - movement between current assets:      |  |
| - Financial assets at amortised cost - WALGA House Trust |  |

**Non cash amounts excluded from investing activities**

| Note | 2026/27<br>Budget<br>30 June 2027<br>Carried forward | 2025/26<br>Actual<br>30 June 2026<br>Carried forward | 2025/26<br>Budget<br>30 June 2026<br>Carried forward |
|------|------------------------------------------------------|------------------------------------------------------|------------------------------------------------------|
|      | \$                                                   | \$                                                   | \$                                                   |
| 5    | 0                                                    | (58,443)                                             | (72,917)                                             |
| 5    | 91,582                                               | 122,938                                              | 0                                                    |
| 6    | 9,077,229                                            | 8,673,579                                            | 8,942,286                                            |
|      | 9,168,811                                            | 8,738,074                                            | 8,869,369                                            |
|      | 0                                                    | 94,448                                               |                                                      |
|      | 0                                                    | 94,448                                               | 0                                                    |

### 3. NET CURRENT ASSETS (CONTINUED)

#### (d) MATERIAL ACCOUNTING POLICIES

##### CURRENT AND NON-CURRENT CLASSIFICATION

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

##### TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

##### PREPAID RATES

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

##### INVENTORIES

###### General

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

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

##### INVENTORY - LAND HELD FOR RESALE

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

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

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

##### SUPERANNUATION

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

##### GOODS AND SERVICES TAX (GST)

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

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

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

##### CONTRACT LIABILITIES

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

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

##### TRADE AND OTHER RECEIVABLES

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

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

Trade receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

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

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

##### PROVISIONS

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

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

##### EMPLOYEE BENEFITS

###### Short-term employee benefits

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

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

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

###### Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

##### CONTRACT ASSETS

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

**SHIRE OF WONGAN-BALLIDU**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2027**

**4. RECONCILIATION OF CASH**

**(a) Reconciliation of cash**

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

|                                                                                                                                                                                                    | Note | 2026/27<br>Budget | 2025/26<br>Actual | 2025/26<br>Budget |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------------|-------------------|-------------------|
| Cash and cash equivalents                                                                                                                                                                          |      | \$ 5,001,807      | \$ 8,518,848      | \$ 4,356,826      |
| <b>Restrictions</b>                                                                                                                                                                                |      |                   |                   |                   |
| The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used: |      |                   |                   |                   |
| Cash and cash equivalents                                                                                                                                                                          |      | 4,021,928         | 4,196,272         | 4,069,292         |
|                                                                                                                                                                                                    |      | 4,021,928         | 4,196,272         | 4,069,292         |
| The restricted financial assets are a result of the following specific purposes to which the assets may be used:                                                                                   |      |                   |                   |                   |
| Reserve accounts                                                                                                                                                                                   | 9    | 3,813,921         | 3,988,265         | 4,069,292         |
| Contract liabilities                                                                                                                                                                               |      | 208,007           | 208,007           |                   |
| <b>Total restricted financial assets</b>                                                                                                                                                           |      | 4,021,928         | 4,196,272         | 4,069,292         |

**(b) Reconciliation of net cash provided by operating activities**

|                                                       |   |             |             |             |
|-------------------------------------------------------|---|-------------|-------------|-------------|
| Net result                                            |   | (4,886,198) | (545,759)   | (3,988,505) |
| Non-cash items:                                       |   |             |             |             |
| Depreciation                                          | 6 | 9,077,229   | 8,673,579   | 8,942,286   |
| (Profit)/loss on sale of assets                       | 5 | 91,582      | 64,495      | (72,917)    |
| Changes in assets and liabilities:                    |   |             |             |             |
| Decrease in receivables                               |   | 263,574     | 1,078,484   | 215,000     |
| Decrease in inventories                               |   | 0           | 1,452       | 0           |
| (Increase)/decrease in other assets                   |   | 0           | (2,048)     | 15,340      |
| (Increase) in trade and other payables                |   | (125,000)   | (373,875)   | (456,718)   |
| Decrease in contract liabilities                      |   | 0           | 160,707     |             |
| (Increase) in capital grant/contributions liabilities |   | 0           | (99,417)    | (99,417)    |
| (Increase)/decrease in employee related provisions    |   | 0           | (17,678)    | 36,718      |
| (Increase) in other provisions                        |   | 0           | 0           | (5,000)     |
| Capital grants, subsidies and contributions           |   | (4,008,299) | (4,185,014) | (3,993,847) |
| Net cash provided by operating activities             |   | 412,888     | 4,754,926   | 592,940     |

**MATERIAL ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

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

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

**FINANCIAL ASSETS AT AMORTISED COST**

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

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

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

**SHIRE OF WONGAN-BALLIDU**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2027**

**5. PROPERTY, PLANT AND EQUIPMENT**

|                                          | 2026/27 Budget   |                                  |                                 |                     | 2025/26 Actual   |                                  |                                 |                       |                     | 2025/26 Budget   |                                  |                                 |                       |
|------------------------------------------|------------------|----------------------------------|---------------------------------|---------------------|------------------|----------------------------------|---------------------------------|-----------------------|---------------------|------------------|----------------------------------|---------------------------------|-----------------------|
|                                          | Additions        | Disposals -<br>Net Book<br>Value | Disposals -<br>Sale<br>Proceeds | Disposals -<br>Loss | Additions        | Disposals -<br>Net Book<br>Value | Disposals -<br>Sale<br>Proceeds | Disposals -<br>Profit | Disposals -<br>Loss | Additions        | Disposals -<br>Net Book<br>Value | Disposals -<br>Sale<br>Proceeds | Disposals -<br>Profit |
|                                          | \$               | \$                               | \$                              | \$                  | \$               | \$                               | \$                              | \$                    | \$                  | \$               | \$                               | \$                              | \$                    |
| <b>(a) Property, Plant and Equipment</b> |                  |                                  |                                 |                     |                  |                                  |                                 |                       |                     |                  |                                  |                                 |                       |
| Land - freehold land                     | 500,000          | 0                                | 0                               | 0                   | 0                | 0                                | 0                               | 0                     | 0                   | 0                | 0                                | 0                               | 0                     |
| Buildings - non-specialised              | 54,400           | 0                                | 0                               | 0                   | 9,112            | 0                                | 0                               | 0                     | 0                   | 2,105,700        | 0                                | 0                               | 0                     |
| Buildings - specialised                  | 605,145          | 0                                | 0                               | 0                   | 258,067          | 0                                | 0                               | 0                     | 0                   | 22,500           | 0                                | 0                               | 0                     |
| Furniture and equipment                  | 50,000           | 0                                | 0                               | 0                   | 51,980           | 0                                | 0                               | 0                     | 0                   | 59,700           | 0                                | 0                               | 0                     |
| Plant and equipment                      | 892,400          | (215,682)                        | 128,000                         | (87,682)            | 1,322,051        | (337,100)                        | 214,162                         | 0                     | (122,938)           | 929,000          | (338,522)                        | 370,000                         | 31,478                |
| Motor Vehicles                           | 60,000           | (18,900)                         | 15,000                          | (3,900)             | 126,175          | (23,557)                         | 82,000                          | 58,443                | 0                   | 505,000          | (37,561)                         | 79,000                          | 41,439                |
| <b>Total</b>                             | <b>2,161,945</b> | <b>(234,582)</b>                 | <b>143,000</b>                  | <b>(91,582)</b>     | <b>1,767,385</b> | <b>(360,657)</b>                 | <b>296,162</b>                  | <b>58,443</b>         | <b>(122,938)</b>    | <b>3,621,900</b> | <b>(376,083)</b>                 | <b>449,000</b>                  | <b>72,917</b>         |
| <b>(b) Infrastructure</b>                |                  |                                  |                                 |                     |                  |                                  |                                 |                       |                     |                  |                                  |                                 |                       |
| Infrastructure - roads                   | 5,357,665        | 0                                | 0                               | 0                   | 4,960,619        | 0                                | 0                               | 0                     | 0                   | 4,558,029        | 0                                | 0                               | 0                     |
| Infrastructure - footpaths               | 137,014          | 0                                | 0                               | 0                   | 166,141          | 0                                | 0                               | 0                     | 0                   | 164,716          | 0                                | 0                               | 0                     |
| Infrastructure - signs                   | 0                | 0                                | 0                               | 0                   | 60,077           | 0                                | 0                               | 0                     | 0                   | 0                | 0                                | 0                               | 0                     |
| Infrastructure - other                   | 277,187          | 0                                | 0                               | 0                   | 198,591          | 0                                | 0                               | 0                     | 0                   | 269,299          | 0                                | 0                               | 0                     |
| <b>Total</b>                             | <b>5,771,866</b> | <b>0</b>                         | <b>0</b>                        | <b>0</b>            | <b>5,385,428</b> | <b>0</b>                         | <b>0</b>                        | <b>0</b>              | <b>0</b>            | <b>4,992,044</b> | <b>0</b>                         | <b>0</b>                        | <b>0</b>              |
| <b>Total</b>                             | <b>7,933,811</b> | <b>(234,582)</b>                 | <b>143,000</b>                  | <b>(91,582)</b>     | <b>7,152,813</b> | <b>(360,657)</b>                 | <b>296,162</b>                  | <b>58,443</b>         | <b>(122,938)</b>    | <b>8,613,944</b> | <b>(376,083)</b>                 | <b>449,000</b>                  | <b>72,917</b>         |

**MATERIAL ACCOUNTING POLICIES**

**RECOGNITION OF ASSETS**

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

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

**GAINS AND LOSSES ON DISPOSAL**

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



**SHIRE OF WONGAN-BALLIDU**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2027**

**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                |
| 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 |

| 2026/27<br>Budget | 2025/26<br>Actual | 2025/26<br>Budget |
|-------------------|-------------------|-------------------|
| \$                | \$                | \$                |
| 199,317           | 199,317           | 162,960           |
| 896,871           | 896,871           | 863,676           |
| 48,560            | 48,564            | 42,336            |
| 462,637           | 459,259           | 435,000           |
| 113,594           | 113,591           | 60,000            |
| 6,535,458         | 6,149,595         | 6,605,712         |
| 72,403            | 72,403            | 69,432            |
| 287,097           | 287,097           | 290,880           |
| 148,903           | 148,903           | 146,208           |
| 606               | 606               | 612               |
| 287,100           | 272,690           | 251,232           |
| 15,668            | 15,668            | 7,668             |
| 9,015             | 9,015             | 6,570             |
| 9,077,229         | 8,673,579         | 8,942,286         |
| 107,926           | 107,926           | 89,348            |
| 43,203            | 43,203            | 56,025            |
| 46,849            | 46,849            | 57,945            |
| 24,816            | 24,816            | 24,141            |
| 113,736           | 113,736           | 69,196            |
| 58,575            | 58,575            | 24,035            |
| 1,087,980         | 1,078,962         | 1,333,603         |
| 7,389,762         | 6,995,130         | 7,097,250         |
| 37,084            | 37,084            | 8,196             |
| 167,299           | 167,299           | 182,547           |
| 9,077,229         | 8,673,579         | 8,942,286         |

**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 - 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 assets | 5 Years         |
| Infrastructure - parks & ovals - water tanks  | 10 Years        |
| Infrastructure - parks & ovals - reticulation | 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/gazebos | 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 - 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 2027

7. LEASE LIABILITIES

| Purpose      | Lease<br>Number | Institution   | Lease<br>Interest<br>Rate | Lease<br>Term | Budget<br>Lease<br>Principal | 2026/27<br>Budget<br>New<br>Leases | 2026/27<br>Budget<br>Lease<br>Principal<br>Repayments | Budget<br>Lease<br>Principal<br>outstanding<br>30 June 2027 | 2026/27<br>Budget<br>Lease<br>Interest<br>Repayments | Actual<br>Principal | 2025/26<br>Actual<br>New<br>Leases | 2025/26<br>Actual<br>Lease<br>Principal<br>repayments | Actual<br>Lease<br>Principal<br>outstanding<br>30 June 2026 | 2025/26<br>Actual<br>Lease<br>Interest<br>repayments | Budget<br>Principal | 2025/26<br>Budget<br>New<br>Leases | 2025/26<br>Budget<br>Lease<br>Principal<br>repayments | Budget<br>Lease<br>Principal<br>outstanding<br>30 June 2026 | 2025/26<br>Budget<br>Lease<br>Interest<br>repayments |
|--------------|-----------------|---------------|---------------------------|---------------|------------------------------|------------------------------------|-------------------------------------------------------|-------------------------------------------------------------|------------------------------------------------------|---------------------|------------------------------------|-------------------------------------------------------|-------------------------------------------------------------|------------------------------------------------------|---------------------|------------------------------------|-------------------------------------------------------|-------------------------------------------------------------|------------------------------------------------------|
|              |                 |               |                           |               | 1 July 2026                  |                                    |                                                       |                                                             |                                                      | 1 July 2025         |                                    |                                                       |                                                             |                                                      | 1 July 2025         |                                    |                                                       |                                                             |                                                      |
| Photocopiers | 1               | Ricoh Finance | 3.3%                      | 5 years       | \$ 8,843                     | \$ 0                               | \$ (8,843)                                            | \$ 0                                                        | \$ (190)                                             | \$ 17,899           | \$ 0                               | \$ (9,056)                                            | \$ 8,843                                                    | \$ (210)                                             | \$ 17,899           | \$ 0                               | \$ (9,056)                                            | \$ 8,843                                                    | \$ (403)                                             |
|              |                 |               |                           |               | 8,843                        | 0                                  | (8,843)                                               | 0                                                           | (190)                                                | 17,899              | 0                                  | (9,056)                                               | 8,843                                                       | (210)                                                | 17,899              | 0                                  | (9,056)                                               | 8,843                                                       | (403)                                                |

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 2027

8. 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 2026 | 2026/27 Budget New Loans | 2026/27 Budget Principal Repayments | Budget Principal outstanding 30 June 2027 | 2026/27 Budget Interest Repayments | Actual Principal 1 July 2025 | 2025/26 Actual New Loans | 2025/26 Actual Principal Repayments | Actual Principal outstanding 30 June 2026 | 2025/26 Actual Interest Repayments | 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 |
|------------------------------------|-------------|-------------|---------------|------------------------------|--------------------------|-------------------------------------|-------------------------------------------|------------------------------------|------------------------------|--------------------------|-------------------------------------|-------------------------------------------|------------------------------------|------------------------------|--------------------------|-------------------------------------|-------------------------------------------|------------------------------------|
|                                    |             |             |               | \$                           | \$                       | \$                                  | \$                                        | \$                                 | \$                           | \$                       | \$                                  | \$                                        | \$                                 | \$                           | \$                       | \$                                  | \$                                        | \$                                 |
| Recreation Centre Improvements     | 152         | WATC        | 2.05%         | 1,437,145                    | 0                        | (93,399)                            | 1,343,745                                 | (28,750)                           | 1,528,664                    | 0                        | (91,519)                            | 1,437,145                                 | (30,640)                           | 1,528,664                    | 0                        | (91,519)                            | 1,437,145                                 | (30,640)                           |
| Lake Ninan/Hinds BFB Fire Shed     | N/A         | WATC        | 4.59%         | 0                            | 0                        | 0                                   | 0                                         | 0                                  | 0                            | 0                        | 0                                   | 0                                         | 0                                  | 0                            | 1,500,000                | 0                                   | 1,500,000                                 | 0                                  |
|                                    |             |             |               | 1,437,145                    | 0                        | (93,399)                            | 1,343,745                                 | (28,750)                           | 1,528,664                    | 0                        | (91,519)                            | 1,437,145                                 | (30,640)                           | 1,528,664                    | 1,500,000                | (91,519)                            | 2,937,145                                 | (30,640)                           |
| <b>Self Supporting Loans</b>       |             |             |               |                              |                          |                                     |                                           |                                    |                              |                          |                                     |                                           |                                    |                              |                          |                                     |                                           |                                    |
| Construction of Aged Persons Units | 151         | WATC        | 3.7%          | 150,419                      | 0                        | (20,859)                            | 129,559                                   | (5,290)                            | 170,537                      | 0                        | (20,118)                            | 150,419                                   | (6,031)                            | 170,537                      | 0                        | (20,118)                            | 150,419                                   | (6,031)                            |
|                                    |             |             |               | 150,419                      | 0                        | (20,859)                            | 129,559                                   | (5,290)                            | 170,537                      | 0                        | (20,118)                            | 150,419                                   | (6,031)                            | 170,537                      | 0                        | (20,118)                            | 150,419                                   | (6,031)                            |
|                                    |             |             |               | 1,587,564                    | 0                        | (114,259)                           | 1,473,305                                 | (34,040)                           | 1,699,201                    | 0                        | (111,638)                           | 1,587,564                                 | (36,672)                           | 1,699,201                    | 1,500,000                | (111,637)                           | 3,087,564                                 | (36,671)                           |

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 2027**

**8. BORROWINGS (CONTINUED)**

**(b) New borrowings - 2026/27**

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

**(c) Unspent borrowings**

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

**(d) Credit Facilities**

|                                        | <b>2026/27<br/>Budget</b> | <b>2025/26<br/>Actual</b> | <b>2025/26<br/>Budget</b> |
|----------------------------------------|---------------------------|---------------------------|---------------------------|
|                                        | \$                        | \$                        | \$                        |
| <b>Undrawn borrowing facilities</b>    |                           |                           |                           |
| <b>credit standby arrangements</b>     |                           |                           |                           |
| Bank overdraft limit                   | 0                         | 0                         | 0                         |
| Bank overdraft at balance date         | 0                         | 0                         | 0                         |
| Credit card limit                      | 20,000                    | 20,000                    | 20,000                    |
| Credit card balance at balance date    | 0                         | (9,914)                   | 0                         |
| <b>Total amount of credit unused</b>   | <b>20,000</b>             | <b>10,086</b>             | <b>20,000</b>             |
| <b>Loan facilities</b>                 |                           |                           |                           |
| Loan facilities in use at balance date | 1,473,305                 | 1,587,564                 | 3,087,564                 |

**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 2027**

**9. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

|                                                | 2026/27 Budget  |             |                 |                 | 2025/26 Actual  |             |                 |                 | 2025/26 Budget  |             |                 |                 |
|------------------------------------------------|-----------------|-------------|-----------------|-----------------|-----------------|-------------|-----------------|-----------------|-----------------|-------------|-----------------|-----------------|
|                                                | Opening Balance | Transfer to | Transfer (from) | Closing Balance | Opening Balance | Transfer to | Transfer (from) | Closing Balance | Opening Balance | Transfer to | Transfer (from) | Closing Balance |
|                                                | \$              | \$          | \$              | \$              | \$              | \$          | \$              | \$              | \$              | \$          | \$              | \$              |
| <b>Restricted by council</b>                   |                 |             |                 |                 |                 |             |                 |                 |                 |             |                 |                 |
| (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                  | 96,372          | 25,000      | 0               | 121,372         | 71,372          | 25,000      | 0               | 96,372          | 71,372          | 25,000      | 0               | 96,372          |
| (c) Plant Reserve                              | 897,082         | 711,000     | (711,000)       | 897,082         | 1,015,082       | 855,000     | (973,000)       | 897,082         | 1,015,082       | 950,000     | (973,000)       | 992,082         |
| (d) Land Development & Housing Reserve         | 722,792         | 374,000     | (500,000)       | 596,792         | 572,792         | 150,000     | 0               | 722,792         | 572,792         | 150,000     | 0               | 722,792         |
| Wongan Hills Community Resource Centre         | 12,923          | 0           | 0               | 12,923          | 12,923          |             |                 | 12,923          |                 |             | 0               | 12,923          |
| (e) Reserve                                    |                 |             |                 |                 |                 | 0           | 0               |                 | 12,923          | 0           |                 |                 |
| (f) Swimming Pool Reserve                      | 153,188         | 0           | (55,000)        | 98,188          | 73,188          | 100,000     | (20,000)        | 153,188         | 73,188          | 100,000     | (30,000)        | 143,188         |
| (g) Historical Publications Reserve            | 0               | 0           | 0               | 0               | 7,126           |             | (7,126)         | 0               | 7,126           | 0           | (7,126)         | 0               |
| (h) Special Projects Reserve                   | 830,004         | 0           | 0               | 830,004         | 970,817         | 8,713       | (149,526)       | 830,004         | 970,818         | 8,713       | 0               | 979,531         |
| (i) Waste Management Reserve                   | 210,366         | 150,000     | 0               | 360,366         | 60,366          | 150,000     | 0               | 210,366         | 60,366          | 150,000     | 0               | 210,366         |
| (j) Housing - Stickland Street Reserve         | 78,582          | 5,000       | 0               | 83,582          | 73,582          | 5,000       | 0               | 78,582          | 73,582          | 5,000       | 0               | 78,582          |
| (k) Housing - Quinlan Street Reserve           | 59,915          | 5,000       | (8,750)         | 56,165          | 54,915          | 5,000       | 0               | 59,915          | 54,915          | 5,000       | 0               | 59,915          |
| (l) Housing - Patterson Street Reserve         | 74,357          | 5,000       | 0               | 79,357          | 69,357          | 5,000       | 0               | 74,357          | 69,357          | 5,000       | 0               | 74,357          |
| (m) Sporting Co-Location Reserve               | 113,360         | 0           | (10,000)        | 103,360         | 113,360         | 0           | 0               | 113,360         | 113,360         |             | 0               | 113,360         |
| (n) Building Asset Management Reserve          | 697,482         | 50,000      | (253,500)       | 493,982         | 547,482         | 150,000     | 0               | 697,482         | 547,482         | 150,000     | (153,500)       | 543,982         |
| Wongan Hills Sport and Recreation Centre Asset | 0               | 38,906      | 0               | 38,906          | 0               |             |                 | 0               |                 |             | 0               | 0               |
| (o) Reserve                                    |                 |             |                 |                 |                 |             |                 |                 | 0               | 0           |                 |                 |
| (p) Wongan Hills Childcare Services Reserve    | 0               | 0           | 0               | 0               | 0               | 0           | 0               | 0               | 0               | 0           | 0               | 0               |
|                                                | 3,988,265       | 1,363,906   | (1,538,250)     | 3,813,921       | 3,684,204       | 1,453,713   | (1,149,652)     | 3,988,265       | 3,684,205       | 1,548,713   | (1,163,626)     | 4,069,292       |

**(b) Reserve Accounts - Purposes**

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

| Reserve name                                               | Anticipated date of use | Purpose of the reserve                                                                                                                                            |
|------------------------------------------------------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Restricted by legislation</b>                           |                         |                                                                                                                                                                   |
| <b>Restricted by council</b>                               |                         |                                                                                                                                                                   |
| (a) 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) Land Development & 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 Centre Asset Reserve |                         | To be used to hold monies contributed by the sport and recreation groups, the WHSRC and the Shire to fund future asset renewals and upgrades to these facilities. |
| (p) Wongan Hills Childcare Services Reserve                |                         | To be used to fund future operating deficits and capital projects for local childcare facilities.                                                                 |

**SHIRE OF WONGAN-BALLIDU**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2027**

**10. OTHER INFORMATION**

|                                              | <b>2026/27<br/>Budget</b> | <b>2025/26<br/>Actual</b> | <b>2025/26<br/>Budget</b> |
|----------------------------------------------|---------------------------|---------------------------|---------------------------|
| <b>The net result includes as revenues</b>   | <b>\$</b>                 | <b>\$</b>                 | <b>\$</b>                 |
| <b>(a) Interest earnings</b>                 |                           |                           |                           |
| Investments                                  | 172,590                   | 170,836                   | 163,331                   |
| Other interest revenue                       | 22,000                    | 39,100                    | 22,000                    |
|                                              | 194,590                   | 209,936                   | 185,331                   |
| <b>The net result includes as expenses</b>   |                           |                           |                           |
| <b>(b) Auditors remuneration</b>             |                           |                           |                           |
| Audit services                               | 52,000                    | 45,600                    | 45,000                    |
| Other services                               | 4,000                     | 5,300                     |                           |
|                                              | 56,000                    | 50,900                    | 45,000                    |
| <b>(c) Interest expenses (finance costs)</b> |                           |                           |                           |
| Borrowings (refer Note 8(a))                 | 34,040                    | 36,672                    | 36,671                    |
| Interest on lease liabilities (refer Note 7) | 190                       | 210                       | 403                       |
| Other finance costs                          | 12,810                    | 10,083                    | 12,597                    |
|                                              | 47,040                    | 46,965                    | 49,671                    |
| <b>(d) Write offs</b>                        |                           |                           |                           |
| General rate                                 | 0                         | 2,369                     | 0                         |
|                                              | 0                         | 2,369                     | 0                         |

**SHIRE OF WONGAN-BALLIDU**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2027**

**11. COUNCIL MEMBERS REMUNERATION**

|                                                        | <b>2026/27<br/>Budget</b> | <b>2025/26<br/>Actual</b> | <b>2025/26<br/>Budget</b> |
|--------------------------------------------------------|---------------------------|---------------------------|---------------------------|
|                                                        | <b>\$</b>                 | <b>\$</b>                 | <b>\$</b>                 |
| <b>President</b>                                       |                           |                           |                           |
| President's allowance                                  | 17,443                    | 16,853                    | 16,853                    |
| Meeting attendance fees                                | 6,396                     | 4,729                     | 5,360                     |
| Annual allowance for ICT expenses                      | 3,000                     | 3,000                     | 3,000                     |
| Travel and accommodation expenses                      | 500                       |                           |                           |
| Annual allowance for travel and accommodation expenses |                           |                           | 2,000                     |
|                                                        | 27,339                    | 24,582                    | 27,213                    |
| <b>Deputy President</b>                                |                           |                           |                           |
| Deputy President's allowance                           | 4,361                     | 4,213                     | 4,213                     |
| Meeting attendance fees                                | 3,360                     | 3,685                     | 2,540                     |
| Annual allowance for ICT expenses                      | 3,000                     | 3,000                     | 3,000                     |
| Annual allowance for travel and accommodation expenses |                           |                           | 610                       |
|                                                        | 10,721                    | 10,898                    | 10,363                    |
| <b>Council member 3</b>                                |                           |                           |                           |
| Meeting attendance fees                                | 3,360                     | 2,641                     | 3,050                     |
| Annual allowance for ICT expenses                      | 3,000                     | 3,000                     | 3,000                     |
| Annual allowance for travel and accommodation expenses |                           |                           | 275                       |
|                                                        | 6,360                     | 5,641                     | 6,325                     |
| <b>Council member 4</b>                                |                           |                           |                           |
| Meeting attendance fees                                | 3,360                     | 3,253                     | 2,540                     |
| Annual allowance for ICT expenses                      | 3,000                     | 3,000                     | 3,000                     |
| Superannuation contribution payments                   | 300                       | 0                         |                           |
| Annual allowance for travel and accommodation expenses |                           |                           | 230                       |
|                                                        | 6,660                     | 6,253                     | 5,770                     |
| <b>Council member 5</b>                                |                           |                           |                           |
| Meeting attendance fees                                | 3,360                     | 2,032                     | 2,540                     |
| Annual allowance for ICT expenses                      | 3,000                     | 2,250                     | 3,000                     |
| Superannuation contribution payments                   | 300                       | 334                       |                           |
| Annual allowance for travel and accommodation expenses |                           |                           | 230                       |
|                                                        | 6,660                     | 4,616                     | 5,770                     |
| <b>Council member 6</b>                                |                           |                           |                           |
| Meeting attendance fees                                | 3,360                     | 2,338                     | 2,850                     |
| Annual allowance for ICT expenses                      | 3,000                     | 2,250                     | 3,000                     |
| Superannuation contribution payments                   | 300                       | 0                         |                           |
| Annual allowance for travel and accommodation expenses |                           | 0                         | 260                       |
|                                                        | 6,660                     | 4,588                     | 6,110                     |
| <b>Council member 7</b>                                |                           |                           |                           |
| Meeting attendance fees                                | 3,360                     | 2,338                     | 2,850                     |
| Annual allowance for ICT expenses                      | 3,000                     | 2,250                     | 3,000                     |
| Superannuation contribution payments                   | 300                       | 0                         |                           |
| Annual allowance for travel and accommodation expenses |                           |                           | 260                       |
|                                                        | 6,660                     | 4,588                     | 6,110                     |
| <b>Elected member 8 - prior election period</b>        |                           |                           |                           |
| Meeting attendance fees                                | 0                         | 2,852                     | 0                         |
| Annual allowance for ICT expenses                      | 0                         | 750                       | 0                         |
|                                                        | 0                         | 3,602                     | 0                         |
| <b>Elected member 9 -prior election period</b>         |                           |                           |                           |
| Meeting attendance fees                                | 0                         | 914                       | 0                         |
| ICT expenses                                           | 0                         | 750                       | 0                         |
|                                                        | 0                         | 1,664                     | 0                         |
| <b>Total Council Member Remuneration</b>               | <b>71,060</b>             | <b>66,432</b>             | <b>67,661</b>             |
| President's allowance                                  | 17,443                    | 16,853                    | 16,853                    |
| Deputy President's allowance                           | 4,361                     | 4,213                     | 4,213                     |
| Meeting attendance fees                                | 26,556                    | 24,782                    | 21,730                    |
| ICT expenses                                           | 0                         | 750                       | 0                         |
| Annual allowance for ICT expenses                      | 21,000                    | 19,500                    | 21,000                    |
| Travel and accommodation expenses                      | 500                       | 0                         | 0                         |
| Superannuation contribution payments                   | 1,200                     | 334                       | 0                         |
| Annual allowance for travel and accommodation expenses | 0                         | 0                         | 3,865                     |
|                                                        | <b>71,060</b>             | <b>66,432</b>             | <b>67,661</b>             |

SHIRE OF WONGAN-BALLIDU  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2027

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<br>30 June 2026 | Estimated<br>amounts<br>received | Estimated<br>amounts<br>paid | Estimated<br>balance<br>30 June 2027 |
|--------------------------|-------------------------|----------------------------------|------------------------------|--------------------------------------|
|                          | \$                      | \$                               | \$                           | \$                                   |
| Fire Brigades            | 7,674                   | 0                                | 0                            | 7,674                                |
| Discover Golden Horizons | 27,641                  | 0                                | 0                            | 27,641                               |
|                          | 35,315                  | 0                                | 0                            | 35,315                               |



## **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**

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 2027**

**13. REVENUE AND EXPENDITURE (CONTINUED)**

**(b) Revenue Recognition**

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

| <b>Revenue Category</b>                       | <b>Nature of goods and services</b>                                                                              | <b>When obligations typically satisfied</b> | <b>Payment terms</b>                                                     | <b>Returns/Refunds/Warranties</b>           | <b>Timing of Revenue recognition</b>                                                                                     |
|-----------------------------------------------|------------------------------------------------------------------------------------------------------------------|---------------------------------------------|--------------------------------------------------------------------------|---------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|
| Grant contracts with customers                | Community events, minor facilities, research, design, planning evaluation and services                           | Over time                                   | Fixed terms transfer of funds based on agreed milestones and reporting   | Contract obligation if project not complete | Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared |
| Licences/ Registrations/ Approvals            | Building, planning, development and animal management, having the same nature as a licence regardless of naming. | Single point in time                        | Full payment prior to issue                                              | None                                        | On payment and issue of the licence, registration or approval                                                            |
| Waste management entry fees                   | Waste treatment, recycling and disposal service at disposal sites                                                | Single point in time                        | Payment in advance at gate or on normal trading terms if credit provided | None                                        | On entry to facility                                                                                                     |
| Airport landing charges                       | Permission to use facilities and runway                                                                          | Single point in time                        | Monthly in arrears                                                       | None                                        | On landing/departure event                                                                                               |
| Fees and charges for other goods and services | Cemetery services, library fees, reinstatements and private works                                                | Single point in time                        | Payment in full in advance                                               | None                                        | Output method based on provision of service or completion of works                                                       |
| Sale of stock                                 | Aviation fuel, kiosk and visitor centre stock                                                                    | Single point in time                        | In full in advance, on 15 day credit                                     | Refund for faulty goods                     | Output method based on goods                                                                                             |

# SHIRE OF WONGAN-BALLIDU

## NOTES TO AND FORMING PART OF THE BUDGET

### FOR THE YEAR ENDED 30 JUNE 2027

## 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, bush fire mitigation, 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, 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 2027**

**15. FEES AND CHARGES**

|                             | <b>2026/27<br/>Budget</b> | <b>2025/26<br/>Actual</b> | <b>2025/26<br/>Budget</b> |
|-----------------------------|---------------------------|---------------------------|---------------------------|
|                             | \$                        | \$                        | \$                        |
| <b>By Program:</b>          |                           |                           |                           |
| Governance                  | 0                         | 0                         | 200                       |
| General purpose funding     | 10,000                    | 11,748                    | 10,000                    |
| Law, order, public safety   | 5,500                     | 5,573                     | 9,000                     |
| Health                      | 15,000                    | 3,884                     | 20,000                    |
| Education and welfare       | 5,000                     | 2,505                     | 5,000                     |
| Housing                     | 131,544                   | 112,716                   | 67,000                    |
| Community amenities         | 364,600                   | 382,492                   | 334,532                   |
| Recreation and culture      | 27,000                    | 34,406                    | 27,000                    |
| Transport                   | 3,000                     | 45,673                    | 3,000                     |
| Economic services           | 28,636                    | 13,510                    | 31,400                    |
| Other property and services | 119,745                   | 146,909                   | 114,397                   |
|                             | <b>710,025</b>            | <b>759,416</b>            | <b>621,529</b>            |

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

## Shire of Wongan-Ballidu Fees & Charges 2026-2027

| Description                                                                                                                                             | GST | Statutory Fee 'S' or Council 'C' | Proposed 2026/2027 Fee (incl GST) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------------------------------|-----------------------------------|
| <b>Administration</b>                                                                                                                                   |     |                                  |                                   |
| <b>General</b>                                                                                                                                          |     |                                  |                                   |
| Administration Fee on Instalment Notice                                                                                                                 | N   | C                                | \$ 15.00                          |
| Administration Fee on Rate Payment Plans                                                                                                                | Y   | C                                | \$ 34.00                          |
| Settlement Agent Rating Enquiry - General                                                                                                               | Y   | C                                | \$ 90.00                          |
| Settlement Agent Rating Enquiry - Orders and Requisitions                                                                                               | Y   | C                                | \$ 135.00                         |
| Instalment Interest                                                                                                                                     | N/A | C / S                            | 5.50%                             |
| Rates Penalty Interest                                                                                                                                  | N/A | C / S                            | 11.00%                            |
| Sundry Debtors Penalty Interest                                                                                                                         | N/A | C / S                            | 11.00%                            |
|                                                                                                                                                         |     |                                  |                                   |
| <b>Freedom of Information</b>                                                                                                                           |     |                                  |                                   |
| Freedom of Information Application                                                                                                                      | N   | S                                | \$ 30.00                          |
| Hourly Charge for Time Taken by Staff Dealing with the Application                                                                                      | Y   | C                                | \$ 30.00                          |
|                                                                                                                                                         |     |                                  |                                   |
| <b>Other</b>                                                                                                                                            |     |                                  |                                   |
| Electoral Rolls                                                                                                                                         | Y   | C                                | \$ 30.00                          |
| Dishonoured Cheque Fee                                                                                                                                  | Y   | C                                | \$ 20.00                          |
| <b>District Maps</b>                                                                                                                                    |     |                                  |                                   |
| A3 Photocopies                                                                                                                                          | Y   | C                                | \$ 6.00                           |
| A1 Farm Map                                                                                                                                             | Y   | C                                | \$ 64.00                          |
| A0 Farm Map                                                                                                                                             | Y   | C                                | \$ 91.00                          |
| <b>Bus Hire</b>                                                                                                                                         |     |                                  |                                   |
| <b>Community Transport Vehicle - Mercedes Sprinter</b>                                                                                                  |     |                                  |                                   |
| Minimum Charge                                                                                                                                          | Y   | C                                | \$ 32.00                          |
| Charge Per Kilometre                                                                                                                                    | Y   | C                                | \$ 1.00                           |
| After Hours Inspection Fee                                                                                                                              | N   | C                                | \$ 39.00                          |
| Late Return Fee                                                                                                                                         | N   | C                                | \$ 32.00                          |
| Plus fuel, cleaning and or damage costs                                                                                                                 |     |                                  | At cost                           |
| Booking Deposit/Cancellation fee:<br><small>Booking fee deducted from hire fee / Cancellation fee if less than 24 hours notice given.</small>           | Y   | C                                | \$ 50.00                          |
| <b>Community Bus - Toyota Coaster</b>                                                                                                                   |     |                                  |                                   |
| Minimum Charge                                                                                                                                          | Y   | C                                | \$ 49.00                          |
| Charge Per Kilometre                                                                                                                                    | Y   | C                                | \$ 2.00                           |
| With Council's Trailer                                                                                                                                  | Y   | C                                | \$ 2.00                           |
| After Hours Inspection Fee                                                                                                                              | N   | C                                | \$ 49.00                          |
| Late Return Fee                                                                                                                                         | N   | C                                | \$ 59.00                          |
| Booking Deposit/Cancellation fee: if not cancelled with 24 hours                                                                                        | Y   | C                                | \$ 50.00                          |
| Plus all Fuel, Cleaning and/or Damage Costs                                                                                                             | N   | C                                | At cost                           |
| Booking Deposit/Cancellation fee:<br><small>Booking fee deducted from hire fee / Cancellation fee - no show or less than 24 hours notice given.</small> | Y   | C                                | \$ 50.00                          |
| <i>Note 1: Bus hire charges waived for senior group outings over 65 years of age and being coordinated senior function.</i>                             |     |                                  |                                   |
| <i>Note 2: 25% discount of the hire fee for school bookings from schools within our Shire.</i>                                                          |     |                                  |                                   |
| <i>Note 3: Cleaning fee = Full cost recovery of labour involved.</i>                                                                                    |     |                                  |                                   |

| Description                                                                                             | GST | Statutory Fee 'S' or Council 'C' | Proposed 2026/2027 Fee (incl GST) |
|---------------------------------------------------------------------------------------------------------|-----|----------------------------------|-----------------------------------|
| <b>Swimming Pool</b>                                                                                    |     |                                  |                                   |
| <b>Public Swimming Pool Charges</b>                                                                     |     |                                  |                                   |
| Adult Swimmer                                                                                           | Y   | C                                | \$ 4.00                           |
| Spectator                                                                                               | Y   | C                                | \$ 2.50                           |
| Concession - Seniors Card/Pensioner Concession Card                                                     | Y   | C                                | \$ 3.50                           |
| Child 3 to 15 yrs                                                                                       | Y   | C                                | \$ 3.50                           |
| Toddlers/Babies (under 3)                                                                               |     |                                  | Free                              |
| 5 day pass - Adult Swimmer                                                                              | Y   | C                                | \$ 16.00                          |
| 5 day pass - Child Swimmer                                                                              | Y   | C                                | \$ 14.00                          |
| 5 day pass - Spectator                                                                                  | Y   |                                  | \$ 10.00                          |
| 10 day pass - Adult Swimmer                                                                             | Y   | C                                | \$ 30.00                          |
| 10 day pass - Child Swimmer                                                                             | Y   | C                                | \$ 26.00                          |
| 10 day pass - Spectator                                                                                 | Y   |                                  | \$ 18.50                          |
| <b>Season Passes - Non Refundable</b>                                                                   |     |                                  |                                   |
| Family Pass - Season (2 Adults & 2 Children)                                                            | Y   | C                                | \$ 335.00                         |
| Family Pass - Half Season ( 2 Adults & 2 Children) (Open - 31 December or 1 January - Close)            | Y   | C                                | \$ 168.00                         |
| Adult Pass - Season                                                                                     | Y   | C                                | \$ 121.00                         |
| Adult Pass - Half Season (Open - 31 December or 1 January - Close)                                      | Y   | C                                | \$ 60.00                          |
| Concession Pass - Season                                                                                | Y   | C                                | \$ 94.00                          |
| Concession Pass - Half Season (Open - 31 December or 1 January - Close)                                 | Y   | C                                | \$ 47.00                          |
| Child 3 to 15 yrs - Season                                                                              | Y   | C                                | \$ 94.00                          |
| Child 3 to 15 yrs - Half Season (Open - 31 December or 1 January - Close)                               | Y   | C                                | \$ 47.00                          |
| <b>Other</b>                                                                                            |     |                                  |                                   |
| Beach Volleyball - Per player, per day                                                                  | Y   | C                                | \$ 4.00                           |
| Aqua - Per Class (if ran by Shire)                                                                      | Y   | C                                | \$ 9.00                           |
| Aqua - 10 Classes (if ran by Shire)                                                                     | Y   | C                                | \$ 78.00                          |
| Swimming Lessons - 8 lessons - 1st Child                                                                | Y   | C                                | \$ 103.00                         |
| Swimming Lessons - 8 lessons - 2 or more children per each additional child                             | Y   | C                                | \$ 88.00                          |
| <b>Note: Volleyball entry fee is not additional to pool entry fee.</b>                                  |     |                                  |                                   |
| <b>Note: Entry fees waived for Youth Pool Party, Australia Day and other 'Summer Series' event days</b> |     |                                  | No charge                         |
| <b>Exclusive Use</b>                                                                                    |     |                                  |                                   |
| Corporate (Per Hour) with Manager in Attendance                                                         | Y   | C                                | \$ 170.00                         |
| Corporate (Per Hour) with Two (2) Managers in Attendance                                                | Y   | C                                | \$ 346.00                         |
| Community Group (Per Hour) with Manager in Attendance                                                   | Y   | C                                | \$ 86.00                          |
| Community Group (Per Hour) with Two (2) Managers in Attendance                                          | Y   | C                                | \$ 170.00                         |
| Non Community Group/Individual (Per Hour) with Manager in Attendance                                    | Y   | C                                | \$ 86.00                          |
| Non Community Group/Individual (Per Hour) with Two (2) Managers in Attendance                           | Y   | C                                | \$ 170.00                         |

| Description                                                                                                                                                          | GST | Statutory Fee 'S' or Council 'C' | Proposed 2026/2027 Fee (incl GST) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------------------------------|-----------------------------------|
| School Carnival or School Function Hire (Including Manager) Per Hour                                                                                                 | Y   | C                                | \$ 86.00                          |
| School Carnival or School Function Hire Per Hour Including Two (2) Managers                                                                                          | Y   | C                                | \$ 170.00                         |
| Bond Without Alcohol - Refundable on Satisfactory Inspection After Hire                                                                                              | Y   | C                                | \$ 150.00                         |
| Bond With Alcohol - Refundable on Satisfactory Inspection After Hire                                                                                                 | Y   | C                                | \$ 500.00                         |
| <i>Note: Exclusive use involving alcohol requires a liquor permit if Alcohol is being sold and no glass is permitted on or near the pool concourse or wet area.</i>  |     |                                  |                                   |
| <i>The Wongan Hills Memorial Swimming Pool is a smoke free venue.</i>                                                                                                |     |                                  |                                   |
| <b>Wongan Hills Civic Centre</b>                                                                                                                                     |     |                                  |                                   |
| <i>Commercial: Groups or Individuals that generate income for personal payment or profit; State/Federal Government Agencies.</i>                                     |     |                                  |                                   |
| <i>Community: Groups or Individuals that undertake activities that do not generate income for personal profit; a community group which are an incorporated body.</i> |     |                                  |                                   |
| <i>Service: Single Entity Local Enterprise providing a service, event or activity for the benefit of the local community; A school.</i>                              |     |                                  |                                   |
| Local Community and Community Groups - Hourly                                                                                                                        | Y   | C                                | \$ 30.00                          |
| Local Community and Community Groups - Half Day                                                                                                                      | Y   | C                                | \$ 75.00                          |
| Local Community and Community Groups - Full Day                                                                                                                      | Y   | C                                | \$ 110.00                         |
| Service Provider - (1-3 hours per hour)                                                                                                                              | Y   | C                                | \$ 50.00                          |
| Service Provider - half day (4 hours)                                                                                                                                | Y   | C                                | \$ 90.00                          |
| Service Provider - full day (4 hours+)                                                                                                                               | Y   | C                                | \$ 160.00                         |
| Commercial/Retail - (1-3 hours per hour)                                                                                                                             | Y   | C                                | \$ 90.00                          |
| Commercial/Retail - half day (4 hours)                                                                                                                               | Y   | C                                | \$ 240.00                         |
| Commercial/Retail - full day (4 hours+)                                                                                                                              | Y   | C                                | \$ 450.00                         |
| Lessons/Class Hire                                                                                                                                                   | Y   | C                                | \$ 60.00                          |
| <b>Bonds and Booking Fees</b>                                                                                                                                        |     |                                  |                                   |
| Bond without alcohol - refundable on satisfactory inspection after hire                                                                                              | Y   | C                                | \$ 150.00                         |
| Bond with alcohol - refundable on satisfactory inspection after hire                                                                                                 | Y   | C                                | \$ 500.00                         |
| Booking Deposit Fee - non-refundable payable on booking                                                                                                              | Y   | C                                | \$ 50.00                          |
| Venue Booking Deposit/Cancellation fee:<br><small>Booking fee deducted from hire fee / Cancellation fee if less than 24 hours notice given.</small>                  | Y   | C                                | \$ 50.00                          |
| Key Bond - refundable on return of key                                                                                                                               | Y   | C                                | \$ 50.00                          |
| Bond - Crockery/Cutlery - full refund on satisfactory return of items                                                                                                | N   | C                                | \$ 50.00                          |
| Table Hire                                                                                                                                                           | Y   | C                                | \$ 5.00                           |
| Chair Hire                                                                                                                                                           | Y   | C                                | \$ 1.00                           |
| Bond - tables/chairs - full refund on satisfactory return of items                                                                                                   | N   | C                                | \$ 100.00                         |

| Description                                                                          | GST | Statutory Fee 'S' or Council 'C' | Proposed 2026/2027 Fee (incl GST) |
|--------------------------------------------------------------------------------------|-----|----------------------------------|-----------------------------------|
| <b>Cemetery Charges</b>                                                              |     |                                  |                                   |
| <b>Burial</b>                                                                        |     |                                  |                                   |
| <b>(a) In Open Ground: (for each internment)</b>                                     |     |                                  |                                   |
| Ten Years of Age + to a Depth of 1.8m                                                | Y   | C                                | \$ 1,000.00                       |
| Any Child under Ten Years of Age 1.4m Deep                                           | Y   | C                                | \$ 750.00                         |
| Any Stillborn Child in Grave 1.4m Deep                                               | Y   | C                                | \$ 750.00                         |
| Burial on Saturday                                                                   | Y   | C                                | \$ 2,000.00                       |
| Burial on Sunday or Public Holiday                                                   | Y   | C                                | \$ 2,200.00                       |
| <b>or (b) In Reserved Ground (Private Grave):</b>                                    |     |                                  |                                   |
| Ten Years of Age + to a Depth of 1.8m                                                | Y   | C                                | \$ 1,000.00                       |
| Any Child under Ten Years of Age 1.4m Deep                                           | Y   | C                                | \$ 750.00                         |
| <b>or (c) Re-opening of Grave</b>                                                    |     |                                  |                                   |
| Second Interment for any Grave                                                       | Y   | C                                | \$ 1,000.00                       |
| <i>NOTE: Undertaker/Monumental Mason to remove existing headstone and reinstate.</i> |     |                                  |                                   |
| Re-Interment after Exhumation                                                        | Y   | C                                | \$ 1,000.00                       |
| <b>(d) Extra Charge if Grave Deeper than 1.8 m:</b>                                  |     |                                  |                                   |
| For each additional 0.3m                                                             | Y   | C                                | \$ 100.00                         |
| <b>and (e) Land Fee (In addition to Interment Charge</b>                             |     |                                  |                                   |
| for Open and Reserved Ground:                                                        |     |                                  |                                   |
| 2.4m x 1.2m                                                                          | Y   | C                                | \$ 200.00                         |
| 2.4m x 2.4m                                                                          | Y   | C                                | \$ 250.00                         |
| <b>Cemetery - Extra Charges</b>                                                      |     |                                  |                                   |
| Interment without Due Notice                                                         | Y   | C                                | \$ 105.00                         |
| Late Arrival at Cemetery gates of Funeral                                            | Y   | C                                | \$ 60.00                          |
| Exhumations                                                                          | Y   | C                                | \$ 1,300.00                       |
| Additional Charge for Manual Digging                                                 | Y   | C                                | \$ 500.00                         |
| <b>Cemetery - Miscellaneous Charges</b>                                              |     |                                  |                                   |
| Permission to Erect a Headstone, Monument or Kerbing                                 | Y   | C                                | \$ 100.00                         |
| Permission to Erect a Name Plate Only                                                | Y   | C                                | \$ 70.00                          |
| Issuing an Extract or Certified Copy from the Register                               | Y   | C                                | \$ 20.00                          |
| Issue or Renewal of a "Grant of Right of Burial"                                     | N   | C                                | \$ 250.00                         |
| Transfer of a "Grant of Right of Burial"                                             | Y   | C                                | \$ 40.00                          |
| Copy of a "Grant of Right of Burial"                                                 | Y   | C                                | \$ 20.00                          |
| Funeral Directors Annual Licence                                                     | Y   | C                                | \$ 150.00                         |
| Single Funeral Permit                                                                | Y   | C                                | \$ 70.00                          |
| Interment of Ashes in Ordinary Grave - by Council                                    | Y   | C                                | \$ 150.00                         |
| Grave Dressers Annual Licence                                                        | Y   | C                                | \$ 75.00                          |
| <b>Niche Wall, Pear Tree Walk &amp; Native Niche</b>                                 |     |                                  |                                   |
| Single compartment - Niche Wall & Native Niche                                       | Y   | C                                | \$ 140.00                         |
| Double compartment - Niche Wall & Native Niche                                       | Y   | C                                | \$ 270.00                         |
| Pear Tree Walk compartment single interment reservation                              | Y   | C                                | \$ 140.00                         |
| Pear Tree Walk compartment.                                                          | Y   | C                                | \$ 270.00                         |
| Cost of Plaque                                                                       | Y   | C                                | Cost per application plus 20%     |
| Fit plaque - per plaque                                                              | Y   | C                                | \$ 70.00                          |
| Remove plaque - per plaque                                                           | Y   | C                                | \$ 70.00                          |
| Fit plaque - Non Work Day - per plaque                                               | Y   | C                                | \$ 120.00                         |



| Description                                                                                                                                                                                                                                                      | GST | Statutory Fee 'S' or Council 'C' | Proposed 2026/2027 Fee (incl GST) |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------------------------------|-----------------------------------|
| Interment of Ashes                                                                                                                                                                                                                                               | Y   | C                                | \$ 150.00                         |
| Interment of Ashes - By Council - Non Work Day                                                                                                                                                                                                                   | Y   | C                                | \$ 200.00                         |
| Baby Memorial                                                                                                                                                                                                                                                    |     |                                  | No charge                         |
| <b>Law, Order &amp; Public Safety</b>                                                                                                                                                                                                                            |     |                                  |                                   |
| <b>Dog Fees &amp; Charges - Statutory (Dog Act 1976 )</b>                                                                                                                                                                                                        |     |                                  |                                   |
| Annual Registration: - Sterilised Dog or Bitch*                                                                                                                                                                                                                  | Y   | S                                | \$ 20.00                          |
| Annual Registration: - Unsterilised Dog or Bitch                                                                                                                                                                                                                 | Y   | S                                | \$ 50.00                          |
| Three Year Registration: - Sterilised Dog or Bitch*                                                                                                                                                                                                              | Y   | S                                | \$ 42.50                          |
| Three Year Registration: - Unsterilised Dog or Bitch                                                                                                                                                                                                             | Y   | S                                | \$ 120.00                         |
| Lifetime Registration Sterilised Dog or Bitch*                                                                                                                                                                                                                   | Y   | S                                | \$ 100.00                         |
| Lifetime Registration - Unsterilised Dog or Bitch                                                                                                                                                                                                                | Y   | S                                | \$ 250.00                         |
| Concessions: - Dogs used for Droving/Tending Stock                                                                                                                                                                                                               | N   | S                                | 25% of fee                        |
| Concessions: - Dogs owned by Pensioners                                                                                                                                                                                                                          | N   | S                                | 50% of fee                        |
| Concessions: - Registration after 31 May                                                                                                                                                                                                                         | N   | S                                | 50% of fee                        |
| Impounding Fees - As per Dog Act & Regulations                                                                                                                                                                                                                   | N   | S                                | \$ 100.00                         |
| Sustenance - per dog per day                                                                                                                                                                                                                                     | Y   | C                                | \$ 40.00                          |
| Voluntary Animal Surrender                                                                                                                                                                                                                                       | Y   | C                                | \$ 80.00                          |
| Microchipping - per animal (if available through Contract Ranger)                                                                                                                                                                                                | Y   | C                                | \$ 70.00                          |
| Replacement registration tag                                                                                                                                                                                                                                     | Y   | C                                | \$ 4.00                           |
| First Aid Treatment of any impounded animal                                                                                                                                                                                                                      | Y   | C                                | Cost Recovery                     |
| Dog Yard Inspection Fee - Restricted or Dangerous only                                                                                                                                                                                                           | Y   | C                                | \$ 80.00                          |
| Application for a Kennel Licence                                                                                                                                                                                                                                 | Y   | S                                | \$ 210.00                         |
| Kennel License Annual Renewal                                                                                                                                                                                                                                    | Y   | S                                | \$ 210.00                         |
| Application Fee for keeping more than the prescribed number of dogs                                                                                                                                                                                              | Y   | C                                | \$ 130.00                         |
| Annual Inspection Fee for keeping more than the prescribed number of dogs.                                                                                                                                                                                       | Y   | C                                | \$ 130.00                         |
| <b>Cat Fees and Charges - Statutory (Cat Regulations 2012 )</b>                                                                                                                                                                                                  |     |                                  |                                   |
| Annual Registration                                                                                                                                                                                                                                              | Y   | S                                | \$ 20.00                          |
| Three Year Registration                                                                                                                                                                                                                                          | Y   | S                                | \$ 42.50                          |
| Lifetime Registration                                                                                                                                                                                                                                            | Y   | S                                | \$ 100.00                         |
| Breeding License Registration (per cat)                                                                                                                                                                                                                          | Y   | S                                | \$ 100.00                         |
| Concessions: - Cats owned by Pensioners                                                                                                                                                                                                                          | Y   | S                                | 50% of fee                        |
| Sustenance - per Cat per day                                                                                                                                                                                                                                     | Y   | C                                | \$ 30.00                          |
| Voluntary Animal Surrender                                                                                                                                                                                                                                       | Y   | C                                | \$ 75.00                          |
| Microchipping - per animal (if available through Contract Ranger)                                                                                                                                                                                                | Y   | C                                | \$ 65.00                          |
| Hire of Cat Trap (per day)                                                                                                                                                                                                                                       | Y   | C                                | \$ 20.00                          |
| * Must sight certificate signed by a Registered Vet, a Statutory Declaration or Statutory Declaration or sight ear tattoo for Sterilisation Concession.                                                                                                          |     |                                  |                                   |
| All Dogs three months of age+ must be licensed. Licenses are due on November 1 of each year and can be paid at the Shire of Wongan-Ballidu Administration offices during normal office hours.                                                                    |     |                                  |                                   |
| In respect of every first registration made after 31 May, in any year, only one half of the registration fee shall be payable. Renewals are to take effect as from 1 November in any year, within the preceding period of 21 days from and including 11 October. |     |                                  |                                   |
| <b>Other Animal Control</b>                                                                                                                                                                                                                                      |     |                                  |                                   |
| Application to keep any birds / livestock in townsite                                                                                                                                                                                                            | Y   | C                                | \$ 110.00                         |

| Description                                                                                     | GST    | Statutory Fee 'S' or Council 'C' | Proposed 2026/2027 Fee (incl GST) |
|-------------------------------------------------------------------------------------------------|--------|----------------------------------|-----------------------------------|
| Impound of horses, cattle, mules, goats, pigs, sheep (or any related animal) per head (per day) | Y      | C                                | \$ 10.00                          |
| Poultry Relocation Fee - per animal                                                             | Y      | C                                | \$ 15.00                          |
| Poundage fees for sustenance of above animals (per day)                                         | Y      | C                                | \$ 30.00                          |
| <b>Health</b>                                                                                   |        |                                  |                                   |
| Itinerant Food Vendor Licence per Day                                                           | N      | C                                | \$ 21.00                          |
| Itinerant Food Vendor Licence per Week                                                          | N      | C                                | \$ 52.00                          |
| Itinerant Food Vendor Licence per Annum                                                         | N      | C                                | \$ 315.00                         |
| Lodging House Licence per Annum                                                                 | N      | C                                | \$ 110.00                         |
| Lodging House New Registration                                                                  | N      | C                                | \$ 131.00                         |
| Trading in Streets Licence: Application Fee                                                     | N      | C                                | \$ 36.00                          |
| Trading in Street Licence Fee/Renewal                                                           | N      | C                                | \$ 246.00                         |
| Notification of New Food Business                                                               | N      | C                                | \$ 63.00                          |
| Registration Fee of new Food Business                                                           | N      | C                                | \$ 157.00                         |
| Low Risk Food Business Registration Renewal - Annual                                            | N      | C                                | \$ 126.00                         |
| Med Risk Food Business Registration Renewal - Annual                                            | N      | C                                | \$ 246.00                         |
| High Risk Food Business Registration Renewal - Annual (Manufacturing)                           | N      | C                                | \$ 305.00                         |
| Stall Holder/Street Trader Non Food - Daily                                                     | Y      | C                                | \$ 21.00                          |
| Stall Holder/Street Trader Non Food - Weekly                                                    | Y      | C                                | \$ 52.00                          |
| Stall Holder/Street Trader Non Food - Annual                                                    | Y      | C                                | \$ 315.00                         |
| Request for Inspection/Service/Advise (Per Hour Rate)                                           | Y      | C                                | \$ 157.00                         |
| Water Sampling for Pesticide Residues (50% Council)                                             | Y      | C                                | \$ 73.00                          |
| <b>Health (Miscellaneous Provision) Act 1911</b>                                                |        |                                  |                                   |
| Septic Tank Application Fee                                                                     | N      | S                                | \$ 118.00                         |
| Septic Tank Inspection & Permit to Use Fee                                                      | Y      | S                                | \$ 118.00                         |
| Health Department Referral/Application if Required                                              | Y      | S                                | \$ 93.00                          |
| <b>Wongan Hills Medical Centre<br/>(only when under the management of the Shire)</b>            |        |                                  |                                   |
| Surgery Consult Level A - short consult                                                         | Exempt | C                                | \$ 90.00                          |
| Surgery Consult Level B - standard consult                                                      | Exempt | C                                | \$ 130.00                         |
| Surgery Consult Level C - long consult                                                          | Exempt | C                                | \$ 130.00                         |
| Drivers Licence Medical                                                                         | Exempt | C                                | \$ 130.00                         |
| Commercial Driver's Licence                                                                     | Y      | C                                | \$ 235.00                         |
| Passenger Transport Licence (Dept. of Transport)                                                | Y      | C                                | \$ 235.00                         |
| Dangerous Goods Licence                                                                         | Y      | C                                | \$ 235.00                         |
| Employment Medical                                                                              | Y      | C                                | \$ 265.00                         |
| Workers Compensation                                                                            | Y      | C                                | \$ 198.00                         |
| Telephone Consult                                                                               | Exempt | C                                | \$ 90.00                          |
| <b>Room Hire for Private Users</b>                                                              |        |                                  |                                   |
| Rent WH Medical Centre Rooms (Private users) - Per Half-Day (up to 4 hours)                     | Y      | C                                | \$ 44.00                          |
| Rent WH Medical Centre Rooms (Private users) - Per Day (4 to 12 Hours)                          | Y      | C                                | \$ 76.00                          |
| Rent WH Medical Centre Rooms (Private users) - Per Hour                                         | Y      | C                                | \$ 15.00                          |

| Description                                                                                                                                                                                                                                                                                                                                                                                                                                   | GST | Statutory Fee 'S' or Council 'C' | Proposed 2026/2027 Fee (incl GST)                         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------------------------------|-----------------------------------------------------------|
| <b>Town Planning</b>                                                                                                                                                                                                                                                                                                                                                                                                                          |     |                                  |                                                           |
| <b><i>Planning and Development Regulations 2009 Part 7 Division 2</i></b>                                                                                                                                                                                                                                                                                                                                                                     |     |                                  |                                                           |
| <p>Scheme Amendments/Structure Plans - on lodgement of application (based on \$1,500 fee for initiation and report to Council, subsequent fees are calculated in accordance with Part 7 - "Local Government Planning Charges" of the Planning and Development Act 2009)</p> <p>Note: Any fees not expended (except for the \$1,500) will be refunded where a scheme amendment, structure plan or outline development plan is discontinued</p> | Y   | S                                | \$ 1,500.00                                               |
| <b><i>Planning and Development Regulations 2009 Schedule 2 - Maximum fees for certain planning services</i></b>                                                                                                                                                                                                                                                                                                                               |     |                                  |                                                           |
| 1. Determining a Development Application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is -                                                                                                                                                                                                                                                   |     |                                  |                                                           |
| (a) Not more than \$50,000                                                                                                                                                                                                                                                                                                                                                                                                                    | N   | S                                | \$ 147.00                                                 |
| (b) More than \$50,000 but less than \$500,000                                                                                                                                                                                                                                                                                                                                                                                                | N   | S                                | 0.32% of the estimated cost of development                |
| (c) More than \$500,000 but not more than \$2.5 Million                                                                                                                                                                                                                                                                                                                                                                                       | N   | S                                | \$1,700 + 0.257% for every \$1 in excess of \$500,000     |
| (d) More than \$2.5 Million but not more than \$5 Million                                                                                                                                                                                                                                                                                                                                                                                     | N   | S                                | \$7,161 + 0.206% for every \$1 in excess of \$2.5 million |
| (e) More than \$5 Million but not more than \$21.5 Million                                                                                                                                                                                                                                                                                                                                                                                    | N   | S                                | \$12,633 + 0.123% for every \$1 in excess of \$5 million  |
| (f) More than \$21.5 million                                                                                                                                                                                                                                                                                                                                                                                                                  | N   | S                                | \$ 34,196.00                                              |
| 2. Determining a development application (other than for an extractive industry) where the development has commenced or been carried out                                                                                                                                                                                                                                                                                                      | N   | S                                | The fee in item 1 plus by way of penalty, twice that fee  |
| 3. Determining a development application for an extractive industry where the development has not commenced or been carried out                                                                                                                                                                                                                                                                                                               | N   | S                                | \$ 739.00                                                 |
| 4. Determining a development application for an extractive industry where the development has commenced or been carried out                                                                                                                                                                                                                                                                                                                   | N   | S                                | The fee in item 3 plus by way of penalty, twice that fee  |
| 5A. Determining an application to amend or cancel development approval                                                                                                                                                                                                                                                                                                                                                                        | N   | S                                | \$ 295.00                                                 |
| 5. Providing a subdivision clearance for -                                                                                                                                                                                                                                                                                                                                                                                                    |     |                                  |                                                           |
| (a) not more than 5 lots                                                                                                                                                                                                                                                                                                                                                                                                                      | N   | S                                | \$73 per lot                                              |
| (b) more than 5 lots but not more than 195 lots                                                                                                                                                                                                                                                                                                                                                                                               | N   | S                                | \$73 per lot for the first 5 lots and then \$35 per lot   |
| (c) more than 195 lots                                                                                                                                                                                                                                                                                                                                                                                                                        | N   | S                                | \$ 7,393.00                                               |

| Description                                                                                                                                                                                                                                          | GST | Statutory Fee 'S' or Council 'C' | Proposed 2026/2027 Fee (incl GST)                                                                                            |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------------------------------|------------------------------------------------------------------------------------------------------------------------------|
| 6. Determining an initial application for approval of a home occupation where the home occupation has not commenced                                                                                                                                  | N   | S                                | \$ 222.00                                                                                                                    |
| 7. Determining an initial application for approval of a home occupation where the home occupation has commenced                                                                                                                                      | N   | S                                | The fee in item 6 plus, by way of penalty, twice that fee                                                                    |
| 8. Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires                                                                                                          | N   | S                                | \$ 73.00                                                                                                                     |
| 9. Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired                                                                                                         | N   | S                                | The fee in item 8 plus, by way of penalty, twice that fee                                                                    |
| 10. Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out | N   | S                                | \$ 295.00                                                                                                                    |
| 11. Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out     | N   | S                                | The fee in item 10 plus, by way of penalty, twice that fee                                                                   |
| 12. Providing a zoning certificate                                                                                                                                                                                                                   | N   | S                                | \$ 73.00                                                                                                                     |
| 13. Replying to a property settlement questionnaire                                                                                                                                                                                                  | N   | S                                | \$ 73.00                                                                                                                     |
| 14. Providing written planning advice                                                                                                                                                                                                                | N   | S                                | \$ 73.00                                                                                                                     |
| <b>Building</b>                                                                                                                                                                                                                                      |     |                                  |                                                                                                                              |
| <b>Building and Construction Industry Training Fund</b>                                                                                                                                                                                              |     |                                  |                                                                                                                              |
| BCITF - Levy applied to all residential, commercial and civil engineering projects undertaken in Western Australia where the total value of construction is estimated to be more than \$100,000                                                      | Y   | S                                | 0.2% of the total value of construction or \$200 in every \$100,000 worth of project value                                   |
| BCITF Commission - Monthly reconciliation - Collection of Levy by Council                                                                                                                                                                            | N   | S                                | \$ 8.25                                                                                                                      |
| <b>Building Regulations 2012 Division 1</b>                                                                                                                                                                                                          |     |                                  |                                                                                                                              |
| 1. Certified application for a building permit (s.16(1))                                                                                                                                                                                             |     |                                  |                                                                                                                              |
| (a) for building work for a Class 1 or Class 10 building or incidental structure                                                                                                                                                                     | N   | S                                | 0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$121.00 |

| Description                                                                                                                                          | GST | Statutory Fee 'S' or Council 'C' | Proposed 2026/2027 Fee (incl GST)                                                                                             |
|------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------|
| (b) for building work for a Class 2 to Class 9 building or incidental structure                                                                      | N   | S                                | 0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$121.00  |
| 2. Uncertified application for a building permit (s.16(1))                                                                                           | N   | S                                | 0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$121.00  |
| 3. Application for a demolition permit (s.16(1))                                                                                                     |     |                                  |                                                                                                                               |
| (a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure                                                         | N   | S                                | \$ 121.00                                                                                                                     |
| (b) for demolition work in respect of a Class 2 to Class 9 building                                                                                  | N   | S                                | \$121.00 for each storey of the building                                                                                      |
| 4. Application to extend the time during which a building or demolition permit has effect (s.32(3)(f))                                               | N   | S                                | \$ 121.00                                                                                                                     |
| <b>Building Regulations 2012 Division 2</b>                                                                                                          |     |                                  |                                                                                                                               |
| 1. Application for an occupancy permit for a completed building (s.46)                                                                               | N   | S                                | \$ 121.00                                                                                                                     |
| 2. Application for an occupancy permit for an incomplete building (s.47)                                                                             | N   | S                                | \$ 121.00                                                                                                                     |
| 3. Application for modification of an occupancy permit for additional use of a building on a temporary basis (s.48)                                  | N   | S                                | \$ 121.00                                                                                                                     |
| 4. Application for a replacement occupancy permit or building for permanent change of the building's use, classification (s.49)                      | N   | S                                | \$ 121.00                                                                                                                     |
| 5. Application for an occupancy permit or building approval certificate for registration of strata scheme or plan or re-subdivision (s.50(1) or (2)) | N   | S                                | See (s.50(1) or (2))<br>\$121.00                                                                                              |
| 6. Application for occupancy permit for building in respect of which unauthorised work has been done (s.51(2))                                       | N   | S                                | 0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$121 |

| Description                                                                                                                                                | GST | Statutory Fee 'S' or Council 'C' | Proposed 2026/2027 Fee (incl GST)                                                                                             |
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| 7. Application for a building approval certificate in respect of which unauthorised work has been done (s.51(3))                                           | N   | S                                | 0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$121 |
| 8. Application to replace an occupancy permit for an existing building (s.52(1))                                                                           | N   | S                                | \$ 121.00                                                                                                                     |
| 9. Application for a building approval certificate for an existing building or an incidental structure where unauthorised work has not been done (s.52(2)) | N   | S                                | \$ 121.00                                                                                                                     |
| 10. Application to extend the time during which an occupancy permit or building approval certificate has effect (s.65(3)(a))                               | N   | S                                | \$ 121.00                                                                                                                     |
| <b>Building Regulations 2012 Division 3</b>                                                                                                                |     |                                  |                                                                                                                               |
| 1. Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought).                                       | N   | S                                | \$ 2,160.15                                                                                                                   |
| <b>BSL &amp; Miscellaneous</b>                                                                                                                             |     |                                  |                                                                                                                               |
| (BSL) Building Permit or Demolition Permit - \$45,000 or less                                                                                              | N   | S                                | \$ 61.65                                                                                                                      |
| (BSL) Building Permit or Demolition Permit - over \$45,000                                                                                                 | N   | S                                | 0.137% of value of building work                                                                                              |
| Occupancy Permit or Building Approval Certificate for approved building work under s47, 49, 50 or 52 of the Building Act                                   | N   | S                                | \$ 61.65                                                                                                                      |
| Occupancy Permit or Building Approval Certificate for unauthorised building work under s51 of the Building Act (\$45,000 or less)                          | N   | S                                | \$ 123.30                                                                                                                     |
| Occupancy Permit or Building Approval Certificate for unauthorised building work under s51 of the Building Act (over \$45,000)                             | N   | S                                | 0.274% of work value                                                                                                          |
| BSL Commission - Monthly reconciliation - Collection of Levy by Council                                                                                    | N   | S                                | \$ 5.00                                                                                                                       |
| Local Gov Approval of Battery Power Smoke Alarm                                                                                                            | N   | S                                | \$ 197.00                                                                                                                     |
| Certificate of Design Compliance (dwelling)(Minimum depending on complexity)                                                                               | Y   | C                                | \$595.00 minimum charge                                                                                                       |
| Certificate of Design Compliance Class 10 (Minimum depending on complexity)                                                                                | Y   | C                                | \$ 495.00                                                                                                                     |
| Building Permit Certificates/Demolition Permit                                                                                                             | Y   | C                                | \$ 110.00                                                                                                                     |
| <b>Private Swimming Pools &amp; Spas - Building Regulations 2012 - Regulation 61</b>                                                                       |     |                                  |                                                                                                                               |
| Private Swimming Pool & Spa Inspection Fee                                                                                                                 | Y   | S                                | \$ 78.00                                                                                                                      |
| Private swimming pool & Spa initial inspection fee                                                                                                         | Y   | S                                | \$ 312.00                                                                                                                     |
| <b>Caravan Park Licence - Caravan Parks and Camping Grounds Regulations 1997</b>                                                                           |     |                                  |                                                                                                                               |
| Application and Renewal of Caravan Park Licence (schedule 3)                                                                                               | N   | S                                | \$ 200.00                                                                                                                     |
| <b>Buildings - General</b>                                                                                                                                 |     |                                  |                                                                                                                               |
| Key fobs (refundable on return)                                                                                                                            | Y   | C                                | \$ 50.00                                                                                                                      |

| Description                                                                                                                                                         | GST | Statutory Fee 'S' or Council 'C' | Proposed 2026/2027 Fee (incl GST) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------------------------------|-----------------------------------|
| Replacement keys                                                                                                                                                    | Y   | C                                | \$ 35.00                          |
| Replacement padlocks                                                                                                                                                | Y   | C                                | \$ 105.00                         |
| <b>Waste Management</b>                                                                                                                                             |     |                                  |                                   |
| <b>Kerbside Pick Up - Sanitation Services</b>                                                                                                                       |     |                                  |                                   |
| Rubbish and Recycling Charges per Bin per Annum - Wongan Hills Domestic                                                                                             | N   | C                                | \$ 475.00                         |
| Rubbish and Recycling Charges per Bin per Annum - Ballidu Domestic                                                                                                  | N   | C                                | \$ 475.00                         |
| Rubbish and Recycling Charges per Bin per Annum - Wongan Hills Commercial                                                                                           | N   | C                                | \$ 475.00                         |
| Rubbish and Recycling Charges per Bin per Annum - Ballidu Commercial                                                                                                | N   | C                                | \$ 475.00                         |
| Additional Rubbish and Recycling Charges                                                                                                                            | N   | C                                | \$ 475.00                         |
| <b>Chargeable Waste (Residential &amp; Businesses, Ratepayers) Once tip passes are fully exhausted</b>                                                              |     |                                  |                                   |
| <b>Utes, vans, cars, 4WD, crew cab or trailers (8 x 4) General Household or business non toxic waste</b>                                                            |     |                                  |                                   |
| 3.9 Green Waste - uncontaminated                                                                                                                                    | Y   | C                                | No charge                         |
| 2.1 For Householder (1 visit)                                                                                                                                       | Y   | C                                | \$ 11.00                          |
| 2.2 For Businesses (Ratepayer) per cubic metre                                                                                                                      | Y   | C                                | \$ 20.00                          |
| <b>Non-Domestic Waste</b>                                                                                                                                           |     |                                  |                                   |
| 3.1 Putrescible per cubic metre<br>Organic waste/organic garbage, biodegradable waste, kitchen waste/food scraps.                                                   | Y   | C                                | \$ 11.00                          |
| 3.2 Offal, Meat - per cubic metre                                                                                                                                   | Y   | C                                | \$ 84.00                          |
| 3.3 Sorted recyclables various - per cubic metre<br>anything that can be recycled or reused                                                                         | Y   | C                                | \$ 14.00                          |
| 3.4 Cardboard - per cubic metre<br>(free if disposed of in cage)                                                                                                    | Y   | C                                | \$ 50.00                          |
| 3.5 Non-recyclable - per cubic metre<br>all vehicle parts, general non recyclable waste, insulation, glass, ceramics<br>anything that can not be recycled or reused | Y   | C                                | \$ 28.00                          |
| 3.6 Clean Rubble - per cubic metre<br>sand, bricks, concrete no contaminants                                                                                        | Y   | C                                | \$ 17.00                          |
| 3.7 Contaminated Rubble/Material - per cubic metre                                                                                                                  | Y   | C                                | \$ 100.00                         |
| 3.8 Mixed Builder's Waste - per cubic metre<br>plaster board, gyprock, fibre cement, tiles, bricks, concrete, roof tiles (no timber, glass, metals or insulation)   | Y   | C                                | \$ 28.00                          |
| 3.9 Bulk Green Waste - Contaminated - per load                                                                                                                      | Y   | C                                | \$ 50.00                          |
| 3.9a Bulk Green Waste - Landscaping / Gardening Business (for after hours access) - per yr                                                                          | Y   | C                                | \$ 365.00                         |
| 3.11 Baling twine - per cubic metre                                                                                                                                 | Y   | C                                | Not accepted                      |
| 3.12 Ex-Farm Large Rolls of Wire - Per roll                                                                                                                         | Y   | C                                | \$ 12.00                          |
| 3.14 Wood - per cubic metre                                                                                                                                         | Y   | C                                | \$ 20.00                          |



| Description                                                                                                                                                                                                                                                         | GST | Statutory Fee 'S' or Council 'C' | Proposed 2026/2027 Fee (incl GST) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------------------------------|-----------------------------------|
| <b>Additional Charges</b>                                                                                                                                                                                                                                           |     |                                  |                                   |
| 4.1 Waste Oil - Per litre                                                                                                                                                                                                                                           | Y   | C                                | \$ 0.20                           |
| 4.1a Drilling Mud - per litre (unbagged)                                                                                                                                                                                                                            | Y   | C                                | \$ 0.20                           |
| 4.1b Drilling Mud - Bagged                                                                                                                                                                                                                                          | Y   | C                                | Not accepted                      |
| 4.2 E-Waste - under 5kgs                                                                                                                                                                                                                                            | Y   | C                                | \$ 21.00                          |
| 4.2a E-Waste - over 5kgs                                                                                                                                                                                                                                            | Y   | C                                | \$ 41.00                          |
| 4.3 Septage - per litre                                                                                                                                                                                                                                             | Y   | C                                | \$ 0.25                           |
| 4.3a Septage - per litre - non resident                                                                                                                                                                                                                             | Y   | C                                | \$ 1.00                           |
| 4.5 Small Animals - cats, dogs lambs- per carcass                                                                                                                                                                                                                   | Y   | C                                | \$ 11.00                          |
| 4.6 Large Animals - Sheep, cattle, horses, pigs - per carcass                                                                                                                                                                                                       | Y   | C                                | Not accepted                      |
| 4.7 Small Vehicle Body - car , ute, van - per body                                                                                                                                                                                                                  | Y   | C                                | Not accepted                      |
| 4.8 Large Vehicle Body - Truck, tractor - per body                                                                                                                                                                                                                  | Y   | C                                | Not accepted                      |
| 4.9 Small Tyres (must be off rim), car ute, van - per tyre                                                                                                                                                                                                          | Y   | C                                | Not accepted                      |
| 4.10 Large Tyres (must be off rim)- Farm machinery per tyre                                                                                                                                                                                                         | Y   | C                                | Not accepted                      |
| 4.11 Batteries (each)                                                                                                                                                                                                                                               | Y   | C                                | Free                              |
| 4.12 Asbestos - per cubic metre wrapped and labelled as per regulations; must be able to be loaded onto a pallet by person disposing of asbestos, no staff assistance.<br>Private deliveries maximum 2 cubic meters per load.<br>No commercial quantities accepted. | Y   | C                                | \$ 216.00                         |
| 4.13 Asbestos hole recoverable dig cost & Cover                                                                                                                                                                                                                     | Y   | C                                | \$ 141.00                         |
| 4.14 White Goods, Fridge, freezer, air - con (not degassed)                                                                                                                                                                                                         | Y   | C                                | \$ 42.00                          |
| 4.15 White Goods, Fridge, freezer, Air - con, TV's etc (degassed)                                                                                                                                                                                                   | Y   | C                                | Free                              |
| 4.16 Scrap Metal - sorted / uncontaminated                                                                                                                                                                                                                          | Y   | C                                | Free                              |
| 4.16 Scrap Metal per cubic metre - unsorted / contaminated                                                                                                                                                                                                          | Y   | C                                | \$ 50.00                          |
| 4.17 Emergency Opening Fee                                                                                                                                                                                                                                          | Y   | C                                | \$ 113.00                         |
| 4.18 Baling Twine Only (Special Rate Ausvision Rural Services Pty Ltd annual fee)                                                                                                                                                                                   | Y   | C                                | Not accepted                      |
| 4.19 Mattresses                                                                                                                                                                                                                                                     | Y   | C                                | \$ 47.00                          |
| 4.20 Wooden Pallets - good condition / reusable                                                                                                                                                                                                                     | Y   | C                                | Free                              |
| 4.21a Skip bin 2m3 - per level bin load                                                                                                                                                                                                                             | Y   | C                                | \$ 261.00                         |
| 4.21b Skip bin 3m3- per level bin load                                                                                                                                                                                                                              | Y   | C                                | \$ 322.00                         |
| 4.21c Skip bin 4m3 - per level bin load                                                                                                                                                                                                                             | Y   | C                                | \$ 379.00                         |
| 4.21d Skip bin 6m3 - per level bin load                                                                                                                                                                                                                             | Y   | C                                | \$ 564.00                         |
| <b>Community Resource Centre Charges</b>                                                                                                                                                                                                                            |     |                                  |                                   |
| <b>Wonga-Balli Boomer Advertising</b>                                                                                                                                                                                                                               |     |                                  |                                   |
| Classified                                                                                                                                                                                                                                                          | Y   | C                                | \$ 4.00                           |
| Small Ad                                                                                                                                                                                                                                                            | Y   | C                                | \$ 7.00                           |
| Small Ad - Colour                                                                                                                                                                                                                                                   | Y   | C                                | \$ 12.00                          |
| 1/4 Page Black & White                                                                                                                                                                                                                                              | Y   | C                                | \$ 14.00                          |
| 1/2 Page Black & White                                                                                                                                                                                                                                              | Y   | C                                | \$ 21.00                          |
| Full A4 Page Black & White                                                                                                                                                                                                                                          | Y   | C                                | \$ 30.00                          |
| Full Page Colour                                                                                                                                                                                                                                                    | Y   | C                                | \$ 67.00                          |
| 1/2 Page Colour                                                                                                                                                                                                                                                     | Y   | C                                | \$ 41.00                          |
| 1/4 Page Colour                                                                                                                                                                                                                                                     | Y   | C                                | \$ 27.00                          |
| Per edition Wonga-Balli Boomer                                                                                                                                                                                                                                      | Y   | C                                | \$ 2.00                           |
| Per edition Wonga-Balli eBoomer (electronic copy)                                                                                                                                                                                                                   | Y   | C                                | \$ 1.00                           |
| Postage of Boomer or other Publications                                                                                                                                                                                                                             | Y   | C                                | Per Australia Post                |



| Description                                                                                                                     | GST | Statutory Fee 'S' or Council 'C' | Proposed 2026/2027 Fee (incl GST) |
|---------------------------------------------------------------------------------------------------------------------------------|-----|----------------------------------|-----------------------------------|
| <b>Printing / Photocopying</b>                                                                                                  |     |                                  |                                   |
| <b>0-99 copies</b>                                                                                                              |     |                                  |                                   |
| One Sided - A4 Black & White                                                                                                    | Y   | C                                | \$ 0.60                           |
| Double Sided - A4 Black & White                                                                                                 | Y   | C                                | \$ 0.90                           |
| One Sided - A4 Colour                                                                                                           | Y   | C                                | \$ 1.00                           |
| Double Sided - A4 Colour                                                                                                        | Y   | C                                | \$ 1.40                           |
| One Sided - A4 Black & White Cardstock/Speciality Paper                                                                         | Y   | C                                | \$ 1.60                           |
| Double Sided - A4 Black & White Cardstock/Speciality Paper                                                                      | Y   | C                                | \$ 2.00                           |
| One Sided - A4 Colour Cardstock/Speciality Paper                                                                                | Y   | C                                | \$ 2.60                           |
| Double Sided - A4 Colour Cardstock/Speciality Paper                                                                             | Y   | C                                | \$ 3.00                           |
| ColorTec Gloss Coated /A4 Photo Paper                                                                                           | Y   | C                                | \$ 3.70                           |
| One Sided - A3 Black & White                                                                                                    | Y   | C                                | \$ 1.10                           |
| Double Sided - A3 Black & White                                                                                                 | Y   | C                                | \$ 1.40                           |
| One Sided - A3 Colour                                                                                                           | Y   | 0                                | \$ 1.90                           |
| Double Sided - A3 Colour                                                                                                        | Y   | C                                | \$ 2.20                           |
| One Sided - A5 Black & White                                                                                                    | Y   | C                                | \$ 0.40                           |
| Double Sided - A5 Black & White                                                                                                 | Y   | C                                | \$ 0.60                           |
| One Sided - A5 Colour                                                                                                           | Y   | C                                | \$ 0.70                           |
| Double Sided - A5 Colour                                                                                                        | Y   | C                                | \$ 1.00                           |
| <b>100+ copies (10% discount)</b>                                                                                               |     |                                  |                                   |
| Label Printing Black & White - Per Sheet                                                                                        | Y   | C                                | \$ 3.40                           |
| Label Printing Colour - Per Sheet                                                                                               | Y   | C                                | \$ 4.50                           |
| Business Cards - 10 Black & White copies                                                                                        | Y   | C                                | \$ 4.50                           |
| Business Cards - 10 Colour copies                                                                                               | Y   | C                                | \$ 5.60                           |
| <i>Note 1: School students to receive photocopying free of charge for school projects at the discretion of the CEO.</i>         |     |                                  |                                   |
| <i>Note 2: Bulk photocopy/charge accounts to be at the discretion of the CEO subject to a deposit being made in advance and</i> |     |                                  |                                   |
| <b>Binding</b>                                                                                                                  |     |                                  |                                   |
| Spiral A4 - Per Binder Comb (up to 50 pages)                                                                                    | Y   | C                                | \$ 5.40                           |
| Spiral A4 - Per Binder Comb (50+ pages)                                                                                         | Y   | C                                | \$ 10.60                          |
| <b>Booklet Printing</b>                                                                                                         |     |                                  |                                   |
| Booklet Printing up to 8 Pages                                                                                                  | Y   | C                                | \$ 2.70                           |
| Booklet Printing up to 16 Pages                                                                                                 | Y   | C                                | \$ 4.30                           |
| Booklet Printing up to 24 Pages                                                                                                 | Y   | C                                | \$ 5.90                           |
| Booklet Printing up to 32 Pages                                                                                                 | Y   | C                                | \$ 6.90                           |
| <b>Laminating</b>                                                                                                               |     |                                  |                                   |
| A4 per page                                                                                                                     | Y   | C                                | \$ 3.70                           |
| A3 per page                                                                                                                     | Y   | C                                | \$ 4.80                           |
| <b>Large Printer</b>                                                                                                            |     |                                  |                                   |
| Poster (1m)                                                                                                                     | Y   | C                                | \$ 12.90                          |
| A2 Page                                                                                                                         | Y   | C                                | \$ 12.90                          |
| A1 Page                                                                                                                         | Y   | C                                | \$ 23.20                          |
| A0 Page                                                                                                                         | Y   | C                                | \$ 36.00                          |
| <b>Photo Machine</b>                                                                                                            |     |                                  |                                   |
| 6x4 Photo - Photo Printing Machine                                                                                              | Y   | C                                | \$ 0.30                           |
| 5x7 Photo - Photo Printing Machine                                                                                              | Y   | C                                | \$ 0.40                           |
| <b>History Books</b>                                                                                                            |     |                                  |                                   |
| The Natural History of Wongan Hills                                                                                             | Y   | C                                | \$ 13.00                          |

| Description                                                                                                         | GST | Statutory Fee 'S' or Council 'C' | Proposed 2026/2027 Fee (incl GST) |
|---------------------------------------------------------------------------------------------------------------------|-----|----------------------------------|-----------------------------------|
| Photographing our Culture in Wongan-Ballidu                                                                         | Y   | C                                | \$ 12.00                          |
| Wongan Hills Work in Progress 1911 - 2011                                                                           | Y   | C                                | \$ 36.50                          |
| <b>Equipment Hire</b>                                                                                               |     |                                  |                                   |
| Small Projector Hire                                                                                                | Y   | C                                | \$ 65.00                          |
| Projector Hire Bond (Fully refundable on satisfactory return of items)                                              | Y   | C                                | \$ 500.00                         |
| Projector Screen Hire                                                                                               | Y   | C                                | \$ 35.00                          |
| Projector Screen Hire Bond (Fully refundable on satisfactory return of items)                                       | Y   | C                                | \$ 50.00                          |
| Large Movie Screen and Projector Hire                                                                               | Y   | C                                | \$ 300.00                         |
| Large Movie Screen and Projector Hire Bond (Fully refundable on satisfactory return of items)                       | Y   | C                                | \$ 500.00                         |
| Bar Table / Large Round Table / Trestle Table Hire - Per Table (To be returned clean or further charges will apply) | Y   | C                                | \$ 10.00                          |
| Bar Table / Large Round Table / Trestle Table Bond (Fully refundable on satisfactory return of items)               | Y   | C                                | \$ 100.00                         |
| Chair Hire - Per Chair (To be returned clean or further charges will apply)                                         | Y   | C                                | \$ 2.00                           |
| Chair Hire Bond (To be returned clean or further charges will apply)                                                | Y   | C                                | \$ 100.00                         |
| Pop Up Youth Centre Equipment Hire (Equipment Only) - Per Hire                                                      | Y   | C                                | \$ 46.00                          |
| Easel Hire (each)                                                                                                   | Y   | C                                | \$ 2.00                           |
| Hire of PA System                                                                                                   | Y   | C                                | \$ 115.00                         |
| Bond of PA Hire (Community Groups Pay Bond Only)                                                                    | Y   | C                                | \$ 140.00                         |
| <b>Key Deposit</b>                                                                                                  |     |                                  |                                   |
| Key Bond - Refundable on return of key                                                                              | Y   | C                                | \$ 50.00                          |
| <b>Room Hire Bond</b>                                                                                               |     |                                  |                                   |
| Room Bond - No Alcohol. Refundable on satisfactory inspection of room after hire. (applicable to kitchen hire also) | Y   | C                                | \$ 150.00                         |
| Room Bond - Alcohol. Refundable on satisfactory inspection of room after hire                                       | Y   | C                                | \$ 500.00                         |
| Small Office/Board Room Bond - Refundable on satisfactory inspection of room after hire.*                           | Y   | C                                | \$ 60.00                          |

| Description                                                                                                                                                             | GST | Statutory Fee 'S' or Council 'C' | Proposed 2026/2027 Fee (incl GST) |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------------------------------|-----------------------------------|
| <b>Function Room Hire</b>                                                                                                                                               |     |                                  |                                   |
| <i>Commercial: Groups or Individuals that generate income for personal payment or profit; State/Federal Government Agencies.</i>                                        |     |                                  |                                   |
| <i>Community: Groups or Individuals that undertake activities that do not generate income for personal profit; are an incorporated body; recognised not for profit.</i> |     |                                  |                                   |
| <i>Service: Single Entity Local Enterprise providing a service, event or activity for the benefit of the local community; A school.</i>                                 |     |                                  |                                   |
| Commercial Hourly                                                                                                                                                       | Y   | C                                | \$ 80.00                          |
| Commercial Half Day (up to 4 hours) (Flat Fee)                                                                                                                          | Y   | C                                | \$ 202.00                         |
| Commercial Full Day (4+ hours) (Flat Fee)                                                                                                                               | Y   | C                                | \$ 404.00                         |
| Community Hourly (Door Fee)                                                                                                                                             | Y   | C                                | \$ 41.00                          |
| Community Half Day (4 hours) (Door Fee)                                                                                                                                 | Y   | C                                | \$ 101.00                         |
| Community Full Day (4+ hours) (Door Fee)                                                                                                                                | Y   | C                                | \$ 202.00                         |
| Community Hourly (No Door Fee)                                                                                                                                          | Y   | C                                | \$ 23.00                          |
| Community Half Day (up to 4 hours) (No Door Fee)                                                                                                                        | Y   | C                                | \$ 51.00                          |
| Community Full Day (4+ hours) (No Door Fee)                                                                                                                             | Y   | C                                | \$ 101.00                         |
| Service Hourly (Flat Fee)                                                                                                                                               | Y   | C                                | \$ 51.00                          |
| Service Half Day (up to 4 hours) (Flat Fee)                                                                                                                             | Y   | C                                | \$ 124.00                         |
| Service Full Day (4+ hours) (Flat Fee)                                                                                                                                  | Y   | C                                | \$ 224.00                         |
| <b>Kitchen Related Hire</b>                                                                                                                                             |     |                                  |                                   |
| Tablecloth Hire (per tablecloth)                                                                                                                                        | Y   | C                                | \$ 13.00                          |
| Kitchen Hire per Half Day                                                                                                                                               | Y   | C                                | \$ 57.00                          |
| Kitchen hire per day                                                                                                                                                    | Y   | C                                | \$ 101.00                         |
| Crockery / Cutlery Hire (Flat Fee) (Items to be returned clean or charges will apply)                                                                                   | Y   | C                                | \$ 34.00                          |
| Crockery / Cutlery Hire (Bond) (Full refundable on satisfactory return of items)                                                                                        | Y   | C                                | \$ 50.00                          |
| <b>Boardroom Hire</b>                                                                                                                                                   |     |                                  |                                   |
| <i>Commercial: Groups or Individuals that generate income for personal payment or profit; State/Federal Government Agencies.</i>                                        |     |                                  |                                   |
| <i>Community: Groups or Individuals that undertake activities that do not generate income for personal profit; are an incorporated body; recognised not for profit.</i> |     |                                  |                                   |
| Commercial Hourly                                                                                                                                                       | Y   | C                                | \$ 34.00                          |
| Commercial Half Day (up to 4 Hours)                                                                                                                                     | Y   | C                                | \$ 86.00                          |
| Commercial Full Day (4+ hours)                                                                                                                                          | Y   | C                                | \$ 170.00                         |
| Community Hourly                                                                                                                                                        | Y   | C                                | \$ 18.00                          |
| Community Half Day (up to 4 Hours)                                                                                                                                      | Y   | C                                | \$ 46.00                          |
| Community Full Day (4+ Hours)                                                                                                                                           | Y   | C                                | \$ 90.00                          |

| Description                                                                                                                                                                                                                                                 | GST | Statutory Fee 'S' or Council 'C' | Proposed 2026/2027 Fee (incl GST) |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------------------------------|-----------------------------------|
| <b>Small Office Hire (inclusive of Wi-Fi)</b>                                                                                                                                                                                                               |     |                                  |                                   |
| <i>Commercial: Groups or Individuals that generate income for personal payment or profit; State/Federal Government Agencies.</i>                                                                                                                            |     |                                  |                                   |
| <i>Community: Groups or Individuals that undertake activities that do not generate income for personal profit; are an incorporated body; recognised not for profit.</i>                                                                                     |     |                                  |                                   |
| Commercial Hourly                                                                                                                                                                                                                                           | Y   | C                                | \$ 23.00                          |
| Commercial Half Day (up to 4 hours)                                                                                                                                                                                                                         | Y   | C                                | \$ 45.00                          |
| Commercial Full Day (4+ hours)                                                                                                                                                                                                                              | Y   | C                                | \$ 67.00                          |
| Weekly (8.30am to 5.00pm Weekdays only)                                                                                                                                                                                                                     | Y   | C                                | \$ 200.00                         |
| Community Hourly                                                                                                                                                                                                                                            | Y   | C                                | \$ 12.00                          |
| Community Half Day (up to 4 hours)                                                                                                                                                                                                                          | Y   | C                                | \$ 23.00                          |
| Community Full Day (4+ hours)                                                                                                                                                                                                                               | Y   | C                                | \$ 34.00                          |
| <b>Secretarial Services</b>                                                                                                                                                                                                                                 |     |                                  |                                   |
| Secretarial/Desktop Services per 15 minute block                                                                                                                                                                                                            | Y   | C                                | \$ 11.80                          |
| Scanning and Emailing - 1-10 Pages                                                                                                                                                                                                                          | Y   | C                                | \$ 3.40                           |
| Scanning and Emailing - 10+ Pages                                                                                                                                                                                                                           | Y   | C                                | \$ 5.60                           |
| Single Email                                                                                                                                                                                                                                                | Y   | C                                | \$ 2.00                           |
| Video Conferencing per hour                                                                                                                                                                                                                                 | Y   | C                                | \$ 43.80                          |
| <b>Exam Supervision</b>                                                                                                                                                                                                                                     |     |                                  |                                   |
| Invigilator Fees Per Hour - includes room hire                                                                                                                                                                                                              | Y   | C                                | \$ 52.00                          |
| <b>Licensing</b>                                                                                                                                                                                                                                            |     |                                  |                                   |
| Local Plates - WB Series - Administration Fee (excludes DOT fee)                                                                                                                                                                                            | Y   | C                                | \$ 85.00                          |
| Local Plates - CDX Series - Administration Fee (excludes DOT fee)                                                                                                                                                                                           | Y   | C                                | \$ 85.00                          |
| Postage                                                                                                                                                                                                                                                     | Y   | C                                | Per Australia Post                |
| <b>Works &amp; Services</b>                                                                                                                                                                                                                                 |     |                                  |                                   |
| <b>Private Works - Rate Payers</b>                                                                                                                                                                                                                          |     |                                  |                                   |
| <b>Charges for Private Works carried out by council are based on the recovery of plant operating rates, employee costs and administrative costs. Each individual job will be costed by the Manager of Works &amp; Services and agreed upon with the ALL</b> |     |                                  |                                   |
| Grader - Hourly Rate - Normal Time                                                                                                                                                                                                                          | Y   | C                                | \$ 252.00                         |
| Grader - Hourly Rate - Time and a half                                                                                                                                                                                                                      | Y   | C                                | \$ 272.00                         |
| Grader - Hourly Rate - Double Time                                                                                                                                                                                                                          | Y   | C                                | \$ 293.00                         |
| Backhoe - Hourly Rate - Normal Time                                                                                                                                                                                                                         | Y   | C                                | \$ 216.00                         |
| Backhoe - Hourly Rate - Time and a half                                                                                                                                                                                                                     | Y   | C                                | \$ 235.00                         |
| Backhoe - Hourly Rate - Double Time                                                                                                                                                                                                                         | Y   | C                                | \$ 252.00                         |
| Bobcat-Hourly Rate - Normal Time                                                                                                                                                                                                                            | Y   | C                                | \$ 116.00                         |
| Bobcat- Time and a half                                                                                                                                                                                                                                     | Y   | C                                | \$ 153.00                         |
| Bobcat- Double Time                                                                                                                                                                                                                                         | Y   | C                                | \$ 184.00                         |
| Loader - Hourly Rate - Normal Time                                                                                                                                                                                                                          | Y   | C                                | \$ 219.00                         |
| Loader - Hourly Rate - Time and a half                                                                                                                                                                                                                      | Y   | C                                | \$ 233.00                         |
| Loader - Hourly Rate - Double Time                                                                                                                                                                                                                          | Y   | C                                | \$ 259.00                         |
| 6 Wheel Tip Trucks - Hourly Rate - Normal Time                                                                                                                                                                                                              | Y   | C                                | \$ 215.00                         |
| 6 Wheel Tip Trucks - Hourly Rate - Time and a half                                                                                                                                                                                                          | Y   | C                                | \$ 237.00                         |

| Description                                                                                                                                                                                          | GST | Statutory Fee 'S' or Council 'C' | Proposed 2026/2027 Fee (incl GST) |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------------------------------|-----------------------------------|
| 6 Wheel Tip Trucks - Hourly Rate - Double Time                                                                                                                                                       | Y   | C                                | \$ 252.00                         |
| Light Trucks - Hourly Rate - Normal Time                                                                                                                                                             | Y   | C                                | \$ 186.00                         |
| Light Trucks - Hourly Rate - Time and a half                                                                                                                                                         | Y   | C                                | \$ 207.00                         |
| Light Trucks - Hourly Rate - Double Time                                                                                                                                                             | Y   | C                                | \$ 226.00                         |
| Roller - Hourly Rate - Normal Time                                                                                                                                                                   | Y   | C                                | \$ 232.00                         |
| Roller - Hourly Rate - Time and a half                                                                                                                                                               | Y   | C                                | \$ 250.00                         |
| Roller - Hourly Rate - Double Time                                                                                                                                                                   | Y   | C                                | \$ 267.00                         |
| Road Broom - Hourly Rate - Normal Time                                                                                                                                                               | Y   | C                                | \$ 215.00                         |
| Road Broom - Hourly Rate - Time and a half                                                                                                                                                           | Y   | C                                | \$ 215.00                         |
| Road Broom - Hourly Rate - Double Time                                                                                                                                                               | Y   | C                                | \$ 215.00                         |
| Low Loader - Hourly Rate - Normal Time                                                                                                                                                               | Y   | C                                | \$ 98.00                          |
| Low Loader - Hourly Rate - Time and a half                                                                                                                                                           | Y   | C                                | \$ 98.00                          |
| Low Loader - Hourly Rate - Double Time                                                                                                                                                               | Y   | C                                | \$ 98.00                          |
| Pig Trailers - Hourly Rate - Normal Time                                                                                                                                                             | Y   | C                                | \$ 42.00                          |
| Pig Trailers - Hourly Rate - Time and a half                                                                                                                                                         | Y   | C                                | \$ 42.00                          |
| Pig Trailers - Hourly Rate - Double Time                                                                                                                                                             | Y   | C                                | \$ 42.00                          |
| Water Tanks - Hourly Rate - Normal Time                                                                                                                                                              | Y   | C                                | \$ 91.00                          |
| Water Tanks - Hourly Rate - Time and a half                                                                                                                                                          | Y   | C                                | \$ 91.00                          |
| Water Tanks - Hourly Rate - Double Time                                                                                                                                                              | Y   | C                                | \$ 91.00                          |
| Tractors - Hourly Rate - Normal Time                                                                                                                                                                 | Y   | C                                | \$ 174.00                         |
| Tractors - Hourly Rate - Time and a half                                                                                                                                                             | Y   | C                                | \$ 193.00                         |
| Tractors - Hourly Rate - Double Time                                                                                                                                                                 | Y   | C                                | \$ 210.00                         |
| Semi-Side Tipper - Hourly Rate - Normal Time                                                                                                                                                         | Y   | C                                | \$ 252.00                         |
| Semi-Side Tipper - Hourly Rate - Time and a half                                                                                                                                                     | Y   | C                                | \$ 272.00                         |
| Semi-Side Tipper - Hourly Rate - Double Time                                                                                                                                                         | Y   | C                                | \$ 289.00                         |
| <i>Note 1: Labour rates over and above the rates used for specific plant hire will be charged out at \$75 per hr normal time, \$112 per hr time and a half and \$150 per hr double time</i>          |     |                                  |                                   |
| <i>Note 2: Light vehicles (utilities) used during private works are charged at \$0.85 per km</i>                                                                                                     |     |                                  |                                   |
| <i>Note 3: Sundry plant used during private works is charged as follows: SP1 = \$45 per hr ; SP2 = \$120per hr ; SP3 = \$180per hr ; SP4 = \$20per hr</i>                                            |     |                                  |                                   |
| <i>Note 4: Miscellaneous equipment used during private works is charged at as follows: Freeroll = \$33 per hr ; Gang Mower = \$51 per hr ; Slasher = \$39.40per hr ; Drawn Roller = \$8.15per hr</i> |     |                                  |                                   |
| <i>Note 5: Gravel ex Depot are charged at \$6.75 per m3</i>                                                                                                                                          |     |                                  |                                   |
| <i>Note 7: All materials attract a 12.5% surcharge</i>                                                                                                                                               |     |                                  |                                   |
| <b>Private Works - Non Rate Payers</b>                                                                                                                                                               |     |                                  |                                   |
| Grader - Hourly Rate - Normal Time                                                                                                                                                                   | Y   | C                                | \$ 309.00                         |

| Description                                        | GST | Statutory Fee 'S' or Council 'C' | Proposed 2026/2027 Fee (incl GST) |
|----------------------------------------------------|-----|----------------------------------|-----------------------------------|
| Grader - Hourly Rate - Time and a half             | Y   | C                                | \$ 328.00                         |
| Grader - Hourly Rate - Double Time                 | Y   | C                                | \$ 349.00                         |
| Backhoe - Hourly Rate - Normal Time                | Y   | C                                | \$ 270.00                         |
| Backhoe - Hourly Rate - Time and a half            | Y   | C                                | \$ 288.00                         |
| Backhoe - Hourly Rate - Double Time                | Y   | C                                | \$ 309.00                         |
| Bobcat-Hourly Rate - Normal Time                   | Y   | C                                | \$ 168.00                         |
| Bobcat- Time and a half                            | Y   | C                                | \$ 191.00                         |
| Bobcat- Double Time                                | Y   | C                                | \$ 229.00                         |
| Loader - Hourly Rate - Normal Time                 | Y   | C                                | \$ 275.00                         |
| Loader - Hourly Rate - Time and a half             | Y   | C                                | \$ 294.00                         |
| Loader - Hourly Rate - Double Time                 | Y   | C                                | \$ 314.00                         |
| 6 Wheel Tip Trucks - Hourly Rate - Normal Time     | Y   | C                                | \$ 270.00                         |
| 6 Wheel Tip Trucks - Hourly Rate - Time and a half | Y   | C                                | \$ 288.00                         |
| 6 Wheel Tip Trucks - Hourly Rate - Double Time     | Y   | C                                | \$ 309.00                         |
| Light Trucks - Hourly Rate - Normal Time           | Y   | C                                | \$ 244.00                         |
| Light Trucks - Hourly Rate - Time and a half       | Y   | C                                | \$ 263.00                         |
| Light Trucks - Hourly Rate - Double Time           | Y   | C                                | \$ 283.00                         |
| Roller - Hourly Rate - Normal Time                 | Y   | C                                | \$ 268.00                         |
| Roller - Hourly Rate - Time and a half             | Y   | C                                | \$ 286.00                         |
| Roller - Hourly Rate - Double Time                 | Y   | C                                | \$ 307.00                         |
| Road Broom - Hourly Rate - Normal Time             | Y   | C                                | \$ 271.00                         |
| Road Broom - Hourly Rate - Time and a half         | Y   | C                                | \$ 271.00                         |
| Road Broom - Hourly Rate - Double Time             | Y   | C                                | \$ 271.00                         |
| Low Loader - Hourly Rate - Normal Time             | Y   | C                                | \$ 155.00                         |
| Low Loader - Hourly Rate - Time and a half         | Y   | C                                | \$ 155.00                         |
| Low Loader - Hourly Rate - Double Time             | Y   | C                                | \$ 155.00                         |
| Pig Trailers - Hourly Rate - Normal Time           | Y   | C                                | \$ 118.00                         |
| Pig Trailers - Hourly Rate - Time and a half       | Y   | C                                | \$ 118.00                         |
| Pig Trailers - Hourly Rate - Double Time           | Y   | C                                | \$ 118.00                         |
| Water Tanks - Hourly Rate - Normal Time            | Y   | C                                | \$ 147.00                         |
| Water Tanks - Hourly Rate - Time and a half        | Y   | C                                | \$ 147.00                         |
| Water Tanks - Hourly Rate - Double Time            | Y   | C                                | \$ 147.00                         |
| Tractors - Hourly Rate - Normal Time               | Y   | C                                | \$ 228.00                         |
| Tractors - Hourly Rate - Time and a half           | Y   | C                                | \$ 247.00                         |
| Tractors - Hourly Rate - Double Time               | Y   | C                                | \$ 268.00                         |
| Semi-Side Tipper - Hourly Rate - Normal Time       | Y   | C                                | \$ 306.00                         |

| Description                                                                                                                                   | GST | Statutory Fee 'S' or Council 'C' | Proposed 2026/2027 Fee (incl GST) |
|-----------------------------------------------------------------------------------------------------------------------------------------------|-----|----------------------------------|-----------------------------------|
| Semi-Side Tipper - Hourly Rate - Time and a half                                                                                              | Y   | C                                | \$ 324.00                         |
| Semi-Side Tipper - Hourly Rate - Double Time                                                                                                  | Y   | C                                | \$ 346.00                         |
| Administration Charges                                                                                                                        | Y   | C                                | 25% of Value                      |
| Stock Purchase Fee                                                                                                                            | Y   | C                                | 15% of Value                      |
| <b>Standpipe Water Charges</b>                                                                                                                |     |                                  |                                   |
| Rate per kilolitre of water used to be applied (based on meter read)                                                                          | N   | C                                | \$ 12.00                          |
| Purchase of standpipe card                                                                                                                    | Y   | C                                | \$ 62.00                          |
| <b>Verge Collection Trailer</b>                                                                                                               |     |                                  |                                   |
| Verge Collection Trailer Hire (subsequent to two uses included for ratepayers)                                                                | Y   | C                                | \$ 100.00                         |
| Verge Collection Trailer Hire - Fee for separation of mixed load (General Waste and Green Waste included in one trailer load) <b>per hour</b> | Y   | C                                | \$ 100.00                         |

**SHIRE OF WONGAN-BALLIDU  
2026/27 ANNUAL BUDGET  
CAPITAL WORKS**

| Description                                                              | 2026-27<br>Budget | Funding Source |                     |              |                         |            |               | Asset Class           |
|--------------------------------------------------------------------------|-------------------|----------------|---------------------|--------------|-------------------------|------------|---------------|-----------------------|
|                                                                          |                   | New (muni)     | Carryover (surplus) | Reserves     | Grant /<br>Contribution | Borrowings | Sale proceeds |                       |
| CRC - Replace lighting Function Room and throughfare (Buildings) - CAPEX | \$22,200.00       | \$22,200.00    |                     |              |                         |            |               | Land & Buildings      |
| 16 Moore Street - Flooring replacement (Buildings)- CAPEX                | \$13,400.00       | \$13,400.00    |                     |              |                         |            |               | Land & Buildings      |
| Ballidu Hall (Buildings)- CAPEX                                          | \$153,500.00      |                |                     | \$153,500.00 |                         |            |               | Land & Buildings      |
| Depot Builders Shed - Roller Door - Capital (Buildings) - CAPEX          | \$8,250.00        | \$8,250.00     |                     |              |                         |            |               | Land & Buildings      |
| Museum - conservation works and structural inspection CAPEX              | \$214,600.00      | \$64,600.00    | \$50,000.00         | \$100,000.00 |                         |            |               | Land & Buildings      |
| Emergency Power Backup Generator - Medical Centre                        | \$10,000.00       |                | \$10,000.00         |              |                         |            |               | Plant & Equipment     |
| Quinlan St, 27D - Flooring replacement                                   | \$8,750.00        |                |                     | \$8,750.00   |                         |            |               | Land & Buildings      |
| Ballidu Sports Complex (Buildings) - CAPEX                               | \$9,800.00        |                | \$9,800.00          |              |                         |            |               | Land & Buildings      |
| Sundry Plant and Equipment (CAPEX)                                       | \$40,000.00       | \$40,000.00    |                     |              |                         |            |               | Plant & Equipment     |
| WH Swimming Pool concrete works (Infrastructure Other) - CAPEX           | \$9,000.00        |                | \$9,000.00          |              |                         |            |               | Other Infrastructure  |
| Computer Hardware (F&E)- CAPEX                                           | \$30,000.00       | \$30,000.00    |                     |              |                         |            |               | Furniture & Equipment |
| WH Sports Pavilion - Remedial repairs to walls / railings                | \$19,000.00       |                | \$19,000.00         |              |                         |            |               | Land & Buildings      |
| WH Sports Pavilion - Larger HWU                                          | \$5,400.00        | \$5,400.00     |                     |              |                         |            |               | Land & Buildings      |
| WH Civic Centre - Conservation works                                     | \$84,995.00       |                | \$84,995.00         |              |                         |            |               | Land & Buildings      |
| WH Swimming Pool - Changeroom upgrade (Buildings Spec)                   | \$33,000.00       |                | \$33,000.00         |              |                         |            |               | Land & Buildings      |
| WH Swimming Pool - Remedial works to both pools and small pool heating   | \$55,000.00       |                |                     | \$55,000.00  |                         |            |               | Other Infrastructure  |
| PCYC - Kitchen ceiling replacement                                       | \$6,400.00        | \$6,400.00     |                     |              |                         |            |               | Land & Buildings      |
| Waste Site - Shed Repairs for coverage of recyclable materials           | \$8,000.00        | \$8,000.00     |                     |              |                         |            |               | Land & Buildings      |
| Quinlan St, 31A - Replacement HWU                                        | \$5,400.00        | \$5,400.00     |                     |              |                         |            |               | Land & Buildings      |
| Quinlan St, 49 - Gutter, eaves and roof repairs                          | \$26,850.00       | \$26,850.00    |                     |              |                         |            |               | Land & Buildings      |
| Ballidu Sports Complex - Changeroom upgrades                             | \$33,800.00       | \$33,800.00    |                     |              |                         |            |               | Land & Buildings      |
| Ballidu Sports Complex - Main pavilion locks and security doors          | \$6,200.00        | \$6,200.00     |                     |              |                         |            |               | Land & Buildings      |
| Shields Crescent - Land Development (Pending Tenure)                     | \$500,000.00      |                |                     | \$500,000.00 |                         |            |               | Land & Buildings      |
| IT Network Equipment- WH Sport & Recreation Complex (F&E)                | \$10,000.00       |                |                     | \$10,000.00  |                         |            |               | Furniture & Equipment |
| IT Network Upgrades - CRC                                                | \$10,000.00       | \$10,000.00    |                     |              |                         |            |               | Furniture & Equipment |
| WH Waste Site - Generator                                                | \$8,400.00        | \$8,400.00     |                     |              |                         |            |               | Plant & Equipment     |
| Generator - Cadoux Recreation Centre                                     | \$20,000.00       | \$20,000.00    |                     |              |                         |            |               | Plant & Equipment     |
| Generator - Ballidu Sports Pavilion                                      | \$20,000.00       | \$20,000.00    |                     |              |                         |            |               | Plant & Equipment     |
| Replacement - 2021 Toyota Hilux Workmate 4 x 2 UT75                      | \$47,000.00       |                |                     | \$34,000.00  |                         |            | \$13,000.00   | Plant & Equipment     |
| Replacement - 2016 Ford Transit Single Cab 2 Tonne Tipper                | \$90,000.00       |                |                     | \$81,000.00  |                         |            | \$9,000.00    | Plant & Equipment     |
| Replacement - 2017 Mack - Prime Mover (Construction) - WB036 TK36        | \$310,000.00      |                |                     | \$240,000.00 |                         |            | \$70,000.00   | Plant & Equipment     |
| Replacement - 2020 Fuso Canter Dual Cab - Construction WB005 TK38        | \$115,000.00      |                |                     | \$95,000.00  |                         |            | \$20,000.00   | Plant & Equipment     |
| Replacement - 2021 Hyster Forklift - FL2                                 | \$30,000.00       |                |                     | \$27,000.00  |                         |            | \$3,000.00    | Plant & Equipment     |
| Replacement - Ride on Lawnmower                                          | \$12,000.00       |                |                     | \$11,000.00  |                         |            | \$1,000.00    | Plant & Equipment     |
| Replacement - 2022 Toyota Hilux SR 4x2 Dual Cab Ute - WB086 - VWC        | \$60,000.00       |                |                     | \$45,000.00  |                         |            | \$15,000.00   | Motor Vehicles        |
| Traffic signal Trailer - Master                                          | \$35,000.00       |                |                     | \$35,000.00  |                         |            |               | Plant & Equipment     |
| Traffic signal Trailer - Slave                                           | \$35,000.00       |                |                     | \$35,000.00  |                         |            |               | Plant & Equipment     |
| C5 Data Sign Trailer                                                     | \$35,000.00       |                |                     | \$30,000.00  |                         |            | \$5,000.00    | Plant & Equipment     |
| C5 Data Sign Trailer                                                     | \$35,000.00       |                |                     | \$30,000.00  |                         |            | \$5,000.00    | Plant & Equipment     |
| A5 Data Sign Trailer                                                     | \$25,000.00       |                |                     | \$23,000.00  |                         |            | \$2,000.00    | Plant & Equipment     |
| A5 Data Sign Trailer                                                     | \$25,000.00       |                |                     | \$25,000.00  |                         |            |               | Plant & Equipment     |



| Description                                                            | 2026-27<br>Budget     | Funding Source        |                            |                       |                         |                   |                      | Asset Class          |
|------------------------------------------------------------------------|-----------------------|-----------------------|----------------------------|-----------------------|-------------------------|-------------------|----------------------|----------------------|
|                                                                        |                       | New (muni)            | Carryover (surplus)        | Reserves              | Grant /<br>Contribution | Borrowings        | Sale proceeds        |                      |
| <b>RRG Funded Capital Roadworks (Infras Roads)</b>                     |                       |                       |                            |                       |                         |                   |                      |                      |
| Ballidu East Road - Final Seal SLK 14.0 to 19.00                       | \$296,000.00          | \$98,667.00           |                            |                       | \$197,333.00            |                   |                      | Roads                |
| Hospital Road - Reconstruction SLK 57.5 - 61.5                         | \$756,381.00          | \$252,127.00          |                            |                       | \$504,254.00            |                   |                      | Roads                |
| Ballidu East Road - Final Seal SLK 23.5 to 25.5                        | \$127,500.00          | \$42,500.00           |                            |                       | \$85,000.00             |                   |                      | Roads                |
| <b>R2R Funded Capital Roadworks (Infras Roads)</b>                     |                       |                       |                            |                       |                         |                   |                      |                      |
| Moonjin West Road - Reconstruction SLK 2.5 - 3.5                       | \$187,927.00          |                       |                            |                       | \$187,927.00            |                   |                      | Roads                |
| Yerecoin South East Road - Shoulder widening 2km                       | \$87,982.00           |                       |                            |                       | \$87,982.00             |                   |                      | Roads                |
| Cadoux North Road - 2km Gravel Resheet                                 | \$123,241.00          |                       |                            |                       | \$123,241.00            |                   |                      | Roads                |
| Rabbit Proof Fence Road - 2km Gravel Resheet                           | \$96,551.00           |                       |                            |                       | \$96,551.00             |                   |                      | Roads                |
| Balidu South East Road - 3km PMB                                       | \$118,837.00          |                       |                            |                       | \$118,837.00            |                   |                      | Roads                |
| Old Koorda Wongan Hills Road - 2km Resheet                             | \$132,860.00          |                       |                            |                       | \$132,860.00            |                   |                      | Roads                |
| Martin Street - Asphalt & Kerb                                         | \$88,882.00           |                       |                            |                       | \$88,882.00             |                   |                      | Roads                |
| Federation Street - 10mm Reseal Seal                                   | \$128,772.00          |                       |                            |                       | \$128,772.00            |                   |                      | Roads                |
| <b>Own Funded Capital Footpaths (Infras footpaths)</b>                 |                       |                       |                            |                       |                         |                   |                      |                      |
| Ackland Street to Manmanning Road - 2.5m x 100mm Concrete Footpath     | \$137,014.00          | \$68,507.00           |                            |                       | \$68,507.00             |                   |                      | Footpaths            |
| <b>Own Funded Capital Roadworks (Infras Roads).</b>                    |                       |                       |                            |                       |                         |                   |                      |                      |
| WH Football and Hockey Oval - 20mm Top Dressing of Ovals               | \$71,010.00           | \$71,010.00           |                            |                       |                         |                   |                      | Other Infrastructure |
| Meadows Road - 2km Gravel Resheet                                      | \$128,823.00          | \$128,823.00          |                            |                       |                         |                   |                      | Roads                |
| Mocardy Dam & Railway Dam - Automation WH Oval Tanks                   | \$142,177.00          | \$42,179.00           |                            |                       | \$99,998.00             |                   |                      | Other Infrastructure |
| <b>Regional Road Safety Program Funding</b>                            |                       |                       |                            |                       |                         |                   |                      |                      |
| Waddington-Wongan Hills Road - Shoulder Widening - Culvert Replacement | \$370,660.00          | \$0.00                |                            |                       | \$370,660.00            |                   |                      | Roads                |
| <b>Wheatbelt Secondary Freight Network Roadworks (Infra Roads)</b>     |                       |                       |                            |                       |                         |                   |                      |                      |
| Dowerin-Kalannie Road - Pavement & Intersection Design - Rollover      | \$10,936.00           | \$729.00              |                            |                       | \$10,207.00             |                   |                      | Roads                |
| Dowerin-Kalannie Road - Line Marking - Rollover                        | \$16,308.00           | \$1,087.00            |                            |                       | \$15,221.00             |                   |                      | Roads                |
| Dowerin-Kalannie Road - Final Seal SLK 19.2 to 25.2                    | \$310,000.00          | \$20,667.00           |                            |                       | \$289,333.00            |                   |                      | Roads                |
| Dowerin-Kalannie Road - Reconstruction SLK25 to SLK30                  | \$2,346,005.00        | \$156,401.00          |                            |                       | \$2,189,604.00          |                   |                      | Roads                |
| Dowerin-Kalannie Road - Line Marking - SLK 14 to SLK19.0               | \$30,000.00           | \$2,000.00            |                            |                       | \$28,000.00             |                   |                      | Roads                |
|                                                                        | <b>\$7,933,811.00</b> | <b>\$1,213,597.00</b> | <b>\$215,795.00</b>        | <b>\$1,538,250.00</b> | <b>\$4,823,169.00</b>   | <b>\$0.00</b>     | <b>\$143,000.00</b>  |                      |
|                                                                        | <b>2026-27 Budget</b> | <b>New (muni)</b>     | <b>Carryover (surplus)</b> | <b>Reserves</b>       | <b>Grants</b>           | <b>Borrowings</b> | <b>Sale proceeds</b> |                      |
| Land & Buildings                                                       | \$1,159,545.00        | \$200,500.00          | \$196,795.00               | \$762,250.00          | \$0.00                  | \$0.00            | \$0.00               |                      |
| Roads                                                                  | \$5,357,665.00        | \$703,001.00          | \$0.00                     | \$0.00                | \$4,654,664.00          | \$0.00            | \$0.00               |                      |
| Footpaths                                                              | \$137,014.00          | \$68,507.00           | \$0.00                     | \$0.00                | \$68,507.00             | \$0.00            | \$0.00               |                      |
| Motor Vehicles                                                         | \$60,000.00           | \$0.00                | \$0.00                     | \$45,000.00           | \$0.00                  | \$0.00            | \$15,000.00          |                      |
| Other Infrastructure                                                   | \$277,187.00          | \$113,189.00          | \$9,000.00                 | \$55,000.00           | \$99,998.00             | \$0.00            | \$0.00               |                      |
| Plant & Equipment                                                      | \$892,400.00          | \$88,400.00           | \$10,000.00                | \$666,000.00          | \$0.00                  | \$0.00            | \$128,000.00         |                      |
| Furniture & Equipment                                                  | \$50,000.00           | \$40,000.00           | \$0.00                     | \$10,000.00           | \$0.00                  | \$0.00            | \$0.00               |                      |
|                                                                        | <b>\$7,933,811.00</b> | <b>\$1,213,597.00</b> | <b>\$215,795.00</b>        | <b>\$1,538,250.00</b> | <b>\$4,823,169.00</b>   | <b>\$0.00</b>     | <b>\$143,000.00</b>  |                      |

### 9.3 WORKS AND SERVICES

Nil.

#### 9.4 HEALTH, BUILDING AND PLANNING

Nil.

## 9.5 COMMUNITY SERVICES

### 9.5.1 TOURISM STRATEGY 2026-2031

|                                        |                                                             |
|----------------------------------------|-------------------------------------------------------------|
| <b>REPORT DATE:</b>                    | 10 July 2026                                                |
| <b>APPLICANT/PROPONENT:</b>            | N/A                                                         |
| <b>OFFICER DISCLOSURE OF INTEREST:</b> | Nil                                                         |
| <b>PREVIOUS MEETING REFERENCES:</b>    | 27 May 2026 – Council Forum<br>24 June 2026 – Council Forum |
| <b>AUTHOR:</b>                         | Kim Walsh – Manager Community and Customer Services         |
| <b>ATTACHMENTS:</b>                    | 9.5.1.1 Tourism Strategy 2026-2031                          |

#### **PURPOSE OF REPORT:**

The purpose of this report is to present the Wongan-Ballidu Shire Tourism Strategy 2026–2031 to Council for consideration and adoption, providing a strategic framework to guide sustainable tourism development, promote local attractions, and support future investment and visitor opportunities.

#### **BACKGROUND:**

The Wongan-Ballidu Shire Tourism Strategy 2026–2031 has been developed through a collaborative consultation process involving Council, the community and key tourism stakeholders.

The Strategy was presented and discussed with Council at the May and June 2026 Council Forums, providing opportunities for feedback and refinement. A community engagement workshop was held in April 2026 to gather local insights, identify key tourism opportunities and establish priority areas for future tourism development.

Following the workshop, a community survey was open throughout May 2026 to provide broader community members with the opportunity to contribute feedback. The draft Strategy was also provided to key stakeholders who participated in the workshop in June 2026 for further review and comment prior to being presented to Council for adoption.

#### **COMMENT:**

The Wongan-Ballidu Shire Tourism Strategy 2026–2031 represents the Shire's first coordinated approach to tourism planning and provides a framework to guide sustainable tourism development over the next five years.

The Strategy recognises the importance of supporting existing community-led tourism initiatives and seeks to enhance, rather than duplicate, these efforts. It focuses on strengthening collaboration with local and regional stakeholders, improving enabling infrastructure, enhancing visitor information and experiences, and positioning the Shire more effectively within the regional tourism market.

The Strategy provides a clear direction for future tourism investment, project prioritisation and grant opportunities, while ensuring tourism development aligns with the Shire's strategic priorities and the aspirations of the local community.

## **POLICY REQUIREMENTS:**

There are no known policy requirements related to this item

## **LEGISLATIVE REQUIREMENTS:**

There are no known legislative requirements related to this item

## **STRATEGIC IMPLICATIONS:**

Adoption of the Wongan-Ballidu Shire Tourism Strategy 2026–2031 supports the Shire’s strategic objectives by providing a coordinated approach to tourism development, enhancing community assets, supporting economic diversification, and increasing opportunities for regional visitation.

## **SUSTAINABILITY IMPLICATIONS:**

- **Environment**  
There are no known Environmental implications associated with this policy.
- **Economic**  
There are no known Economic implications associated with this policy.
- **Social**  
There are no known social implications associated with this policy.

## **FINANCIAL IMPLICATIONS:**

Financial implications associated with the implementation of the Wongan-Ballidu Shire Tourism Strategy 2026-2031 will be considered through each annual budget process. The Strategy does not outline specific financial commitments, with any future funding requirements to be considered by Council as part of annual budget deliberations and subject to available resources and project priorities.

**VOTING REQUIREMENTS:** Simple Majority

## **OFFICER RECOMMENDATION:**

**MOVED: Cr KALAJZIC SECONDED: Cr RICHARDS**

That Council adopt the Tourism Strategy 2026-2031 as presented in attachment 1 to this report.

**CARRIED: 6/0**  
**RESOLUTION 160726**

**For:**

Cr M Stephenson  
Cr J Hood  
Cr S Starceвич  
Cr M Sewell  
Cr S Kalajzic  
Cr L Richards

**Against:**



# Tourism Strategy 2026–2031





## ACKNOWLEDGEMENT OF COUNTRY

The Shire of Wongan-Ballidu acknowledges the Traditional Owners of the land within the Shire, the Ballardong and Yued people of the Noongar nation, and pay our respects to Elders past, present and emerging. The Shire recognises the integral role these community members play in our culture, diversity, history and future.



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# ABOUT

The Shire of Wongan-Ballidu is a rural local government area located in the northern Wheatbelt region of Western Australia, approximately two hours north-east of Perth. Its accessibility from Perth positions the Shire as an attractive destination for day trips, short stays and seasonal tourism experiences.

The Shire is characterised by expansive agricultural landscapes, remnant natural bushland, granite outcrops and distinctive seasonal changes. The region is widely recognised for its significant wildflower displays, which attract visitors annually and contribute to the Wheatbelt's broader nature-based tourism appeal. In addition, the area's low population density and minimal light pollution create ideal conditions for dark sky experiences, and the Shire is proudly recognised as an Astrotourism Town, supporting night sky observation and Astrotourism as a growing niche within the visitor economy.

The townships of Wongan Hills, Ballidu and Cadoux each contribute to the Shire's identity, offering a mix of heritage, community facilities and local experiences. The Shire's history, including its agricultural development and events such as the Cadoux earthquake, provides a strong foundation for heritage interpretation and storytelling. Public art, local museums, cultural centres and community-led initiatives further enhance the cultural landscape.

Tourism within the Shire aligns with broader state and regional trends, which show increasing demand for authentic, nature-based and experience-led travel, particularly within regional areas. Visitors are increasingly seeking destinations that offer open space, connection to nature, and genuine community experiences. The Shire is well positioned to respond to these trends, with existing strengths in wildflower tourism, walk trails, heritage assets and a welcoming rural environment.





Historically, tourism development within the Shire has been strongly community driven, with local volunteers and organisations playing a central role in shaping the visitor experience. Key stakeholders such as the Wongan Hills Tourism Group, Wongan Ballidu Bushcare and Wongan Hills Tidy Towns, alongside groups including the Wongan Hills and Districts Museum Committee, Ballidu Heritage Centre, local arts and cultural centres, the Ballidu Progress Group and the Cadoux Sports Council, have all contributed significantly to maintaining public spaces, supporting community events and enhancing tourism offerings across the Shire. This strong culture of volunteerism, collaboration and local pride is a defining feature of the Shire and continues to underpin its tourism identity and development.

This Strategy represents the Shire's first coordinated approach to tourism planning. It provides a framework to guide sustainable tourism development over the next five years, aligning local priorities with regional and state tourism directions. It recognises the importance of supporting existing community-led initiatives and does not seek to duplicate these efforts. Instead, it focuses on strengthening collaboration, improving enabling infrastructure, enhancing visitor information and positioning the Shire more effectively within the regional tourism market.

Tourism presents an opportunity to contribute to the Shire's economic diversification, support local businesses, and increase visitation and length of stay. At the same time, it offers social benefits through increased community activation, strengthened place identity and continued investment in local assets. This Strategy aims to direct these outcomes, ensuring that tourism growth is sustainable, community-supported and reflective of the Shire's unique character.





# TOURISM IDENTITY

## Nature & Landscapes

Seasonal wildflowers, granite outcrops, bushland reserves, and expansive agricultural scenery that define the region's visual identity.

## Heritage & Culture

Nyungar history and culture, pioneer history, agricultural innovation, and community-led museums and heritage centres that preserve culture and our local stories.

## Community & Lifestyle

A strong volunteer ethos and welcoming towns where community groups, events, and local initiatives shape the visitor experience.

## Nature-Based Experiences

Opportunities for stargazing, birdwatching, walking trails, scenic drives, and passive recreation in natural surroundings.



# BALLIDU

**Ballidu**, 219km north east of Perth, is the second largest town within the Shire, and famous for the 'Bike it to Ballidu' gravel cycling event, which has been running since 1999. Now delivered by the Ballidu Progress Group, the event raises funds for local projects delivered in conjunction with community groups. The Ballidu Contemporary Arts Gallery, Ballidu Heritage Centre, and the Mangaart Miya Nyungar Cultural and Heritage Centre provide valuable opportunities for locals and visitors to enjoy, promote and preserve culture and the arts within the region.

## Key Attractions:

- Alpha Park
- Balli Balli Walk Trail
- Ballidu Contemporary Arts Gallery
- Ballidu Heritage Centre
- Mangaart Miya Nyungar Cultural and Heritage Centre
- Public Artworks





# CADOUX

The town of **Cadoux** is located on the eastern edge of the Shire. Cadoux Primary School provides education opportunities for nearby residents, and the Cadoux Sports and Recreation Centre support both sporting and community events and activities. The Cadoux Sports Council operate as a not-for-profit, with funds raised through activities being reinvested into projects within the town.

## Key Attractions:

- Cadoux Earthquake Site
- Cadoux Rest area and RV stopover site
- Dingo Rock Reserve
- Flat Rocks Reserve





# WONGAN HILLS

Wongan Hills is approximately 184km north of Perth and is named after the nearby range of hills located to the north-west of the town. As the primary service centre of the Shire, Wongan Hills is home to the majority of local businesses, services and community infrastructure.

The town supports a strong and active community, with many community groups offering activities across the arts, history, playgroups, sport and seniors support. The Wongan Hills Community Resource Centre is located at 'The Station', a modern, multi-use facility that also houses the Wongan Hills Visitor Centre, Library, LUMEN Regional Study Hub and the Wongan Arts & Crafts Centre, alongside a range of rooms and services available for community and commercial hire.

Additional community assets, including the Wongan Hills and Districts Museum, sporting and recreation facilities, civic buildings and education spaces, further contribute to the town's role as a social, cultural and administrative hub for the Shire.

## Key Attractions:

- Christmas Rock Reserve
- Elphin Reserve
- Gathercole Reserve
- Lake Ninan
- Mount Matilda
- Mount O'Brien
- Public Art
- Shops and Cafes
- Wongan Hills Arboretum
- Wongan Arts Society
- Wongan Hills Heritage Walk Trail
- Wongan Hills and Districts Museum
- Wongan Hills Railway Water Tower and Barracks
- Wongan Hills Wildflower Walk Trail
- Wongan Hills Visitors Information Centre



# COMMUNITY ENGAGEMENT

To inform the development of this Strategy, the Shire undertook targeted community engagement, including a stakeholder workshop and a broader community survey.

The workshop brought together representatives from community groups, local organisations, and key stakeholders to identify:

- The Shire's key tourism assets
- What is currently working well
- Gaps and challenges
- Priorities for future investment

## Key Themes from Engagement

Several consistent themes emerged from the workshop, highlighting both strengths and opportunities:

- The Shire's natural assets, particularly wildflowers, landscapes and dark skies, are highly valued and form the core of the visitor experience.
- There is a strong appreciation for the sense of community, friendliness and local pride.
- Walk trails and arts experiences are key strengths with further potential for development.
- Signage and wayfinding is the most significant gap impacting visitor experience.
- There is a need for improved visitor infrastructure, particularly seating and development at RV sites.
- Better promotion and access to information, especially online, is required.

**“Many ways to have a wonderful experience be it walk trails, our skies, wildflowers, arts and culture and much more. Wongan Ballidu is very blessed in all of what we have to offer.”**

**“Be proud of this fantastic Shire.”**

*-Responses from the Shire of Wongan-Ballidu 2026 Community Tourism Survey*





POSITIVE TRACK & TRAILS  
NATURE ACCESSIBILITY ART  
DARK SKIES FRIENDLY  
TIDY OPEN **COMMUNITY**  
SCENIC LANDSCAPES CLEAN  
SAFE STARGAZING  
WELCOMING WELL-MAINTAINED SPACES  
WILDFLOWERS  
HISTORY VOLUNTEERS PEACEFUL  
TOWN PRIDE COLLABORATION  
**CULTURE**



## Our Approach

This Strategy recognises the significant contribution made by dedicated community groups, volunteers and local organisations, who play an important role in maintaining, promoting and activating places across the Shire.

The Strategy aims to build upon and support these existing efforts through strengthened collaboration, strategic direction and targeted investment in areas where Council can add the greatest value.

## Our Vision

To grow a sustainable and authentic tourism offering that showcases the Shire's natural beauty, heritage and community spirit, while enhancing the visitor experience and supporting local economic development.

## What We Want to Achieve

Over the next five years, the Shire aims to:



# DATA AND INSIGHTS

## COMMUNITY INSIGHTS

As part of the engagement process for this Strategy, the Shire of Wongan-Ballidu released the 2026 Community Tourism Survey. Below are some of the findings from that survey:

Our top rated attraction based on visitor appeal:

### Mount O'Brien

Mount O'Brien also rated the highest for the condition and facilities available at our top natural attractions.

The Wongan Arts and Craft Centre along with Mount Matilda were also rated highly based on visitor appeal. The condition and facilities available at our top natural attractions were rated highly at the Wongan Hills Wildflower Walk and at Christmas Rock Reserve.

Data also showed that more than 20% of the respondents to the survey were not aware of the following local attractions:

- Ballidu Heritage Centre
- Ballidu Contemporary Art Gallery
- Flat Rocks
- Wongan Hills Wildflower Walk
- Mangaart Myia Nyungar Culture and Heritage Centre

***This shows the need for increased awareness of these attractions.***

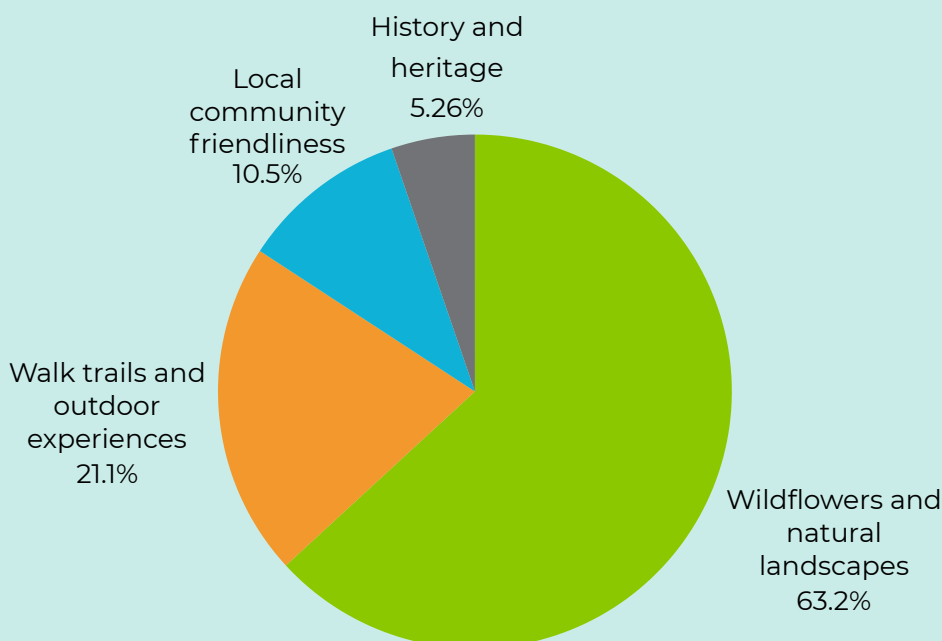
*"I think it depends on what the visitors are interested in and what is open, also how far out of town it is."*

*"Too many of our walk trails and rocks are poorly advertised so many might not know about them."*

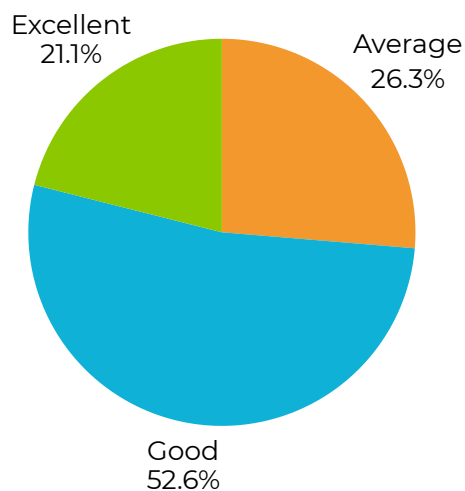
### What do visitors love most about our Shire?

The majority of respondents to the 2026 Community Tourism Survey believe that wildflowers and natural landscapes are what visitors appreciate most about our Shire.

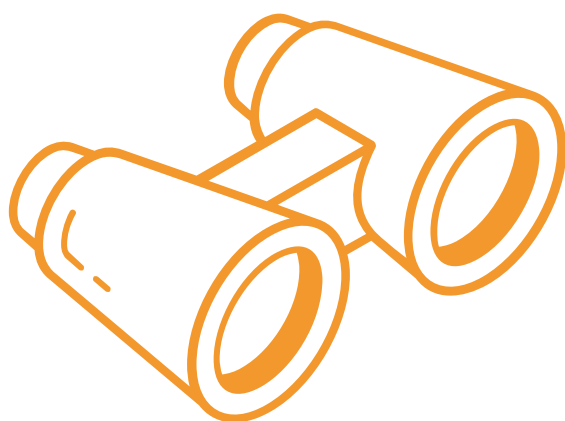
*"Very fortunate in our Shire to have such a diverse range of interesting places to go and things to see."*



### Overall Visitor Experience



*\*None of the respondents rated the overall visitor experience as poor or very poor quality.*



The Shire ranked best for delivering the following visitor experience:

### Natural attractions

(wildflowers, scenery)

with 95% of respondents reporting that these experiences are offered at a good or excellent level. Walk trails and outdoor experiences, along with arts and cultural experiences, were among the top rated experiences in the Shire of Wongan-Ballidu.

Signage and wayfinding was reportedly the worst experience for visitors, with 44.5% of respondents reporting that it was of poor or average quality.

### Top voted areas of infrastructure that need improvement:

1. Lack of signage/directions
2. More picnic areas (tables, benches, shade)
3. Improved RV/caravan facilities
4. Public toilets at key tourist sites

### Top 5 most important things to the future of tourism in our Shire:

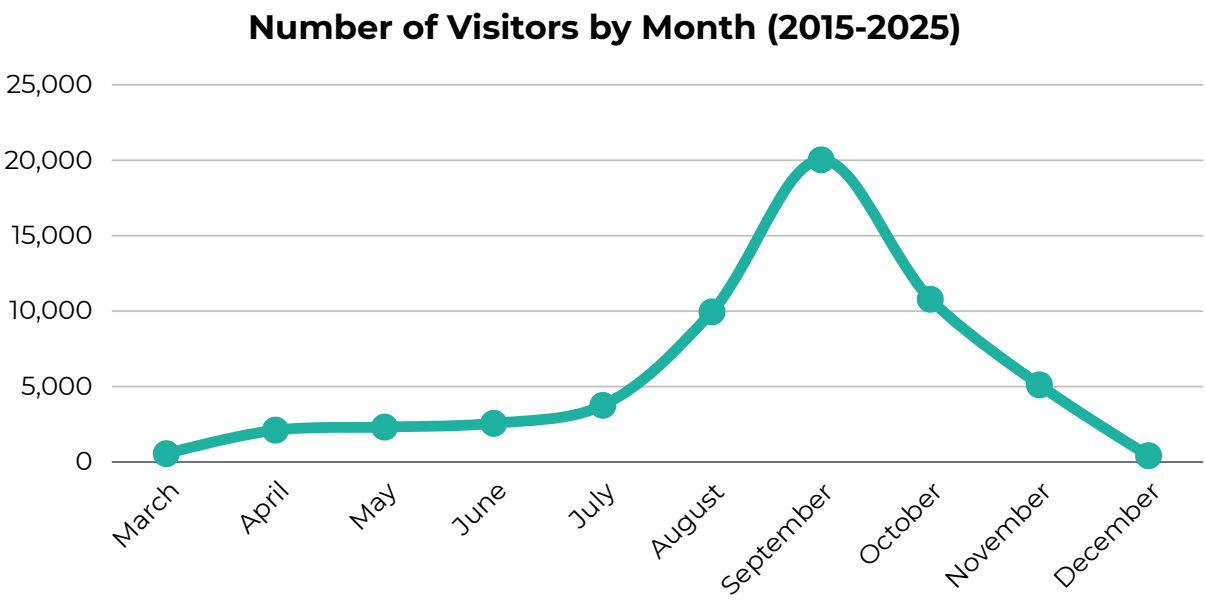
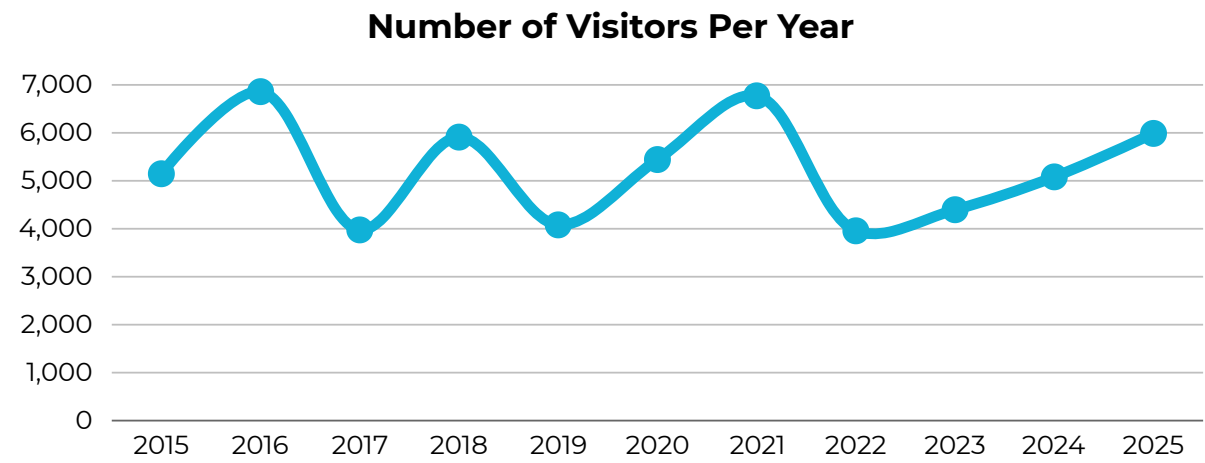
1. Development of key tourist sites
2. Walk trails and nature experiences
3. Wildflowers and seasonal attractions
4. Improved signage and wayfinding
5. RV/caravan facilities

### Top voted priorities for the next 5 years:

1. Improve signage and wayfinding
2. Upgrade key tourist sites
3. Improve seating, picnic areas
4. Develop RV/caravan infrastructure
5. Invest in wildflower tourism
6. Improve marketing and promotion

# VISITOR INSIGHTS

Below is some information collated by the Shire of Wongan-Ballidu. Some of this information was obtained through the Shire of Wongan-Ballidu's 2026 Visitor Experience Survey.



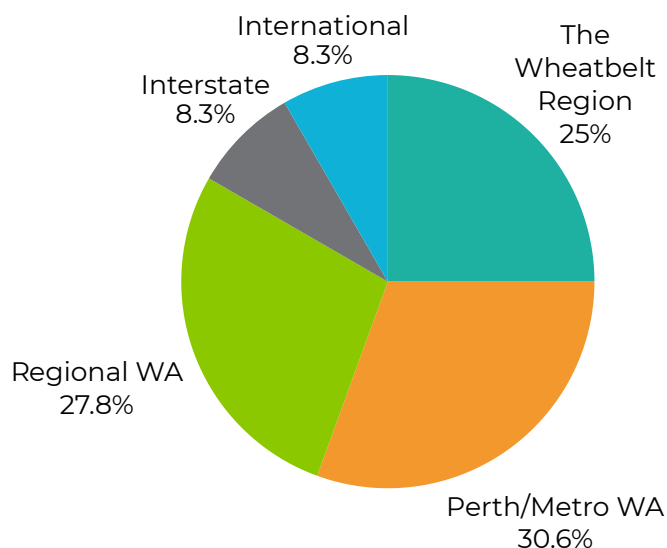
*\* The above information was provided by the Wongan Hills Tourism Group and is based on visitors who visit the Visitor Centre in Wongan Hills*

**"The friendliness of the people in Wongon Hills and Cadoux. You cater very well for tourists with your information and offer water and very clean toilets. The mural is beautiful and the historic building and machinery very informative."**

**"The friendliness and welcoming nature of the local community stood out."**

- Shire of Wongan-Ballidu  
2026 Visitor Experience  
Survey.

## Where are Tourists Visiting From



"The hospitality of the residents made me feel very welcome."

"The calm environment and lack of city noise made it very relaxing."

"I enjoyed the peaceful rural atmosphere and the quiet lifestyle."

"I come up every week to visit family and sometimes stay overnight, and I like to visit most of the local shops and get my petrol from Wongan Hills to support local businesses in the regions."

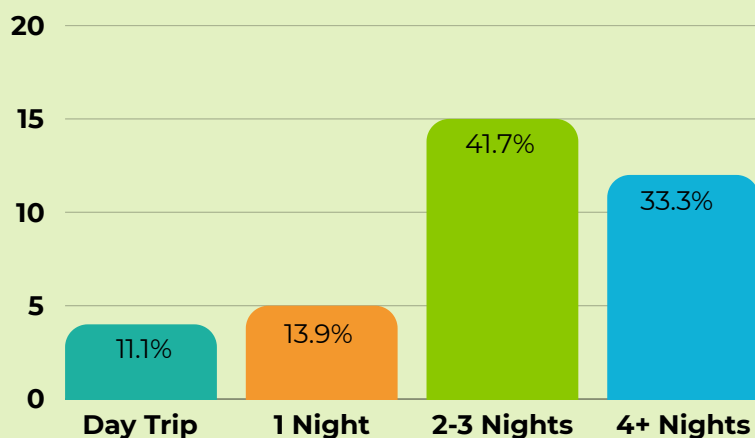
"Residents were super friendly. I went to the Australian Day event which was soooo well ran, they should be proud of themselves whoever was involved."

## First Time Visiting:

No  
37.1%

Yes  
62.9%

## Length of Stay



The main reason visitors were travelling was:

## Family/friend commitments

with over 30% of respondents reporting this as the reason for visiting. Leisure and work were also common reasons for people travelling to the Shire of Wongan-Ballidu.



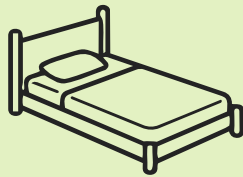
## Where Visitors Spend Money



Shopping  
**36.1%**



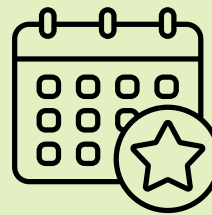
Food and drink  
**19.4%**



Accommodation  
**16.7%**



Fuel  
**16.7%**



Events  
**5.6%**



Other  
**5.6%**



Average rating by visitors of their overall visit to Wongan-Ballidu

"I really enjoyed the beautiful natural landscapes and open spaces."

"I most enjoyed the scenic drives and wide open countryside views."

"How lovely the community is, very welcoming! Beautiful town."

## Most Popular Activities While Visiting

- 1.Shopping
- 2.Visiting Lake Ninan
- 3.Exploring wildflowers
- 4.Exploring walking trails
- 5.Visiting friend and relatives
- 6.Visiting Mount O'Brien/Mount Matilda

**80.6% found information easy to get**

**and signage easy to find and follow**

The average age of travellers was lower than expected, with a majority of respondents also indicating that they were travelling with young children. This data is not consistent with the observed demographics of visitors and is most likely the result of the survey being offered in a digital online format.







# ACTION PLAN

The following themes will guide tourism development over the next five years:

NATURE-BASED  
TOURISM

ARTS, CULTURE AND  
HERITAGE

VISITOR EXPERIENCE,  
INFRASTRUCTURE  
AND INFORMATION

COLLABORATION,  
PROMOTION AND  
IMPLEMENTATION





# NATURE-BASED TOURISM

The Shire's natural landscapes, seasonal wildflowers and outdoor recreation opportunities form the foundation of its tourism offering. This theme focuses on protecting, enhancing and promoting these unique natural assets to strengthen the Shire's position as a leading nature-based destination.

| Outcome                                                                                                                        | Initiative                                                      | Key Actions                                                                                                                                                                                                                                                                                                                                                                                                                     |
|--------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.1 The Shire's key natural attractions are protected, accessible and consistently presented as signature visitor destinations | Maintain and enhance key natural sites                          | <ol style="list-style-type: none"> <li>1. Maintain access roads to Lake Ninan, Mount Matilda, Mount O'Brien</li> <li>2. Install entry signage at key natural attractions</li> </ol>                                                                                                                                                                                                                                             |
| 1.2 Wildflower tourism is recognised and promoted as a key seasonal drawcard for the Shire                                     | Develop and promote a wildflower tourism experience             | <ol style="list-style-type: none"> <li>1. Map wildflower hotspots.</li> <li>2. Create seasonal visitor guide.</li> <li>3. Install and update interpretive signage at key locations</li> </ol>                                                                                                                                                                                                                                   |
| 1.3 Walk trails in natural areas provide safe, engaging and well-marked visitor experiences                                    | Upgrade walk trails and nature paths                            | <ol style="list-style-type: none"> <li>1. Upgrade trail surfaces where required in consultation with community groups</li> <li>2. Install wayfinding signage for nature trails</li> <li>3. Install seating along key walk trails and investigate other infrastructure improvements at sites.</li> </ol>                                                                                                                         |
| 1.4 The Shire is recognised as a leading regional destination for dark sky and Astrotourism experiences                        | Support and promote Astrotourism opportunities across the Shire | <ol style="list-style-type: none"> <li>1. Maintain and promote the Shire's recognition as an Astrotourism Town in partnership with Astrotourism WA.</li> <li>2. Promote dark sky viewing locations and astro photography opportunities through tourism materials and digital platforms.</li> <li>3. Explore opportunities for Astrotourism events, experiences and partnerships that encourage overnight visitation.</li> </ol> |

# ARTS, CULTURE AND HERITAGE

The Shire's cultural identity is reflected through its heritage, public art, museums, cultural centres and community stories. This theme focuses on strengthening interpretation, creativity and cultural experiences to enrich the visitor journey.

| Outcome                                                                                                          | Initiative                                                          | Key Actions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2.1 The Shire's heritage and cultural assets are activated and accessible to visitors                            | Strengthen the Shires heritage and cultural tourism assets          | <ol style="list-style-type: none"> <li>1. Support enhancements to the Wongan Hills and Districts Museum, Ballidu Heritage Centre and other heritage visitor assets to improve visitor experience and interpretation.</li> <li>2. Install and upgrade interpretation signage at key heritage sites, including the railway barracks precinct and Cadoux earthquake site.</li> <li>3. Enhance and expand heritage trail experiences across the townsites.</li> <li>4. Improve visibility and promotion of heritage and cultural attractions through tourism materials and visitor information.</li> </ol> |
| 2.2 Public art contributes to a distinctive sense of place across Shire towns                                    | Develop and promote public art initiatives                          | <ol style="list-style-type: none"> <li>1. Support the development of new murals and public art installations across Shire towns.</li> <li>2. Develop a catalogue of existing public art to support the creation of a Shire-wide Arts Trail experience.</li> <li>3. Investigate the development of a "Bike Highway" to Ballidu.</li> </ol>                                                                                                                                                                                                                                                              |
| 2.3 Cultural identity is strengthened through the recognition and inclusion of Aboriginal heritage and knowledge | Integrate Aboriginal cultural storytelling into tourism experiences | <ol style="list-style-type: none"> <li>1. Incorporate Aboriginal place names and cultural interpretation into signage and materials where appropriate.</li> <li>2. Develop culturally appropriate interpretation in collaboration with Traditional Owners.</li> <li>3. Support and promote local Cultural Centres as a place to visit.</li> </ol>                                                                                                                                                                                                                                                      |



# VISITOR EXPERIENCE, INFRASTRUCTURE AND INFORMATION

A high-quality visitor experience relies on accessible infrastructure, clear information and well-presented public spaces. This theme focuses on improving facilities, signage and digital information to support longer stays and stronger visitor satisfaction.

| Outcome                                                                             | Initiative                                         | Key Actions                                                                                                                                                                                                                                                                                                    |
|-------------------------------------------------------------------------------------|----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3.1 Visitors can easily navigate and access key attractions across the Shire        | Deliver a consistent signage and wayfinding system | <ol style="list-style-type: none"><li>1. Complete a signage audit across the Shire's key attractions.</li><li>2. Install directional signage to key attractions and towns.</li><li>3. Implement consistent Shire signage style and branding</li><li>4. Install wayfinding signage along walk trails.</li></ol> |
| 3.2 Visitor comfort and amenity levels support longer stays and repeat visitation   | Upgrade visitor facilities                         | <ol style="list-style-type: none"><li>1. Install benches and picnic tables at key visitor sites and RV areas.</li><li>2. Explore the installation of BBQ facilities in high-use areas</li><li>3. Improve lighting in key pedestrian areas</li></ol>                                                            |
| 3.3 Visitors have easy access to clear, consistent and engaging tourism information | Strengthen visitor information systems             | <ol style="list-style-type: none"><li>1. Further develop tourism information available online.</li><li>2. Develop self-drive itineraries and visitor guides.</li><li>3. Introduce QR codes on signage and tourism materials</li></ol>                                                                          |
| 3.4 Tourism experiences are accessible and inclusive for all visitors               | Improve accessibility across tourism sites         | <ol style="list-style-type: none"><li>1. Provide local accessibility information online for visitors.</li><li>2. Audit key visitor sites for accessibility improvements</li></ol>                                                                                                                              |

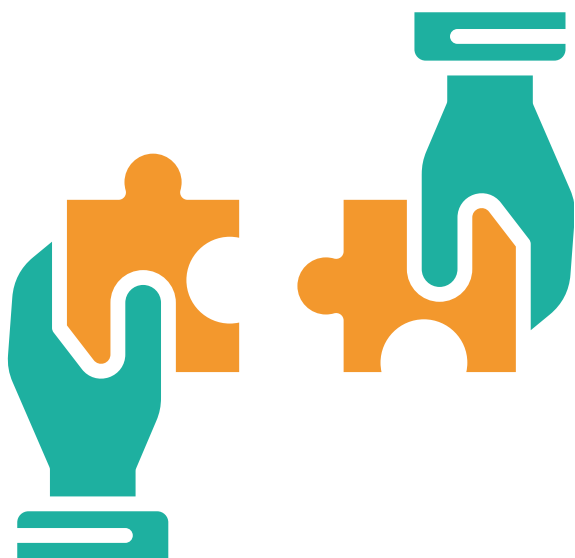
# COLLABORATION, PROMOTION AND IMPLEMENTATION

Successful tourism development relies on strong partnerships between Council, community groups, businesses and regional stakeholders. This theme ensures coordinated delivery of the Tourism Strategy while strengthening promotion and collective impact.

| Outcome                                                                                                                 | Initiative                                                                                                                                     | Key Actions                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4.1 Tourism development is coordinated through strong partnerships and shared decision-making                           | Build and maintain effective partnerships with key community groups and stakeholders to support collaborative tourism development and delivery | <ol style="list-style-type: none"> <li>1. Form Tourism Working Group with key stakeholders.</li> <li>2. Regular engagement with key tourism and community groups.</li> <li>3. Facilitation of collaboration across projects and events</li> </ol>                                                                                                                                                                                                        |
| 4.2 The Shire is positioned as part of a broader regional tourism network                                               | Develop partnerships with neighbouring Shires                                                                                                  | <ol style="list-style-type: none"> <li>1. Explore the development of joint tourism route/drive trails.</li> <li>2. Explore to collaborate on regional marketing campaigns.</li> </ol>                                                                                                                                                                                                                                                                    |
| 4.3 The Shire's tourism offering is actively promoted to increase visitation and awareness                              | Strengthen tourism marketing                                                                                                                   | <ol style="list-style-type: none"> <li>1. Develop updated tourism content and branding.</li> <li>2. Improve digital promotion and social media presence.</li> </ol>                                                                                                                                                                                                                                                                                      |
| 4.4 Community-led tourism initiatives are recognised and supported as a core strength of the Shire's tourism identity   | Support and enable existing community-led tourism and place-based initiatives                                                                  | <ol style="list-style-type: none"> <li>1. Provide ongoing liaison with key volunteer and community groups.</li> <li>2. Support coordination of community-led projects and events.</li> <li>3. Support the Wongan Hills Tourism Group in the delivery of the annual Reynoldson Reserve Festival where required.</li> <li>4. Support the Wongan Hills Tourism Group to maximise their online presence in use of their website and social media.</li> </ol> |
| 4.5 Tourism visitation contributes to the vitality and sustainability of local businesses and the broader Shire economy | Strengthen linkages between tourism and local business opportunities                                                                           | <ol style="list-style-type: none"> <li>1. Promote local businesses within tourism materials and itineraries.</li> <li>2. Encourage visitors to spend in towns through improved information and signage.</li> <li>5. Support collaboration between tourism operators and local businesses.</li> </ol>                                                                                                                                                     |

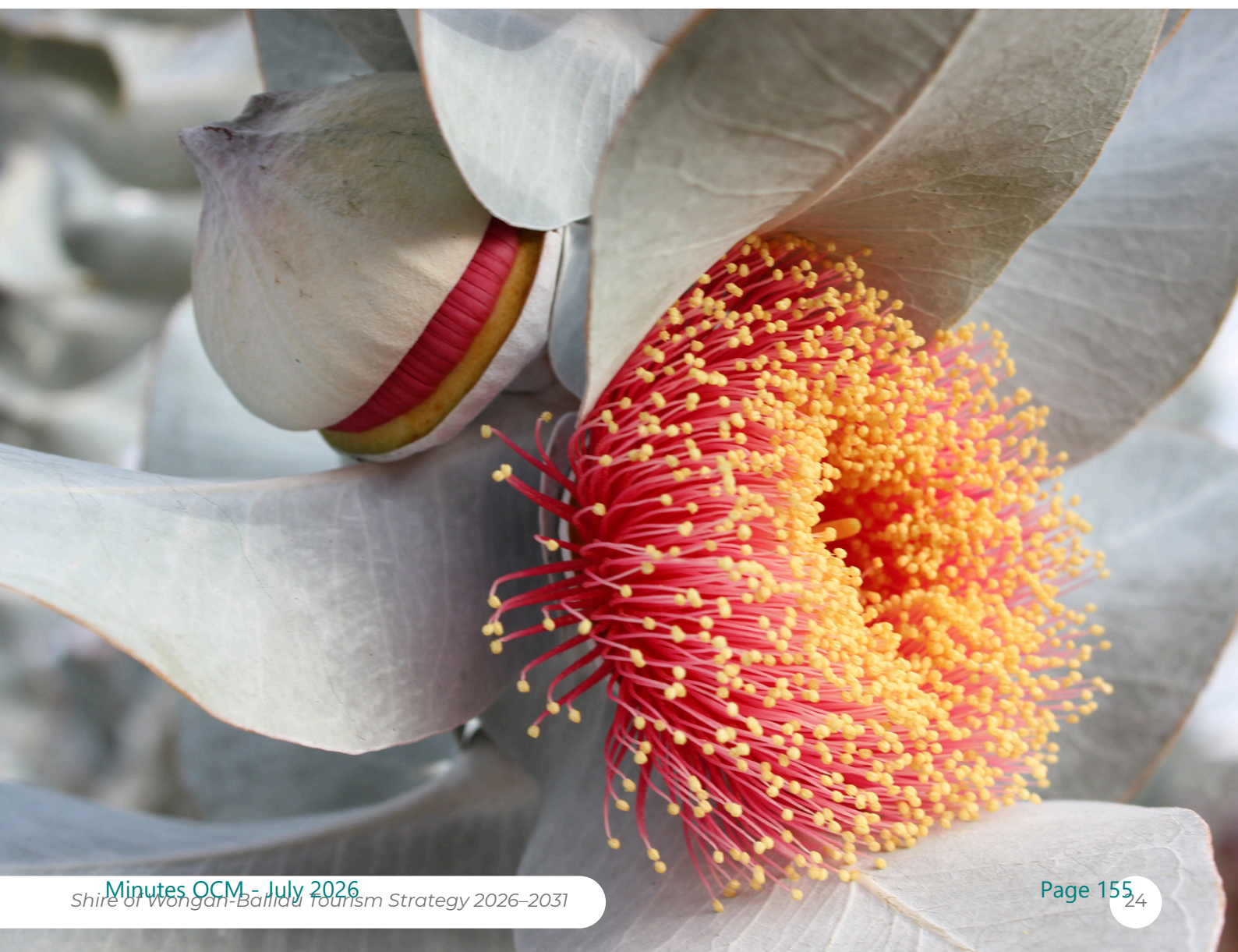


# IMPLEMENTATION AND PARTNERSHIPS



Successful delivery of this Strategy will rely on strong collaboration between the Shire, local community groups, businesses and regional partners.

The Shire will play a coordinating and enabling role, supporting existing efforts and focusing on strategic investment, while continuing to work closely with community organisations who are already delivering significant value to the tourism offering.





## CONTACT US

(08) 9671 2500

[shire@wongan.wa.gov.au](mailto:shire@wongan.wa.gov.au)

The Shire of Wongan-Ballidu  
and Wongan Hills CRC  
Customer Service Centre

1 Wongan Road (PO Box 84)  
WONGAN HILLS WA 6603

Monday to Friday  
9.00am - 4.30pm



**Item 10. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING**

Nil

## **Item 11. MATTERS FOR WHICH THE MEETING MAY BE CLOSED**

Nil

## Item 12. CLOSURE

The Presiding Member, Cr Mandy Stephenson, declared the meeting closed at 3:29pm.



**Cr Stuart Boekeman**  
**Shire President**

19/8/2026