



Shire of  
Wongan-Ballidu

# Agenda

Ordinary Meeting of Council  
Wednesday, 25 March 2026





# Shire of Wongan-Ballidu

## NOTICE OF AN ORDINARY COUNCIL MEETING

Dear Elected Members

I advise that the Ordinary Meeting of the Shire of Wongan-Ballidu will be held on Wednesday, 25<sup>th</sup> March 2026 commencing at 3.00pm at the Ballidu Hall, Fairbank Street, Ballidu WA

SAM DOLZADELLI  
**CHIEF EXECUTIVE OFFICER**

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### **Disclaimer**

The recommendations contained in the Agenda are subject to confirmation by Council. The Shire of Wongan-Ballidu warns that any person(s) who has an application lodged with Council should rely only on written confirmation of the decision made at the Council meeting. No responsibility whatsoever is implied or accepted by the Shire of Wongan-Ballidu for any act, omission, statement or intimation taking place during a Council meeting.

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*This meeting is being audio recorded pursuant to Regulation 14I of the Local Government (Administration) Regulations 1996 and all audio recorded (except for when the meeting is closed to the public) will be made publicly available on the website with the minutes. When the meeting is closed to the public, those audio recordings will be kept in a secure and confidential location within the Shire's Electronic Document Records Management System.*

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

Acknowledgement of Country: -

*"I'd like to begin by acknowledging the Traditional Owners of the land within the Shire of Wongan-Ballidu, the Ballardong and Yued people of the Noongar nation, and pay our respects to Elders past, present and emerging"*

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

## **Item 3. PUBLIC QUESTION TIME**

## **Item 4. ANNOUNCEMENTS FROM THE PRESIDING MEMBER**

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

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

### **6.1 LEAVE OF ABSENCE – 28 MAY 2025 ORDINARY COUNCIL MEETING**

The Shire President, Cr Stuart Boekeman has submitted application for a leave of absence for the July Ordinary Council Meeting.

#### **OFFICER RECOMMENDATION:**

That the application from Cr Stuart Boekeman for a leave of absence from the 22 July 2026 Ordinary Council Meeting be accepted.

## **Item 7. CONFIRMATION OF MINUTES**

### **7.1 CONFIRMATION OF THE MINUTES OF THE ORDINARY MEETING OF COUNCIL HELD WEDNESDAY, 25 FEBRUARY 2026.**

#### **OFFICER RECOMMENDATION:**

1. That the Minutes of the Ordinary Meeting of Council held Wednesday, 25 February 2026 be CONFIRMED as a true and correct record of the proceedings.

**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 ADOPTION OF STRATEGIC COMMUNITY PLAN 2026 - 2036

|                                     |  |
|-------------------------------------|--|
| <b>FILE REFERENCE:</b>              | Strategic Planning and Reporting/SCP   |
| <b>REPORT DATE:</b>                 | 16 March 2026  |
| <b>PREVIOUS MEETING REFERENCES:</b> | Nil.   |
| <b>AUTHOR:</b>                      | Sam Dolzadelli – Chief Executive Officer   |
| <b>ATTACHMENTS:</b>                 | 9.1.1.1 Shire of Wongan-Ballidu Strategic Community Plan 2026 - 2036.<br>9.1.1.2 Engagement Report |

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

For Council to adopt the Shire's new Strategic Community Plan 2026 – 2036.

#### **BACKGROUND:**

Under section 5.56 of the *Local Government Act 1995*, a local government is required to plan for the future of the district. A Strategic Community Plan (SCP) is mandated under Regulation 19C of the *Local Government (Administration) Regulations 1996*.

A SCP must be for the entire district (Shire), and cover at least 10 financial years. It is a requirement for the local government to undertake a review of its SCP at least once every 4 years.

The Shire's current SCP commenced in 2021.

#### **COMMENT:**

The Shire undertook a major review of its current SCP through a robust process which was done in conjunction with Ascentive Consulting. The process commenced in October 2025, and the newly revised SCP is a culmination of thorough community and council consultation over this 6-month period.

A high-level summary of the review process is below.

| <b>Date</b>                   | <b>Task</b>  | <b>Stakeholders</b>   |
|-------------------------------|--|---|
| 2 <sup>nd</sup> October 2025  | Engagement planning  | CEO, Manager Community and Customer Services (MCCS), Ascentive Consulting |
| 23 <sup>rd</sup> October 2025 | Consultation overview, priority projects assessment tool overview. | CEO, MCCS, Ascentive Consulting   |

|                                |   |   |
|--------------------------------|---|---|
| 3 <sup>rd</sup> November 2025  | Administration SCP review with consultant             | Shire Executive, Ascentive Consulting                               |
| 3 <sup>rd</sup> November 2025  | Council SCP review with consultant                    | Council, Executive Leadership Team, Ascentive Consulting            |
| 4 <sup>th</sup> November 2025  | Community Engagement Session – Ballidu                | Shire residents, CEO, MCCS, Ascentive Consulting                    |
| 5 <sup>th</sup> November 2025  | Engagement Session – Wongan Hills District Highschool | School students, school representatives, MCCS, Ascentive Consulting |
| 5 <sup>th</sup> November 2025  | Community Engagement Session – Wongan Hills           | Shire residents, CEO, MCCS, Ascentive Consulting                    |
| 6 <sup>th</sup> November 2025  | Community Engagement Session – Wongan Hills           | Shire residents, CEO, MCCS, Ascentive Consulting                    |
| 6 <sup>th</sup> November 2025  | Community Engagement Session – Cadoux                 | Shire residents, CEO, MCCS, Ascentive Consulting                    |
| 17 <sup>th</sup> November 2025 | Community Survey opened                               |   |
| 8 <sup>th</sup> December       | Community Survey closed                               |   |
| 18 <sup>th</sup> February 2026 | Draft SCP Review Session – Council                    | Council, Shire Executive, Ascentive Consulting                      |
| 18 <sup>th</sup> February 2026 | Draft SCP Review Session – Community (hosted in WH)   | Shire residents, council, Shire Executive                           |
| 23 <sup>rd</sup> February 2026 | Draft SCP advertised for public comment (3 weeks)     |   |
| 16 <sup>th</sup> March 2026    | Draft SCP public comment period closed.               |   |

Regulation 19C(6) allows the local government to modify its SCP and extend the period for which the plan relates to.

### **Mission**

The Shire’s mission in the SCP remains unchanged from the 2021 iteration, being “To provide the foundations that enable our community and local businesses to lead, grow and flourish into the future.”

### **Key Themes**

In the 2021 iteration of the SCP, the Shire had the four (4) following key themes: Our Connections, Our Place, Our Economy, Our Shire. In the new SCP, these four (4) key themes have been amended slightly to: Connections, Foundations, Sustainability, Opportunity. Previously “Our Shire” contained several opportunity-based initiatives, however also included specific administrative references to the Shire as an organisation, which are now contained in the Corporate Business Plan, and other strategic documents such as the Workforce Plan.

### **Action Plan**

The formatting of the Action Plan has been completely overhauled, and is now more precise as to what, who, when, and performance indicators. The new structure will integrate much more seamlessly into the Shire’s Corporate Business Plan and annual budgets.

A high-level summary of the Action Plan is below.

| Key Theme      | # outcomes | # initiatives | Deliver 26/27 | Deliver 27/28 | Deliver 28/29 | Deliver 29/30 | Deliver 30/31 |
|----------------|------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Connections    | 7          | 11            | 1             | 1             | 3             | 1             | 1             |
| Foundations    | 6          | 14            | 2             | 5             | 7             | 4             | 2             |
| Sustainability | 5          | 7             | 0             | 1             | 0             | 0             | 0             |
| Opportunity    | 9          | 12            | 0             | 2             | 5             | 6             | 6             |
| <b>Total</b>   | <b>27</b>  | <b>44</b>     | <b>3</b>      | <b>9</b>      | <b>15</b>     | <b>11</b>     | <b>9</b>      |

### Community Consultation

Across four (4) workshops held in November 2025, there were over 70 community members in attendance at these in-person sessions. In addition to this, a survey was published to the community from 17<sup>th</sup> November to 8<sup>th</sup> December, and during this period, 145 survey responses were received. These responses then formed part of the new draft SCP, which had an initial review by Shire Executive and Council prior to finalising the draft which was published in the public comment period.

### Public Comment Period

The Shire published the new draft SCP for public comment for 21 days (23<sup>rd</sup> February to 16<sup>th</sup> March), and did not receive any submissions.

### POLICY REQUIREMENTS:

There are no known policy requirements related to this item.

### LEGISLATIVE REQUIREMENTS:

- Section 5.56 of the *Local Government Act 1995* – A local government is to plan for the future of the district.
- Regulation 19C(2) of the *Local Government (Administration) Regulations 1996* – A Strategic Community Plan for a district is to cover the period specified in the plan, which is to be at least 10 financial years.
- Regulation 19C(3) of the *Local Government (Administration) Regulations 1996* – SCP is to set out the vision, aspirations and objectives of the community in the district.
- Regulation 19C(4) of the *Local Government (Administration) Regulations 1996* – SCP is to be reviewed at least once every 4 years.
- Regulation 19C(6) of the *Local Government (Administration) Regulations 1996* – A local government may modify its SCP, including extending the period the plan relates to.
- Regulation 19C(7) of the *Local Government (Administration) Regulations 1996* – Council is to consider the SCP, or modifications to the SCP, and determine (by absolute majority) where or not to adopt the modifications.

- Regulation 19C(9) of the *Local Government (Administration) Regulations 1996* – A local government is to ensure that the electors and ratepayers of its district are consulted during the development of a SCP, and when preparing modifications to the SCP.

**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 implications associated with this proposal.
- **Financial Implications**  
There are no financial implications in relation to this item.

**VOTING REQUIREMENTS: Absolute Majority**

**OFFICER RECOMMENDATION**

That Council:

1. ADOPTS the Shire’s Strategic Community Plan 2026 – 2036, as included in attachment 1 to this report.

**ABSOLUTE MAJORITY REQUIRED**

Attachment 9.1.1.1 provided separately due to size of document.

Attachment 9.1.1.2 provided separately due to size of document.

## 9.1.2 AMENDMENT TO CODE OF CONDUCT FOR COUNCIL MEMBERS, COMMITTEE MEMBERS AND CANDIDATES

|                                     |   |
|-------------------------------------|---|
| <b>FILE REFERENCE:</b>              | Council, Committees and Meetings/Governance   |
| <b>REPORT DATE:</b>                 | 16 March 2026   |
| <b>PREVIOUS MEETING REFERENCES:</b> | Council Forum – 25 <sup>th</sup> February 2026  |
| <b>AUTHOR:</b>                      | Sam Dolzadelli – Chief Executive Officer  |
| <b>ATTACHMENTS:</b>                 | 9.1.2.1 Amended Code of Conduct for Council Members, Committee Members and Candidates |

### PURPOSE OF REPORT:

For Council to adopt the updated Code of Conduct for Council Members, Committee Members and Candidates.

### BACKGROUND:

The *Local Government (Local Government Inspector) Regulations 2025* commenced effective 1 January 2026. As part of this new set of regulations, the Model Code of Conduct for Council Members, Committee Members and Candidates was amended to include certain provisions around the local government Inspector.

Pursuant to section 5.104(2) of the *Local Government Act 1995*, within 3 months after the day which regulations amended the model Code of Conduct, council must amend the adopted Code of Conduct to incorporate any of these amendments.

### COMMENT:

The Model Code of Conduct has been legislated since February 2021. The Shire adopted the original Model Code of Conduct in 2021. In July 2024, the council adopted an updated Code of Conduct, which included the complaints form.

The council was consulted on the new amendments to the Model Code of Conduct at the Council Forum in February, and this is now being presented for adoption.

### POLICY REQUIREMENTS:

There are no known policy requirements related to this item.

### LEGISLATIVE REQUIREMENTS:

- Section 5.104(2) of the *Local Government Act 1995* – Within 3 months after the day on which regulations amending the model code come into operation, the local government must amend (by absolute majority) the adopted code of conduct to incorporate the amendments made to the model code.

## **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 implications associated with this proposal.
- **Financial Implications**  
There are no financial implications in relation to this item.

## **VOTING REQUIREMENTS: Absolute Majority**

### **OFFICER RECOMMENDATION**

That Council:

2. ADOPTS the amended Code of Conduct for Council Members, Committee Members and Candidates, as included in attachment 1 to this report.

**ABSOLUTE MAJORITY REQUIRED**



**DRAFT**

**Code of Conduct For Council Members,  
Committee Members and Candidates**

**2026**

# CODE OF CONDUCT FOR COUNCIL MEMBERS, COMMITTEE MEMBERS AND CANDIDATES

## INTRODUCTION

The Council of the Shire of Wongan-Ballidu is the elected body responsible for the administration of the Shire in the best interests of its residents. The Council is committed to providing open, responsive and accountable government.

The *Local Government Act 1995* in conjunction with the *Local Government (Model Code of Conduct) Regulations 2021*, requires every Western Australian local government to prepare and adopt a code of conduct to be observed by Council Members, Committee Members and candidates (code).

The code provides Council Members, Committee Members and candidates in the Shire of Wongan-Ballidu with the minimum standard of professional conduct and behaviour in carrying out their functions and responsibilities. The code addresses ethical responsibility and encourages greater transparency and accountability. It encourages a commitment to ethical and professional behaviour and outlines principles upon which individual and collective local government behaviours are to be based.

The Shire also has a Governance Framework which complements this code. The framework functions as an overarching framework for good governance. It is endorsed by Council and reflects the practices and principles Elected Members and staff will adhere to when making decisions and delivering services. The framework reinforces and expands on legislative requirements, policy statements and established practices.

The Shire of Wongan-Ballidu Governance Framework can be found under Governance Policy 5.0 of the Council Policy Manual.

## Division 1 - Preliminary provisions

### 1. Citation

This is the Shire of Wongan-Ballidu's Code of Conduct for Council Members, Committee Members and Candidates.

### 2. Terms used

(1) In this code —

**Act** means the *Local Government Act 1995*;

**candidate** means a candidate for election as a council member;

**complaint** means a complaint made under clause 11(1);

**publish** includes to publish on a social media platform.

(2) Other terms used in this code that are also used in the Act have the same meaning as they have in the Act, unless the contrary intention appears.

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## Division 2 - General Principles

### 3. Overview of Division

This Division sets out general principles to guide the behaviour of council members, committee members and candidates.

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### 4. Personal integrity

(1) A council member, committee member or candidate should —

- (a) act with reasonable care and diligence; and
- (b) act with honesty and integrity; and
- (c) act lawfully; and
- (d) identify and appropriately manage any conflict of interest; and
- (e) avoid damage to the reputation of the local government.

(2) A council member or committee member should —

- (a) act in accordance with the trust placed in council members and committee members; and

- (b) participate in decision making in an honest, fair, impartial and timely manner; and
- (c) actively seek out and engage in training and development opportunities to improve the performance of their role; and
- (d) attend and participate in briefings, workshops and training sessions provided or arranged by the local government in relation to the performance of their role.

#### 5. Relationship with others

- (1) A council member, committee member or candidate should —
  - (a) treat others with respect, courtesy and fairness; and
  - (b) respect and value diversity in the community.
- (2) A council member or committee member should maintain and contribute to a harmonious, safe and productive work environment.

#### 6. Accountability

A council member or committee member should —

- (a) base decisions on relevant and factually correct information; and
- (b) make decisions on merit, in the public interest and in accordance with statutory obligations and principles of good governance and procedural fairness; and
- (c) read all agenda papers given to them in relation to council or committee meetings; and
- (d) be open and accountable to, and represent, the community in the district.

### Division 3 — Behaviour

#### 7. Overview of Division

This Division sets out —

- (a) requirements relating to the behaviour of council members, committee members and candidates; and
- (b) the mechanism for dealing with alleged breaches of those requirements.

8. **Personal integrity**

- (1) A council member, committee member or candidate —
  - (a) must ensure that their use of social media and other forms of communication complies with this code; and
  - (b) must only publish material that is factually correct.
- (2) A council member or committee member —
  - (a) must not be impaired by alcohol or drugs in the performance of their official duties; and
  - (b) must comply with all policies, procedures and resolutions of the local government; and
  - (c) must ensure they are as informed as possible about matters relating to their role.

9. **Relationship with others**

A council member, committee member or candidate —

- (a) must not intimidate, bully or harass another person in any way; and
- (b) must deal with the media in a positive and appropriate manner and in accordance with any relevant policy of the local government; and
- (c) must not use offensive or derogatory language when referring to another person; and
- (d) must not disparage the character of another council member, committee member or candidate or a local government employee in connection with the performance of their official duties; and
- (e) must not impute dishonest or unethical motives to another council member, committee member or candidate or a local government employee in connection with the performance of their official duties; and
- (f) must treat others with respect and fairness.

10. **Council or committee meetings**

When attending a council or committee meeting, a council member, committee member or candidate —

- (a) must not act in an abusive or threatening manner towards another person; and
- (b) must not make a statement that the member or candidate knows, or could reasonably be expected to know, is false or misleading; and

- (c) must not repeatedly disrupt the meeting; and
- (d) must comply with any requirements of a local law of the local government relating to the procedures and conduct of council or committee meetings; and
- (e) must comply with any direction given by the person presiding at the meeting; and
- (f) must immediately cease to engage in any conduct that has been ruled out of order by the person presiding at the meeting; and
- (g) must base decisions on relevant and factually correct information.

#### 11. Complaint about alleged breach

- (1) A person may make a complaint, in accordance with subclause (2), alleging a breach of a requirement set out in this Division.
- (2) A complaint must be made —
  - (a) in writing in the form approved by the local government; and
  - (b) to a person authorised under subclause (3); and
  - (c) within 1 month after the occurrence of the alleged breach.
- (3) The local government must, in writing, authorise 1 or more persons to receive complaints and withdrawals of complaints.

(4) A complaint must be dealt with under clauses 12 to 15 unless –

- (a) the complaint is referred to the Inspector in accordance with subclause (5); and
- (b) the Inspector refers the complaint to be dealt with under Part 8A Division 5 of the Act.

Note for this subclause:

See section 5.105(1) of the Act

(5) If the *Local Government (Model Code of Conduct) Regulations 2021* regulation 3A applies to a complaint, a person authorised under subclause (3) must refer the complaint to the Inspector under section 5.105(3) of the Act.

(6) A complaint must also be dealt with under clauses 12 to 15 if the Inspector refers the complaint to the local government under the *Local Government (Local Government Inspector) Regulations 2025* regulation 6.

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## 12. Dealing with complaint

- (1) After considering a complaint, the local government must, unless it dismisses the complaint under clause 13 or the complaint is withdrawn under clause 14(1), make a finding as to whether the alleged breach the subject of the complaint has occurred.

Note for this subclause:

See also clause 14A in relation to the appointment of a monitor to assist the local government to deal with matters raised by a complaint.

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- (2) Before making a finding in relation to the complaint, the local government must give the person to whom the complaint relates a reasonable opportunity to be heard.
- (3) A finding that the alleged breach has occurred must be based on evidence from which it may be concluded that it is more likely that the breach occurred than that it did not occur.
- (4) If the local government makes a finding that the alleged breach has occurred, the local government may —
- (a) take no further action; or
  - (b) prepare and implement a plan to address the behaviour of the person to whom the complaint relates.
- (5) When preparing a plan under subclause (4)(b), the local government must consult with the person to whom the complaint relates.
- (6) A plan under subclause (4)(b) may include a requirement for the person to whom the complaint relates to do 1 or more of the following —
- (a) engage in mediation;
  - (b) undertake counselling;
  - (c) undertake training;
  - (d) take other action the local government considers appropriate.
- (7) If the local government makes a finding in relation to the complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of —
- (a) its finding and the reasons for its finding; and
  - (b) if its finding is that the alleged breach has occurred — its decision under subclause (4).

13. Dismissal of complaint

- (1) The local government must dismiss a complaint if it is satisfied that —
  - (a) behaviour to which the complaint relates occurred at a council or committee meeting; and
  - (b) either —
    - (i) the behaviour was dealt with by the person presiding at the meeting; or
    - (ii) the person responsible for the behaviour has taken remedial action in accordance with a local law of the local government that deals with meeting procedures.
- (2) If the local government dismisses a complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of its decision and the reasons for its decision.

14. Withdrawal of complaint

- (1) A complainant may withdraw their complaint at any time before the local government makes a finding in relation to the complaint.
- (2) The withdrawal of a complaint must be —
  - (a) in writing; and
  - (b) given to a person authorised under clause 11(3).

14A Appointment of monitor

- (1) The Inspector may appoint a monitor for the local government to assist the local government to deal with matters raised by a complaint.
- (2) If the Inspector appoints a monitor –
  - (a) the Inspector may direct the local government to defer further dealing with the complaint until the monitor reports to the Inspector on the outcome of the monitoring assignment; and
  - (b) the local government must comply with direction.

14B Performance of local government’s functions under cl. 12 and 13

- (1) The local government’s functions under clauses 12 and 13 must be performed by the council.

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(2) Despite subclause (1), the council may, by resolution carried with an absolute majority of the council, authorise a committee of the council comprising council members only to perform a function for and on behalf of the local government.

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(3) Despite subclause (1), the council may, by resolution carried with an absolute majority of the council, authorise a person who is none of the following to perform a function for and on behalf of the local government —

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(a) a member of the council of any local government;

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(b) a member of the governing body of any regional subsidiary;

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(c) an employee of any local government or regional subsidiary;

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(d) an employee of WALGA or the Local Government Professionals Australia (WA);  
(e) a member of the governing body of, or an employee of, a body corporate the activities of which are, wholly or partly, advocating or otherwise acting for, or on behalf of, 1 or more of the following —

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(i) local governments;

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(ii) members of councils;

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(iii) employees of local governments.

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(4) A resolution made under subclause (3) must include the following —

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(a) a statement to the effect that the council is satisfied that the person being authorised is suitably qualified and experienced to perform the function;

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(b) an explanation as to why the council is satisfied as referred to in paragraph (a);

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(c) a statement to the effect that the council is satisfied that the person being authorised is impartial and has no close association with any member of the council or any employee of the local government.

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(5) Nothing in this clause prevents an employee of the local government from providing, in relation to the performance of a function, any advice or assistance to the council, a committee authorised under subclause (2) or a person authorised under subclause (3).

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## 15. Other provisions about complaints

(1) A complaint about an alleged breach by a candidate cannot be dealt with by the local government unless the candidate has been elected as a council member.

(2) The procedure for dealing with complaints may be determined by the local government to the extent that it is not provided for in this Division.

(3) Clauses 14A and 14B do not apply in relation to a complaint made before 1 January 2026.

Note for this clause:

See also section 5.105(4) and (5) of the Act for restrictions on the activities of a person who makes a complaint or who is alleged to have breached a requirement set out in this Division.

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## Division 4 — Rules of conduct

Notes for this Division:

- 1 *Under section 5.105(1) of the Act a council member commits a minor breach if the council member contravenes a rule of conduct. This extends to the contravention of a rule of conduct that occurred when the council member was a candidate. Under section 8A.3(1) of the Act, a council member commits a conduct breach if the council member contravenes a rule of conduct. Section 8A.3(2) of the Act extends this to the contravention of a rule of conduct that occurred when the council member was a candidate.*
- 2 *A minor breach is dealt with by a standards panel under section 5.110 of the Act. A conduct breach is dealt with under Part 8A Division 5 of the Act.*

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### 16. Overview of Division

- (1) This Division sets out rules of conduct for council members and candidates.
- (2) A reference in this Division to a council member includes a council member when acting as a committee member.

### 17. Misuse of local government resources

- (1) In this clause —

**electoral purpose** means the purpose of persuading electors to vote in a particular way at an election, referendum or other poll held under the Act, the Electoral Act 1907 or the Commonwealth Electoral Act 1918;

**resources of a local government** includes —

- (a) local government property; and
  - (b) services provided, or paid for, by a local government.
- (2) A council member must not, directly or indirectly, use the resources of a local government for an electoral purpose or other purpose unless authorised under the Act, or by the local government or the CEO, to use the resources for that purpose.

### 18. Securing personal advantage or disadvantaging others

- (1) A council member must not make improper use of their office —
  - (a) to gain, directly or indirectly, an advantage for the council member or any other person; or
  - (b) to cause detriment to the local government or any other person.

- (2) Subclause (1) does not apply to conduct that contravenes section 5.93 of the Act or *The Criminal Code* section 83.

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#### 19. Prohibition against involvement in administration

- (1) A council member must not undertake a task that contributes to the administration of the local government unless authorised by the local government or the CEO to undertake that task.
- (2) Subclause (1) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.

#### 20. Relationship with local government employees

- (1) In this clause —

**local government employee** means a person —

- (a) employed by a local government under section 5.36(1) of the Act; or
- (b) engaged by a local government under a contract for services.
- (2) A council member or candidate must not —
- (a) direct or attempt to direct a local government employee to do or not to do anything in their capacity as a local government employee; or
- (b) attempt to influence, by means of a threat or the promise of a reward, the conduct of a local government employee in their capacity as a local government employee; or
- (c) act in an abusive or threatening manner towards a local government employee.
- (3) Subclause (2)(a) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.
- (4) If a council member or candidate, in their capacity as a council member or candidate, is attending a council or committee meeting or other organised event (for example, a briefing or workshop), the council member or candidate must not orally, in writing or by any other means —
- (a) make a statement that a local government employee is incompetent or dishonest; or
- (b) use an offensive or objectionable expression when referring to a local government employee.
- (5) Subclause (4)(a) does not apply to conduct that is unlawful under The Criminal Code Chapter XXXV.

21. Disclosure of information

(1) In this clause —

**closed meeting**

**(a)** means a part of a council or committee meeting, ~~or a part of a council or committee meeting,~~ that is closed to members of the public under section 5.23(2), (3) or (4) of the Act;

**(b)** includes a council or committee meeting held before 1 January 2026, or part of a council or committee meeting held before 1 January 2026, that was closed to members of the public under section 5.23(2) of the Act as in force before 1 January 2026,

**confidential document** means a document marked by the CEO, or by a person authorised by the CEO, to clearly show that the information in the document is not to be disclosed;

**document** includes a part of a document;

**non-confidential document** means a document that is not a confidential document.

(2) A council member must not disclose information that the council member —

- (a) derived from a confidential document; or
- (b) acquired at a closed meeting other than information derived from a non-confidential document.

(3) Subclause (2) does not prevent a council member from disclosing information —

- (a) at a closed meeting; or
- (b) to the extent specified by the council and subject to such other conditions as the council determines; or
- (c) that is already in the public domain; or
- (d) to an officer of the Department; or
- (e) to the Minister; or
- (f) to a legal practitioner for the purpose of obtaining legal advice; or
- (g) if the disclosure is required or permitted by law.

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## 22. Disclosure of interests

- (1) In this clause, **interest** —
  - (a) means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest; and
  - (b) includes an interest arising from kinship, friendship or membership of an association.
- (2) A council member who has an interest in any matter to be discussed at a council or committee meeting attended by the council member must disclose the nature of the interest —
  - (a) in a written notice given to the CEO before the meeting; or
  - (b) at the meeting immediately before the matter is discussed.
- (3) Subclause (2) does not apply to an interest referred to in section 5.60 of the Act.
- (4) Subclause (2) does not apply if a council member fails to disclose an interest because the council member did not know —
  - (a) that they had an interest in the matter; or
  - (b) that the matter in which they had an interest would be discussed at the meeting and the council member disclosed the interest as soon as possible after the discussion began.
- (5) If, under subclause (2)(a), a council member discloses an interest in a written notice given to the CEO before a meeting, then —
  - (a) before the meeting the CEO must cause the notice to be given to the person who is to preside at the meeting; and
  - (b) at the meeting the person presiding must bring the notice and its contents to the attention of the persons present immediately before any matter to which the disclosure relates is discussed.
- (6) Subclause (7) applies in relation to an interest if —
  - (a) under subclause (2)(b) or (4)(b) the interest is disclosed at a meeting; or
  - (b) under subclause (5)(b) notice of the interest is brought to the attention of the persons present at a meeting.
- (7) The nature of the interest must be recorded in the minutes of the meeting.

## 23. Compliance with plan requirement

If a plan under clause 12(4)(b) in relation to a council member includes a requirement referred to in clause 12(6), the council member must comply with the requirement.

### 9.1.3 WALGA - LOCAL GOVERNMENT ELECTION REFORM FEEDBACK

|                                     |   |
|-------------------------------------|---|
| <b>FILE REFERENCE:</b>              | Council Committees and Meetings/Governance/Reforms                        |
| <b>REPORT DATE:</b>                 | 16 March 2026   |
| <b>PREVIOUS MEETING REFERENCES:</b> | Nil.  |
| <b>AUTHOR:</b>                      | Sam Dolzadelli – Chief Executive Officer                                  |
| <b>ATTACHMENTS:</b>                 | 9.1.3.1 Shire of Wongan-Ballidu Local Government Election Reform Feedback |

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

For Council to endorse a position on the Western Australian Local Government Association's (WALGA's) Local Government Electoral Reform Discussion Paper.

#### **BACKGROUND:**

WALGA has initiated sector consultation following renewed discussion regarding potential changes to the Local Government electoral system in Western Australia.

The discussion paper notes that the Minister for Local Government has indicated support for electoral reform, including consideration of compulsory voting and a four-year election cycle. Currently in Western Australia:

- Councillors serve four-year terms;
- Half of council is elected every two years (biennial elections); and
- Voting is voluntary.

This system differs from other Australian jurisdictions, where local government elections are conducted every four years with all council positions elected at the same time.

The WALGA discussion paper seeks feedback from local governments to inform the sector's advocacy position ahead of any potential State Government reform proposals.

#### **COMMENT:**

An email was sent to all councillors on 9 March to seek feedback on WALGA discussion paper and respond to several questions posed in the paper.

The questions posed in the discussion paper are:

#### **Election cycle**

1. Does your Local Government support half spill elections every two years or full spill elections every four years?
2. What are the key considerations informing this view?
3. If full spill elections every four years were introduced, what transitional arrangements and consequential amendments may be required?
4. Any other comments?

## Compulsory voting

5. Does your Local Government support compulsory voting or voluntary voting in Local Government elections?
6. If the frequency of Local Government elections were changed to every 4 years, would your Local Government support compulsory or voluntary voting?
7. What are the key considerations informing this view?
8. Any other comments?

A response was received from all seven (7) councillors, and below is a summary of responses.

| Discussion Point        | Votes for |
|-------------------------|-----------|
| Biennial election cycle | 7         |
| 4-yearly cycle          | 0         |
|                         |           |
| Voluntary voting        | 3         |
| Compulsory voting       | 4         |

A summary of further comments received is below.

## Election cycle

- Support for biennial. Keeping continuity in the council. Too great a risk to potentially have a completely new council. Risk of a completely new council elected on a single issue if a small group mobilises. Loss of institutional knowledge.

## Voting

- Support for compulsory voting only if State Government elections were to coincide.
- Compulsory voting for local government elections would potentially undermine the other levels of government compulsory voting system. People being forced to attend a ballot box for something they see as not important (local government) may lead to the whole idea of compulsory voting being questioned.
- Support for compulsory voting for council members and the President.

It is to be noted that currently the President role is filled by an election by the council, not the electors. Although the legislation does allow for this to be changed.

The administration highlights the comments made by council in relation to the election cycle, and the risks which are faced if local government elections changed from biennial to 4-yearly elections. There is clearly a risk of loss of continuity and knowledge around decisions and the strategic path the council was progressing. There is also a risk of less interest in local democracy, compared with biennial elections. Whilst the quantity of elections would reduce, the cost of each election would increase and become a bigger burden on staff and those involved in the process.

## **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 implications associated with this proposal.
- **Financial Implications**  
There are no financial implications in relation to this item.

**VOTING REQUIREMENTS:** Simple Majority.

## **OFFICER RECOMMENDATION**

That Council:

1. ADOPTS the position to support the continuation of biennial elections, and oppose the 4-yearly cycle being proposed; and
2. ADOPTS the position to support compulsory voting at local government elections.
3. Authorises the CEO to submit these positions and feedback to WALGA on behalf of the Shire of Wongan-Ballidu, as presented in attachment 1 to this report.

## Submission to WALGA

### Sector Consultation – Electoral Reform Discussion Paper

**Local Government:** Shire of Wongan-Ballidu

**Contact Officer:** Chief Executive Officer

**Date:** 16 March 2026

#### Introduction

The Shire of Wongan-Ballidu acknowledges the receipt of the Western Australian Local Government Association's (WALGA) discussion paper on local government electoral reform, and in consultation with the Shire Council, provides the below as our formal position on these reforms.

#### Election Frequency

- 1. Does your Local Government support half spill elections every two years or full spill elections every four years?**

Council supports the retention of the current half spill elections every two years.

- 2. What are the key considerations informing this view?**

The key considerations revolve around the inherent risk of losing continuity in the council, and loss of institutional knowledge around why decisions have been made. There is a risk that a full new council is elected based on a single issue and not for the greater wholistic good of the community.

- 3. If full spill elections every four years were introduced, what transitional arrangements consequential amendments may be required?**

No comment.

- 4. Any other comments?**

No.

#### Compulsory or Voluntary Voting

- 5. Does your local government support compulsory voting or voluntary voting in local government elections?**

The council supports compulsory voting.

- 6. If the frequency of Local Government elections were changed to every 4 years, would your Local Government support compulsory or voluntary voting?**

Only if State Government four-year terms were to coincide.

- 7. What are the key considerations informing this view?**

No comment.

- 8. Any other comments?**

No.

## 9.1.4 DISESTABLISHMENT OF CERTAIN COUNCIL COMMITTEES

|                                     |   |
|-------------------------------------|---|
| <b>FILE REFERENCE:</b>              | Council, Committees and Meetings/Committees |
| <b>REPORT DATE:</b>                 | 16 March 2026                               |
| <b>PREVIOUS MEETING REFERENCES:</b> | Council Forum – 25 February 2026            |
| <b>AUTHOR:</b>                      | Sam Dolzadelli – Chief Executive Officer    |
| <b>ATTACHMENTS:</b>                 | Nil.  |

### PURPOSE OF REPORT:

For Council to disestablish the Works and Services Committee and Health, Building and Planning Committee and transition these to Reference Groups.

### BACKGROUND:

In November 2023, subsequent to the October 2023 elections, the council resolved to appoint council members to the Works and Services Committee and Health, Building and Planning Committee. Due to the nature of the legislation, these are seen to be committees established under section 5.8 of the *Local Government Act 1995*, and as such, the requirements around publishing meeting details, minutes, and being open to the public are to be followed.

Subsequent to the above, Terms of Reference (ToR) for these two (2) committees were adopted by council. On review of these ToR, it is noted that there are several inconsistencies with the intent of the groups and what is contained in the ToR.

Through consultation with the council, it has been determined that the intent of these two (2) groups was never to be a formal committee established under s.5.8 of the Act. These groups were established to provide an additional forum for council members to provide guidance and advice to the CEO and relevant managers in relation to specific matters that each group is intended to address. Whilst there is a set of three (3) core members to the groups, all council members are able to attend if they wish.

### COMMENT:

Advice was sought from the Western Australian Local Government Association (WALGA) as to the best way forward in this situation. The advice was to disestablish the committees as incorrectly established under s.5.8 of the *Local Government Act 1995*, and transition them to a less formal style of group.

It is recommended that the two groups are renamed as follows:

| <b>Current</b>                          | <b>New</b>                                    |
|---|---|
| Health, Building and Planning Committee | Health, Building and Planning Reference Group |
| Works and Services Committee            | Works and Services Reference Group            |

## **POLICY REQUIREMENTS:**

There are no known policy requirements related to this item.

## **LEGISLATIVE REQUIREMENTS:**

- Section 5.8 of the *Local Government Act 1995* – Establishment of committees

## **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 implications associated with this proposal.
- **Financial Implications**  
There are no financial implications in relation to this item.

**VOTING REQUIREMENTS:** Absolute Majority required for resolution 1.

## **OFFICER RECOMMENDATION**

That Council:

1. AUTHORISES, by absolute majority, the disestablishment of the Health, Building and Planning Committee and the Works and Services Committee; and
2. ENDORSES the continuation of these groups, being renamed as the Health, Building and Planning Reference Group and the Works and Services Reference Group, respectively, and noting that the Terms of Reference will be updated to reflect such change.

## 9.2 ADMINISTRATION & FINANCIAL SERVICES

### 9.2.1 LIST OF PAYMENTS FOR FEBRUARY 2026

|  |  |
|--|--|
| <b>FILE REFERENCE:</b>                 | F1.4   |
| <b>REPORT DATE:</b>                    | 17 March 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 February 2026     |

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

For Council to receive the accounts paid for 1 February 2026 to 28 February 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:**

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 28 February 2026 totalling \$653,039.17 (Refer to Attachment 9.2.1.1). This includes payments made under delegated authority and payments made using purchasing cards by authorised employees.

## LIST OF PAYMENTS TO COUNCIL 1 FEBRUARY 2026 TO 28 FEBRUARY 2026

| Payment / Invoice  | Date     | Description  | Amount           |
|--|----------|--|------------------|
| <b>EFT Payment</b>   |          |  |                  |
| <b>EFT Payment - EFT00148</b>  |          |  |                  |
| <b>1061 - PUBLIC TRANSPORT AUTHORITY OF WA</b>                                 |          |  |                  |
| 648180   | 05/02/26 | TRANSWA Ticketing Sales for January 2026   | 95.22            |
|  |          | <b>Total 1061</b>  | <b>95.22</b>     |
| <b>1249 - DUN DIRECT PTY LTD</b>   |          |  |                  |
| Jan-26   | 05/02/26 | Fuel Account for January 2026  | 19,695.40        |
|  |          | <b>Total 1249</b>  | <b>19,695.40</b> |
| <b>1278 - DEPARTMENT OF LOCAL GOVERNMENT, INDUSTRY REGULATION &amp; SAFETY</b> |          |  |                  |
| BSL  | 05/02/26 | BSL for January 2026   | 857.05           |
|  |          | <b>Total 1278</b>  | <b>857.05</b>    |
| <b>140 - WONGAN HILLS DISTRICT HIGH SCHOOL</b>                                 |          |  |                  |
| SHIREWBSCH26   | 05/02/26 | Shire of Wongan-Ballidu School Scholarship   | 350.00           |
|  |          | <b>Total 140</b>   | <b>350.00</b>    |
| <b>1419 - GREAT SOUTHERN FUEL SUPPLIES</b>                                     |          |  |                  |
| 98914  | 05/02/26 | WB010: Fuel for MWS  | 114.37           |
|  |          | <b>Total 1419</b>  | <b>114.37</b>    |
| <b>1548 - BP AUSTRALIA</b>   |          |  |                  |
| 14195518   | 05/02/26 | Fuel for CEO & DCEO, January 2026  | 226.19           |
|  |          | <b>Total 1548</b>  | <b>226.19</b>    |
| <b>1645 - FEGAN BUILDING SURVEYING</b>   |          |  |                  |
| 1278   | 05/02/26 | Building Surveying for Avon Rd & Wongan Rd   | 440.00           |
|  |          | <b>Total 1645</b>  | <b>440.00</b>    |
| <b>2040 - AC HEALTHCARE PTY LTD</b>  |          |  |                  |
| Feb-26   | 05/02/26 | February 2026 Subsidy Payment  | 21,083.33        |
| Reimbursement  | 05/02/26 | Western Power Claim Outage, 15th to 16th December 2025   | 120.00           |
| Jan-26   | 05/02/26 | Shire of Koorda & Wyalkatchem January Reimbursement  | 20,168.18        |
|  |          | <b>Total 2040</b>  | <b>41,371.51</b> |
| <b>2064 - TRACTUS AUSTRALIA</b>  |          |  |                  |
| 2015376  | 05/02/26 | WB010 FORD RANGER: 4 x New Tyres   | 1,509.00         |
| 2015395  | 05/02/26 | WB06 HILUX (BMO): 1 x New Tyre   | 276.00           |
| 2015383  | 05/02/26 | TRAILER: 1 x New Tyre  | 433.00           |
| 2015424  | 05/02/26 | GRADER: Puncture Repair  | 100.00           |
| 2015427  | 05/02/26 | TRAILER: 1 x New Tyre  | 433.00           |
|  |          | <b>Total 2064</b>  | <b>2,751.00</b>  |
| <b>2124 - NEXUS COMMUNICATIONS SYSTEMS PTY LTD</b>                             |          |  |                  |
| 3534   | 05/02/26 | CRC & AIRSTRIP: 6-Month Security System Preventative Maintenance 2026 & replacement batteries (x2) | 1,828.20         |
|  |          | <b>Total 2124</b>  | <b>1,828.20</b>  |
| <b>2226 - OPEN SYSTEMS TECHNOLOGY PTY LTD T/AS COUNCIL FIRST</b>               |          |  |                  |
| SI009464   | 29/01/26 | STP Transactions for November 2025   | 58.30            |
| SI009483   | 05/02/26 | Professional Services for December 2025  | 2,475.00         |
| SI009464   | 05/02/26 | STP Transactions for December 2025   | 58.30            |
|  |          | <b>Total 2226</b>  | <b>2,591.60</b>  |
| <b>232 - COAD COMMUNICATIONS</b>   |          |  |                  |
| 310  | 05/02/26 | Utility Locations  | 3,135.00         |
|  |          | <b>Total 232</b>   | <b>3,135.00</b>  |
| <b>2343 - RING CENTRAL AUSTRALIA</b>   |          |  |                  |
| CD_001336666   | 05/02/26 | Medical Centre Phone Account Billing Period 26/1/26 to 25/2/26 - Recoverable                       | 412.37           |

**LIST OF PAYMENTS TO COUNCIL 1 FEBRUARY 2026 TO 28 FEBRUARY 2026**

| <b>Payment / Invoice</b>           | <b>Date</b> | <b>Description</b>   | <b>Amount</b>   |
|------------------------------------|-------------|--|-----------------|
| CD_001338097                       | 05/02/26    | Administration & CRC Phone Account 27/1/26 to 26/2/26                  | 1,013.16        |
|                                    |             | <b>Total 2343</b>  | <b>1,425.53</b> |
| <b>2383 - TBB PLANNING PTY LTD</b> |             |  |                 |
| 34003                              | 05/02/26    | Planning Consult Fees A164   | 423.50          |
|                                    |             | <b>Total 2383</b>  | <b>423.50</b>   |
| <b>242 - SYNERGY</b>               |             |  |                 |
| 2010652348                         | 05/02/26    | Consumption & supply charge for Railways                               | 238.47          |
| 2046624526                         | 05/02/26    | Consumption & Supply charge for Ninan St Wongan Hills                  | 77.63           |
| 2054614276                         | 05/02/26    | Consumption & supply charge for Swimming Pool                          | 2,298.35        |
| 2054614277                         | 05/02/26    | Supply & Consumption charge for Wongan Hills Sports Complex            | 5,217.98        |
| 2054614278                         | 05/02/26    | Supply & Consumption charge for CRC Building                           | 843.04          |
| 2074599925                         | 05/02/26    | Consumption & supply charge for Medical Centre                         | 333.65          |
| 2034642529                         | 05/02/26    | Consumption & supply Charge for U4/20 Stickland St Wongan Hills        | 235.42          |
| 2034642530                         | 05/02/26    | Consumption & supply Charge for U5/20 Stickland St Wongan Hills        | 197.21          |
| 2074600447                         | 05/02/26    | Consumption & supply Charge for 28A Shields Crescent                   | 371.38          |
| 2006670415                         | 05/02/26    | Consumption & supply charge for Depot                                  | 506.09          |
| 2046625249                         | 05/02/26    | Consumption & supply charge for Alpha Park Ballidu                     | 195.99          |
| 2070609665                         | 05/02/26    | Consumption & supply charge for Town Centre Gardens                    | 176.74          |
| 2014654943                         | 05/02/26    | Consumption & supply Charge for 49 Quinlan St Wongan Hills             | 78.69           |
| 2002719498                         | 05/02/26    | Consumption & supply charge for King St Cadoux                         | 138.40          |
| 2026643534                         | 05/02/26    | Consumption & supply Charge for Cadoux-Manmanning BFB, King St, Cadoux | 220.29          |
| 2002719730                         | 05/02/26    | Consumption & supply charge for CRC Building                           | 131.68          |
| 2014655629                         | 05/02/26    | Consumption & supply charge for Community Gardens                      | 213.84          |
| 2014655632                         | 05/02/26    | Consumption & supply charge for Wongan Hills Airport                   | 175.80          |
| 2022649534                         | 05/02/26    | Consumption & supply charge for Museum                                 | 301.40          |
| 2042627784                         | 05/02/26    | Consumption & supply charge for Wongan Hills Old Tennis Club Facility  | 141.94          |
| 2082601059                         | 05/02/26    | Consumption & supply charge for 7 Wandoo Crescent Wongan Hills         | 404.79          |
| 2010656016                         | 05/02/26    | Supply charge for Quinlan St Gardens Wongan Hills                      | 74.27           |
| 2014657318                         | 05/02/26    | Consumption & supply charge for TV Transmission Tower                  | 1,283.28        |
| 2018655597                         | 05/02/26    | Consumption & supply charge for Community Park                         | 768.52          |
| 2090574023                         | 05/02/26    | Consumption & supply charge for Shire Administration Building          | 499.82          |
| 2078602116                         | 05/02/26    | Consumption & supply charge for Civic Centre                           | 936.05          |
| 2006683139                         | 05/02/26    | Consumption & supply Charge for Mt O'Brien                             | 232.41          |

**LIST OF PAYMENTS TO COUNCIL 1 FEBRUARY 2026 TO 28 FEBRUARY 2026**

| Payment / Invoice                                 | Date     | Description  | Amount           |
|---|----------|--|------------------|
| <b>Total 242</b>                                  |          |  | <b>16,293.13</b> |
| <b>2421 - TEAM GLOBAL EXPRESS PTY LTD</b>         |          |  |                  |
| 0614-S358840                                      | 05/02/26 | Freight Charge for Path West, APS & Hersey's                       | 290.95           |
| 0619-S358840                                      | 05/02/26 | Freight Charge for Path West, Westrac & MaxiParts                  | 144.25           |
| <b>Total 2421</b>                                 |          |  | <b>435.20</b>    |
| <b>2443 - MARLEE'S MORISH MORSELS</b>             |          |  |                  |
| 0148  | 05/02/26 | Catering – cupcakes Australia Day Event 2026 – Grant Funded        | 504.00           |
| <b>Total 2443</b>                                 |          |  | <b>504.00</b>    |
| <b>2477 - ZONE 50 ENGINEERING SURVEYS PTY LTD</b> |          |  |                  |
| 1673  | 05/02/26 | Hospital Rd: Survey & Design 100% Complete                         | 32,642.50        |
| 1680  | 05/02/26 | Ballidu East Road: Survey & Design 100% Complete                   | 35,731.30        |
| <b>Total 2477</b>                                 |          |  | <b>68,373.80</b> |
| <b>2558 - SAVING AVON VALLEY ANIMALS INC</b>      |          |  |                  |
| 2602  | 05/02/26 | Cat Impound Fees x 2   | 154.00           |
| <b>Total 2558</b>                                 |          |  | <b>154.00</b>    |
| <b>2598 - PERTH SIGNCRAFT &amp; GRAPHICS</b>      |          |  |                  |
| 14878   | 05/02/26 | Shire logo stickers for plant                                      | 379.50           |
| <b>Total 2598</b>                                 |          |  | <b>379.50</b>    |
| <b>26 - BOEKEMAN MACHINERY (WA) PTY LTD</b>       |          |  |                  |
| 439771  | 05/02/26 | WB007 ADMIN POOL: 90,000Km Service                                 | 658.10           |
| <b>Total 26</b>                                   |          |  | <b>658.10</b>    |
| <b>2640 - QUANTUM ASSURANCE</b>                   |          |  |                  |
| 9176  | 05/02/26 | Audit Regulation 17 and FM Regulation 5 Reviews – 2025             | 20,900.00        |
| <b>Total 2640</b>                                 |          |  | <b>20,900.00</b> |
| <b>2662 - APE MEDICAL PTY LTD</b>                 |          |  |                  |
| 10020220  | 05/02/26 | Titan 5 Section no PD Navy (ET51NB), pillow & cover, postage       | 2,530.00         |
| <b>Total 2662</b>                                 |          |  | <b>2,530.00</b>  |
| <b>352 - ADVANCED AUTOLOGIC PTY LTD</b>           |          |  |                  |
| 113057  | 05/02/26 | Blue Horizon for Trucks & Free It Cans                             | 1,364.00         |
| <b>Total 352</b>                                  |          |  | <b>1,364.00</b>  |
| <b>4 - AUSTRALIAN SERVICES UNION</b>              |          |  |                  |
| PJ0103  | 03/02/26 | FORTNIGHT 2026-16 - From Payroll                                   | 159.00           |
| <b>Total 4</b>                                    |          |  | <b>159.00</b>    |
| <b>460 - WONGAN HILLS HARDWARE</b>                |          |  |                  |
| Jan-26  | 05/02/26 | Works Account for January 2026                                     | 458.50           |
| 8032157   | 05/02/26 | Supply Gypsum for various locations                                | 3,380.15         |
| <b>Total 460</b>                                  |          |  | <b>3,838.65</b>  |
| <b>5 - IOU SOCIAL CLUB</b>                        |          |  |                  |
| PJ0103  | 03/02/26 | FORTNIGHT 2026-16 - From Payroll                                   | 250.00           |
| <b>Total 5</b>                                    |          |  | <b>250.00</b>    |
| <b>61 - MCINTOSH &amp; SON</b>                    |          |  |                  |
| P03-7608  | 05/02/26 | BACKHOE: Hydraulic Fittings  | 81.61            |
| <b>Total 61</b>                                   |          |  | <b>81.61</b>     |
| <b>64 - OFFICEWORKS BUSINESS DIRECT</b>           |          |  |                  |
| 627341780   | 05/02/26 | CRC Admin: Paint Supplies for Events, key Cabinet, Paper, Scissors | 831.47           |
| 627543069   | 05/02/26 | Stationery Order for Admin, Reg Services & Works                   | 708.44           |
| <b>Total 64</b>                                   |          |  | <b>1,539.91</b>  |
| <b>641 - TEAM GLOBAL EXPRESS PTY LTD</b>          |          |  |                  |
| 0614-S358840                                      | 15/01/26 | Freight Charge ex Corsign - Delivery of Signs for Building Dept    | 60.81            |

**LIST OF PAYMENTS TO COUNCIL 1 FEBRUARY 2026 TO 28 FEBRUARY 2026**

| <b>Payment / Invoice</b>              | <b>Date</b> | <b>Description</b>   | <b>Amount</b> |
|---------------------------------------|-------------|--|---------------|
| 0619-S358840                          | 05/02/26    | S/POOL: Water Samples to Path West 12/1/26                                 | 40.78         |
|                                       |             | <b>Total 641</b>   | <b>101.59</b> |
| <b>644 - LOCK STOCK &amp; FARRELL</b> |             |  |               |
| 39325-1                               | 05/02/26    | Padlocks & Keys for Wongan Hills Refuse Site                               | 500.00        |
|                                       |             | <b>Total 644</b>   | <b>500.00</b> |
| <b>75 - WALLIS COMPUTER SOLUTIONS</b> |             |  |               |
| 30625                                 | 05/02/26    | DEPOT: February Billing for Starlink Internet                              | 152.90        |
|                                       |             | <b>Total 75</b>  | <b>152.90</b> |
| <b>76 - WATER CORPORATION</b>         |             |  |               |
| 9007861023                            | 05/02/26    | Consumption & service Charge for Depot Standpipe                           | 884.70        |
| 9007962078                            | 05/02/26    | Supply Charge for Cadoux Standpipe   | 318.75        |
| 9007811405                            | 05/02/26    | Consumption charge for Alpha Park Toilets Ballidu                          | 891.55        |
| 9007811747                            | 05/02/26    | Fire Charges for Ballidu Hall  | 51.00         |
| 9007859628                            | 05/02/26    | Service Charges for house at Ninan Street                                  | 47.99         |
| 9007859636                            | 05/02/26    | Consumption, sewerage & fire charges for Depot                             | 540.72        |
| 9007859652                            | 05/02/26    | Consumption & Sewerage charge for Old Tennis Club Facility                 | 149.43        |
| 9007859679                            | 05/02/26    | Fire Service Charge for Amenities at CRC Building                          | 51.00         |
| 9007859740                            | 05/02/26    | Consumption & sewerage charge for Community Gardens                        | 122.32        |
| 9007859732                            | 05/02/26    | Consumption charge for Ninan St Entry Statement                            | 48.19         |
| 9007859820                            | 05/02/26    | Consumption, sewerage & fire charge for CRC Building                       | 418.99        |
| 9007860936                            | 05/02/26    | Consumption & sewerage charge for Wongan Hills Museum                      | 381.28        |
| 9007861058                            | 05/02/26    | Consumption charge for Community Park on Fenton St                         | 1,888.52      |
| 9007861031                            | 05/02/26    | Consumption & Sewerage charge for Community Park                           | 285.05        |
| 9007862093                            | 05/02/26    | Consumption Charge for Park at Wongan Road                                 | 12.05         |
| 9007862106                            | 05/02/26    | Consumption charge for Median Strip on Fenton St                           | 3,255.97      |
| 9007862296                            | 05/02/26    | Consumption & Sewerage charge for Shire Administration Building            | 1,629.73      |
| 9007862309                            | 05/02/26    | Consumption & Sewerage charge for Civic Centre                             | 2,904.23      |
| 9007862704                            | 05/02/26    | Sewerage Charge for Wongan Hills Cubbyhouse - 3 Stickland St               | 164.57        |
| 9007862712                            | 05/02/26    | Sewerage Charge for Elizabeth Telfer Building                              | 96.69         |
| 9007863061                            | 05/02/26    | Consumption for Toilets at Fenton St Wongan Hills                          | 409.63        |
| 9007863395                            | 05/02/26    | Service & sewerage charge for 11 Wandoo Crescent Wongan Hills              | 265.63        |
| 9007863416                            | 05/02/26    | Consumption, service & sewerage Charges for 7 Wandoo Crescent Wongan Hills | 454.41        |
| 9007863088                            | 05/02/26    | Consumption, service & sewerage charge for U1/20 Stickland St Wongan Hills | 811.24        |
| 9007864283                            | 05/02/26    | Consumption, service & sewerage charges for 8 Ellis St Wongan Hills        | 655.29        |
| 9007864312                            | 05/02/26    | Consumption, service & sewerage Charges for 14 Ellis St Wongan Hills       | 476.28        |

**LIST OF PAYMENTS TO COUNCIL 1 FEBRUARY 2026 TO 28 FEBRUARY 2026**

| <b>Payment / Invoice</b>                     | <b>Date</b> | <b>Description</b>  | <b>Amount</b>     |
|--|-------------|---|-------------------|
| 9007864355                                   | 05/02/26    | Service & sewerage Charges for 42 Mitchell Street Wongan Hills                                      | 265.63            |
| 9007865059                                   | 05/02/26    | Consumption, service & sewerage charge for 30 Wandoo Crescent Wongan Hills                          | 650.50            |
| 9007866000                                   | 05/02/26    | Consumption Charge for Wongan Hills Cemetery  | 253.01            |
| 9007865649                                   | 05/02/26    | Service Charge for house at Danubin Street Wongan Hills   | 47.99             |
| 9007866019                                   | 05/02/26    | Service & sewerage charge for 16 Moore St Wongan Hills  | 265.63            |
| 9007961809                                   | 05/02/26    | Consumption charge for Cadoux Kindergarten on Grimmatt St   | 129.52            |
| 9007866094                                   | 05/02/26    | Consumption, service & sewerage charge for 2A Patterson St Wongan Hills (Recoverable raise Invoice) | 312.83            |
| 9007866107                                   | 05/02/26    | Service & sewerage Charge for 2B Patterson St Wongan Hills  | 265.63            |
| 9008647045                                   | 05/02/26    | Consumption charge for the median strip at Rogers St Wongan Hills                                   | 379.51            |
| 9009281778                                   | 05/02/26    | Service & sewerage charge for 27A Quinlan St Wongan Hills   | 265.63            |
| 9009281786                                   | 05/02/26    | Service & sewerage charge for 27B Quinlan St Wongan Hills   | 265.63            |
| 9009281794                                   | 05/02/26    | Consumption & sewerage charge for 27C Quinlan St Wongan Hills                                       | 265.63            |
| 9009281807                                   | 05/02/26    | Service & sewerage charge for 27D Quinlan St Wongan Hills   | 265.63            |
| 9009653455                                   | 05/02/26    | Consumption & service charge for Quinlan St Gardens   | 179.32            |
| 9009890610                                   | 05/02/26    | Consumption charge for toilets at King St Cadoux  | 81.32             |
| 9021434255                                   | 05/02/26    | Consumption, service & sewerage charge for 31A Quinlan St Wongan Hills                              | 339.50            |
| 9021434263                                   | 05/02/26    | Consumption & sewerage charge for 31B Quinlan St Wongan Hills                                       | 265.63            |
| 9021496739                                   | 05/02/26    | Consumption charge for Wongan Hills Swimming Pool Complex   | 6,478.81          |
| 9021497002                                   | 05/02/26    | Consumption charge for Wongan Hills Sports Complex - Sports Ground                                  | 1,364.44          |
| 9021497416                                   | 05/02/26    | Consumption & sewerage charge for Wongan Hills Medical Centre                                       | 303.04            |
| 9007864240                                   | 05/02/26    | Consumption, service & sewerage for 49 Quinlan St Wongan Hills                                      | 360.02            |
|  |             | <b>Total 76</b>   | <b>30,220.06</b>  |
| <b>8 - SHIRE OF WONGAN-BALLIDU - PAYROLL</b> |             |   |                   |
| PJ0103                                       | 03/02/26    | FORTNIGHT 2026-16 - From Payroll  | 1,900.00          |
|  |             | <b>Total 8</b>  | <b>1,900.00</b>   |
| <b>84 - WCS CONCRETE PTY LTD</b>             |             |   |                   |
| 00017532                                     | 05/02/26    | ACKLAND ST, SPORTS PAVILION & BALLIDU EAST: Footpath & Crossover                                    | 50,269.45         |
|  |             | <b>Total 84</b>   | <b>50,269.45</b>  |
| <b>926 - MCLEODS LAWYERS PTY LTD</b>         |             |   |                   |
| 149697                                       | 05/02/26    | Review of Lease Agreements - Mt O'Brien Tower/Hut   | 2,256.40          |
|  |             | <b>Total 926</b>  | <b>2,256.40</b>   |
|  |             | <b>Total EFT00148</b>   | <b>278,165.87</b> |

**EFT Payment - EFT00149**

**1140 - KLEEN WEST DISTRIBUTORS**

|          |          |   |               |
|----------|----------|---|---------------|
| 00115931 | 12/02/26 | Cleaning supplies for Depot, Admin, Visitors Centre, Community Park | 209.22        |
|          |          | <b>Total 1140</b>   | <b>209.22</b> |

**LIST OF PAYMENTS TO COUNCIL 1 FEBRUARY 2026 TO 28 FEBRUARY 2026**

| <b>Payment / Invoice</b>                           | <b>Date</b> | <b>Description</b>   | <b>Amount</b>    |
|--|-------------|--|------------------|
| 138644   | 12/02/26    | Pre-employment medical for 1 x staff   | 265.00           |
|  |             | <b>Total 2040</b>  | <b>265.00</b>    |
| <b>2115 - AUTOPRO NORTHAM</b>                      |             |  |                  |
| 1274218  | 12/02/26    | ROL17: Globe 24V   | 10.20            |
|  |             | <b>Total 2115</b>  | <b>10.20</b>     |
| <b>2124 - NEXUS COMMUNICATIONS SYSTEMS PTY LTD</b> |             |  |                  |
| INV-3545   | 12/02/26    | Door Licensing 01/01/2026-31/12/2026   | 369.60           |
|  |             | <b>Total 2124</b>  | <b>369.60</b>    |
| <b>2125 - HAYCOM TECHNOLOGY PTY LTD</b>            |             |  |                  |
| 69895  | 12/02/26    | MEDICAL CENTRE: IT Services for January 2026   | 1,060.40         |
|  |             | <b>Total 2125</b>  | <b>1,060.40</b>  |
| <b>22 - AVON WASTE</b>                             |             |  |                  |
| 74522  | 12/02/26    | Service of Front lift General Waste Bin to Sports Ground - serviced 14th and 28th January 2026 | 319.44           |
|  |             | <b>Total 22</b>  | <b>319.44</b>    |
| <b>2226 - COUNCIL FIRST</b>                        |             |  |                  |
| SI009500   | 12/02/26    | Office 365 Charges, February 2026  | 2,449.32         |
| SI009497   | 12/02/26    | Azure Charges, December 2025   | 1,607.79         |
|  |             | <b>Total 2226</b>  | <b>4,057.11</b>  |
| <b>2277 - MORTLOCK ELECTRICAL PTY LTD</b>          |             |  |                  |
| 1399   | 12/02/26    | DEPOSIT/MATERIALS: Installation of CRC Generator   | 4,038.03         |
|  |             | <b>Total 2277</b>  | <b>4,038.03</b>  |
| <b>2291 - MAXIPARTS OPERATIONS PTY LTD</b>         |             |  |                  |
| 6669067  | 12/02/26    | MACK TRUCK: Switch Display   | 366.07           |
|  |             | <b>Total 2291</b>  | <b>366.07</b>    |
| <b>2522 - SHIRE OF VICTORIA PLAINS</b>             |             |  |                  |
| PPSIN00149   | 12/02/26    | CESM - 2nd Qtr. 01/10/2025 - 31/12/2025  | 10,325.29        |
|  |             | <b>Total 2522</b>  | <b>10,325.29</b> |
| <b>2535 - SUPAGAS PTY LTD</b>                      |             |  |                  |
| 7007751999   | 12/02/26    | Gas Rental for 30 Wandoo Crescent  | 99.00            |
| 7007752004   | 12/02/26    | Gas Rental for 2A Patterson Street, Wongan Hills   | 99.00            |
| 7007752011   | 12/02/26    | Gas Rental for 14 Ellis Street, Wongan Hills   | 99.00            |
|  |             | <b>Total 2535</b>  | <b>297.00</b>    |
| <b>2647 - PORTER CONSULTING ENGINEERS</b>          |             |  |                  |
| 26005  | 12/02/26    | Servicing Investigation - 11 Coomer St   | 4,620.00         |
|  |             | <b>Total 2647</b>  | <b>4,620.00</b>  |
|  |             | <b>Total EFT00149</b>  | <b>25,937.36</b> |
| <b>EFT Payment - EFT00150</b>                      |             |  |                  |
| <b>26 - BOEKEMAN MACHINERY (WA) PTY LTD</b>        |             |  |                  |
| 440708   | 23/02/26    | Purchase 2025 Toyota Kluger (WB2), Includes Trade In   | 26,614.50        |
|  |             | <b>Total 26</b>  | <b>26,614.50</b> |
| <b>V0001 - ATO</b>                                 |             |  |                  |
| PJ0088   | 11/11/25    | FORTNIGHT 2026-10 - From Payroll   | 777.00           |
|  | 01/12/25    | GST Settlement   | 15,343.00        |
|  | 31/12/25    | Fuel Tax Credits - October & November 2025   | 11,592.00        |
|  |             | <b>Total V0001</b>   | <b>4,528.00</b>  |
|  |             | <b>Total EFT00150</b>  | <b>31,142.50</b> |
| <b>EFT Payment - EFT00151</b>                      |             |  |                  |
| <b>2660 - ASSET VALUATION ADVISORY</b>             |             |  |                  |
| 440708   | 23/02/26    | Market Rental Valuation for Mt O'Brien Lease   | 5,115.00         |
|  |             | <b>Total 2660</b>  | <b>5,115.00</b>  |

**LIST OF PAYMENTS TO COUNCIL 1 FEBRUARY 2026 TO 28 FEBRUARY 2026**

| Payment / Invoice   | Date     | Description   | Amount          |
|---|----------|---|-----------------|
| <b>Total EFT00151</b>   |          |   | <b>5,115.00</b> |
| <b>EFT Payment - EFT00152</b>   |          |   |                 |
| <b>1170 - BUDGET CASH REGISTER CO.</b>                                |          |   |                 |
| 22818   | 26/02/26 | WH Tip - 2x register keys for XE-A307 register & Postage      | 80.20           |
| <b>Total 1170</b>   |          |   | <b>80.20</b>    |
| <b>1229 - BRYAN RURAL SERVICE</b>                                     |          |   |                 |
| 128   | 26/02/26 | Spray for mealy bugs at Medical Centre & U4&5 20 Stickland St | 660.00          |
| 129   | 26/02/26 | 7 Wandoo Cres - spraying of spiders (interior & exterior)     | 220.00          |
| <b>Total 1229</b>   |          |   | <b>880.00</b>   |
| <b>1244 - TKB MECHANICAL</b>  |          |   |                 |
| 17303   | 26/02/26 | WB008/FORD TRANSIT: Supply Interior panelling clip for/uni    | 13.37           |
| 17330   | 26/02/26 | Windscreen replacement WB1 - Insurance                        | 1,328.00        |
| <b>Total 1244</b>   |          |   | <b>1,341.37</b> |
| <b>1269 - SA &amp; VM MACNAMARA</b>                                   |          |   |                 |
| 006   | 26/02/26 | Gravel Reimbursements January 2026                            | 3,069.00        |
| <b>Total 1269</b>   |          |   | <b>3,069.00</b> |
| <b>1363 - DAIMLER TRUCKS PERTH</b>                                    |          |   |                 |
| XA980090385:01  | 26/02/26 | TK37 & TK38: Gasket & Mirror                                  | 368.10          |
| <b>Total 1363</b>   |          |   | <b>368.10</b>   |
| <b>144 - THE POINT DOCTOR</b>   |          |   |                 |
| 2935  | 26/02/26 | TK36: Welding Wire for Mack Truck                             | 79.00           |
| <b>Total 144</b>  |          |   | <b>79.00</b>    |
| <b>1510 - A.P.S. REWINDS &amp; SALES</b>                              |          |   |                 |
| 00013111  | 26/02/26 | 1 x Davey Pump repairs  | 2,420.00        |
| <b>Total 1510</b>   |          |   | <b>2,420.00</b> |
| <b>1601 - PAMELA TOSTER</b>   |          |   |                 |
| PO1622  | 26/02/26 | Artist Fee for Paint and Sip Workshop (Recoverable)           | 300.00          |
| <b>Total 1601</b>   |          |   | <b>300.00</b>   |
| <b>1667 - BLACKWELL PLUMBING &amp; GAS PTY LTD</b>                    |          |   |                 |
| 0800  | 26/02/26 | CRC - replacement urinal in men's toilet                      | 4,350.00        |
| <b>Total 1667</b>   |          |   | <b>4,350.00</b> |
| <b>1836 - CEMETERIES &amp; CREMATORIA ASSOC OF WA</b>                 |          |   |                 |
| 1912  | 26/02/26 | 2026 CCAWA Seminar - Registration & Dinner x 2 staff          | 340.00          |
| <b>Total 1836</b>   |          |   | <b>340.00</b>   |
| <b>1850 - RICOH AUSTRALIA PTY LTD</b>                                 |          |   |                 |
| 250037-R3K9P4   | 26/02/26 | Photocopier Lease for Admin & CRC 23/3/26 to 23/4/26          | 649.17          |
| 255328-C0P5X3   | 26/02/26 | Folding Machine Lease, Billing Period 08/4/26 to 08/5/26      | 237.60          |
| <b>Total 1850</b>   |          |   | <b>886.77</b>   |
| <b>1861 - MCNAUGHTANS PTY LTD</b>                                     |          |   |                 |
| 1164507   | 26/02/26 | TK38 & SP4: Toolbox, latch & latch clip                       | 506.69          |
| <b>Total 1861</b>   |          |   | <b>506.69</b>   |
| <b>200 - LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA INCORPORATED</b> |          |   |                 |
| 47698   | 26/02/26 | MCCS: Executive Leadership Program May 2026                   | 3,155.00        |
| <b>Total 200</b>  |          |   | <b>3,155.00</b> |
| <b>2040 - AC HEALTHCARE PTY LTD</b>                                   |          |   |                 |
| 138957  | 26/02/26 | Pre-employment medical 1 x Staff                              | 265.00          |
| <b>Total 2040</b>   |          |   | <b>265.00</b>   |

**LIST OF PAYMENTS TO COUNCIL 1 FEBRUARY 2026 TO 28 FEBRUARY 2026**

| <b>Payment / Invoice</b>                             | <b>Date</b> | <b>Description</b>  | <b>Amount</b>    |
|--|-------------|---|------------------|
| 2015469  | 26/02/26    | WB029 FUSO: 2 x New Tyres   | 1,896.00         |
| 2015489  | 26/02/26    | WB001: Puncture Repair  | 47.00            |
| 2015503  | 26/02/26    | WB7051/TRAILER: 2 x New Tyres   | 300.00           |
| 2015501  | 26/02/26    | UT75/WB002: 1 x New Tyre  | 364.00           |
| 2015535  | 26/02/26    | LDR8: Puncture Repair   | 115.00           |
| 2015514  | 26/02/26    | TRL43/WATER TANKER: 4 x New Tyres   | 1,732.00         |
| 2015536  | 26/02/26    | WB001: 2 x New Tyres  | 941.00           |
|  |             | <b>Total 2064</b>   | <b>5,395.00</b>  |
| <b>2115 - AUTOPRO NORTHAM</b>                        |             |   |                  |
| 1274210  | 26/02/26    | Various Filters, Grease etc for plant                                     | 604.70           |
| 1274435  | 26/02/26    | TK39: Cabin Air Filter & Freight Charge                                   | 73.70            |
|  |             | <b>Total 2115</b>   | <b>678.40</b>    |
| <b>2152 - SEEK LIMITED</b>                           |             |   |                  |
| 701716658  | 26/02/26    | Waste Facility Operator - 17/2/26   | 533.50           |
|  |             | <b>Total 2152</b>   | <b>533.50</b>    |
| <b>2221 - WALKERS DIESEL SERVICES</b>                |             |   |                  |
| 4124   | 26/02/26    | SP3: Fabrication of grave shourd sections & sheeting                      | 4,552.99         |
|  |             | <b>Total 2221</b>   | <b>4,552.99</b>  |
| <b>2222 - MANGAART MIYA ENTERPRISES</b>              |             |   |                  |
| 1005   | 26/02/26    | Nyungar Cultural Artwork  | 300.00           |
|  |             | <b>Total 2222</b>   | <b>300.00</b>    |
| <b>2226 - COUNCIL FIRST</b>                          |             |   |                  |
| SI009544   | 26/02/26    | Azure Charges January 2026  | 1,572.66         |
| SI009547   | 26/02/26    | Office 365 Charges for March 2026   | 2,449.32         |
|  |             | <b>Total 2226</b>   | <b>4,021.98</b>  |
| <b>2269 - WANGARA TROPHIES</b>                       |             |   |                  |
| 45775  | 26/02/26    | 4 x E-1335-2 Glass Awards & Engraving - 2026<br>Community Awards Trophies | 500.00           |
|  |             | <b>Total 2269</b>   | <b>500.00</b>    |
| <b>2291 - MAXIPARTS OPERATIONS PTY LTD</b>           |             |   |                  |
| 6715669  | 26/02/26    | VMSC: Seal PCV Shaft  | 13.99            |
| 6725399  | 26/02/26    | TK37 PATCHING TRUCK: Dump Plastic Leaver & Valve                          | 97.19            |
|  |             | <b>Total 2291</b>   | <b>111.18</b>    |
| <b>2406 - HYDRA STORM</b>                            |             |   |                  |
| SI-00011054/1  | 26/02/26    | DOWERIN-KALANNIE RD: HDPE Pipe & Side Entry Pit                           | 1,389.85         |
|  |             | <b>Total 2406</b>   | <b>1,389.85</b>  |
| <b>242 - SYNERGY</b>                                 |             |   |                  |
| 2042641731   | 26/02/26    | Street Lighting Billing Period 25/12/25 to 24/1/26                        | 5,027.19         |
| 2058640092   | 26/02/26    | Consumption & Supply charge for Wongan Hills Sports<br>Complex            | 4,832.87         |
| 2058640096   | 26/02/26    | Consumption & Supply charge for CRC Building                              | 768.56           |
| 2094576855   | 26/02/26    | Consumption & supply charge for Medical Centre                            | 333.83           |
|  |             | <b>Total 242</b>  | <b>10,962.45</b> |
| <b>2477 - ZONE 50 ENGINEERING SURVEYS PTY LTD</b>    |             |   |                  |
| 1707   | 26/02/26    | Ballidu East Road: Survey & Design 100% Complete                          | 14,044.80        |
|  |             | <b>Total 2477</b>   | <b>14,044.80</b> |
| <b>2491 - ALLOY &amp; STAINLESS PRODUCTS PTY LTD</b> |             |   |                  |
| 72133  | 26/02/26    | SP1: Blades   | 139.02           |
|  |             | <b>Total 2491</b>   | <b>139.02</b>    |
| <b>2505 - BW JAMES TRANSPORT PTY LTD</b>             |             |   |                  |
| J218853  | 26/02/26    | Freight Ex Sigma (1x Ctn)   | 27.50            |
|  |             | <b>Total 2505</b>   | <b>27.50</b>     |

**LIST OF PAYMENTS TO COUNCIL 1 FEBRUARY 2026 TO 28 FEBRUARY 2026**

| <b>Payment / Invoice</b>                                | <b>Date</b> | <b>Description</b>   | <b>Amount</b>    |
|---|-------------|--|------------------|
| <b>2529 - LINKUP PTY LTD</b>                            |             |  |                  |
| DQ552   | 26/02/26    | Supply Cracker Dust  | 3,950.10         |
|   |             | <b>Total 2529</b>  | <b>3,950.10</b>  |
| <b>2533 - GHD PTY LTD</b>                               |             |  |                  |
| 112-0269441   | 26/02/26    | Waste Management Planning for Wongan Hills, Ballidu and Cadoux - Stage One             | 7,590.00         |
|   |             | <b>Total 2533</b>  | <b>7,590.00</b>  |
| <b>2541 - MILAYNA GIEDRAITIS</b>                        |             |  |                  |
| Reimbursement   | 26/02/26    | KMART: Paint & Sip Event, Table Covers   | 30.20            |
|   |             | <b>Total 2541</b>  | <b>30.20</b>     |
| <b>26 - BOEKEMAN MACHINERY (WA) PTY LTD</b>             |             |  |                  |
| 440884  | 26/02/26    | UT78/GRADER UTE: New Wiper Blades  | 60.00            |
| 441190  | 26/02/26    | Registration for WB2   | 209.95           |
|   |             | <b>Total 26</b>  | <b>269.95</b>    |
| <b>2613 - NEXT TELECOM PTY LTD</b>                      |             |  |                  |
| 318796  | 21/08/25    | NBN Charges for Shire & CRC Administration Office 01/8/25 to 31/8/25                   | 2.00             |
| 349344  | 26/02/26    | NBN Charges for Shire Administration & CRC Office, January 2026                        | 2,415.80         |
|   |             | <b>Total 2613</b>  | <b>2,417.80</b>  |
| <b>2615 - ASCENTIVE CONSULTING</b>                      |             |  |                  |
| 0370  | 26/02/26    | 15% Payment - RHSF - Consultant Fees - Business Case & Application                     | 2,475.00         |
| 0371  | 26/02/26    | FINAL: 10% Payment - RHSF - Consultant Fees - Business Case & Application              | 1,650.00         |
|   |             | <b>Total 2615</b>  | <b>4,125.00</b>  |
| <b>2655 - Y ROC LIMESTONE PTY LTD</b>                   |             |  |                  |
| 680   | 26/02/26    | COMPLETION: Cemetery construction of limestone walls at front entrance & rear memorial | 20,495.00        |
|   |             | <b>Total 2655</b>  | <b>20,495.00</b> |
| <b>30 - CJD EQUIPMENT PTY LTD</b>                       |             |  |                  |
| 001397782   | 26/02/26    | LDR6 & 8: Oil & Fuel Filters   | 350.92           |
| 001398631   | 26/02/26    | LDR8: Nozzle   | 46.66            |
|   |             | <b>Total 30</b>  | <b>397.58</b>    |
| <b>4 - AUSTRALIAN SERVICES UNION</b>                    |             |  |                  |
| PJ0574  | 17/02/26    | FORTNIGHT 2026-17 - From Payroll   | 159.00           |
|   |             | <b>Total 4</b>   | <b>159.00</b>    |
| <b>429 - RBC RURAL</b>                                  |             |  |                  |
| 34665   | 26/02/26    | Administration Photocopier Meter Plan Charge for February 2026                         | 1,064.61         |
|   |             | <b>Total 429</b>   | <b>1,064.61</b>  |
| <b>45 - DEPARTMENT OF FIRE &amp; EMERGENCY SERVICES</b> |             |  |                  |
| 160211  | 26/02/26    | 2025/26 ESL Income   | 6,331.03         |
| 160744  | 26/02/26    | 2025/26 ESL, 3rd Qty Contribution  | 36,345.02        |
|   |             | <b>Total 45</b>  | <b>42,676.05</b> |
| <b>460 - WONGAN HILLS HARDWARE</b>                      |             |  |                  |
| Jan-26  | 26/02/26    | Building Account for January 2026  | 1,021.15         |
|   |             | <b>Total 460</b>   | <b>1,021.15</b>  |
| <b>469 - METAL ARTWORK BADGES</b>                       |             |  |                  |
| 36906   | 26/02/26    | SP & DSP Name badges   | 22.00            |
|   |             | <b>Total 469</b>   | <b>22.00</b>     |
| <b>486 - ABBOTT AUTO ELECTRICS</b>                      |             |  |                  |
| 6521  | 26/02/26    | G17: Carry out repairs to articulation sensor harness. Check fault code                | 420.75           |
|   |             | <b>Total 486</b>   | <b>420.75</b>    |

**LIST OF PAYMENTS TO COUNCIL 1 FEBRUARY 2026 TO 28 FEBRUARY 2026**

| Payment / Invoice   | Date     | Description  | Amount            |
|---|----------|--|-------------------|
| <b>5 - IOU SOCIAL CLUB</b>  |          |  |                   |
| PJ0574  | 17/02/26 | FORTNIGHT 2026-17 - From Payroll                                   | 260.00            |
|   |          | <b>Total 5</b>   | <b>260.00</b>     |
| <b>61 - MCINTOSH &amp; SON</b>                                      |          |  |                   |
| P03-7941  | 26/02/26 | BACKHOE: Freight, Crimps, Elbows                                   | 161.77            |
| P03-7784  | 26/02/26 | LDR6: Engine Oil Filter  | 23.20             |
|   |          | <b>Total 61</b>  | <b>184.97</b>     |
| <b>691 - SIGMA TELFORD GROUP</b>                                    |          |  |                   |
| 196089/01   | 26/02/26 | Toddler Pool, New Chemical Doser Incl freight charge               | 2,184.60          |
|   |          | <b>Total 691</b>   | <b>2,184.60</b>   |
| <b>74 - WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA)</b> |          |  |                   |
| AEF26-48  | 26/02/26 | 3 x Staff: Aboriginal Engagement Forum – 18 March 2026             | 600.00            |
| SI-017623   | 26/02/26 | LG Waste Management Advanced Training                              | 2,198.90          |
|   |          | <b>Total 74</b>  | <b>2,798.90</b>   |
| <b>743 - WESTERN AUSTRALIAN ELECTORAL COMMISSION</b>                |          |  |                   |
| 3913  | 26/02/26 | OCTOBER 2025: Local Government Ordinary Elections                  | 4,404.68          |
|   |          | <b>Total 743</b>   | <b>4,404.68</b>   |
| <b>79 - WESTRAC EQUIPMENT PTY LTD</b>                               |          |  |                   |
| PI1886944   | 26/02/26 | WB031: Damaged Windscreen - Insurance Claim I1018                  | 1,349.04          |
|   |          | <b>Total 79</b>  | <b>1,349.04</b>   |
| <b>8 - SHIRE OF WONGAN-BALLIDU - PAYROLL</b>                        |          |  |                   |
|   | 07/02/25 | Payroll - Adjustment   | 16.00             |
| PJ0574  | 17/02/26 | FORTNIGHT 2026-17 - From Payroll                                   | 1,950.00          |
|   |          | <b>Total 8</b>   | <b>1,934.00</b>   |
| <b>V0001 - ATO</b>  |          |  |                   |
| PJ0090  | 09/12/25 | FORTNIGHT 2026-12 - From Payroll                                   | 23,584.00         |
| PJ0091  | 23/12/25 | FORTNIGHT 2026-13 - From Payroll                                   | 32,170.00         |
|   | 01/01/26 | GST Settlement   | 22,048.00         |
|   | 01/01/26 | GST Settlement   | 71,132.00         |
|   | 31/12/25 | Fuel Tax Credits - January 2026                                    | 4,889.00          |
|   | 31/12/25 | FBT December 2025  | 12,341.00         |
|   |          | <b>Total V0001</b>   | <b>14,122.00</b>  |
|   |          | <b>Total EFT00152</b>  | <b>172,575.18</b> |
| <b>Grand Total - EFT Payments 148, 149, 150, 151 &amp; 152</b>      |          |  | <b>512,935.91</b> |
| <b>Other - DD00287</b>  |          |  |                   |
| <b>16 - WESTNET PTY LTD</b>   |          |  |                   |
| 146087886   | 02/02/26 | Administration, Depot & CRC Internet Billing from 1/2/26 to 1/3/26 | 309.97            |
|   |          | <b>Total DD00287</b>   | <b>309.97</b>     |
| <b>Other</b>  |          |  |                   |
| <b>Other - DD00288</b>  |          |  |                   |
| <b>1040 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE</b>      |          |  |                   |
| DOT   | 02/02/26 | DOT Payments 29-1-26   | 700.40            |
|   |          | <b>Total DD00288</b>   | <b>700.40</b>     |
| <b>Other - DD00289</b>  |          |  |                   |
| <b>1040 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE</b>      |          |  |                   |
| DOT   | 02/02/26 | DOT Payments 30-1-26   | 2,304.05          |
|   |          | <b>Total DD00289</b>   | <b>2,304.05</b>   |

**LIST OF PAYMENTS TO COUNCIL 1 FEBRUARY 2026 TO 28 FEBRUARY 2026**

| <b>Payment / Invoice</b>                                       | <b>Date</b> | <b>Description</b>               | <b>Amount</b>    |
|--|-------------|----------------------------------|------------------|
| <b>Other - DD00290</b>   |             |                                  |                  |
| <b>1040 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE</b> |             |                                  |                  |
| DOT  | 04/02/26    | DOT Payments 2-2-26              | 4,572.65         |
| <b>Total DD00290</b>   |             |                                  | <b>4,572.65</b>  |
| <b>Other - DD00291</b>   |             |                                  |                  |
| <b>1040 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE</b> |             |                                  |                  |
| DOT  | 05/02/26    | DOT Payments 3-2-26              | 832.90           |
| <b>Total DD00291</b>   |             |                                  | <b>832.90</b>    |
| <b>Other - DD00292</b>   |             |                                  |                  |
| <b>2155 - AWARE SUPER ACCUMULATION</b>                         |             |                                  |                  |
| PJ0103   | 03/02/26    | FORTNIGHT 2026-16 - From Payroll | 3,724.45         |
| SUPER 03.02.2026   | 03/02/26    | Superannuation Contribution      | 9,109.79         |
| <b>Total 2155</b>  |             |                                  | <b>12,834.24</b> |
| <b>2377 - MERCER SUPER</b>                                     |             |                                  |                  |
| SUPER 03.02.2026   | 03/02/26    | Superannuation Contribution      | 242.15           |
| <b>Total 2377</b>  |             |                                  | <b>242.15</b>    |
| <b>2388 - AUSTRALIAN RETIREMENT TRUST</b>                      |             |                                  |                  |
| SUPER 03.02.2026   | 03/02/26    | Superannuation Contribution      | 339.17           |
| <b>Total 2388</b>  |             |                                  | <b>339.17</b>    |
| <b>2425 - VIRGIN MONEY SUPER</b>                               |             |                                  |                  |
| PJ0103   | 03/02/26    | FORTNIGHT 2026-16 - From Payroll | 257.97           |
| SUPER 03.02.2026   | 03/02/26    | Superannuation Contribution      | 405.80           |
| <b>Total 2425</b>  |             |                                  | <b>663.77</b>    |
| <b>2434 - MLC SUPER FUND</b>                                   |             |                                  |                  |
| PJ0103   | 03/02/26    | FORTNIGHT 2026-16 - From Payroll | 84.04            |
| SUPER 03.02.2026   | 03/02/26    | Superannuation Contribution      | 420.19           |
| <b>Total 2434</b>  |             |                                  | <b>504.23</b>    |
| <b>2486 - EXPAND ESSENTIAL SUPER</b>                           |             |                                  |                  |
| SUPER 03.02.2026   | 03/02/26    | Superannuation Contribution      | 340.41           |
| <b>Total 2486</b>  |             |                                  | <b>340.41</b>    |
| <b>2487 - HOSTPLUS SUPERANNUATION FUND</b>                     |             |                                  |                  |
| SUPER 03.02.2026   | 03/02/26    | Superannuation Contribution      | 340.59           |
| <b>Total 2487</b>  |             |                                  | <b>340.59</b>    |
| <b>2561 - VANGUARD SUPER</b>                                   |             |                                  |                  |
| PJ0103   | 03/02/26    | FORTNIGHT 2026-16 - From Payroll | 385.08           |
| SUPER 03.02.2026   | 03/02/26    | Superannuation Contribution      | 616.13           |
| <b>Total 2561</b>  |             |                                  | <b>1,001.21</b>  |
| <b>2578 - CBUS</b>   |             |                                  |                  |
| SUPER 03.02.2026   | 03/02/26    | Superannuation Contribution      | 452.79           |
| <b>Total 2578</b>  |             |                                  | <b>452.79</b>    |
| <b>404 - REST SUPERANNUATION</b>                               |             |                                  |                  |
| PJ0103   | 03/02/26    | FORTNIGHT 2026-16 - From Payroll | 91.00            |
| SUPER 03.02.2026   | 03/02/26    | Superannuation Contribution      | 598.22           |
| <b>Total 404</b>   |             |                                  | <b>689.22</b>    |
| <b>544 - COLONIAL FIRST STATE FIRSTCHOICE PERSONAL SUPER</b>   |             |                                  |                  |
| PJ0103   | 03/02/26    | FORTNIGHT 2026-16 - From Payroll | 224.10           |

**LIST OF PAYMENTS TO COUNCIL 1 FEBRUARY 2026 TO 28 FEBRUARY 2026**

| <b>Payment / Invoice</b>                   | <b>Date</b> | <b>Description</b>               | <b>Amount</b>    |
|--|-------------|----------------------------------|------------------|
| SUPER 03.02.2026                           | 03/02/26    | Superannuation Contribution      | 672.30           |
|  |             | <b>Total 544</b>                 | <b>896.40</b>    |
| <b>614 - AUSTRALIAN SUPER</b>              |             |                                  |                  |
| PJ0103                                     | 03/02/26    | FORTNIGHT 2026-16 - From Payroll | 165.29           |
| SUPER 03.02.2026                           | 03/02/26    | Superannuation Contribution      | 2,299.84         |
|  |             | <b>Total 614</b>                 | <b>2,465.13</b>  |
| <b>962 - PRIME SUPER</b>                   |             |                                  |                  |
| PJ0103                                     | 03/02/26    | FORTNIGHT 2026-16 - From Payroll | 261.45           |
| SUPER 03.02.2026                           | 03/02/26    | Superannuation Contribution      | 1,078.80         |
|  |             | <b>Total 962</b>                 | <b>1,340.25</b>  |
|  |             | <b>Total DD00292</b>             | <b>22,109.56</b> |
| <b>Other - DD00293</b>                     |             |                                  |                  |
| <b>2155 - AWARE SUPER ACCUMULATION</b>     |             |                                  |                  |
| PJ0574                                     | 17/02/26    | FORTNIGHT 2026-17 - From Payroll | 3,806.85         |
| SUPER 17.02.2026                           | 17/02/26    | Superannuation Contribution      | 9,293.27         |
|  |             | <b>Total 2155</b>                | <b>13,100.12</b> |
| <b>2377 - MERCER SUPER</b>                 |             |                                  |                  |
| SUPER 17.02.2026                           | 17/02/26    | Superannuation Contribution      | 242.15           |
|  |             | <b>Total 2377</b>                | <b>242.15</b>    |
| <b>2388 - AUSTRALIAN RETIREMENT TRUST</b>  |             |                                  |                  |
| SUPER 17.02.2026                           | 17/02/26    | Superannuation Contribution      | 342.88           |
|  |             | <b>Total 2388</b>                | <b>342.88</b>    |
| <b>2425 - VIRGIN MONEY SUPER</b>           |             |                                  |                  |
| PJ0574                                     | 17/02/26    | FORTNIGHT 2026-17 - From Payroll | 256.92           |
| SUPER 17.02.2026                           | 17/02/26    | Superannuation Contribution      | 398.46           |
|  |             | <b>Total 2425</b>                | <b>655.38</b>    |
| <b>2434 - MLC SUPER FUND</b>               |             |                                  |                  |
| PJ0574                                     | 17/02/26    | FORTNIGHT 2026-17 - From Payroll | 98.28            |
| SUPER 17.02.2026                           | 17/02/26    | Superannuation Contribution      | 491.39           |
|  |             | <b>Total 2434</b>                | <b>589.67</b>    |
| <b>2486 - EXPAND ESSENTIAL SUPER</b>       |             |                                  |                  |
| SUPER 17.02.2026                           | 17/02/26    | Superannuation Contribution      | 339.46           |
|  |             | <b>Total 2486</b>                | <b>339.46</b>    |
| <b>2487 - HOSTPLUS SUPERANNUATION FUND</b> |             |                                  |                  |
| SUPER 17.02.2026                           | 17/02/26    | Superannuation Contribution      | 341.18           |
|  |             | <b>Total 2487</b>                | <b>341.18</b>    |
| <b>2561 - VANGUARD SUPER</b>               |             |                                  |                  |
| PJ0574                                     | 17/02/26    | FORTNIGHT 2026-17 - From Payroll | 385.08           |
| SUPER 17.02.2026                           | 17/02/26    | Superannuation Contribution      | 616.13           |
|  |             | <b>Total 2561</b>                | <b>1,001.21</b>  |
| <b>2578 - CBUS</b>                         |             |                                  |                  |
| SUPER 17.02.2026                           | 17/02/26    | Superannuation Contribution      | 339.51           |
|  |             | <b>Total 2578</b>                | <b>339.51</b>    |
| <b>2585 - Hesta Super Fund</b>             |             |                                  |                  |
| PJ0574                                     | 17/02/26    | FORTNIGHT 2026-17 - From Payroll | 70.97            |
| SUPER 17.02.2026                           | 17/02/26    | Superannuation Contribution      | 354.83           |

**LIST OF PAYMENTS TO COUNCIL 1 FEBRUARY 2026 TO 28 FEBRUARY 2026**

| <b>Payment / Invoice</b>                                       | <b>Date</b> | <b>Description</b>   | <b>Amount</b>    |
|--|-------------|--|------------------|
| <b>Total 2585</b>  |             |  | <b>425.80</b>    |
| <b>404 - REST SUPERANNUATION</b>                               |             |  |                  |
| PJ0574   | 17/02/26    | FORTNIGHT 2026-17 - From Payroll                               | 92.84            |
| SUPER 17.02.2026   | 17/02/26    | Superannuation Contribution                                    | 592.04           |
| <b>Total 404</b>   |             |  | <b>684.88</b>    |
| <b>544 - COLONIAL FIRST STATE FIRSTCHOICE PERSONAL SUPER</b>   |             |  |                  |
| PJ0574   | 17/02/26    | FORTNIGHT 2026-17 - From Payroll                               | 224.10           |
| SUPER 17.02.2026   | 17/02/26    | Superannuation Contribution                                    | 672.30           |
| <b>Total 544</b>   |             |  | <b>896.40</b>    |
| <b>614 - AUSTRALIAN SUPER</b>                                  |             |  |                  |
| PJ0574   | 17/02/26    | FORTNIGHT 2026-17 - From Payroll                               | 138.21           |
| SUPER 17.02.2026   | 17/02/26    | Superannuation Contribution                                    | 1,912.25         |
| <b>Total 614</b>   |             |  | <b>2,050.46</b>  |
| <b>962 - PRIME SUPER</b>                                       |             |  |                  |
| PJ0574   | 17/02/26    | FORTNIGHT 2026-17 - From Payroll                               | 261.45           |
| SUPER 17.02.2026   | 17/02/26    | Superannuation Contribution                                    | 1,320.81         |
| <b>Total 962</b>   |             |  | <b>1,582.26</b>  |
| <b>Total DD00293</b>   |             |  | <b>22,591.36</b> |
| <b>Other - DD00294</b>   |             |  |                  |
| <b>2189 - TELETRAC NAVMAN</b>                                  |             |  |                  |
| 93464869   | 20/01/26    | Monthly Satellite Services - Billing Period 05/1/26 to 04/2/26 | 2,289.98         |
| <b>Total DD00294</b>   |             |  | <b>2,289.98</b>  |
| <b>Other - DD00295</b>   |             |  |                  |
| <b>1040 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE</b> |             |  |                  |
| DOT  | 06/02/26    | DOT Payments 4/2/26  | 126.40           |
| <b>Total DD00295</b>   |             |  | <b>126.40</b>    |
| <b>Other - DD00296</b>   |             |  |                  |
| <b>1040 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE</b> |             |  |                  |
| DOT  | 09/02/26    | DOT Payments 5/2/26  | 5,843.95         |
| <b>Total DD00296</b>   |             |  | <b>5,843.95</b>  |
| <b>Other - DD00297</b>   |             |  |                  |
| <b>1040 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE</b> |             |  |                  |
| DOT  | 10/02/26    | DOT Payments 6/2/26  | 21,829.65        |
| <b>Total DD00297</b>   |             |  | <b>21,829.65</b> |
| <b>Other - DD00298</b>   |             |  |                  |
| <b>1040 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE</b> |             |  |                  |
| DOT  | 11/02/26    | DOT Payments 9/2/26  | 651.35           |
| <b>Total DD00298</b>   |             |  | <b>651.35</b>    |
| <b>Other - DD00299</b>   |             |  |                  |
| <b>1040 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE</b> |             |  |                  |
| DOT  | 12/02/26    | DOT Payments 10/2/26   | 3,211.35         |
| <b>Total DD00299</b>   |             |  | <b>3,211.35</b>  |
| <b>Other - DD00300</b>   |             |  |                  |
| <b>1040 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE</b> |             |  |                  |
| DOT  | 13/02/26    | DOT Payments 11/2/26   | 726.75           |
| <b>Total DD00300</b>   |             |  | <b>726.75</b>    |
| <b>Other - DD00301</b>   |             |  |                  |
| <b>1040 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE</b> |             |  |                  |
| DOT  | 16/02/26    | DOT Payments 12/2/26   | 9,983.25         |
| <b>Total DD00301</b>   |             |  | <b>9,983.25</b>  |

**LIST OF PAYMENTS TO COUNCIL 1 FEBRUARY 2026 TO 28 FEBRUARY 2026**

| Payment / Invoice  | Date     | Description  | Amount           |
|--|----------|--|------------------|
| <b>Other - DD00302</b>   |          |  |                  |
| <b>1040 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE</b> |          |  |                  |
| DOT  | 17/02/26 | DOT Payments 13/2/26   | 739.20           |
| <b>Total DD00302</b>   |          |  | <b>739.20</b>    |
| <b>Other - DD00303</b>   |          |  |                  |
| <b>1040 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE</b> |          |  |                  |
| DOT  | 18/02/26 | DOT Payments 16/2/26   | 444.50           |
| <b>Total DD00303</b>   |          |  | <b>444.50</b>    |
| <b>Other - DD00304</b>   |          |  |                  |
| <b>1040 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE</b> |          |  |                  |
| DOT  | 19/02/26 | DOT Payments 17/2/26   | 1,529.95         |
| <b>Total DD00304</b>   |          |  | <b>1,529.95</b>  |
| <b>Other - DD00305</b>   |          |  |                  |
| <b>1040 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE</b> |          |  |                  |
| DOT  | 20/02/26 | DOT Payments 18/2/26   | 998.75           |
| <b>Total DD00305</b>   |          |  | <b>998.75</b>    |
| <b>Other - DD00306</b>   |          |  |                  |
| <b>1040 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE</b> |          |  |                  |
| DOT  | 23/02/26 | DOT Payments 19/2/26   | 1,748.00         |
| <b>Total DD00306</b>   |          |  | <b>1,748.00</b>  |
| <b>Other - DD00307</b>   |          |  |                  |
| <b>1040 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE</b> |          |  |                  |
| DOT  | 24/02/26 | DOT Payments 20/2/26   | 11,262.70        |
| <b>Total DD00307</b>   |          |  | <b>11,262.70</b> |
| <b>Other - DD00308</b>   |          |  |                  |
| <b>1040 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE</b> |          |  |                  |
| DOT  | 25/02/26 | DOT Payments 23/2/26   | 2,021.95         |
| <b>Total DD00308</b>   |          |  | <b>2,021.95</b>  |
| <b>Other - DD00309</b>   |          |  |                  |
| <b>1040 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE</b> |          |  |                  |
| DOT  | 26/02/26 | DOT Payments 24/2/26   | 1,260.85         |
| <b>Total DD00309</b>   |          |  | <b>1,260.85</b>  |
| <b>Other - DD00311</b>   |          |  |                  |
| <b>1040 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE</b> |          |  |                  |
| DOT  | 27/02/26 | DOT Payments 25/2/26   | 12,812.40        |
| <b>Total DD00311</b>   |          |  | <b>12,812.40</b> |
| <b>Other - DD00312</b>   |          |  |                  |
| <b>90 - TELSTRA CORPORATION LIMITED</b>                        |          |  |                  |
| 4456931163   | 23/02/26 | Telephone Account for SMS Line                               | 630.23           |
| <b>Total DD00312</b>   |          |  | <b>630.23</b>    |
| <b>Other - DD00313</b>   |          |  |                  |
| <b>90 - TELSTRA CORPORATION LIMITED</b>                        |          |  |                  |
| Feb-26   | 11/02/26 | Administration Account for February 2026                     | 3,944.59         |
| <b>Total DD00313</b>   |          |  | <b>3,944.59</b>  |
| <b>Other - DD00314</b>   |          |  |                  |
| <b>2502 - SWOOP BUSINESS</b>                                   |          |  |                  |
| 6624233  | 13/02/26 | Internet for Sports Pavilion                                 | 89.00            |
| <b>Total DD00314</b>   |          |  | <b>89.00</b>     |
| <b>Other - DD00315</b>   |          |  |                  |
| <b>2639 - FLEET PARTNERS PTY LTD</b>                           |          |  |                  |
| ALE00032674  | 16/02/26 | Direct Debit: Vehicle Lease for BRMC from 25/2/26 to 24/3/26 | 1,305.73         |

**LIST OF PAYMENTS TO COUNCIL 1 FEBRUARY 2026 TO 28 FEBRUARY 2026**

| <b>Payment / Invoice</b>                             | <b>Date</b> | <b>Description</b>  | <b>Amount</b>   |
|--|-------------|---|-----------------|
| AFU00012049  | 16/02/26    | Direct Debit: Vehicle Lease for BRMC - Fuel Charges 13th, 14th, 21st, 22nd January 2026 | 357.02          |
|  |             | <b>Total DD00315</b>  | <b>1,662.75</b> |
| <b>Other - DD00310</b>                               |             |   |                 |
| <b>2223 - WESTPAC BANKING CORPORATION</b>            |             |   |                 |
| <b>CEO Credit Card 05/01/2026 to 02/02/2026 Arlo</b> |             |   |                 |
| JB Hi-Fi   | 8/01/26     | Solar Panel Charger   | 94.99           |
| Roy Galvin & Co                                      | 8/01/26     | 2 x Rubber Grate Seals for Cadoux Toilets   | 218.35          |
| Aust Post WH   | 21/01/26    | Staff milestone - 2 x Staff   | 250.00          |
| Adobe Pro  | 27/01/26    | CRC Monthly Subscriptions   | 420.96          |
|  |             | <b>Total Debited</b>  | <b>984.30</b>   |
| <b>DCEO Credit Card 05/01/2026 to 02/02/2026</b>     |             |   |                 |
| JB Hi-Fi   | 17/01/26    | Logitech Webcam, DCEO Office & 1 Spare  | 298.00          |
| Red Emu Hotel  | 21/01/26    | BRMC Accommodation  | 152.40          |
|  |             | <b>Total Debited</b>  | <b>450.40</b>   |
| <b>MRS Credit Card 05/01/2026 to 02/02/2026 Arlo</b> |             |   |                 |
| JB Hi-Fi   | 12/01/26    | Security Cameras - Solar Panel Charger  | 280.99          |
| Tiles Expo   | 16/01/26    | Alpha Park & Community Park: Toddler Swings   | 326.90          |
| Remarkable   | 19/01/26    | MRS Monthly Subscription  | 6.68            |
| St John Ambulance                                    | 10/12/25    | First Aid Kit Supplies for CRC and Admin  | 201.70          |
|  |             | <b>Total Debited</b>  | <b>816.27</b>   |
| <b>MCCS Credit Card 05/01/2026 to 02/02/2026</b>     |             |   |                 |
| Nespresso  | 16/01/26    | CRC Administration  | 169.10          |
| Post Office WH                                       | 16/01/26    | 5 x Gift Cards for Christmas Light Competition  | 454.75          |
|  |             | Winners (Includes Card Fee of \$5.95 each) <b>Total Debited</b>                         | <b>623.85</b>   |
|  |             | <b>Total Debited for DD00310</b>  | <b>2,874.82</b> |

**Grand Total - Other** **140,103.26**

|                              |                   |
|------------------------------|-------------------|
| <b>EFT Payment</b>           | 512,935.91        |
| <b>Other - Direct Debits</b> | 140,103.26        |
| <b>Total</b>                 | <b>653,039.17</b> |
| <b>Recoverable</b>           | 26,404.79         |

## 9.2.2 MONTHLY FINANCIAL REPORT - 28 FEBRUARY 2026

|  |   |
|--|---|
| <b>FILE REFERENCE:</b>                 | Financial Management - Reporting                      |
| <b>REPORT DATE:</b>                    | 17 March 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 - 28 February 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 28 February 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 2024/25 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 28 February 2026 are attached to the Council Agenda.

## COMMENT:

This report presents the Statement of Financial Activity by nature for the period ended 28 February 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 – 28<br/>February 2026<br/>\$</b> |
|----------------------------------|--|--------------------------------------|--|
| <b>Opening Surplus</b>           | <b>2,269,742</b>                         | <b>2,269,742</b>                     | <b>2,505,069</b>                                 |
| Cash Operating Revenue           | 6,930,082                                | 5,963,674                            | 6,221,387  |
| Profit on asset disposals        | 72,917                                   | 41,439                               | 11,034   |
| Cash Operating Expenditure       | (6,147,482)                              | (4,200,453)                          | (3,753,484)                                      |
| Depreciation                     | (8,942,286)                              | (5,961,524)                          | (5,747,234)                                      |
| Loss on asset disposals          | 0  | 0                                    | 0  |
| Capital Expenditure              | (9,062,522)                              | (3,201,890)                          | (3,098,862)                                      |
| Capital Income                   | 4,846,316                                | 2,971,544                            | 1,411,096  |
| Financing Activities             | 1,163,864                                | (162,744)                            | (167,413)  |
| Non-cash items (excluded)        | 8,869,369                                | 5,930,053                            | 5,753,788  |
| <b>Closing Surplus/(Deficit)</b> | <b>0</b>                                 | <b>3,649,841</b>                     | <b>3,135,381</b>                                 |

## **Rates**

Rates notices were issued 18 August 2025, with a due date for payment of 22 September 2025, the second instalment was due on 2 December 2025, and the third instalment was due on 3 February 2026. As at 28 February 2026, the gross amount of rates, ESL and rubbish charges outstanding (including arrears, legal charges and interest) was \$444,377.86 in addition to \$60,484 of deferred pensioner rates.

## **Capital Works**

As at 28 February 2026 the Shire has incurred \$3,098,862 in actual expenditure on capital works projects against the current total budget of \$9,062,522 representing 34.19% of the budgeted works.

## **Closing surplus actual vs estimate**

The closing surplus that has been included in the 2025/26 annual budget is \$2,269,742 versus the brought forward surplus shown in the February 2026 financial reports of \$2,505,069 which has been confirmed through the finalisation of the audit and Annual Financial Statements for the year ending 30 June 2025.

The format of the Monthly Financial Report is different than previously presented, with Supplementary Information included. Some discussion will be held with Council prior to the 25 March 2026 Ordningry Council Meeting to go through the Statements and the format provided.

**VOTING REQUIREMENTS:** Simple Majority.

**ABSOLUTE MAJORITY REQUIRED:** No.

## **OFFICER RECOMMENDATION:**

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 28 February 2026, as presented as attachment 9.2.2.1 to this report.
2. Notes the unrestricted municipal surplus of \$3,135,381 for the month ended 28 February 2026.

**SHIRE OF WONGAN-BALLIDU**  
**MONTHLY FINANCIAL REPORT**

**For the period ended 28 February 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 28 FEBRUARY 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                  | <b>3,624,178</b>   | (6,084)            | (0.17%)              |      |
| Rates excluding general rates  | 120,072                        | 120,072                    | <b>115,949</b>     | (4,123)            | (3.43%)              |      |
| Grants, subsidies and contributions                                      | 2,244,188                      | 1,589,633                  | <b>1,593,277</b>   | 3,644              | 0.23%                |      |
| Fees and charges   | 621,529                        | 414,353                    | <b>638,626</b>     | 224,273            | 54.13%               | ▲    |
| Interest revenue   | 185,331                        | 123,554                    | <b>143,399</b>     | 19,845             | 16.06%               | ▲    |
| Other revenue  | 128,700                        | 85,800                     | <b>105,958</b>     | 20,158             | 23.49%               | ▲    |
| Profit on asset disposals  | 72,917                         | 41,439                     | <b>11,034</b>      | (30,405)           | (73.37%)             | ▼    |
|  | <b>7,002,999</b>               | <b>6,005,113</b>           | <b>6,232,421</b>   | <b>227,308</b>     | 3.79%                |      |
| <b>Expenditure from operating activities</b>                             |                                |                            |                    |                    |                      |      |
| Employee costs   | (3,134,917)                    | (2,089,945)                | <b>(1,883,096)</b> | 206,849            | 9.90%                | ▲    |
| Materials and contracts  | (1,934,679)                    | (1,289,786)                | <b>(1,084,102)</b> | 205,684            | 15.95%               | ▲    |
| Utility charges  | (312,700)                      | (208,467)                  | <b>(181,595)</b>   | 26,872             | 12.89%               | ▲    |
| Depreciation   | (8,942,286)                    | (5,961,524)                | <b>(5,747,234)</b> | 214,290            | 3.59%                | ▲    |
| Finance costs  | (49,671)                       | (33,114)                   | <b>(27,227)</b>    | 5,887              | 17.78%               | ▲    |
| Insurance  | (306,392)                      | (306,392)                  | <b>(302,480)</b>   | 3,912              | 1.28%                |      |
| Other expenditure  | (409,123)                      | (272,749)                  | <b>(274,984)</b>   | (2,235)            | (0.82%)              |      |
|  | <b>(15,089,768)</b>            | <b>(10,161,977)</b>        | <b>(9,500,718)</b> | <b>661,259</b>     | 6.51%                |      |
| Non cash amounts excluded from operating activities                      | 2(c) 8,869,369                 | 5,920,085                  | <b>5,743,820</b>   | (176,265)          | (2.98%)              | ▼    |
| <b>Amount attributable to operating activities</b>                       | <b>782,600</b>                 | <b>1,763,221</b>           | <b>2,475,523</b>   | <b>712,302</b>     | 40.40%               |      |
| <b>INVESTING ACTIVITIES</b>  |                                |                            |                    |                    |                      |      |
| <b>Inflows from investing activities</b>                                 |                                |                            |                    |                    |                      |      |
| Proceeds from capital grants, subsidies and contributions                | 4,397,316                      | 2,931,544                  | <b>1,366,596</b>   | (1,564,948)        | (53.38%)             | ▼    |
| Proceeds from disposal of assets   | 449,000                        | 40,000                     | <b>44,500</b>      | 4,500              | 11.25%               | ▲    |
| Proceeds from financial assets at amortised cost - self supporting loans | 20,118                         | 9,968                      | <b>9,968</b>       | 0                  | 0.00%                |      |
|  | <b>4,866,434</b>               | <b>2,981,512</b>           | <b>1,421,064</b>   | <b>(1,560,448)</b> | (52.34%)             |      |
| <b>Outflows from investing activities</b>                                |                                |                            |                    |                    |                      |      |
| Acquisition of property, plant and equipment                             | (3,621,900)                    | (283,200)                  | <b>(242,709)</b>   | 40,491             | 14.30%               | ▲    |
| Acquisition of infrastructure  | (5,440,622)                    | (2,918,690)                | <b>(2,856,153)</b> | 62,537             | 2.14%                | ▲    |
|  | <b>(9,062,522)</b>             | <b>(3,201,890)</b>         | <b>(3,098,862)</b> | <b>103,028</b>     | 3.22%                |      |
| <b>Amount attributable to investing activities</b>                       | <b>(4,196,088)</b>             | <b>(220,378)</b>           | <b>(1,677,798)</b> | <b>(1,457,420)</b> | (661.33%)            |      |
| <b>FINANCING ACTIVITIES</b>  |                                |                            |                    |                    |                      |      |
| <b>Inflows from financing activities</b>                                 |                                |                            |                    |                    |                      |      |
| Proceeds from new borrowings   | 1,500,000                      | 0                          | <b>0</b>           | 0                  | 0.00%                |      |
| Transfer from reserves   | 1,313,152                      | 0                          | <b>0</b>           | 0                  | 0.00%                |      |
|  | <b>2,813,152</b>               | <b>0</b>                   | <b>0</b>           | <b>0</b>           | 0.00%                |      |
| <b>Outflows from financing activities</b>                                |                                |                            |                    |                    |                      |      |
| Payments for principal portion of lease liabilities                      | (9,056)                        | (7,255)                    | <b>(7,255)</b>     | 0                  | 0.00%                |      |
| Repayment of borrowings  | (111,637)                      | (55,489)                   | <b>(55,489)</b>    | 0                  | 0.00%                |      |
| Transfer to reserves   | (1,548,713)                    | (100,000)                  | <b>(104,669)</b>   | (4,669)            | (4.67%)              |      |
|  | <b>(1,669,406)</b>             | <b>(162,744)</b>           | <b>(167,413)</b>   | <b>(4,669)</b>     | (2.87%)              |      |
| <b>Amount attributable to financing activities</b>                       | <b>1,143,746</b>               | <b>(162,744)</b>           | <b>(167,413)</b>   | <b>(4,669)</b>     | (2.87%)              |      |
| <b>MOVEMENT IN SURPLUS OR DEFICIT</b>                                    |                                |                            |                    |                    |                      |      |
| <b>Surplus or deficit at the start of the financial year</b>             | 2(a) 2,269,742                 | 2,269,742                  | <b>2,505,069</b>   | 235,327            | 10.37%               | ▲    |
| Amount attributable to operating activities                              | 782,600                        | 1,763,221                  | <b>2,475,523</b>   | 712,302            | 40.40%               | ▲    |
| Amount attributable to investing activities                              | (4,196,088)                    | (220,378)                  | <b>(1,677,798)</b> | (1,457,420)        | (661.33%)            | ▼    |
| Amount attributable to financing activities                              | 1,143,746                      | (162,744)                  | <b>(167,413)</b>   | (4,669)            | (2.87%)              |      |
| <b>Surplus or deficit after imposition of general rates</b>              | <b>0</b>                       | <b>3,649,841</b>           | <b>3,135,381</b>   | <b>(514,460)</b>   | (14.10%)             | ▼    |

**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 28 FEBRUARY 2026**

|   | <b>Actual</b>       | <b>Actual as at</b>     |
|---|---------------------|-------------------------|
|   | <b>30 June 2025</b> | <b>28 February 2026</b> |
|   | <b>\$</b>           | <b>\$</b>               |
| <b>CURRENT ASSETS</b>                   |                     |                         |
| Cash and cash equivalents               | 6,535,394           | 7,164,692               |
| Trade and other receivables             | 1,453,532           | 474,337                 |
| Other financial assets                  | 20,118              | 10,150                  |
| Inventories                             | 13,528              | 49,536                  |
| Other assets                            | 27,086              | 12,086                  |
| <b>TOTAL CURRENT ASSETS</b>             | <b>8,049,658</b>    | <b>7,710,801</b>        |
| <b>NON-CURRENT ASSETS</b>               |                     |                         |
| Trade and other receivables             | 68,105              | 60,485                  |
| Other financial assets                  | 249,628             | 249,628                 |
| Inventories                             | 15,236              | 15,236                  |
| Property, plant and equipment           | 34,425,725          | 33,538,726              |
| Infrastructure                          | 217,021,884         | 215,227,045             |
| Right-of-use assets                     | 18,007              | 18,007                  |
| <b>TOTAL NON-CURRENT ASSETS</b>         | <b>251,798,585</b>  | <b>249,109,127</b>      |
| <b>TOTAL ASSETS</b>                     | <b>259,848,243</b>  | <b>256,819,928</b>      |
| <b>CURRENT LIABILITIES</b>              |                     |                         |
| Trade and other payables                | 1,332,056           | 62,398                  |
| Contract liabilities                    | 47,300              | 171,721                 |
| Capital grant/contributions liabilities | 99,417              | 223,467                 |
| Lease liabilities                       | 9,674               | 2,418                   |
| Borrowings                              | 111,627             | 56,139                  |
| Employee related provisions             | 403,335             | 360,652                 |
| <b>TOTAL CURRENT LIABILITIES</b>        | <b>2,003,409</b>    | <b>876,795</b>          |
| <b>NON-CURRENT LIABILITIES</b>          |                     |                         |
| Lease liabilities                       | 8,436               | 8,436                   |
| Borrowings                              | 1,587,415           | 1,587,415               |
| Employee related provisions             | 71,808              | 71,808                  |
| <b>TOTAL NON-CURRENT LIABILITIES</b>    | <b>1,667,659</b>    | <b>1,667,659</b>        |
| <b>TOTAL LIABILITIES</b>                | <b>3,671,068</b>    | <b>2,544,454</b>        |
| <b>NET ASSETS</b>                       | <b>256,177,175</b>  | <b>254,275,474</b>      |
| <b>EQUITY</b>                           |                     |                         |
| Retained surplus                        | 62,886,883          | 60,880,513              |
| Reserve accounts                        | 3,684,205           | 3,788,874               |
| Revaluation surplus                     | 189,606,087         | 189,606,087             |
| <b>TOTAL EQUITY</b>                     | <b>256,177,175</b>  | <b>254,275,474</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 28 FEBRUARY 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 00 January 1900

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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

**MATERIAL ACCOUNTING POLICES**

Material accounting policies utilised in the preparation of these statements are as described within the 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 28 FEBRUARY 2026**

**2 NET CURRENT ASSETS INFORMATION**

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

|   | <b>Amended<br/>Budget<br/>Opening<br/>1 July 2025</b> | <b>Actual<br/>as at<br/>30 June 2025</b> | <b>Actual<br/>as at<br/>28 February 2026</b> |
|---|---|--|--|
| <b>Note</b>                                   | <b>\$</b>   | <b>\$</b>                                | <b>\$</b>                                    |
| <b>Current assets</b>                         |   |  |  |
| Cash and cash equivalents                     | 6,535,558   | 6,535,394                                | 7,164,692                                    |
| Trade and other receivables                   | 1,201,014   | 1,453,532                                | 474,337                                      |
| Other financial assets                        | 20,118  | 20,118                                   | 10,150                                       |
| Inventories                                   | 14,354  | 13,528                                   | 49,536                                       |
| Other assets                                  | 12,086  | 27,086                                   | 12,086                                       |
|   | <u>7,783,130</u>                                      | <u>8,049,658</u>                         | <u>7,710,801</u>                             |
| <b>Less: current liabilities</b>              |   |  |  |
| Trade and other payables                      | (1,285,083)   | (1,332,056)                              | (62,398)                                     |
| Other liabilities                             | (146,717)   | (146,717)                                | (395,188)                                    |
| Lease liabilities                             | (9,056)   | (9,674)                                  | (2,418)                                      |
| Borrowings                                    | (111,637)   | (111,627)                                | (56,139)                                     |
| Employee related provisions                   | (402,102)   | (403,335)                                | (360,652)                                    |
| Other provisions                              | (17,005)  | 0  | 0  |
|   | <u>(1,971,600)</u>                                    | <u>(2,003,409)</u>                       | <u>(876,795)</u>                             |
| Net current assets                            | 5,811,530   | 6,046,249                                | 6,834,006                                    |
| Less: Total adjustments to net current assets | 2(b) (3,541,788)                                      | (3,541,180)                              | (3,698,625)                                  |
| <b>Closing funding surplus / (deficit)</b>    | <b>2,269,742</b>                                      | <b>2,505,069</b>                         | <b>3,135,381</b>                             |

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

|  |                         |                    |                    |
|--|-------------------------|--------------------|--------------------|
| <b>Adjustments to net current assets</b>                                   |                         |                    |                    |
| Less: Reserve accounts   | (3,684,205)             | (3,684,205)        | (3,788,874)        |
| Less: Current assets not expected to be received at end of year            |                         |                    |                    |
| - Current financial assets at amortised cost - self supporting loans       | (20,118)                | (20,118)           | (10,150)           |
| Add: Current liabilities not expected to be cleared at the end of the year |                         |                    |                    |
| - Current portion of lease liabilities                                     | 9,056                   | 9,674              | 2,418              |
| - Current portion of borrowings  | 111,637                 | 111,627            | 56,139             |
| - Current portion of employee benefit provisions held in reserve           | 41,842                  | 41,842             | 41,842             |
| <b>Total adjustments to net current assets</b>                             | 2(a) <b>(3,541,788)</b> | <b>(3,541,180)</b> | <b>(3,698,625)</b> |

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

|  | <b>Amended<br/>Budget<br/>Estimates<br/>30 June 2026</b> | <b>YTD<br/>Budget<br/>Estimates<br/>28 February 2026</b> | <b>YTD<br/>Actual<br/>28 February 2026</b> |
|--|--|--|--|
|  | <b>\$</b>  | <b>\$</b>  | <b>\$</b>                                  |
| <b>Adjustments to operating activities</b>                       |  |  |  |
| Less: Profit on asset disposals                                  | (72,917)   | (41,439)   | (11,034)                                   |
| Add: Depreciation  | 8,942,286  | 5,961,524  | 5,747,234                                  |
| Non-cash movements in non-current assets and liabilities:        |  |  |  |
| - Pensioner deferred rates                                       |  |  | 7,620                                      |
| <b>Total non-cash amounts excluded from operating activities</b> | <b>8,869,369</b>   | <b>5,920,085</b>   | <b>5,743,820</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 28 FEBRUARY 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 or 10.00% whichever is the greater.

| Description  | Var. \$     | Var. %   |   |
|--|-------------|----------|---|
|  | \$          | %        |   |
| <b>Revenue from operating activities</b>   |             |          |   |
| <b>Fees and charges</b>  | 224,273     | 54.13%   | ▲ |
| 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>  | 19,845      | 16.06%   | ▲ |
| Favourable - Higher interest income on Reserve Funds and rates penalty interest.   |             |          |   |
| <b>Other revenue</b>   | 20,158      | 23.49%   | ▲ |
| Favourable - Additional revenue received, including insurance claims.  |             |          |   |
| <b>Profit on asset disposals</b>   | (30,405)    | (73.37%) | ▼ |
| Timing - Disposal of assets yet to be finalised.   |             |          |   |
| <b>Expenditure from operating activities</b>   |             |          |   |
| <b>Employee costs</b>  | 206,849     | 9.90%    | ▲ |
| Favourable - Due to employee vacancies.  |             |          |   |
| <b>Materials and contracts</b>   | 205,684     | 15.95%   | ▲ |
| Timing - works scheduling fluctuations throughout the year.  |             |          |   |
| <b>Utility charges</b>   | 26,872      | 12.89%   | ▲ |
| Timing - Due to bimonthly billing cycle.   |             |          |   |
| <b>Depreciation</b>  | 214,290     | 3.59%    | ▲ |
| Marginal variation to budget for depreciation.   |             |          |   |
| <b>Finance costs</b>   | 5,887       | 17.78%   | ▲ |
| Favourable - increased interest received on Reserve Funds.   |             |          |   |
| <b>Non cash amounts excluded from operating activities</b>   | (176,265)   | (2.98%)  | ▼ |
| Depreciation - Marginal variation to budget for depreciation.  |             |          |   |
| <b>Inflows from investing activities</b>   |             |          |   |
| <b>Proceeds from capital grants, subsidies and contributions</b>   | (1,564,948) | (53.38%) | ▼ |
| Timing - Funding progress claims to be submitted.  |             |          |   |
| <b>Proceeds from disposal of assets</b>  | 4,500       | 11.25%   | ▲ |
| Variation due to timing of disposal - Written Down Value of asset  |             |          |   |
| <b>Outflows from investing activities</b>  |             |          |   |
| <b>Acquisition of property, plant and equipment</b>  | 40,491      | 14.30%   | ▲ |
| Timing - Purchase of assets will progress throughout the year  |             |          |   |
| <b>Acquisition of infrastructure</b>   | 62,537      | 2.14%    | ▲ |
| Timing - Capital works will progress throughout the year   |             |          |   |
| <b>Surplus or deficit at the start of the financial year</b>   | 235,327     | 10.37%   | ▲ |
| Surplus forecast while setting the budget was less than the final surplus recognised in the audited Annual Financial Statements to 30 June 2025. |             |          |   |
| <b>Surplus or deficit after imposition of general rates</b>  | (514,460)   | (14.10%) | ▼ |
| 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 28 FEBRUARY 2026**

**1 RESERVE ACCOUNTS**

| Reserve account name                          | Budget           |                  |                    |                  | Actual           |                  |                   |                  |
|---|------------------|------------------|--------------------|------------------|------------------|------------------|-------------------|------------------|
|   | Opening Balance  | Transfers In (+) | Transfers Out (-)  | Closing Balance  | Opening Balance  | Transfers In (+) | Transfers Out (-) | Closing Balance  |
|   | \$               | \$               | \$                 | \$               | \$               | \$               | \$                | \$               |
| <b>Reserve accounts restricted by Council</b> |                  |                  |                    |                  |                  |                  |                   |                  |
| Long Service Leave Reserve                    | 41,842           | 0                | 0                  | 41,842           | 41,842           | 0                | 0                 | 41,842           |
| Depot Improvement Reserve                     | 71,372           | 25,000           | 0                  | 96,372           | 71,372           | 0                | 0                 | 71,372           |
| Plant Reserve                                 | 1,015,082        | 950,000          | (973,000)          | 992,082          | 1,015,082        | 104,669          | 0                 | 1,119,751        |
| Housing Reserve                               | 572,792          | 150,000          | 0                  | 722,792          | 572,792          | 0                | 0                 | 572,792          |
| Wongan Hills Community Resource Centre Rese   | 12,923           | 0                | 0                  | 12,923           | 12,923           | 0                | 0                 | 12,923           |
| Swimming Pool Reserve                         | 73,188           | 100,000          | (30,000)           | 143,188          | 73,188           | 0                | 0                 | 73,188           |
| Historical Publications Reserve               | 7,126            | 0                | (7,126)            | 0                | 7,126            | 0                | 0                 | 7,126            |
| Special Projects Reserve                      | 970,818          | 8,713            | (149,526)          | 830,005          | 970,818          | 0                | 0                 | 970,818          |
| Waste Management Reserve                      | 60,366           | 150,000          | 0                  | 210,366          | 60,366           | 0                | 0                 | 60,366           |
| Housing - Stickland Street Reserve            | 73,582           | 5,000            | 0                  | 78,582           | 73,582           | 0                | 0                 | 73,582           |
| Housing - Quinlan Street Reserve              | 54,915           | 5,000            | 0                  | 59,915           | 54,915           | 0                | 0                 | 54,915           |
| Housing - Patterson Street Reserve            | 69,357           | 5,000            | 0                  | 74,357           | 69,357           | 0                | 0                 | 69,357           |
| Sporting Co-Location Reserve                  | 113,360          |                  | 0                  | 113,360          | 113,360          | 0                | 0                 | 113,360          |
| Building Asset Management Reserve             | 547,482          | 150,000          | (153,500)          | 543,982          | 547,482          | 0                | 0                 | 547,482          |
|   | <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>104,669</b>   | <b>0</b>          | <b>3,788,874</b> |

## 2 CAPITAL ACQUISITIONS

| Capital acquisitions                                | Amended          |                  | YTD Actual       | YTD Variance     |
|---|------------------|------------------|------------------|------------------|
|   | Budget           | YTD Budget       |                  |                  |
|   | \$               | \$               | \$               | \$               |
| Buildings   | 22,500           | 9,000            | 8,337            | (663)            |
| Buildings - specialised                             | 2,105,700        | 119,500          | 93,917           | (25,583)         |
| Furniture and equipment                             | 59,700           | 52,700           | 38,181           | (14,519)         |
| Plant and equipment                                 | 929,000          | 37,000           | 37,414           | 414              |
| Motor vehicles                                      | 505,000          | 65,000           | 64,860           | (140)            |
| <b>Acquisition of property, plant and equipment</b> | <b>3,621,900</b> | <b>283,200</b>   | <b>242,709</b>   | <b>(40,491)</b>  |
| Infrastructure - roads                              | 5,006,607        | 2,579,459        | 2,547,038        | (32,421)         |
| Infrastructure other - footpaths                    | 164,716          | 164,716          | 154,117          | (10,599)         |
| Infrastructure other - other                        | 269,299          | 174,515          | 154,998          | (19,517)         |
| <b>Acquisition of infrastructure</b>                | <b>5,440,622</b> | <b>2,918,690</b> | <b>2,856,153</b> | <b>(62,537)</b>  |
| <b>Total capital acquisitions</b>                   | <b>9,062,522</b> | <b>3,201,890</b> | <b>3,098,862</b> | <b>(103,028)</b> |
| <b>Capital Acquisitions Funded By:</b>              |                  |                  |                  |                  |
| Capital grants and contributions                    | 4,397,316        | 2,931,544        | 1,369,798        | (1,561,746)      |
| Borrowings  | 1,500,000        | 0                | 0                | 0                |
| Other (disposals & C/Fwd)                           | 449,000          | 40,000           | 44,500           | 4,500            |
| Reserve accounts                                    |                  |                  |                  |                  |
| Plant Reserve                                       | 973,000          |                  | 0                | 0                |
| Swimming Pool Reserve                               | 30,000           |                  | 0                | 0                |
| Historical Publications Reserve                     | 7,126            |                  | 0                | 0                |
| Special Projects Reserve                            | 149,526          |                  | 0                | 0                |
| Building Asset Management Reserve                   | 153,500          |                  | 0                | 0                |
| Contribution - operations                           | 1,403,054        | 230,346          | 1,684,564        | 1,454,218        |
| <b>Capital funding total</b>                        | <b>9,062,522</b> | <b>3,201,890</b> | <b>3,098,862</b> | <b>(103,028)</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

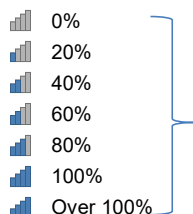
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

Capital expenditure total

Level of completion indicators

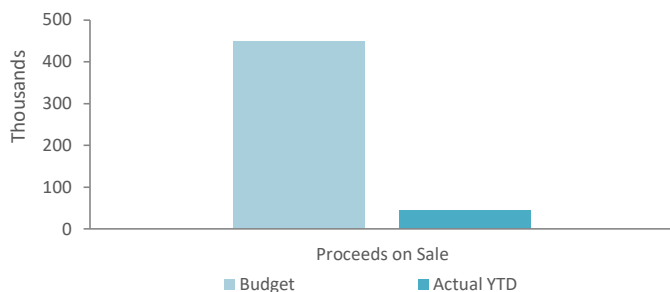


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

|                     |        | Amended   |                  |                  | Variance       |          |
|---------------------|--------|---|------------------|------------------|----------------|----------|
| Account Description |        | Budget  | YTD Budget       | YTD Actual       | (Under)/Over   |          |
|                     |        | \$  | \$               | \$               | \$             |          |
|                     | 00001  | CRC Capital Expense (Buildings) - CAPEX                       | 8,500            | 8,500            | 10,658         | (2,158)  |
|                     | 00002  | 16 Moore Street (Buildings)- CAPEX                            | 18,500           | 5,000            | 4,247          | 753      |
|                     | 00004  | Ballidu Hall (Buildings)- CAPEX                               | 153,500          | 20,000           | 0              | 20,000   |
|                     | 00005  | Federation Park (Cadoux) - Capex                              | 22,500           | 1,000            | 726            | 274      |
|                     | 00007  | Sports Pavilion - Remedial Repairs to Walls / Railings        | 19,000           | 7,000            | 6,627          | 373      |
|                     | 00008  | Depot Bldg. Capital (Buildings) - CAPEX                       | 49,000           | 20,000           | 16,943         | 3,057    |
|                     | 00009  | Museum - CAPEX  | 77,000           | 25,000           | 24,773         | 227      |
|                     | 00012  | Capex - Staff Housing - Shields Crescent                      | 0                | 0                | 2,639          | (2,639)  |
|                     | 00013  | Capex - Staff Housing - Stickland St - Driveways              | 4,000            | 4,000            | 1,451          | 2,549    |
|                     | 00016  | Capex - Ninan/Hinds BFB Fire Shed                             | 1,500,000        | 0                | 0              | 0        |
|                     | 00025  | Ballidu Sports Complex (Buildings) - CAPEX                    | 9,800            | 0                | 0              | 0        |
|                     | 00027  | Emergency Power Backup Generator - Sports Pavilion            | 5,000            | 5,000            | 2,982          | 2,018    |
|                     | 00029  | Sundry Plant and Equipment (CAPEX)                            | 40,000           | 25,000           | 21,265         | 3,736    |
|                     | 00036  | WH Cemetery Toilet  | 0                | 0                | 2,114          | (2,114)  |
|                     | 00040  | Emergency Power Backup Generator - CRC                        | 7,000            | 7,000            | 13,167         | (6,167)  |
|                     | 00043  | Cadoux Rec Centre - Repair Lights Bball and Main Area         | 15,500           | 0                | 0              | 0        |
|                     | 00044  | Cadoux Rec Centre - Ablution Plumbing                         | 32,700           | 3,000            | 2,356          | 644      |
|                     | 00045  | WH Civic Centre - Conservation Works                          | 107,100          | 10,000           | 6,298          | 3,702    |
|                     | 00046  | WH Swimming Pool - Changeroom upgrade and Swim Club doo       | 39,600           | 10,000           | 6,344          | 3,656    |
|                     | 00047  | WH - Old Bowling Club Building - Demolition                   | 56,500           | 0                | 0              | 0        |
|                     | 00048  | W.H. Recreation Complex (Fencing) - CAPEX                     | 15,000           | 15,000           | 15,000         | 0        |
|                     | 00049  | Toyota Kluger 2022 (WB2)                                      | 65,000           | 65,000           | 64,860         | 141      |
|                     | 00050  | Toyota Rav 2021 (WB7)   | 40,000           | 0                | 0              | 0        |
|                     | 00051  | Volvo L70F Loader (LDR6)                                      | 375,000          | 0                | 0              | 0        |
|                     | 00052  | Vertimower (VM2)  | 25,000           | 0                | 0              | 0        |
|                     | 00053  | Tri-axle semi tipper trailer (TK35)                           | 150,000          | 0                | 0              | 0        |
|                     | 00054  | Street Sweeper  | 157,000          | 0                | 0              | 0        |
|                     | 00055  | Cat 12M Grader - Maintenance (G17)                            | 490,000          | 0                | 0              | 0        |
|                     | 00056  | Machinery Float (TK35 & TK36)                                 | 80,000           | 0                | 0              | 0        |
|                     | 50005  | Cemetery WH Capex (Infras Other) - CAPEX                      | 39,500           | 39,500           | 38,343         | 1,157    |
|                     | 50007  | WH Swimming Pool (Infrastructure Other) - CAPEX               | 65,500           | 65,500           | 56,688         | 8,812    |
|                     | 50015  | Community Park BBQ  | 0                | 0                | 2,078          | (2,078)  |
|                     | 70000  | Computer Hardware (F&E)- CAPEX                                | 22,000           | 15,000           | 4,166          | 10,834   |
|                     | 70002  | CRC Capital Expense - Replace Carpet Function Room - (F&E)(   | 17,700           | 17,700           | 15,044         | 2,656    |
|                     | 70003  | IT Network Equipment- Depot Buildings (F&E)                   | 20,000           | 20,000           | 18,972         | 1,028    |
|                     | ARoads | RRG Funded Capital Roadworks (Infras Roads)                   | 1,596,237        | 1,064,158        | 1,108,330      | (44,172) |
|                     | BROADS | R2R Funded Capital Roadworks (Infras Roads)                   | 912,093          | 608,062          | 586,843        | 21,219   |
|                     | D0183  | Shields Crescent, Airport Road, Ackland Street & Swimming Poc | 164,716          | 164,716          | 154,117        | 10,599   |
|                     | E0006  | Signage Various Locations                                     | 60,027           | 0                | 0              | 0        |
|                     | E0032  | Ballidu Southeast Road & Townsend St Intersection             | 65,000           | 65,000           | 66,215         | (1,215)  |
|                     | E0007  | Moonjin West Road - 2km Gravel Resheet                        | 142,239          | 142,239          | 124,993        | 17,246   |
|                     | C0020  | Mocardy Dam & Railway Dam - Automation WH Oval Tanks          | 104,272          | 69,515           | 59,967         | 9,548    |
|                     | WSFN   | Wheatbelt Secondary Freight Network Roadworks (Infra Roads)   | 2,292,838        | 700,000          | 660,656        | 39,344   |
|                     |        | <b>9,064,322</b>  | <b>3,201,890</b> | <b>3,098,862</b> | <b>103,028</b> |          |

3 DISPOSAL OF ASSETS

| Asset Ref.                 | Asset description                    | Budget         |                |                |                 | YTD Actual     |               |               |          |
|----------------------------|--------------------------------------|----------------|----------------|----------------|-----------------|----------------|---------------|---------------|----------|
|                            |                                      | Net Book Value | Proceeds       | Profit         | (Loss)          | Net Book Value | Proceeds      | Profit        | (Loss)   |
|                            |                                      | \$             | \$             | \$             | \$              | \$             | \$            | \$            | \$       |
| <b>Motor Vehicles</b>      |                                      |                |                |                |                 |                |               |               |          |
| 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               | 0              | 0             | 0             | 0        |
| <b>Plant and equipment</b> |                                      |                |                |                |                 |                |               |               |          |
| PE00046                    | Cat 12M Grader - Maintenance (G17)   | 260,490        | 210,000        | 0              | (50,490)        | 0              | 0             | 0             | 0        |
| PE00018                    | Volvo L70F Loader (LDR6)             | 38,400         | 85,000         | 46,600         | 0               | 0              | 0             | 0             | 0        |
| PE00014                    | Machinery Float (TRL13)              | 11,200         | 30,000         | 18,800         | 0               | 0              | 0             | 0             | 0        |
| PE00009                    | Tri-Axle semi tipper trailer (TRL25) | 22,384         | 35,000         | 12,616         | 0               | 0              | 0             | 0             | 0        |
| PE00020                    | Vertimower (VM2)                     | 6,048          | 10,000         | 3,952          | 0               | 0              | 0             | 0             | 0        |
|                            |                                      | <b>376,083</b> | <b>449,000</b> | <b>123,407</b> | <b>(50,490)</b> | <b>33,466</b>  | <b>44,500</b> | <b>11,034</b> | <b>0</b> |



4 OTHER CURRENT ASSETS

|   | Opening<br>Balance<br>1 July 2025 | Asset<br>Increase | Asset<br>Reduction | Closing<br>Balance<br>28 February 202 |
|---|-----------------------------------|-------------------|--------------------|---------------------------------------|
|   | \$                                | \$                | \$                 | \$                                    |
| <b>Other current assets</b>                               |                                   |                   |                    |                                       |
| Financial assets at amortised cost                        | 20,118                            |                   | (9,968)            | 10,150                                |
| <b>Inventory</b>  |                                   |                   |                    |                                       |
| Inventories - Fuel  | 13,528                            | 36,008            |                    | 49,536                                |
| <b>Other assets</b>                                       |                                   |                   |                    |                                       |
| Prepayments   | 12,086                            |                   |                    | 12,086                                |
| Contract assets   | 15,000                            |                   | (15,000)           | 0                                     |
| <b>Total other current assets</b>                         | <b>60,732</b>                     | <b>36,008</b>     | <b>(24,968)</b>    | <b>71,772</b>                         |
| <b>Amounts shown above include GST (where applicable)</b> |                                   |                   |                    |                                       |

KEY INFORMATION

**Inventory**

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

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

5 BORROWINGS

Repayments - borrowings

| Information on borrowings<br>Particulars | Loan No. | 1 July 2025<br>\$ | New Loans    |                  | Principal Repayments |                  | Principal Outstanding |                  | Interest Repayments |                 |
|--|----------|-------------------|--------------|------------------|----------------------|------------------|-----------------------|------------------|---------------------|-----------------|
|  |          |                   | Actual<br>\$ | Budget<br>\$     | Actual<br>\$         | Budget<br>\$     | Actual<br>\$          | Budget<br>\$     | Actual<br>\$        | Budget<br>\$    |
| Recreation Centre Improvements           | 152      | 1,528,820         | 0            | 0                | (45,521)             | (91,519)         | 1,483,299             | 1,437,301        | (24,407)            | (30,640)        |
|  |          | 1,528,820         | 0            | 0                | (45,521)             | (91,519)         | 1,483,299             | 1,437,301        | (24,407)            | (30,640)        |
| <b>Self supporting loans</b>             |          |                   |              |                  |                      |                  |                       |                  |                     |                 |
| Construction of Aged Persons Units       |          | 170,222           | 0            | 0                | (9,968)              | (20,118)         | 160,254               | 150,104          | (2,819)             | (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        | (9,968)              | (20,118)         | 160,254               | 1,650,104        | (2,819)             | (6,031)         |
| <b>Total</b>                             |          | <b>1,699,042</b>  | <b>0</b>     | <b>1,500,000</b> | <b>(55,489)</b>      | <b>(111,637)</b> | <b>1,643,553</b>      | <b>3,087,405</b> | <b>(27,226)</b>     | <b>(36,671)</b> |
| Current borrowings                       |          | 111,637           |              |                  |                      |                  | 56,139                |                  |                     |                 |
| Non-current borrowings                   |          | 1,587,405         |              |                  |                      |                  | 1,587,414             |                  |                     |                 |
|  |          | <b>1,699,042</b>  |              |                  |                      |                  | <b>1,643,553</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.

6 LEASE LIABILITIES

Movement in carrying amounts

| Information on leases<br>Particulars | Lease No. | New Leases    |          |          | Principal Repayments |                | Principal Outstanding |              | Interest Repayments |          |
|--------------------------------------|-----------|---------------|----------|----------|----------------------|----------------|-----------------------|--------------|---------------------|----------|
|                                      |           | 1 July 2025   | Actual   | Budget   | Actual               | Budget         | Actual                | Budget       | Actual              | Budget   |
|                                      |           | \$            | \$       | \$       | \$                   | \$             | \$                    | \$           | \$                  |          |
| Photocopiers                         |           | 18,110        | 0        | 0        | (7,255)              | (9,056)        | 10,855                | 9,054        | 0                   | 0        |
| <b>Total</b>                         |           | <b>18,110</b> | <b>0</b> | <b>0</b> | <b>(7,255)</b>       | <b>(9,056)</b> | <b>10,855</b>         | <b>9,054</b> | <b>0</b>            | <b>0</b> |
| Current lease liabilities            |           | 9,674         |          |          |                      |                | 2,418                 |              |                     |          |
| Non-current lease liabilities        |           | 8,436         |          |          |                      |                | 8,436                 |              |                     |          |
|                                      |           | <b>18,110</b> |          |          |                      |                | <b>10,854</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.

## 7 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>28 February 2026 |
|---|------|-----------------------------------|--|-----------------------|------------------------|--|
|   |      | \$                                | \$   | \$                    | \$                     | \$                                     |
| <b>Other current liabilities</b>        |      |                                   |  |                       |                        |  |
| <b>Other liabilities</b>                |      |                                   |  |                       |                        |  |
| Contract liabilities                    |      | 47,300                            | 0  | 124,421               |                        | 171,721                                |
| Capital grant/contributions liabilities |      | 99,417                            | 0  | 223,467               | (99,417)               | 223,467                                |
| <b>Total other liabilities</b>          |      | 146,717                           | 0  | 347,888               | (99,417)               | 395,188                                |
| <b>Employee Related Provisions</b>      |      |                                   |  |                       |                        |  |
| Provision for annual leave              |      | 203,631                           | 0  |                       | (49,426)               | 154,205                                |
| Provision for long service leave        |      | 199,704                           | 0  |                       | 1,818                  | 201,522                                |
| Other employee leave provisions         |      | 0                                 | 0  | 4,925                 |                        | 4,925                                  |
| <b>Total Provisions</b>                 |      | 403,335                           | 0  | 4,925                 | (47,608)               | 360,652                                |
| <b>Total other current liabilities</b>  |      | <b>550,052</b>                    | <b>0</b>   | <b>352,813</b>        | <b>(147,025)</b>       | <b>755,840</b>                         |

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 10 and 11

### KEY INFORMATION

#### Provisions

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

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

#### Employee Related Provisions

##### Short-term employee benefits

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

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

##### Other long-term employee benefits

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

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

#### Contract liabilities

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

#### Capital grant/contribution liabilities

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

8 GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Provider  | Unspent grant, subsidies and contributions liability |                |              |                |                | Grants, subsidies and |                  |                  |
|---|--|----------------|--------------|----------------|----------------|-----------------------|------------------|------------------|
|   | Liability  | Increase in    | Decrease in  | Liability      | Current        | Amended               | YTD              | YTD              |
|   | 1 July 2025  | Liability      | Liability    | 28 Feb 2026    | Liability      | Budget                | Budget           | Revenue          |
|   | \$   | \$             | (As revenue) | \$             | \$             | Revenue               | \$               | Actual           |
|   | \$   | \$             | \$           | \$             | \$             | \$                    | \$               | \$               |
| <b>Grants and subsidies</b>   |  |                |              |                |                |                       |                  |                  |
| WA Local Government Grants Commission (WALGGC) Financial Assistance Grants (General)  |  |                |              | 0              |                | 923,686               | 923,686          | 926,776          |
| WA Local Government Grants Commission (WALGGC) Financial Assistance Grants (Roads)    |  |                |              | 0              |                | 629,064               | 292,094          | 144,695          |
| Department of Fire & Emergency Services (DFES) ESL Operating Grant                    |  |                |              | 0              |                | 40,860                | 20,430           | 37,442           |
| Department of Fire & Emergency Services (DFES) BRMC Operating Grant                   | 0  | 124,421        | 0            | 124,421        | 124,421        | 146,540               | 73,270           | 41,474           |
| Department of Fire & Emergency Services (DFES) Disaster Resilience Grants - AWARE     | 0  | 0              | 0            | 0              | 0              | 0                     | 0                | 2,662            |
| State Library of WA State Library Grants  |  |                |              | 0              |                | 5,000                 | 0                |                  |
| Main Roads WA (MRWA) Street Lighting Subsidy  |  |                |              | 0              |                | 5,000                 | 0                |                  |
| Main Roads WA (MRWA) Direct Road Grant  |  |                |              | 0              |                | 314,538               | 314,538          | 314,538          |
| Department of Primary Industries & Regional Development (DPIRD) DPRID Operating Grant |  |                |              | 0              |                | 124,000               | 62,000           | 62,114           |
| Department of Primary Industries & Regional Development (DPIRD) Trainee Support Grant | 44,000   | 0              | 0            | 44,000         |                | 40,000                | 20,000           | 31,057           |
| Department of Primary Industries & Regional Development (DPIRD) Seniors Grant         | 3,300  | 0              | 0            | 3,300          |                |                       |                  |                  |
| CRC Adhoc Grants Staying In Place - Kick Start Grant                                  |  |                |              | 0              |                | 6,000                 | 3,000            | 10,500           |
| CRC Adhoc Grants Seniors Week (Quiz)  |  |                |              | 0              |                |                       |                  | 1,100            |
|   | <b>47,300</b>  | <b>124,421</b> | <b>0</b>     | <b>171,721</b> | <b>124,421</b> | <b>2,234,688</b>      | <b>1,709,018</b> | <b>1,572,357</b> |
| <b>Contributions</b>  |  |                |              |                |                |                       |                  |                  |
| Department of Fire & Emergency Services (DFES) ESL Administration Commission          |  |                |              | 0              | 0              | 4,000                 | 0                | 4,000            |
| DrumMuster DrumMuster Commission  |  |                |              | 0              | 0              | 500                   | 0                | 474              |
| RDA Wheatbelt Inc Student Support Officer Contribution                                |  |                |              | 0              | 0              | 5,000                 | 0                | 4,203            |
| Wongan Hills Tourism Group Contribution to Railway Toilets Mural                      |  |                |              | 0              | 0              | 0                     | 0                | 2,000            |
| Wongan Hills Progress Association Contribution to Railway Toilets Mural               |  |                |              | 0              | 0              | 0                     | 0                | 1,000            |
| Wongan Hills CWA Contribution to Railway Toilets Mural                                |  |                |              | 0              | 0              | 0                     | 0                | 1,000            |
| Wongan Hills Arts Society Contribution to Railway Toilets Mural                       |  |                |              | 0              | 0              | 0                     | 0                | 1,000            |
| Wongan Community Store Inc Contribution to Railway Toilets Mural                      |  |                |              | 0              | 0              | 0                     | 0                | 1,000            |
| Kondut Sports Council Contribution to Railway Toilets Mural                           |  |                |              | 0              | 0              | 0                     | 0                | 5,000            |
| Jobs and Skills WA Employer Incentive Completion Incentive - WAAMS 0413967 (MG)       |  |                |              | 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>0</b>         | <b>20,921</b>    |
| <b>TOTALS</b>   | <b>47,300</b>  | <b>124,421</b> | <b>0</b>     | <b>171,721</b> | <b>124,421</b> | <b>2,244,188</b>      | <b>1,709,018</b> | <b>1,593,277</b> |

9 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Provider   | Capital grant/contribution liabilities |                          |  |                          |                                     | Capital grants, subsidies and |                  |                          |
|--|--|--------------------------|--|--------------------------|-------------------------------------|-------------------------------|------------------|--------------------------|
|  | Liability<br>1 July 2025               | Increase in<br>Liability | Decrease in<br>Liability<br>(As revenue) | Liability<br>28 Feb 2026 | Current<br>Liability<br>28 Feb 2026 | Amended<br>Budget<br>Revenue  | YTD<br>Budget    | YTD<br>Revenue<br>Actual |
|  | \$                                     | \$                       | \$                                       | \$                       | \$                                  | \$                            | \$               | \$                       |
| <b>Capital grants and subsidies</b>              |  |                          |  |                          |                                     |                               |                  |                          |
| Department of Fire & Emergency Services (DFES)   |  | 0                        | 0  | 0                        | 0                                   | 11,250                        | 11,250           | 6,707                    |
| Department of Water and Environmental Regulation |  |                          |  |                          | 0                                   | 72,990                        | 72,990           | 59,000                   |
| Main Roads WA (MRWA)                             |  | 0                        | 106,134                                  | 0                        | 106,134                             | 1,062,430                     | 1,062,430        | 356,489                  |
| Main Roads WA (MRWA)                             |  | 0                        | 117,333                                  | 0                        | 117,333                             | 2,143,829                     | 1,478,695        | 643,167                  |
| Department of Infrastructure (CTH)               |  | 99,417                   | 0  | (99,417)                 | 0                                   | 959,459                       | 200,000          | 188,201                  |
| Department of Transport                          |  |                          |  |                          | 0                                   | 82,358                        | 41,179           | 41,742                   |
|  |  | <b>99,417</b>            | <b>223,467</b>                           | <b>(99,417)</b>          | <b>223,467</b>                      | <b>4,332,316</b>              | <b>2,866,544</b> | <b>1,295,306</b>         |
| <b>Capital contributions</b>                     |  |                          |  |                          |                                     |                               |                  |                          |
| Co-operative Bulk Handling                       |  | 0                        | 0  | 0                        | 0                                   | 65,000                        | 65,000           | 74,492                   |
|  |  | <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>223,467</b>                           | <b>(99,417)</b>          | <b>223,467</b>                      | <b>4,397,316</b>              | <b>2,931,544</b> | <b>1,369,798</b>         |

**SHIRE OF WONGAN-BALLIDU  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 28 FEBRUARY 2026**

**10 BUDGET AMENDMENTS**

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

| Description                                 | Council Resolution | Classification   | Non Cash   | Increase in    | Decrease in      | Amended        |
|---|--------------------|------------------|------------|----------------|------------------|----------------|
|   |                    |                  | Adjustment | Available      | Available        | Budget Running |
|   |                    |                  | \$         | Cash           | Cash             | Balance        |
|   |                    |                  |            | \$             | \$               | \$             |
| <b>Budget adoption</b>                      |                    |                  |            |                |                  | 0              |
| Capital Grants, subsidies and contributions | Oct                | Capital revenue  | 0          | 82,385         | 0                | 82,385         |
| Infrastructure - Roads                      | Oct                | Capital expenses | 0          | 0              | (123,578)        | (41,193)       |
| Transfer from Reserves                      | Oct                | Capital revenue  | 0          | 41,193         | 0                | 0              |
| Capital Grants, subsidies and contributions | Dec                | Capital revenue  | 0          | 216,667        | 0                | 216,667        |
| Infrastructure - Roads                      | Dec                | Capital expenses | 0          | 0              | (325,000)        | (108,333)      |
| Transfer from Reserves                      | Dec                | Capital revenue  | 0          | 108,333        | 0                | 0              |
|   |                    |                  |            | <b>448,578</b> | <b>(448,578)</b> | <b>0</b>       |

### 9.2.3 ANNUAL BUDGET REVIEW 2025/26 FOR THE PERIOD 1 JULY 2025 TO 31 DECEMBER 2025

|  |  |
|--|--|
| <b>FILE REFERENCE:</b>                 | F1.4   |
| <b>REPORT DATE:</b>                    | 2 March 2026                                   |
| <b>APPLICANT/PROPONENT:</b>            | N/A  |
| <b>OFFICER DISCLOSURE OF INTEREST:</b> | Nil  |
| <b>PREVIOUS MEETING REFERENCES:</b>    | ARIC – 11 March 2026                           |
| <b>AUTHOR:</b>                         | Melinda Lymon - Deputy Chief Executive Officer |
| <b>REVIEWER:</b>                       | Sam Dolzadelli – Chief Executive Officer       |
| <b>ATTACHMENTS:</b>                    | 9.2.3.1 Annual Budget Review                   |

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

Council is requested to consider and adopt the Annual Budget Review as presented in Attachment 9.2.3.1, including the Statement of Budget Review (Statement of Financial Activity) by Nature for the period 1 July 2025 to 31 December 2025 and approve the proposed budget amendments for the year ended 30 June 2026.

#### **BACKGROUND:**

Under the *Local Government (Financial Management) Regulations 1996*, Regulation 33A requires that local governments conduct a review of its annual budget between 1 January and the last day of February in each financial year. The Budget Review must be submitted to Council on or before 31 March in that financial year. A copy of the review and determination is to be provided to the Department of Local Government, Industry Regulation and Safety (DLGIRS) within 14 days of the adoption of the review.

On 6 August 2025, Council adopted the 2025/26 Annual Budget, which was formed as a balanced budget. A balanced budget refers to the budgeted closing funding position (surplus/deficit) being nil. Throughout the financial year, Council has approved budget amendments subsequent to the adoption of the original budget. These budget amendments are included in note 5 of the attached budget review.

#### **POLICY REQUIREMENTS:**

Council Policy 4.1 – Accounting

#### **LEGISLATIVE REQUIREMENTS:**

- *Local Government (Financial Management) Regulations 1996* – Regulation 33A

Regulation 33A (Review of Budget) of the *Local Government (Financial Management) Regulations 1996*, as amended, requires the local government to carry out a review of its annual budget between 1 January and 31 March each year as follows:

- (1) Between 1 January and the last day of February in each financial year a local government is to carry out a review of its annual budget for that year.

(2A) The review of an annual budget for a financial year must —

- (a) consider the local government’s financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and
  - (b) consider the local government’s financial position as at the date of the review; and
  - (c) review the outcomes for the end of that financial year that are forecast in the budget; and
  - (d) including the following –
    - (i) the annual budget adopted by the local government;
    - (ii) an update of each of the estimates included in the annual budget;
    - (iii) the actual amounts of expenditure, revenue and income as at the date of the review;
    - (iv) adjacent to each item in the annual budget adopted by the local government that states an amount, the estimated end-of-year amount for the item.
- (2) The review of an annual budget for a financial year must be submitted to the council on or before 31 March in that financial year.
- (3) A council is to consider a review submitted to it and is to determine\* whether or not to adopt the review, any parts of the review or any recommendations made in the review. \*Absolute majority required.
- (4) Within 14 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.

**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 1031 Materiality, 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.

**COMMENT:**

A budget review has been undertaken based on the accounts of the Shire as at 31 December 2025. This is in accordance with Regulation 33A of the *Local Government (Financial Management) Regulations 1996*.

In discussing proposed budget amendments, recommended budget amendments are categorised as either favourable, unfavourable or contra. These categories reflect the impact the budget amendment will have on the Shire's funding position (net current assets). For example, an increase in capital grant funding would be offset by increase in capital expenditure, assuming the increases are the same, there will be no impact on the Shire's funding position and thus will be a contra impact. An increase in revenue that was not originally budgeted for, or decrease in expenditure will be favourable, and the inverse will lead to an unfavourable impact.

The budget review has been undertaken at the account and job level, and an overall review by Nature. All accounts and jobs have had forecasts calculated and where a material variance exists across the nature category, a budget amendment in the relevant nature category has been proposed. The budget review is presented by way of the Statement of Financial Activity by Nature, and a column has been added to show the estimated year-end balance for 30 June 2026.

The Shire's audited opening surplus for 1 July 2025 is \$2,505,069, a favourable increase from the original adopted budget surplus of \$2,269,742.

Below is a snapshot of the Statement of Financial Activity by Nature used in the budget review, as found in the attachment. The estimated year end column illustrates the proposed amended budget for 30 June 2026. The variances are all permanent and not timing, as they require budget amendments and are not purely timing variances. The variances are calculated by subtracting the current budget from the estimated year-end figures. As the statement shows, the original adopted budget was a surplus/(deficit) of \$0 and the proposed amended budget (estimated) is also surplus of \$0 which takes into account the amendments to the 2025/26 Budget previously endorsed by Council.

The Budget Review was presented to the Audit, Risk and Improvement Committee at its meeting on 11 March 2026. The proposed budget amendments were updated following discussion regarding additional expenditure for the Waste Management Facility to shred an accumulated pile of wood and contaminated green waste.

Due to the significant pile of waste and the fire risk posed by the waste, a contractor is able to shred the waste, resulting in a proposed additional \$17,204 allocated to Materials and Contracts expenditure for these works to be carried out in the 2025/26 financial year. This amendment was resolved by the Audit, Risk and Improvement Committee for recommendation to Council.

SHIRE OF WONGAN-BALLIDU  
STATEMENT OF BUDGET REVIEW  
FOR THE PERIOD ENDED 31 DECEMBER 2025

| Budget v Actual                                |                     |                              |                     |                                  |                              |
|--|---------------------|------------------------------|---------------------|----------------------------------|------------------------------|
| Note   | Adopted Budget      | Updated Budget Estimates (a) | Year to Date Actual | Estimated Year at End Amount (b) | Predicted Variance (b) - (a) |
|  | \$                  | \$                           | \$                  | \$                               | \$                           |
| <b>OPERATING ACTIVITIES</b>                    |                     |                              |                     |                                  |                              |
| <b>Revenue from operating activities</b>       |                     |                              |                     |                                  |                              |
|  | 3,630,262           | 3,630,262                    | 3,617,976           | 3,630,262                        | 0                            |
|  | 120,072             | 120,072                      | 122,152             | 120,072                          | 0                            |
| 3.1  | 2,244,188           | 2,244,188                    | 1,219,852           | 2,110,065                        | (134,123) ▼                  |
|  | 621,529             | 621,529                      | 561,519             | 621,529                          | 0                            |
|  | 185,331             | 185,331                      | 73,840              | 185,331                          | 0                            |
|  | 128,700             | 128,700                      | 113,104             | 128,700                          | 0                            |
|  | 72,917              | 72,917                       |                     | 72,917                           | 0                            |
|  | <b>7,002,999</b>    | <b>7,002,999</b>             | <b>5,708,443</b>    | <b>6,868,876</b>                 | <b>(134,123)</b>             |
| <b>Expenditure from operating activities</b>   |                     |                              |                     |                                  |                              |
|  | (3,134,917)         | (3,134,917)                  | (1,458,142)         | (3,134,917)                      | 0                            |
| 3.2  | (1,934,679)         | (1,934,679)                  | (968,519)           | (2,001,883)                      | (67,204) ▼                   |
|  | (312,700)           | (312,700)                    | (133,619)           | (312,700)                        | 0                            |
|  | (8,942,286)         | (8,942,286)                  | (4,356,131)         | (8,942,286)                      | 0                            |
|  | (49,671)            | (49,671)                     | (21,307)            | (49,671)                         | 0                            |
|  | (306,392)           | (306,392)                    | (302,480)           | (306,392)                        | 0                            |
| 3.3  | (409,123)           | (409,123)                    | (209,330)           | (413,123)                        | (4,000) ▼                    |
|  | <b>(15,089,768)</b> | <b>(15,089,768)</b>          | <b>(7,449,528)</b>  | <b>(15,160,972)</b>              | <b>(71,204)</b>              |
|  | 8,869,369           | 8,869,369                    | 4,363,751           | 8,869,369                        | 0                            |
|  | <b>782,600</b>      | <b>782,600</b>               | <b>2,622,666</b>    | <b>577,273</b>                   | <b>(205,327)</b>             |
| <b>INVESTING ACTIVITIES</b>                    |                     |                              |                     |                                  |                              |
| <b>Inflows from investing activities</b>       |                     |                              |                     |                                  |                              |
|  | 4,098,264           | 4,397,316                    | 716,721             | 4,397,316                        | 0                            |
|  | 449,000             | 449,000                      | 0                   | 449,000                          | 0                            |
|  | 20,118              | 20,118                       | 9,968               | 20,118                           | 0                            |
|  | <b>4,567,382</b>    | <b>4,866,434</b>             | <b>726,689</b>      | <b>4,866,434</b>                 | <b>0</b>                     |
| <b>Outflows from investing activities</b>      |                     |                              |                     |                                  |                              |
|  | (2,128,200)         | (2,128,200)                  | (62,689)            | (2,128,200)                      | 0                            |
| 3.4  | (1,434,000)         | (1,434,000)                  | (33,227)            | (1,464,000)                      | (30,000) ▼                   |
|  | (59,700)            | (59,700)                     | (19,209)            | (59,700)                         | 0                            |
|  | (4,558,029)         | (5,006,607)                  | (1,330,985)         | (5,006,607)                      | 0                            |
|  | (434,015)           | (434,015)                    | (259,432)           | (434,015)                        | 0                            |
|  | <b>(8,613,944)</b>  | <b>(9,062,522)</b>           | <b>(1,705,542)</b>  | <b>(9,092,522)</b>               | <b>(30,000)</b>              |
|  | <b>(4,046,562)</b>  | <b>(4,196,088)</b>           | <b>(978,853)</b>    | <b>(4,226,088)</b>               | <b>(30,000)</b>              |
| <b>FINANCING ACTIVITIES</b>                    |                     |                              |                     |                                  |                              |
| <b>Cash inflows from financing activities</b>  |                     |                              |                     |                                  |                              |
|  | 1,500,000           | 1,500,000                    | 0                   | 1,500,000                        | 0                            |
|  | 1,163,626           | 1,313,152                    | 0                   | 1,313,152                        | 0                            |
|  | <b>2,663,626</b>    | <b>2,813,152</b>             | <b>0</b>            | <b>2,813,152</b>                 | <b>0</b>                     |
| <b>Cash outflows from financing activities</b> |                     |                              |                     |                                  |                              |
|  | (9,056)             | (9,056)                      | (4,030)             | (9,056)                          | 0                            |
|  | (111,637)           | (111,637)                    | (55,488)            | (111,637)                        | 0                            |
|  | (1,548,713)         | (1,548,713)                  | (79,323)            | (1,548,713)                      | 0                            |
|  | <b>(1,669,406)</b>  | <b>(1,669,406)</b>           | <b>(138,841)</b>    | <b>(1,669,406)</b>               | <b>0</b>                     |
|  | <b>994,220</b>      | <b>1,143,746</b>             | <b>(138,841)</b>    | <b>1,143,746</b>                 | <b>0</b>                     |
| <b>MOVEMENT IN SURPLUS OR DEFICIT</b>          |                     |                              |                     |                                  |                              |
| 3.5  | 2,269,742           | 2,269,742                    | 2,505,069           | 2,505,069                        | 235,327 ▲                    |
|  | 782,600             | 782,600                      | 2,622,666           | 577,273                          | (205,327)                    |
|  | (4,046,562)         | (4,196,088)                  | (978,853)           | (4,226,088)                      | (30,000)                     |
|  | <b>994,220</b>      | <b>1,143,746</b>             | <b>(138,841)</b>    | <b>1,143,746</b>                 | <b>0</b>                     |
|  | <b>0</b>            | <b>0</b>                     | <b>4,010,041</b>    | <b>0</b>                         | <b>0</b>                     |

The following is a summary of the budget impact of proposed budget amendments on the Statement of Financial Activity by Nature:

| <b>Nature or Type Item</b>                     | <b>Current Budget</b> | <b>Forecast</b> | <b>Change</b> |
|--|-----------------------|-----------------|---------------|
| Opening surplus                                | \$2,269,742           | \$2,505,069     | \$235,327     |
| Operating grants, subsidies and contributions  | \$1,552,750           | \$1,418,627     | (\$134,123)   |
| Materials and contracts                        | (\$1,934,679)         | (\$1,984,679)   | (\$67,204)    |
| Other expenditure                              | (\$409,123)           | (\$413,123)     | (\$4,000)     |
| Purchase of plant and equipment                | (\$1,434,000)         | (\$1,464,000)   | (\$30,000)    |
| <b>Impact on 30 June 2026 closing position</b> |                       |                 | <b>\$0</b>    |

The resulting funding position through the budget review and proposed budget amendments is a \$0 surplus forecast at 30 June 2026.

### **Budget Amendments**

Council approval of the budget amendments included in Note 5 of Attachment 9.2.3.1 is required. Explanations for each proposed budget amendment are included on the attachment.

There are no amendments proposed to the Reserve Funds as outlined in Note 4 of Attachment 9.2.3.1.

In addition to the budget amendments identified and proposed for endorsement, it has been recognised there were requests from Council during the 20 August 2025 Council Forum for the street numbering on kerbs within the townsites to be reinstated, as the previous numbering is no longer visible. This was following a request by emergency service agencies to assist with accurate identification of houses when a call out.

There is adequate budget within the 2025/26 materials and contracts budget for the street numbering to be incorporated within the current operating budget and will be implemented in the 2025/26 financial year.

### **VOTING REQUIREMENTS:**

Council will be required to adopt the budget review and approve the proposed budget amendments by absolute majority. This is required under Regulation 33A of the *Local Government (Financial Management) Regulations 1996* to adopt the budget review. Absolute majority is also required under Section 6.8(b) of the *Local Government Act 1995* for authorisation of expenditure not included in the adopted annual budget.

**ABSOLUTE MAJORITY REQUIRED:** Yes

## **COMMITTEE RECOMMENDATION:**

That Council:

3. Adopts the mid-year 2025/26 budget review as presented in Attachment 9.2.3.1, including the Forecast Statement of Financial Activity by Nature which proposes an amended budget closing surplus of \$0 at 30 June 2026.
4. Notes the schedule of proposed budget amendments (as included in Note 5 of Attachment 9.2.3.1) resulting in no change to the Shire's original budgeted closing position and net current assets at 30 June 2026.
5. Approve the proposed budget amendments to the 2025/26 Annual Budget, as presented in Attachment 9.2.3.1.

**SHIRE OF WONGAN-BALLIDU****BUDGET REVIEW REPORT****FOR THE PERIOD ENDED 31 DECEMBER 2025**

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

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SHIRE OF WONGAN-BALLIDU  
STATEMENT OF BUDGET REVIEW  
FOR THE PERIOD ENDED 31 DECEMBER 2025

| Budget v Actual   |                |                              |                     |                                  |                              |
|---|----------------|------------------------------|---------------------|----------------------------------|------------------------------|
| Note  | Adopted Budget | Updated Budget Estimates (a) | Year to Date Actual | Estimated Year at End Amount (b) | Predicted Variance (b) - (a) |
|   | \$             | \$                           | \$                  | \$                               | \$                           |
| <b>OPERATING ACTIVITIES</b>                                 |                |                              |                     |                                  |                              |
| <b>Revenue from operating activities</b>                    |                |                              |                     |                                  |                              |
|   | 3,630,262      | 3,630,262                    | 3,617,976           | 3,630,262                        | 0                            |
|   | 120,072        | 120,072                      | 122,152             | 120,072                          | 0                            |
| 3.1   | 2,244,188      | 2,244,188                    | 1,219,852           | 2,110,065                        | (134,123) ▼                  |
|   | 621,529        | 621,529                      | 561,519             | 621,529                          | 0                            |
|   | 185,331        | 185,331                      | 73,840              | 185,331                          | 0                            |
|   | 128,700        | 128,700                      | 113,104             | 128,700                          | 0                            |
|   | 72,917         | 72,917                       |                     | 72,917                           | 0                            |
|   | 7,002,999      | 7,002,999                    | 5,708,443           | 6,868,876                        | (134,123)                    |
| <b>Expenditure from operating activities</b>                |                |                              |                     |                                  |                              |
|   | (3,134,917)    | (3,134,917)                  | (1,458,142)         | (3,134,917)                      | 0                            |
| 3.2   | (1,934,679)    | (1,934,679)                  | (968,519)           | (2,001,883)                      | (67,204) ▼                   |
|   | (312,700)      | (312,700)                    | (133,619)           | (312,700)                        | 0                            |
|   | (8,942,286)    | (8,942,286)                  | (4,356,131)         | (8,942,286)                      | 0                            |
|   | (49,671)       | (49,671)                     | (21,307)            | (49,671)                         | 0                            |
|   | (306,392)      | (306,392)                    | (302,480)           | (306,392)                        | 0                            |
| 3.3   | (409,123)      | (409,123)                    | (209,330)           | (413,123)                        | (4,000) ▼                    |
|   | (15,089,768)   | (15,089,768)                 | (7,449,528)         | (15,160,972)                     | (71,204)                     |
|   | 8,869,369      | 8,869,369                    | 4,363,751           | 8,869,369                        | 0                            |
| <b>Amount attributable to operating activities</b>          | 782,600        | 782,600                      | 2,622,666           | 577,273                          | (205,327)                    |
| <b>INVESTING ACTIVITIES</b>                                 |                |                              |                     |                                  |                              |
| <b>Inflows from investing activities</b>                    |                |                              |                     |                                  |                              |
|   | 4,098,264      | 4,397,316                    | 716,721             | 4,397,316                        | 0                            |
|   | 449,000        | 449,000                      | 0                   | 449,000                          | 0                            |
|   | 20,118         | 20,118                       | 9,968               | 20,118                           | 0                            |
|   | 4,567,382      | 4,866,434                    | 726,689             | 4,866,434                        | 0                            |
| <b>Outflows from investing activities</b>                   |                |                              |                     |                                  |                              |
|   | (2,128,200)    | (2,128,200)                  | (62,689)            | (2,128,200)                      | 0                            |
| 3.4   | (1,434,000)    | (1,434,000)                  | (33,227)            | (1,464,000)                      | (30,000) ▼                   |
|   | (59,700)       | (59,700)                     | (19,209)            | (59,700)                         | 0                            |
|   | (4,558,029)    | (5,006,607)                  | (1,330,985)         | (5,006,607)                      | 0                            |
|   | (434,015)      | (434,015)                    | (259,432)           | (434,015)                        | 0                            |
|   | (8,613,944)    | (9,062,522)                  | (1,705,542)         | (9,092,522)                      | (30,000)                     |
| <b>Amount attributable to investing activities</b>          | (4,046,562)    | (4,196,088)                  | (978,853)           | (4,226,088)                      | (30,000)                     |
| <b>FINANCING ACTIVITIES</b>                                 |                |                              |                     |                                  |                              |
| <b>Cash inflows from financing activities</b>               |                |                              |                     |                                  |                              |
|   | 1,500,000      | 1,500,000                    | 0                   | 1,500,000                        | 0                            |
|   | 1,163,626      | 1,313,152                    | 0                   | 1,313,152                        | 0                            |
|   | 2,663,626      | 2,813,152                    | 0                   | 2,813,152                        | 0                            |
| <b>Cash outflows from financing activities</b>              |                |                              |                     |                                  |                              |
|   | (9,056)        | (9,056)                      | (4,030)             | (9,056)                          | 0                            |
|   | (111,637)      | (111,637)                    | (55,488)            | (111,637)                        | 0                            |
|   | (1,548,713)    | (1,548,713)                  | (79,323)            | (1,548,713)                      | 0                            |
|   | (1,669,406)    | (1,669,406)                  | (138,841)           | (1,669,406)                      | 0                            |
| <b>Amount attributable to financing activities</b>          | 994,220        | 1,143,746                    | (138,841)           | 1,143,746                        | 0                            |
| <b>MOVEMENT IN SURPLUS OR DEFICIT</b>                       |                |                              |                     |                                  |                              |
| 3.5   | 2,269,742      | 2,269,742                    | 2,505,069           | 2,505,069                        | 235,327 ▲                    |
| Amount attributable to operating activities                 | 782,600        | 782,600                      | 2,622,666           | 577,273                          | (205,327)                    |
| Amount attributable to investing activities                 | (4,046,562)    | (4,196,088)                  | (978,853)           | (4,226,088)                      | (30,000)                     |
| Amount attributable to financing activities                 | 994,220        | 1,143,746                    | (138,841)           | 1,143,746                        | 0                            |
| <b>Surplus or deficit after imposition of general rates</b> | 0              | 0                            | 4,010,041           | 0                                | 0                            |

## 1. BASIS OF PREPARATION

This budget review 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 budget review 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.

*Local Government (Financial Management) Regulations 1996, regulation 33A* prescribes contents of the budget review.

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for the statement of financial activity, the budget review 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.

### **Year to Date Actual balances**

Balances shown in this budget as Year to Date Actual are based on records at the time of preparation of the budget review and are subject to final adjustments.

### **Rounding off figures**

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

### **THE LOCAL GOVERNMENT REPORTING ENTITY**

All funds through which the Shire of Wongan-Ballidu 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.

### **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 budget review.

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 current financial year:

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

### **MATERIAL ACCOUNTING POLICIES**

Material accounting policies utilised in the preparation of these statements are as described within the 2025-26 Annual Budget. Please refer to the adopted budget document for details of these policies.

2 NET CURRENT FUNDING POSITION  
EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

|  | Audited Actual<br>30 June 2025 | Adopted Budget<br>30 June 2026 | Updated Budget<br>Estimates<br>30 June 2026 | Year to Date Actual<br>31 December 2025 | Estimated Year at<br>End Amount<br>30 June 2026 |
|--|--------------------------------|--------------------------------|---|---|---|
|  | \$                             | \$                             | \$  | \$                                      | \$  |
| <b>(a) Composition of estimated net current assets</b> |                                |                                |   |   |   |
| <b>Current assets</b>                                  |                                |                                |   |   |   |
| Cash and cash equivalents                              | 6,535,394                      | 4,356,826                      | 4,207,300                                   | 8,073,975                               | 4,207,300                                       |
| Financial assets                                       | 20,118                         | 20,118                         | 20,118                                      | 10,150                                  | 20,118  |
| Trade and other receivables                            | 1,453,532                      | 416,014                        | 416,014                                     | 1,250,641                               | 416,014   |
| Inventories  | 13,528                         | 14,354                         | 14,354                                      | 17,047                                  | 14,354  |
| Other assets   | 27,086                         | 12,086                         | 12,086                                      | 12,086                                  | 12,086  |
| Contract assets  |                                | 554,660                        | 554,660                                     |   | 554,660   |
|  | 8,049,658                      | 5,374,058                      | 5,224,532                                   | 9,363,899                               | 5,224,532                                       |
| <b>Less: current liabilities</b>                       |                                |                                |   |   |   |
| Trade and other payables                               | (1,332,056)                    | (835,083)                      | (835,083)                                   | (164,224)                               | (835,083)                                       |
| Contract liabilities                                   | (47,300)                       | (47,300)                       | (47,300)                                    | 0                                       | (47,300)  |
| Capital grant/contribution liability                   | (99,417)                       | 0                              | 0   | (1,082,339)                             | 0   |
| Lease liabilities                                      | (9,674)                        | (9,239)                        | (9,239)                                     | (4,837)                                 | (9,239)   |
| Borrowings   | (111,627)                      | (111,637)                      | (111,637)                                   | (56,139)                                | (111,637)                                       |
| Employee related provisions                            | (403,335)                      | (432,102)                      | (432,102)                                   | (375,461)                               | (432,102)                                       |
| Other provisions                                       | 0                              | (12,005)                       | (12,005)                                    | 0                                       | (12,005)  |
|  | (2,003,409)                    | (1,447,366)                    | (1,447,366)                                 | (1,683,000)                             | (1,447,366)                                     |
| <b>Net current assets</b>                              | 6,046,249                      | 3,926,692                      | 3,777,166                                   | 7,680,899                               | 3,777,166                                       |
| Less: Total adjustments to net current assets          | (3,541,180)                    | (3,926,692)                    | (3,777,166)                                 | (3,670,858)                             | (3,777,166)                                     |
| <b>Closing funding surplus / (deficit)</b>             | 2,505,069                      | 0                              | 0   | 4,010,041                               | 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.

|  | Audited Actual<br>30 June 2025 | Adopted Budget<br>30 June 2026 | Updated Budget<br>Estimates<br>30 June 2026 | Year to Date Actual<br>31 December 2025 | Estimated Year at<br>End Amount<br>30 June 2026 |
|--|--------------------------------|--------------------------------|---|---|---|
|  | \$                             | \$                             | \$  | \$                                      | \$  |
| <b>Adjustments to net current assets</b>                           |                                |                                |   |   |   |
| Less: Reserve accounts   | (3,684,205)                    | (4,069,292)                    | (3,919,766)                                 | (3,763,526)                             | (3,919,766)                                     |
| Less: Financial assets at amortised cost - self supporting loans   | (20,118)                       | (20,118)                       | (20,118)                                    | (10,150)                                | (20,118)  |
| Add: Current liabilities not expected to be cleared at end of year |                                |                                |   |   |   |
| - Current portion of borrowings                                    | 111,627                        | 111,637                        | 111,637                                     | 56,139                                  | 111,637   |
| - Current portion of lease liabilities                             | 9,674                          | 9,239                          | 9,239                                       | 4,837                                   | 9,239   |
| - Current portion of provisions held in reserve                    | 41,842                         | 41,842                         | 41,842                                      | 41,842                                  | 41,842  |
| <b>Total adjustments to net current assets</b>                     | (3,541,180)                    | (3,926,692)                    | (3,777,166)                                 | (3,670,858)                             | (3,777,166)                                     |

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

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

|   | Audited Actual<br>30 June 2025 | Adopted Budget<br>30 June 2026 | Updated Budget<br>Estimates<br>30 June 2026 | Year to Date Actual<br>31 December 2025 | Estimated Year at<br>End Amount<br>30 June 2026 |
|---|--------------------------------|--------------------------------|---|---|---|
|   | \$                             | \$                             | \$  | \$                                      | \$  |
| <b>Adjustments to operating activities</b>  |                                |                                |   |   |   |
| Less: Profit on asset disposals   | (106,838)                      | (72,917)                       | (72,917)                                    | 0                                       | (72,917)  |
| Less: Fair value adjustments to financial assets at fair value through profit or loss | (4,440)                        | 0                              | 0   | 0                                       | 0   |
| Add: Loss on disposal of assets   | 161,326                        | 0                              | 0   | 0                                       | 0   |
| Add: Depreciation on assets   | 8,848,219                      | 8,942,286                      | 8,942,286                                   | 4,356,131                               | 8,942,286                                       |
| Non-cash movements in non-current assets and liabilities:                             |                                |                                |   |   |   |
| Pensioner deferred rates  | 0                              | 0                              | 0   | 7,620                                   | 7,620   |
| <b>Non-cash amounts excluded from operating activities</b>                            | 8,898,267                      | 8,869,369                      | 8,869,369                                   | 4,363,751                               | 8,876,989                                       |

**SHIRE OF WONGAN-BALLIDU**  
**NOTES TO THE REVIEW OF THE ANNUAL BUDGET**  
**FOR THE PERIOD ENDED 31 DECEMBER 2025**

**3 PREDICTED VARIANCES**

|  |   | <b>Variance</b> |
|--|---|-----------------|
|  |   | <u>\$</u>       |
| <b>Revenue from operating activities</b>     |   |                 |
| 3.1  | <b>Grants, subsidies and contributions</b><br>Due to the prepayment of a portion of the 2025/26 Federal Assistance Grant on 24 June 2025, the budgeted balance to be received during 2025/26 is less than forecast. Based on advice received, the prepayment was to be 50% of the annual Financial Assistance Grants, though the final figures were released with the prepayment amount being 54%. The balance of the FAGS to be paid in 2025/26 is less than the budget.             | (134,123) ▼     |
| <b>Expenditure from operating activities</b> |   |                 |
| 3.2  | <b>Materials and contracts</b><br>(\$40,000) To allow for additional works required at the Wongan Hills Waste Management Facility, including excavation of an additional land fill pit, and shredding of the accumulated pile of wood and green waste.<br>(\$10,000) To allow for the purchase of additional PPE for the Bushfire Volunteers. DFES has approved for additional funding to be provided to cover the cost of the PPE. The funding will be income in the 2026/27 Budget. | (67,204) ▼      |
| 3.3  | <b>Other expenditure</b><br>(\$4,000) For the Honorarium payments for the Chief Bush Fire Control Officer and Deputy Chief Bush Fire Control Officer in accordance with Policy 1.10 Honorariums - Chief Bush Fire Control Officer and Deputy Chief Bush Fire Control Officer.   | (4,000) ▼       |
| <b>Outflows from investing activities</b>    |   |                 |
| 3.4  | <b>Purchase of plant and equipment</b><br>To allow for procurement and installation of a generator at the Wongan Hills Medical Centre.  | (30,000) ▼      |
| 3.5  | <b>Surplus or deficit at the start of the financial year</b><br>The forecast surplus included in the 2025/26 Budget was less than the final audited surplus as at 30 June 2025, this provides for additional funds within the 2025/26 financial year.   | 235,327 ▲       |

4. RESERVES

| Reserve Description  | Actual Opening Balance | CURRENT FULL YEAR'S BUDGET |                     |                       |                    | ACTUAL YTD AT 31 DECEMBER 2025 |                     |                       |                                 | ESTIMATED YEAR AT END AMOUNT - 30 JUNE 2026 |                     |                       |                  |
|--|------------------------|----------------------------|---------------------|-----------------------|--------------------|--------------------------------|---------------------|-----------------------|---------------------------------|---|---------------------|-----------------------|------------------|
|  |                        | Transfer in / Interest     | Transfer to Reserve | Transfer from Reserve | Budget EOY Balance | Interest Earned                | Transfer to Reserve | Transfer from Reserve | Actual Balance 31 December 2025 | Interest Earned                             | Transfer to Reserve | Transfer from Reserve | Actual Balance   |
| Community Resource Centre Reserve                                | 12,923                 |                            | -                   | -                     | 12,923             | -                              | -                   | -                     | 12,923                          | -   | -                   | -                     | 12,923           |
| Depot Improvement Reserve  | 71,372                 |                            | 25,000              | -                     | 96,372             | -                              | -                   | -                     | 71,372                          | -   | 25,000              | -                     | 96,372           |
| Historical Publications Reserve                                  | 7,126                  |                            | -                   | (7,126)               | -                  | -                              | -                   | -                     | 7,126                           | -   | -                   | (7,126)               | -                |
| Housing Reserve  | 572,792                |                            | 150,000             | -                     | 722,792            | -                              | -                   | -                     | 572,792                         | -   | 150,000             | -                     | 722,792          |
| Long Service Leave Reserve                                       | 41,842                 |                            | -                   | -                     | 41,842             | -                              | -                   | -                     | 41,842                          | -   | -                   | -                     | 41,842           |
| Special Projects Reserve   | 970,818                |                            | 8,713               | (149,526)             | 830,005            | -                              | -                   | -                     | 970,818                         | -   | 8,713               | (149,526)             | 830,005          |
| Patterson Street JV Housing Reserve                              | 69,357                 |                            | 5,000               | -                     | 74,357             | -                              | -                   | -                     | 69,357                          | -   | 5,000               | -                     | 74,357           |
| Plant Reserve  | 1,015,082              | 125,000                    | 950,000             | (973,000)             | 992,082            | 79,323                         | 79,323              | -                     | 1,094,405                       | 125,000                                     | 950,000             | (973,000)             | 992,082          |
| Quinlan St JV Housing Reserve                                    | 54,915                 |                            | 5,000               | -                     | 59,915             | -                              | -                   | -                     | 54,915                          | -   | 5,000               | -                     | 59,915           |
| Stickland St JV Housing Reserve                                  | 73,582                 |                            | 5,000               | -                     | 78,582             | -                              | -                   | -                     | 73,582                          | -   | 5,000               | -                     | 78,582           |
| Swimming Pool Reserve  | 73,188                 |                            | 100,000             | (30,000)              | 143,188            | -                              | -                   | -                     | 73,188                          | -   | 100,000             | (30,000)              | 143,188          |
| Waste Management Reserve   | 60,366                 |                            | 150,000             | -                     | 210,366            | -                              | -                   | -                     | 60,366                          | -   | 150,000             | -                     | 210,366          |
| Sporting Co-Location Reserve                                     | 113,360                |                            | -                   | -                     | 113,360            | -                              | -                   | -                     | 113,360                         | -   | -                   | -                     | 113,360          |
| Building Asset Management Reserve                                | 547,482                |                            | 150,000             | (153,500)             | 543,982            | -                              | -                   | -                     | 547,482                         | -   | 150,000             | (153,500)             | 543,982          |
| Wongan Hills Sport & Recreation Council Asset Management Reserve | 0                      |                            | -                   | -                     | -                  | -                              | -                   | -                     | -                               | -   | -                   | -                     | -                |
| Wongan Hills Childcare Services Reserve                          | 0                      |                            | -                   | -                     | -                  | -                              | -                   | -                     | -                               | -   | -                   | -                     | -                |
| <b>TOTALS</b>  | <b>3,684,205</b>       | <b>125,000</b>             | <b>1,548,713</b>    | <b>(1,313,152)</b>    | <b>3,919,766</b>   | <b>79,323</b>                  | <b>79,323</b>       | <b>-</b>              | <b>3,763,528</b>                | <b>125,000</b>                              | <b>1,548,713</b>    | <b>(1,313,152)</b>    | <b>3,919,766</b> |



## 9.2.4 AUDIT, RISK AND IMPROVEMENT COMMITTEE - REVIEW OF TERMS OF REFERENCE

|  |  |
|--|--|
| <b>FILE REFERENCE:</b>                 | F1.4   |
| <b>REPORT DATE:</b>                    | 3 March 2026   |
| <b>APPLICANT/PROPONENT:</b>            | N/A  |
| <b>OFFICER DISCLOSURE OF INTEREST:</b> | Nil  |
| <b>PREVIOUS MEETING REFERENCES:</b>    | ARIC – 11 March 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 -Terms of Reference - Audit, Risk and Improvement Committee<br>9.2.4.2 -Terms of Reference - Audit, Risk and Improvement Committee (incl. tracked changes) |

### **PURPOSE OF REPORT:**

To consider amendments to the Audit, Risk and Improvement Committee Terms of Reference.

### **BACKGROUND:**

The Shire of Wongan-Ballidu Audit and Risk Committee has been established to satisfy the requirements of the *Local Government Act 1995* (the Act) and associated Regulations which require each local government to establish an audit, risk and improvement committee.

As part of the recent local government reforms, the *Local Government Amendment Act 2024* came into effect on 6 December 2024 which made amendments to the Act and other legislation. These amendments have been introduced to enhance governance, transparency and accountability in local government operations. Amendments relating to the audit committee were not proclaimed at this time with the regulations being drafted over time.

Amendments to the Audit, Risk and Improvement Committee Terms of Reference were endorsed by Council at its 25 September 2025 Ordinary Council Meeting relating to the pending legislative updates to change the name of the Committee and include for the provision to appoint independent members.

Amendments to Division 1A, Section 7.1A of the Act, relating to the establishment of the audit, risk and improvement committee came into effect on 1 January 2026, and to provide clarify through the Terms of Reference, and include more specific responsibilities, the Terms of Reference have been further reviewed.

There are transitional arrangements for the amendments to the Act and Regulations which allow local governments until 1 July 2026 to implement the requirements regarding the establishment of the Committee, and to appoint independent members in accordance with the requirements.

### **POLICY REQUIREMENTS:**

There are no policy implications associated with this matter.

## **LEGISLATIVE REQUIREMENTS:**

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

### **Local Government Act 1995**

#### **Division 1A — Audit, risk and improvement committee**

##### **7.1A. Establishment of audit, risk and improvement committee**

- (1) A local government must establish a committee of its council under section 5.8 to be called the audit, risk and improvement committee.
- (2) The following provisions apply in respect of the membership of the audit, risk and improvement committee —
  - (a) an employee of the local government is not to be a member;
  - (b) no member is to be nominated by, or is to be appointed to represent, any employee of the local government;
  - (c) section 5.10(1)(b) does not apply.
- (3) The presiding member of the audit, risk and improvement committee cannot be a council member of the local government or of any other local government.
- (4) Any deputy presiding member of the audit, risk and improvement committee cannot be a council member of the local government or of any other local government.

##### **7.1B. Deputy of presiding member or of deputy presiding member**

- (1) The local government must appoint a person under section 5.11A to be a deputy of the presiding member of the audit, risk and improvement committee.
- (2) In addition to the requirement of section 5.11A(2)(c), the deputy of the presiding member cannot be a council member of any other local government.
- (3) If section 5.14 applies to a meeting of the audit, risk and improvement committee, the committee members present at the meeting must choose the deputy of the presiding member, if present, to preside at the meeting.
- (4) If the local government appoints a person under section 5.11A to be a deputy of the deputy presiding member of the audit, risk and improvement committee, in addition to the requirement of section 5.11A(2)(c), the appointed deputy cannot be a council member of any other local government.

### **7.1C. Delegation to audit, risk and improvement committee**

- (1) The only powers and duties that the local government may delegate to the audit, risk and improvement committee under section 5.16 are as follows —
  - (a) any of its powers and duties under this Part;
  - (b) any prescribed power or duty.
- (2) The provision that may be made by regulations for the purposes of subsection (1)(b) is not limited by the other subject matter of this Part.
- (3) The local government's power to delegate to the audit, risk and improvement committee is not limited by section 5.17.

#### **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:**

The 2025/26 Budget includes provision for payment to the Committee Members and Independent Committee Members in accordance with the fees and allowance set by the Salaries and Allowances Tribunal Determination.

#### **COMMENT:**

Officers have been communicating with suitably qualified persons to seek interest for membership of the Audit, Risk and Improvement Committee as an Independent Presiding Member, and Independent Deputy of the Presiding Member. A report will be prepared for Council consideration and endorsement in the coming months to ensure an appointment has been made prior to 1 July 2026.

The amendments to the Terms of Reference (Attachment 9.2.4.1) are in accordance with the requirements of the Act and Regulations. A copy of the current terms of reference with marked up changes is included as Attachment 9.2.4.2 for Council reference.

The proposed amendments for the Terms of Reference were presented to the Audit, Risk and Improvement Committee at its meeting on 11 March 2026. The Committee resolved to recommend the amendment for Council adoption.

**VOTING REQUIREMENTS:** Simple Majority

**ABSOLUTE MAJORITY REQUIRED:** No

**COMMITTEE RECOMMENDATION:**

That Council:

1. ENDORSE the amendments to the terms of reference for the Audit, Risk and Improvement Committee as outlined in Attachment 9.2.4.1.



## TERMS OF REFERENCE

of the

### Audit and Risk Committee

#### 1. NAME

The name of the Committee shall be the Audit and Risk Committee, hereinafter referred to in its abbreviated form as the "ARC" or "Committee".

#### 2. INTRODUCTION

- 2.1 The Council of the Shire of Wongan-Ballidu has established an Audit and Risk Committee pursuant to Part 7 of the *Local Government Act 1995* (the Act).
- 2.2 The Committee is established to fulfil the requirements of Part 6 (Financial Management) and Part 7 (Audit) of the Act.
- 2.3 The Committee operates to assist Council to fulfil its corporate governance responsibilities in relation to risk management, internal controls, legislative compliance, financial reporting, and audit.
- 2.4 The Committee shall act in accordance with the provisions of the Act, the local laws and policies of the Shire of Wongan-Ballidu and these Terms of Reference.

#### 3. OBJECTIVES

- 3.1 The objectives of the Committee are:
  - a. to monitor the annual external audit and to liaise with the local government's auditor so that Council can be satisfied with the performance of the local government in managing its financial affairs;
  - b. to ensure openness in the local government's financial reporting and to liaise with the Chief Executive Officer (or their representative) to ensure the effective and efficient management of the local government's financial accounting systems and compliance with legislation;
  - c. to facilitate:
    - i. the enhancement of the credibility and objectivity of external financial reporting;

- ii. compliance with laws and regulations as well as use of best practice guidelines relative to auditing;
  - iii. the provision of an effective means of communication between the external auditor, the Chief Executive Officer (or their representative) and the Council; and
  - iv. the effective conduct of internal audit and risk management activities
- d. to monitor the implementation of an effective and appropriate risk management system and framework

3.2 The following specific duties and responsibilities have been given to the Committee in order to facilitate the achievement of its objectives:

- a. to provide guidance and assistance to Council as to the carrying out of the functions of the local government in relation to audits;
- b. to review the audit status report which contains a collation of all audit findings and the action to be taken and the progress made to achieve the recommended action from the auditor to mitigate risk;
- c. to formally meet with the auditor in accordance with the requirements of Section 7.12A(2) of the Act on behalf of the local government;
- d. to review the compliance and audit ("CAR") and report to Council the results of that review in accordance with Audit Regulation 14(3A);
- e. to receive reports from the CEO relating to the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control, and legislative compliance and to report to Council the results of the review in accordance with Audit Regulation 16(c); and
- f. to periodically receive reports from officers relating to significant strategic risks.

#### **4. MEMBERSHIP**

- 4.1 Council will appoint three (3) elected members to the Committee.
- 4.2 Membership of the Committee will, unless determined otherwise, cease on the day of the next ordinary Council election.
- 4.3 Council will appoint new members to the Committee at the next meeting of Council following the Council election.
- 4.4 The membership of a member may be terminated in accordance with the Act.

## **5. PRESIDING MEMBER**

- 5.1 The Presiding Member will be appointed by Council as required under the *Local Government Act 1995* section 5.12.
- 5.2 The appointment of a Deputy Presiding Member will be made at the first Committee meeting subsequent to the Council election.
- 5.3 The Presiding Member and Deputy Presiding Member appointees will cease on the day of the next Council election, or if either appointee resign from Council.

## **6. MEETINGS**

- 6.1 The Committee will meet at least three (3) times per year.
- 6.2 The Committee will report to Council in accordance with clause 2.9 of *The Shire of Wongan-Ballidu Council Meeting Local Law 2010*.
- 6.3 Notice of meetings will be given to members at least five (5) days prior to each meeting, with the agenda to be provided to members not less than 72 hours prior to the meeting.
- 6.4 The Presiding Member will ensure that that detailed minutes of all meetings are kept in accordance with *Part 14 of the Shire of Wongan-Ballidu Council Meeting Local Law 2010*.
- 6.5 All members of the Committee will have one (1) vote. If the vote of the members present is equally divided, the Presiding Member will cast a second vote.
- 6.6 Where the Committee makes a recommendation to the Council, the Chief Executive Officer will ensure that the recommendation is on the agenda of the next practicable ordinary Council meeting.

## **7. QUORUM**

- 7.1 The quorum for a meeting will be at least 50% of the number of offices of membership, whether vacant or not.

## **8. DELEGATED POWERS**

- 8.1 Pursuant to section 5.17 of the Act, the Committee is delegated the powers to conduct the formal meeting with the Shire's external Auditor required by section 7.12A(2) on behalf of the local government.

- 8.2 The Committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated financial responsibility.
- 8.3 The Committee does not have any operational management functions and cannot involve itself in operational processes or procedures.
- 8.4 In all other matters, Committee decisions and recommendations are not binding to Council and must be endorsed by Council to take effect.

**9. APPROVAL**

|                         |             |            |                     |        |
|-------------------------|-------------|------------|---------------------|--------|
| <b>Council Adoption</b> | <b>Date</b> | 26/03/2025 | <b>Resolution #</b> | 040325 |
|-------------------------|-------------|------------|---------------------|--------|



# Shire of Wongan-Ballidu

## TERMS OF REFERENCE

of the

### **Audit, Risk and Improvement Committee**

**1. NAME**

The name of the Committee shall be the Audit, Risk and Improvement Committee, hereinafter referred to in its abbreviated form as the "ARIC" or "Committee".

## 2. INTRODUCTION

- 2.1 The Council of the Shire of Wongan-Ballidu has established an Audit, Risk and Improvement Committee (the Committee) pursuant to Part 7 of the *Local Government Act 1995* (the Act).
- 2.2 The Committee is established to fulfil the requirements of Part 6 (Financial Management) and Part 7 (Audit) of the Act.
- 2.3 The Committee operates to assist Council to fulfil its corporate governance responsibilities in relation to risk management, internal controls, legislative compliance, financial reporting, and audit.
- 2.4 The Committee shall act in accordance with the provisions of the Act, the local laws and policies of the Shire of Wongan-Ballidu and these Terms of Reference.

## 3. OBJECTIVES

3.1 The objectives of the Committee are:

- to monitor the annual external audit and to liaise with the ~~local government's auditor~~ Office of the Auditor General (OAG), or the OAG's representative so that Council can be satisfied with the performance of the local government in managing its financial affairs;
- to examine the reports of the auditor after receiving a report from the CEO on any matters, and -
  - i. Determine if any matters raised require action to be taken by the Shire;
  - and
  - i. Ensure that appropriate action is taken in respect of those matters;
- to ensure openness in the local government's financial reporting and to liaise with the Chief Executive Officer (or their representative) to ensure the effective and efficient management of the local government's financial accounting systems and compliance with legislation;
- to facilitate:
  - i. the enhancement of the credibility and objectivity of external financial reporting;
  - ii. compliance with laws and regulations as well as use of best practice guidelines relative to auditing;
  - iii. the provision of an effective means of communication between the external auditor, the Chief Executive Officer (or their representative) and the Council; and
  - iv. the effective conduct of internal audit and risk management activities
- to monitor the implementation of an effective and appropriate risk management system and framework.

3.2 The following specific duties and responsibilities have been given to the Committee in order to facilitate the achievement of its objectives:

- to provide guidance and assistance to Council as to the carrying out of the functions of the local government in relation to audits;
- to review the Consolidated Audit Status Report which contains a collation of all audit findings and the action to be taken and the progress made to achieve the recommended action from the auditor to mitigate risk;
- to formally meet with the auditor in accordance with the requirements of Section 7.12A(2) of the Act on behalf of the local government;
- to review the compliance audit return (CAR) and report to Council the results of that review in accordance with Audit Regulation 14(3A);
- to receive reports from the CEO relating to the appropriateness and effectiveness of the local government's systems and procedures in relation to risk-financial management, internal control, and legislative compliance and risk management and to report to Council the results of the review in accordance with Audit Regulation 16(~~eb~~); and
- to periodically receive reports from officers relating to significant strategic risks.

#### 4. **MEMBERSHIP (Commencing 19 October 1 2025)**

4.1 Council will appoint ~~five-four~~ (54) members to the Committee, including:

- An Independent Presiding Member; and
- T-three elected members and two independent members.

4.14.2 Council will appoint an Independent Deputy of the Presiding Member, who will be a proxy for the Independent Presiding Member and attend in their absence.

4.24.3 Membership of the Committee will, unless determined otherwise, cease on the day of the next ordinary Council election.

4.34.4 Council will appoint new members to the Committee at the next meeting of Council following the Council election, or following a vacancy on the Committee.

4.44.5 The membership of a member maybe terminated in accordance with the Act.

## 5. PRESIDING MEMBER

5.1 Council will appoint an ~~independent~~Independent Presiding Member and an independent Deputy of the Presiding Member to conduct its business.

5.15.2 The Independent Deputy of the Presiding Member will be requested to attend and preside at the meeting in the absence of Presiding Member. When the Presiding Member is present the Deputy of the Presiding Member may attend a Committee Meeting as an observer, and will have no vote on matters, and will not be remunerated for attendance as an observer.

5.25.3 The appointments of the Presiding Member and Deputy of the Presiding Member will be made at the first Council meeting subsequent to the Council election.

5.4 The Presiding Member and Deputy Presiding Member appointees will cease on the day of the next Council election, or if either appointee resigns.

5.35.5 Initial appointments of the Independent Presiding Member and Independent Deputy of the Presiding Member will be made as soon as possible following Council endorsement of these Terms of Reference.

## 6. MEETINGS

6.1 The Committee will meet at least three (3) times per year.

6.2 The Committee will report to Council in accordance with clause 2.9 of *The Shire of Wongan-Ballidu Council Meeting Local Law 2010*.

6.3 Notice of meetings will be given to members at least five (5) days prior to each meeting, with the agenda to be provided to members not less than 72 hours prior to the meeting.

6.4 The Presiding Member will ensure that that detailed minutes of all meetings are kept in accordance with the Act and Part 14 of the Shire of Wongan-Ballidu Council Meeting Local Law 2010.

6.5 All members of the Committee will have one (1) vote. If the vote of the members present is equally divided, the Presiding Member will cast a second vote.

6.6 Where the Committee makes a recommendation to the Council, the Chief Executive Officer will ensure that the recommendation is on the agenda of the next practicable ordinary council meeting.

## 7. QUORUM

7.1 The quorum for a meeting will be at least 50% of the number of offices of membership, whether vacant or not.

## 8. DELEGATED POWERS

8.1 Pursuant to section 5.17-16 of the Act, the Committee is delegated the powers to conduct the formal meeting with the Shire's external Auditor required by section 7.12A(2) on behalf of the local government.

8.2 Pursuant to section 5.16 of the Act, the Committee is delegated the powers to examine the report of the Auditor and determine matters that require action to be taken by the Shire and ensure that appropriate action is taken in respect to those matters as required by section 7.12A(3) on behalf of the local government.

8.3 Pursuant to section 5.16 of the Act, the Committee is delegated the powers to review and endorse the Shire's report on any actions taken in response to an Auditor's report, prior to it being forwarded to the Minister as required by section 7.12A(4) on behalf of the local government.

8.18.4 The Committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility ~~and does not have any delegated authority from Council.~~

8.28.5 The Committee does not have any operational management functions and cannot involve itself in operational processes or procedures.

8.38.6 In all other matters, Committee decisions and recommendations are not binding to Council and must be endorsed by Council to take effect.

## 9. APPROVAL

|                         |             |            |                     |        |
|-------------------------|-------------|------------|---------------------|--------|
| <b>Council Adoption</b> | <b>Date</b> | 22/11/2023 | <b>Resolution #</b> |        |
| <b>Council Adoption</b> | <b>Date</b> | 25/09/2025 | <b>Resolution #</b> | 050925 |

## 9.2.5 COUNCIL POLICY REVIEWS

|  |   |
|--|---|
| <b>FILE REFERENCE:</b>                 | Policies and Procedures/Council Policies  |
| <b>REPORT DATE:</b>                    | 4 March 2026  |
| <b>APPLICANT/PROPONENT:</b>            | N/A   |
| <b>OFFICER DISCLOSURE OF INTEREST:</b> | Nil   |
| <b>PREVIOUS MEETING REFERENCES:</b>    | ARIC – 11 March 2026  |
| <b>AUTHOR:</b>                         | Melinda Lymon – Deputy Chief Executive Officer  |
| <b>REVIEWER:</b>                       | Sam Dolzadelli – Chief Executive Officer  |
| <b>ATTACHMENTS:</b>                    | 9.2.5.1 - Policy 4.1 - Accounting<br>9.2.5.2 - Policy 4.1 - Accounting - Tracked Changes<br>9.2.5.3 - Policy 4.9 Debt Collection (Rates and Sundry Debtors)<br>9.2.5.4 - Policy 4.9 Debt Collection (Rates and Sundry Debtors)<br>- Tracked Changes |

### PURPOSE OF REPORT:

To recommend that the Council considers the Policy Reviews contained within this report, and endorses the amendments.

### BACKGROUND:

The Council Policy Manual serves as a key governance tool, which details the principles, responsibilities and procedures that underpin decision-making processes across the organisation. It includes both legislatively required matters, and other matters whereby Council have a level of discretion.

The role of Council is that of a governing body, with responsibilities pertaining to the strategic planning for the future of the district. Therefore, council policies are intended to provide guidance to the Council and CEO on such matters. The CEO is responsible for managing the administration and operations of the local government, and as such Council policies should not deal with these matters.

Council and the CEO have committed to reviewing each Council Policy at least once every three (3) years.

### POLICY REQUIREMENTS:

Adoption of the amendments recommended within this report will cause updates to the policies and the Shire of Wongan-Ballidu Policy Manual.

### LEGISLATIVE REQUIREMENTS:

- Section 2.7 of the *Local Government Act 1995* – Role of council
- Section 5.41 of the *Local Government Act 1995* – Role of CEO
- *Local Government (Financial Management) Regulations 1996*

## STRATEGIC IMPLICATIONS:

Nil.

## 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:

Nil.

## COMMENT:

As part of ongoing Policy reviews, the following changes have been identified, and are recommended to be authorised by Council.

| <b>Policy</b>                                  | <b>Action</b> | <b>Comment</b>    |
|--|---------------|-------------------|
| 4.1 Accounting Policy                          | Amend         | Minor amendments. |
| 4.9 Debt Collection (Rates and Sundry Debtors) | Amend         | Minor amendments. |

These amendments were considered by the Audit, Risk and Improvement Committee at its meeting on 11 March 2026, and the Committee resolved to recommend the amended policies for Council endorsement.

**VOTING REQUIREMENTS:** Simple majority.

**ABSOLUTE MAJORITY REQUIRED:** No.

## COMMITTEE RECOMMENDATION:

That Council resolve to:

1. AMEND the following Council Policies:
  - 4.1 Accounting Policy (See Attachment 9.2.5.1)
  - 4.9 Debt Collection (Rates and Sundry Debtors) (See Attachment 9.2.5.3)

## 4.1 Accounting Policy

|                            |   |
|----------------------------|---|
| <b>Policy Owner</b>        | <b>Administration and Financial Services</b>            |
| <b>Person Responsible</b>  | <b>Deputy Chief Executive Officer</b>                   |
| <b>Date of Adoption</b>    | <b>June 2009 – Resolution 060609</b>                    |
| <b>Date of Last Review</b> | <b>24 August 2022 – Resolution 08082022 - Amendment</b> |
| <b>Date of Next Review</b> | <b>(3 years / or earlier if required)</b>               |

### OBJECTIVE

To ensure that all Financial Reports and Budgets are prepared in accordance with the relevant statutory requirements.

### POLICY

#### **This policy will apply to the presentation of the Shire's:**

- Management Accounts
- Monthly Financial Reports
- Annual Financial Reports
- Annual Budgets
- Annual Budget Reviews
- Long Term Financial Plan

The significant accounting policies are detailed below.

#### **1. Basis of preparation**

All financial reports will be prepared in accordance with the Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying regulations take precedence over Australian Accounting Standards where they are inconsistent.

#### **2. The Local Government Reporting Entity**

All funds through which the Council controls resources to carry on its functions will be included in the financial statements.

In the process of reporting on the Local Government as a single unit, all transactions and balances between those Funds (for example loans and transfers between funds) will be eliminated.

All monies held in the Trust Fund are to be excluded from the Financial Statements, but a separate statement of those monies should appear as a Note to the Statements.

### **3. Actual Balances**

The year-to-date actual balances that are presented in the annual budget are figures based on the accounts as at the time of budget preparation, they will include forecasts where appropriate, but are subject to change between time of budget adoption and the production of the Annual Financial Report.

### **4. Rounding Off Figures**

All figures shown in the financial reports (other than the rates in the dollar), are to be rounded to the nearest whole dollar.

### **5. Comparative Figures**

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

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statement, a statement of financial position as at the beginning of the earliest period is disclosed.

Unless otherwise stated, the budget comparative figures shown in the financial statements is the original budget for the relevant item of disclosure.

### **6. Critical Accounting Estimates**

The preparation of financial reports 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, 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 result of which forms the basis of making judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

### **7. Goods and Services Tax ("GST")**

Revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables in the Statement of Financial Position are stated as inclusive of applicable GST.

## **8. Cash and Cash Equivalents**

Cash and cash equivalents in the Statement of Financial Position comprise cash at bank and on hand and short-term deposits with an original maturity of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Statement of Cash Flows, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities on the Statement of Financial Position.

## **9. 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 goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that the debt will not be collectible.

## **10. Inventories**

### **(i) Raw materials and stores (fuel stock), work in progress and finished goods**

Raw materials and stores (fuel stock), work in progress and finished goods are stated at the lower of cost and net realisable value. Cost comprises direct materials, direct labour and an appropriate proportion of variable and fixed overhead expenditure, the latter being allocated on the basis of normal operating capacity. Costs are assigned to individual items of inventory on the basis of weighted average costs. Net realisable value is the established selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

### **11. Land held for resale/capitalisation of borrowing costs**

**(i)** Land held for resale is stated at the lower of cost and net realisable value. Cost is assigned by specific identification and includes the cost of acquisition, development and borrowing costs during development. When development is completed, borrowing costs and other holding charges are expensed as incurred. Borrowing costs included in the cost of land held for resale are those costs that would have been avoided if the expenditure on the acquisition and development of the land had not been made. Borrowing costs incurred while active development is interrupted for extended periods are recognised as expenses.

Revenue arising from the sale of property is recognised in the operating statement as at the time when the conditions of a binding contract of sale are met. 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.

## 12. Non-Current Assets

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

## 13. Low Value Assets

Expenditure on items of equipment under \$5,000 are not capitalised but, where applicable, are placed on the "Minor Assets Register" for reference and maintenance.

## 14. Revaluation

### (i) Mandatory requirement to revalue certain non-current assets

Each asset class is revalued in accordance with the Regulations and the Australian Accounting Standards. The Shire applies a process of rolling revaluations by asset class, providing all assets in a class are valued within the same financial year before the reporting date.

The following is the Shire's non-current asset revaluation cycle:

| Financial Year | Asset Group/Class   |
|----------------|---|
| 2026/27        | Land, Buildings and Other Infrastructure                            |
| 2027/28        | Infrastructure – Roads, footpaths, drainage, parks & ovals, signage |
| 2028/29        | Nil   |
| 2029/30        | Nil   |
| 2030/31        | Nil   |
| 2031/32        | 5-year cycle recommences  |

The *Local Government (Financial Management) Regulations 1996* state that the maximum period of time between revaluations of non-current assets is five (5) years. All plant and equipment type assets are to be held at cost.

Relevant disclosures, in accordance with the requirements of the Australian Accounting Standards, are made in the financial statements as necessary.

### (ii) Accounting for revaluations

The fair value of land, buildings, infrastructure and investment properties (including vested improvements) is determined at least every five years in accordance with the regulatory framework. At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is in accordance with *Local Government (Financial Management) Regulation 17A (2)(a)* which requires land, buildings, infrastructure, investment properties and invested improvements to be shown at fair value.

Individual assets that are plant and equipment type assets and right-of-use assets are

measured using the cost model in accordance with *Local Government (Financial Management) Regulation 17A (2)(b)* and *17A (2)(c)*.

Increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation reserve. Decreases in the carrying amount that offset previous increases of the same asset classes are recognised against revaluation reserve, all other decreases are recognised in the Statement of Comprehensive Income.

### 15. Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner, which reflects the consumption of the future economic benefits embodied in those assets. Assets are depreciated from the date of acquisition, or in respect of internally constructed assets, from the time the asset is completed and held ready for use. Assets are written off when they fall below the capitalisation threshold in the Asset Register.

Depreciation is recognised on a straight-line basis, using rates which are calculated based on useful life and residual values; these are illustrated below and reviewed each reporting period.

| Asset Class                                 | Useful life     |
|---|-----------------|
| Buildings – non-specialised                 | 20 – 80 years   |
| Buildings – Specialised                     | 20 – 80 years   |
| Furniture and equipment                     | 5 – 10 years    |
| Plant and equipment                         | 4 – 8 years     |
| Motor Vehicles                              | 3 – 5 years     |
| Infrastructure – Roads – Surface (sealed)   | 27 years        |
| Infrastructure – Roads – Surface (unsealed) | 10 years        |
| Infrastructure – Roads – Pavement           | 55 years        |
| Infrastructure – Roads (Subgrade)           | Not depreciated |
| Infrastructure – Footpaths                  | 30 years        |
| Infrastructure - Drainage                   | 70 years        |
| Infrastructure – Parks and ovals            | 18 – 63 years   |
| Infrastructure – Signs                      | 125 years       |
| Infrastructure - Other                      | 8 – 100 years   |

### 16. Land under Control and Land under Roads

As a result of amendments to the Regulations, effective from 1 July 2019, vested land, including land under roads, is treated as right-of-use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

## **17. Vested improvements**

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulations 1996 17A (2)(iv)* is a departure from AASB 16 which would have required the Shire to measure the vested improvements as part of the related right-of-use asset at zero cost.

## **18. Gains and losses on disposal of non-current assets**

Gains and losses on disposals are determined by comparing proceeds with the carrying amount (written-down value). These gains and losses are included in the Statement of Comprehensive Income. When revalued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to retained earnings.

## **19. Financial Instruments**

### **(i) Recognition and derecognition**

Financial Instruments, financial assets and financial liabilities are recognised when the Shire becomes a party to the contractual provisions of the financial instrument.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and substantially all the risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

### **(ii) Classification and initial measurement of financial assets**

Except for those trade receivables that do not contain a significant financing component and are measured at the transaction price in accordance with AASB 15, all financial assets are initially measured at fair value adjusted for transaction costs (where applicable).

Financial assets, other than those designated and effective as hedging instruments, are classified into the following categories:

- amortised cost;
- fair value through profit or loss (FVTPL); and
- fair value through other comprehensive income (FVOCI).

The classification is determined by both:

- the Shire's business model for managing the financial asset; and
- the contractual cash flow characteristics of the financial asset.

All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs, finance income or other financial items, except for impairment of trade receivables which is presented within other expenses.

### **(iii) Subsequent measurement of financial assets Financial assets at amortised cost**

Financial assets are measured at amortised cost if the assets meet the following conditions (and are not designated as FVTPL):

- they are held within a business model whose objective is to hold the financial assets and collect its contractual cash flows; and
- the contractual terms of the financial assets give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding.

This category includes non-derivative financial assets like loans and receivables with fixed or determinable payments that are not quoted in an active market. After initial recognition, these are measured at amortised cost using the effective interest method.

Discounting is omitted where the effect of discounting is immaterial. The Shire's cash and cash equivalents, trade and most other receivables fall into this category of financial instruments.

#### **Financial assets at fair value through profit or loss (FVTPL)**

Financial assets that are held within a different business model than 'hold to collect' or 'hold to collect and sell', and financial assets whose contractual cash flows are not solely payments of principal and interest are accounted for at FVTPL. All derivative financial instruments fall into this category, except for those designated and effective as hedging instruments, for which the hedge accounting requirements apply.

Assets in this category are measured at fair value with gains or losses recognised in profit or loss. The fair values of financial assets in this category are determined by reference to active market transactions or using a valuation technique where no active market exists.

#### **Financial assets at fair value through other comprehensive income (FVOCI)**

Financial assets are accounted for at FVOCI if the assets meet the following conditions:

- they are held under a business model whose objective is to collect the associated cash flows and sell; and
- the contractual terms of the financial assets give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Any gains or losses recognised in Other Comprehensive Income are reclassified upon recognition of the asset. This category includes listed securities and debentures.

### **20. Classification and measurement of financial liabilities**

Financial liabilities are initially measured at fair value, and, where applicable, adjusted for transaction costs unless the Shire designated a financial liability at fair value through profit or loss.

Subsequently, financial liabilities are measured at amortised cost using the effective interest method except for derivatives and financial liabilities designated at FVTPL, which are carried subsequently at fair value with gains or losses recognised in profit or loss (other than derivative financial instruments that are designated and effective as hedging instruments).

All interest-related charges and, if applicable, changes in an instrument's fair value that are reported in profit or loss are included within finance costs or finance income.

## **21. Impairment of financial assets**

The Shire considers a broad range of information when assessing credit risk and measuring expected credit losses, including past events, current conditions, reasonable and supportable forecasts that affect the expected collectability of the future cash flows of the instrument.

Measurement of the expected credit losses is determined by a probability-weighted estimate of credit losses over the expected life of the financial instrument.

## **22. Fair Value Estimation of financial instruments**

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes. The fair value of financial instruments traded in active markets is determined using various valuation techniques. The Shire uses valuation methods and make assumptions that are based on market conditions existing at each balance date. Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.

The nominal value less estimated credit adjustments of trade receivables and payables are assumed to approximate fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting future contractual cash flows at the current market interest rate that is available to the Shire for similar financial instruments.

## **23. 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 not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow, with respect to any one item included in the same class of obligations, may be small.

## **24. Leases**

All Leases, excluding Peppercorn Leases (concessionary leases), are recognised in the Balance Sheet as a liability by capitalising the present value of the minimum lease payments and showing a 'right-of-use' asset, while future lease payments are recognised as depreciation on the 'right-of-use' asset, and interest is charged on the lease liability.

Right-of-use assets are measured using the cost model in accordance with *Local Government*

*(Financial Management) Regulation 17A (2)(c)*. This means that all right-of-use assets (other than vested improvements) under zero-cost concessionary leases are measured at zero cost.

## **25. Impairment**

The Shire's assets, other than inventories, are tested annually for impairment. Where impairment exists, an estimate of the recoverable amount of the asset is made in accordance with AASB 136 Impairment of Assets and appropriate adjustments made. Assets that are subject to amortisation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. Impairment losses are recognised in the Statement of Comprehensive Income.

For non-cash generating assets such as roads, drains and public buildings value in use is represented by the asset's written down replacement cost.

## **26. Trade and Other Payables**

Trade and other payables reflect obligations to make future payments in respect of the purchase of goods and services and are carried at amortised cost. The amounts are unsecured and are usually paid within 30 days from the date of receipt of the invoice unless otherwise agreed.

## **27. Loans and Borrowings**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid for the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Shire has an unconditional right to defer settlement of the liability for at least 12 months after the Statement of Financial Position date.

Borrowing costs are recognised as an expense when incurred, except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

## **28. Employee Benefits**

Provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, time in lieu owing and rostered days off and are calculated as follows:

### **Annual Leave, Long Service Leave, Time in Lieu and Rostered Days off (Short-term benefits)**

The provision for employees' benefits including; annual leave, long service leave, time in lieu and rostered days off expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees' services provided to balance date. The provision is calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

### **Long Service Leave (Long-term benefits)**

The liability for long service leave is recognised as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date, using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on state government bonds with terms to maturity and currency that match as closely as possible the estimated future cash outflows.

Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

### **29. Superannuation**

Contributions to employee defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

### **30. Interests in Joint Arrangements/Joint Ventures**

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

Joint operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements

### **31. Rates, Grants, Donations and Other Contributions**

Revenue recognition is determined based on what the customer expects to be entitled to (rights and obligations), while measurement encompasses estimation by the entity of the amount expected to be entitled for performing under the contract or in the case of Rates, when the relevant rateable year commences.

AASB 1058 Income of Not-for-Profit Entities is considered where AASB 15 does not apply to a transaction. The timing of income recognition will depend on whether a transaction gives rise to a performance obligation, liability or contribution by owners.

### **32. Contract Liabilities (Prepaid Income)**

When an amount of consideration is received from a customer / fund provider prior to the Shire transferring a good or service to the customer, the Shire presents the funds which exceed revenue recognised as a contract liability. The contract liability remains until the Shire's obligations have been met.

### **33. Contract Assets**

When a performance obligation is satisfied by transferring a promised good or service to the customer before the customer pays consideration or before payment is due, the Shire presents this as a contract asset, unless the rights to that amounts of consideration are conditional, in which case the Shire recognises a receivable.

### **34. Current and non-current classifications**

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

### **35. Intangible assets**

Costs associated with maintaining computer software programs are recognised as an expense as incurred. Development costs that are directly attributable to the design and testing of identifiable and unique software products controlled by the Shire are recognised as intangible assets where the following criteria are met:

- It is technically feasible to complete the software so that it will be available for use;
- Management intends to complete the software and use or sell it;
- There is an ability to use or sell the software;
- It can be demonstrated how the software will generate probable future economic benefits;
- Adequate technical, financial and other resources to complete the development and to use or sell the software are available; and
- The expenditure attributable to the software during its development can be reliably measured
- Directly attributable costs that are capitalised as part of the software include employee costs and an appropriate portion of relevant overheads.

- Capitalised development costs are recorded as intangible assets and amortised from the point which the asset is ready for use.

### **36. Materiality**

The Shire has adopted the definition of materiality in accordance with AASB 101. 'Information is material if omitting, misstating or obscuring it could reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements, which provide financial information about a specific reporting entity.'

### **REVIEW**

Reviews of this policy are to be undertaken every 3 years or earlier if required.

### **RESPONSIBILITY FOR IMPLEMENTATION**

The Deputy Chief Executive Officer is responsible for the implementation and operation of this Policy.

## 4.1 Accounting Policy

|                            |   |
|----------------------------|---|
| <b>Policy Owner</b>        | <b>Administration and Financial Services</b>            |
| <b>Person Responsible</b>  | <b>Deputy Chief Executive Officer</b>                   |
| <b>Date of Adoption</b>    | <b>June 2009 – Resolution 060609</b>                    |
| <b>Date of Last Review</b> | <b>24 August 2022 – Resolution 08082022 - Amendment</b> |
| <b>Date of Next Review</b> | <b>(3 years / or earlier if required)</b>               |

### OBJECTIVE

To ensure that all Financial Reports and Budgets are prepared in accordance with the relevant statutory requirements.

### POLICY

#### **This policy will apply to the presentation of the Shire's:**

- Management Accounts
- Monthly Financial Reports
- Annual Financial Reports
- Annual Budgets
- Annual Budget Reviews
- Long Term Financial Plan

The significant accounting policies are detailed below.

#### **1. Basis of preparation**

All financial reports will be prepared in accordance with the Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying regulations take precedence over Australian Accounting Standards where they are inconsistent.

#### **2. The Local Government Reporting Entity**

All funds through which the Council controls resources to carry on its functions will be included in the financial statements.

In the process of reporting on the Local Government as a single unit, all transactions and balances between those Funds (for example loans and transfers between funds) will be eliminated.

All monies held in the Trust Fund are to be excluded from the Financial Statements, but a separate statement of those monies should appear as a Note to the Statements.

### **3. Actual Balances**

The year-to-date actual balances that are presented in the annual budget are figures based on the accounts as at the time of budget preparation, they will include forecasts where appropriate, but are subject to change between time of budget adoption and the production of the Annual Financial Report.

### **4. Rounding Off Figures**

All figures shown in the financial reports (other than the rates in the dollar), are to be rounded to the nearest whole dollar.

### **5. Comparative Figures**

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

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statement, a statement of financial position as at the beginning of the earliest period is disclosed.

Unless otherwise stated, the budget comparative figures shown in the financial statements is the original budget for the relevant item of disclosure.

### **6. Critical Accounting Estimates**

The preparation of financial reports 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, 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 result of which forms the basis of making judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

### **7. Goods and Services Tax ("GST")**

Revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables in the Statement of Financial Position are stated as inclusive of applicable GST.

## **8. Cash and Cash Equivalents**

Cash and cash equivalents in the Statement of Financial Position comprise cash at bank and on hand and short-term deposits with an original maturity of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Statement of Cash Flows, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities on the Statement of Financial Position.

## **9. 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 goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that the debt will not be collectible.

## **10. Inventories**

### **(i) Raw materials and stores (fuel stock), work in progress and finished goods**

Raw materials and stores (fuel stock), work in progress and finished goods are stated at the lower of cost and net realisable value. Cost comprises direct materials, direct labour and an appropriate proportion of variable and fixed overhead expenditure, the latter being allocated on the basis of normal operating capacity. Costs are assigned to individual items of inventory on the basis of weighted average costs. Net realisable value is the established selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

### **11. Land held for resale/capitalisation of borrowing costs**

**(i)** Land held for resale is stated at the lower of cost and net realisable value. Cost is assigned by specific identification and includes the cost of acquisition, development and borrowing costs during development. When development is completed, borrowing costs and other holding charges are expensed as incurred. Borrowing costs included in the cost of land held for resale are those costs that would have been avoided if the expenditure on the acquisition and development of the land had not been made. Borrowing costs incurred while active development is interrupted for extended periods are recognised as expenses.

Revenue arising from the sale of property is recognised in the operating statement as at the time when the conditions of a binding contract of sale are met. 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.

## 12. Non-Current Assets

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

## 13. Low Value Assets

Expenditure on items of equipment under \$5,000 are not capitalised but, where applicable, are placed on the "Minor Assets Register" for reference and maintenance.

## 14. Revaluation

### (i) Mandatory requirement to revalue certain non-current assets

Each asset class is revalued in accordance with the Regulations and the Australian Accounting Standards. The Shire applies a process of rolling revaluations by asset class, providing all assets in a class are valued within the same financial year before the reporting date.

The following is the Shire's non-current asset revaluation cycle:

| <b>Financial Year</b> | <b>Asset Group/Class</b>   |
|-----------------------|--|
| <u>2021/22</u>        | <u>Land, Buildings and Other Infrastructure</u>                                |
| <u>2022/23</u>        | <u>Infrastructure – Roads, footpaths, drainage, parks &amp; ovals, signage</u> |
| <u>2023/24</u>        | <u>Nil</u>   |
| <u>2024/25</u>        | <u>Nil</u>   |
| <u>2025/26</u>        | <u>Nil</u>   |
| <u>2026/27</u>        | <u>5-year cycle recommences</u>  |

| <b>Financial Year</b> | <b>Asset Group/Class</b>   |
|-----------------------|--|
| <u>2026/27</u>        | <u>Land, Buildings and Other Infrastructure</u>                                |
| <u>2027/28</u>        | <u>Infrastructure – Roads, footpaths, drainage, parks &amp; ovals, signage</u> |
| <u>2028/29</u>        | <u>Nil</u>   |
| <u>2029/30</u>        | <u>Nil</u>   |
| <u>2030/31</u>        | <u>Nil</u>   |
| <u>2031/32</u>        | <u>5-year cycle recommences</u>  |

The *Local Government (Financial Management) Regulations 1996* state that the maximum period of time between revaluations of non-current assets is five (5) years. All plant and equipment type assets are to be held at cost.

Relevant disclosures, in accordance with the requirements of the Australian Accounting Standards, are made in the financial statements as necessary.

### (ii) Accounting for revaluations

The fair value of land, buildings, infrastructure and investment properties (including vested improvements) is determined at least every five years in accordance with the regulatory framework. At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is in accordance with *Local Government (Financial Management) Regulation 17A (2)(a)* which requires land, buildings, infrastructure, investment properties and invested improvements to be shown at fair value.

Individual assets that are plant and equipment type assets and right-of-use assets are measured using the cost model in accordance with *Local Government (Financial Management) Regulation 17A (2)(b)* and *17A (2)(c)*.

Increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation reserve. Decreases in the carrying amount that offset previous increases of the same asset classes are recognised against revaluation reserve, all other decreases are recognised in the Statement of Comprehensive Income.

### **15. Depreciation of Non-Current Assets**

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner, which reflects the consumption of the future economic benefits embodied in those assets. Assets are depreciated from the date of acquisition, or in respect of internally constructed assets, from the time the asset is completed and held ready for use. Assets are written off when they fall below the capitalisation threshold in the Asset Register.

Depreciation is recognised on a straight-line basis, using rates which are calculated based on useful life and residual values; these are illustrated below and reviewed each reporting period.

| <b>Asset Class</b>                          | <b>Useful life</b> |
|---|--------------------|
| Buildings – non-specialised                 | 20 – 80 years      |
| Buildings – Specialised                     | 20 – 80 years      |
| Furniture and equipment                     | 5 – 10 years       |
| Plant and equipment                         | 4 – 8 years        |
| Motor Vehicles                              | 3 – 5 years        |
| Infrastructure – Roads – Surface (sealed)   | 27 years           |
| Infrastructure – Roads – Surface (unsealed) | 10 years           |
| Infrastructure – Roads – Pavement           | 55 years           |
| Infrastructure – Roads (Subgrade)           | Not depreciated    |
| Infrastructure – Footpaths                  | 30 years           |
| Infrastructure - Drainage                   | 70 years           |
| Infrastructure – Parks and ovals            | 18 – 63 years      |
| Infrastructure – Signs                      | 125 years          |
| Infrastructure - Other                      | 8 – 100 years      |

## **16. Land under Control and Land under Roads**

As a result of amendments to the Regulations, effective from 1 July 2019, vested land, including land under roads, is treated as right-of-use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

## **17. Vested improvements**

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulations 1996 17A (2)(iv)* is a departure from AASB 16 which would have required the Shire to measure the vested improvements as part of the related right-of-use asset at zero cost.

## **18. Gains and losses on disposal of non-current assets**

Gains and losses on disposals are determined by comparing proceeds with the carrying amount (written-down value). These gains and losses are included in the Statement of Comprehensive Income. When revalued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to retained earnings.

## **19. Financial Instruments**

### **(i) Recognition and derecognition**

Financial Instruments, financial assets and financial liabilities are recognised when the Shire becomes a party to the contractual provisions of the financial instrument.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and substantially all the risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

### **(ii) Classification and initial measurement of financial assets**

Except for those trade receivables that do not contain a significant financing component and are measured at the transaction price in accordance with AASB 15, all financial assets are initially measured at fair value adjusted for transaction costs (where applicable).

Financial assets, other than those designated and effective as hedging instruments, are classified into the following categories:

- amortised cost;
- fair value through profit or loss (FVTPL); and
- fair value through other comprehensive income (FVOCI).

The classification is determined by both:

- the Shire's business model for managing the financial asset; and
- the contractual cash flow characteristics of the financial asset.

All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs, finance income or other financial items, except for impairment of trade receivables which is presented within other expenses.

**(iii) Subsequent measurement of financial assets Financial assets at amortised cost**

Financial assets are measured at amortised cost if the assets meet the following conditions (and are not designated as FVTPL):

- they are held within a business model whose objective is to hold the financial assets and collect its contractual cash flows; and
- the contractual terms of the financial assets give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding.

This category includes non-derivative financial assets like loans and receivables with fixed or determinable payments that are not quoted in an active market. After initial recognition, these are measured at amortised cost using the effective interest method.

Discounting is omitted where the effect of discounting is immaterial. The Shire's cash and cash equivalents, trade and most other receivables fall into this category of financial instruments.

**Financial assets at fair value through profit or loss (FVTPL)**

Financial assets that are held within a different business model than 'hold to collect' or 'hold to collect and sell', and financial assets whose contractual cash flows are not solely payments of principal and interest are accounted for at FVTPL. All derivative financial instruments fall into this category, except for those designated and effective as hedging instruments, for which the hedge accounting requirements apply.

Assets in this category are measured at fair value with gains or losses recognised in profit or loss. The fair values of financial assets in this category are determined by reference to active market transactions or using a valuation technique where no active market exists.

**Financial assets at fair value through other comprehensive income (FVOCI)**

Financial assets are accounted for at FVOCI if the assets meet the following conditions:

- they are held under a business model whose objective is to collect the associated cash flows and sell: and
- the contractual terms of the financial assets give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Any gains or losses recognised in Other Comprehensive Income are reclassified upon recognition of the asset. This category includes listed securities and debentures.

**20. Classification and measurement of financial liabilities**

Financial liabilities are initially measured at fair value, and, where applicable, adjusted for transaction costs unless the Shire designated a financial liability at fair value through profit or loss.

Subsequently, financial liabilities are measured at amortised cost using the effective interest method except for derivatives and financial liabilities designated at FVTPL, which are carried subsequently at fair value with gains or losses recognised in profit or loss (other than derivative financial instruments that are designated and effective as hedging instruments).

All interest-related charges and, if applicable, changes in an instrument's fair value that are reported in profit or loss are included within finance costs or finance income.

### **21. Impairment of financial assets**

The Shire considers a broad range of information when assessing credit risk and measuring expected credit losses, including past events, current conditions, reasonable and supportable forecasts that affect the expected collectability of the future cash flows of the instrument.

Measurement of the expected credit losses is determined by a probability-weighted estimate of credit losses over the expected life of the financial instrument.

### **22. Fair Value Estimation of financial instruments**

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes. The fair value of financial instruments traded in active markets is determined using various valuation techniques. The Shire uses valuation methods and make assumptions that are based on market conditions existing at each balance date. Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.

The nominal value less estimated credit adjustments of trade receivables and payables are assumed to approximate fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting future contractual cash flows at the current market interest rate that is available to the Shire for similar financial instruments.

### **23. 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 not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow, with respect to any one item included in the same class of obligations, may be small.

## **24. Leases**

All Leases, excluding Peppercorn Leases (concessionary leases), are recognised in the Balance Sheet as a liability by capitalising the present value of the minimum lease payments and showing a 'right-of-use' asset, while future lease payments are recognised as depreciation on the 'right-of-use' asset, and interest is charged on the lease liability.

Right-of-use assets are measured using the cost model in accordance with *Local Government (Financial Management) Regulation 17A (2)(c)*. This means that all right-of-use assets (other than vested improvements) under zero-cost concessionary leases are measured at zero cost.

## **25. Impairment**

The Shire's assets, other than inventories, are tested annually for impairment. Where impairment exists, an estimate of the recoverable amount of the asset is made in accordance with AASB 136 Impairment of Assets and appropriate adjustments made. Assets that are subject to amortisation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. Impairment losses are recognised in the Statement of Comprehensive Income.

For non-cash generating assets such as roads, drains and public buildings value in use is represented by the asset's written down replacement cost.

## **26. Trade and Other Payables**

Trade and other payables reflect obligations to make future payments in respect of the purchase of goods and services and are carried at amortised cost. The amounts are unsecured and are usually paid within 30 days from the date of receipt of the invoice unless otherwise agreed.

## **27. Loans and Borrowings**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid for the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Shire has an unconditional right to defer settlement of the liability for at least 12 months after the Statement of Financial Position date.

Borrowing costs are recognised as an expense when incurred, except where they are directly

attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

## **28. Employee Benefits**

Provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, [time in lieu owing](#) and rostered days off and are calculated as follows:

### **Annual Leave, Long Service Leave, [Time in Lieu](#) and Rostered Days off (Short-term benefits)**

The provision for employees' benefits including; annual leave, long service leave, [time in lieu](#) and rostered days off expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees' services provided to balance date. The provision is calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

### **Long Service Leave (Long-term benefits)**

The liability for long service leave is recognised as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date, using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on state government bonds with terms to maturity and currency that match as closely as possible the estimated future cash outflows.

Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

## **29. Superannuation**

Contributions to employee defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

## **30. Interests in Joint Arrangements/Joint Ventures**

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

Joint operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements

### **31. Rates, Grants, Donations and Other Contributions**

Revenue recognition is determined based on what the customer expects to be entitled to (rights and obligations), while measurement encompasses estimation by the entity of the amount expected to be entitled for performing under the contract or in the case of Rates, when the relevant rateable year commences.

AASB 1058 Income of Not-for-Profit Entities is considered where AASB 15 does not apply to a transaction. The timing of income recognition will depend on whether a transaction gives rise to a performance obligation, liability or contribution by owners.

### **32. Contract Liabilities (Prepaid Income)**

When an amount of consideration is received from a customer / fund provider prior to the Shire transferring a good or service to the customer, the Shire presents the funds which exceed revenue recognised as a contract liability. The contract liability remains until the Shire's obligations have been met.

### **33. Contract Assets**

When a performance obligation is satisfied by transferring a promised good or service to the customer before the customer pays consideration or before payment is due, the Shire presents this as a contract asset, unless the rights to that amounts of consideration are conditional, in which case the Shire recognises a receivable.

### **34. Current and non-current classifications**

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

### **35. Intangible assets**

Costs associated with maintaining computer software programs are recognised as an expense as incurred. Development costs that are directly attributable to the design and testing of identifiable and unique software products controlled by the Shire are recognised as intangible assets where the following criteria are met:

- It is technically feasible to complete the software so that it will be available for use;
- Management intends to complete the software and use or sell it;
- There is an ability to use or sell the software;
- It can be demonstrated how the software will generate probable future economic benefits;

- Adequate technical, financial and other resources to complete the development and to use or sell the software are available; and
- The expenditure attributable to the software during its development can be reliably measured
- Directly attributable costs that are capitalised as part of the software include employee costs and an appropriate portion of relevant overheads.
- Capitalised development costs are recorded as intangible assets and amortised from the point which the asset is ready for use.

### **36. Materiality**

The Shire has adopted the ~~definition of materiality in accordance with AASB 101, amendment to AASB 2018-7. The change includes additional explanation to expand the definition of what information may be considered material in nature and how presentation may also be an influence.~~ Information is material if omitting, misstating or “obscuring” it could reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements, which provide financial information about a specific reporting entity.

### **REVIEW**

Reviews of this policy are to be undertaken every 3 years or earlier if required.

### **RESPONSIBILITY FOR IMPLEMENTATION**

The Deputy Chief Executive Officer is responsible for the implementation and operation of this Policy.

## 4.9 Debt Collection (Rates and Sundry Debtors)

|                            |  |
|----------------------------|--|
| <b>Policy Owner</b>        | <b>Administration and Financial Services</b>         |
| <b>Person Responsible</b>  | <b>Deputy Chief Executive Officer</b>                |
| <b>Date of Adoption</b>    | <b>01 February 2005 – Resolution 040906</b>          |
| <b>Date of Last Review</b> | <b>26 October 2022 Resolution 061022 – Amendment</b> |
| <b>Date of Next Review</b> | <b>3 years or earlier if required</b>                |

### OBJECTIVE

The purpose of this policy is to outline the Shire of Wongan-Ballidu's process for efficient and effective management of outstanding Rates and Sundry Debtor Accounts.

### POLICY SCOPE

The Shire of Wongan-Ballidu will exercise its debt recovery powers, as outlined in Part 6 of the *Local Government Act 1995* (the Act), in order to reduce the overall debt burden on ratepayers. It will be guided by the principles of:

- ensuring that debt collection procedures are carried out in a fair and equitable manner;
- making the processes used to recover outstanding debt clear, simple to administer and cost effective;
- transparency by making clear the obligations of its ratepayers and sundry debtors to the processes used by Council in ensuring that they meet their financial obligations;
- equity by having regard to providing the same treatment for ratepayers and sundry debtors with similar circumstances;
- flexibility by responding where necessary to changes in the local economy;
- ensuring the Shire of Wongan-Ballidu is compliant with all regulatory obligations;
- promoting effective governance and definition of roles and responsibilities;
- upholding recognition from the public and industry for the Shire of Wongan-Ballidu practices that withstand probity.

## Definitions

**Debtor** an individual, organisation or other party that transacts with the Shire where goods or services are provided, use of facilities are made available, fines and license fees are levied and any other transaction that results in an expected future payment to the Shire.

**General Procedure Claim (GPC)** means the claim lodged with the Magistrates Court where the value of the claim or the relief claimed does not exceed \$75,000.

**Property Seizure and Sale Order (PSSO)** is a court order that authorises a bailiff to seize and sell as much of the judgment debtor's real or personal property as necessary to satisfy the judgment debt wholly or partially.

**Financial Hardship** A person in a situation of vulnerability may have low income or, as a result of their circumstances, be experiencing a financial shock, leading to difficulties in paying rates by the due date. This can take the form of 'payment difficulties' or 'financial hardship'.

## POLICY

### 1. Recovery of Sundry Debtor Accounts

The recovery of outstanding sundry debtors will be collected in a fair and timely manner. Sundry debts are due for payments 21 days from date of issue. The process for sundry debt collection is as follows:

- a. Sundry debtors will be issued an invoice as soon as possible after the amount is known, providing 21-day payment terms.
- b. Statements will be issued to all sundry debtors within five (5) working days of the start of each month, as a reminder for all outstanding amounts owing to the Shire.
- c. At the end of each month, invoices that are overdue will be followed up by a phone call or email to the sundry debtor, requesting immediate payment is made.
- d. If, after 14 days no payment has been received, a statement with final notice of account and a copy of the outstanding invoices will be sent by email to the debtor, or posted if no email address is available.
- e. If, after 90 days from invoicing no payment has been received, communication will be issued advising that legal action may be taken without further warning should the debt remain outstanding for a further 7 days.

Where the customer fails to pay in full by the expiry of the period defined above, credit may be suspended, or services limited, and legal action may be commenced.

## **2. Recovery of Rate and Service Charges**

The recovery of outstanding rates will be collected in a fair and timely manner. Rate notices are due for payment 35 days from date of issue in accordance with the Act.

***Amounts that remain outstanding past the prescribed due date will have interest applied,*** up to a maximum interest rate as legislated and imposed annually by Council as part of the Annual Budget. Interest is calculated on the number of days from the due date of payment until the day the payment is received by the Shire of Wongan-Ballidu. This includes overdue amounts where the rate payer has elected to pay by an instalment option.

### ***Accounts unpaid by the due date shown on the Rate Notice***

Where accounts remain outstanding after the prescribed due date, a Final Notice shall be issued requesting full payment within fourteen (14) days (this to be commenced within two weeks of accounts falling due).

If payment has not been received after the 14-day period prescribed on the Final Notice, the rates debtor will be contacted, and requested to make payment in full.

Accounts that remain outstanding after the above process has been carried out will be issued with a Final Demand Letter requesting full payment within seven (7) days (to be commenced within a week of accounts falling due).

Accounts with eligible persons registered to receive a pensioner or senior rebate under the *Rates and Charges (Rebates and Deferments) Act 1992* will not be subjected to the above recovery process, however those accounts with service charges or rates that are unable to be deferred (Seniors) from the previous year will be contacted requesting payment of overdue charges.

### ***Accounts unpaid after the expiry date shown on the Final Demand***

Where amounts remain outstanding after the expiry date shown on the Final Demand and no communication has been entered into, recovery action will commence.

Accounts will be sent to the Shire's debt collection agency for issuance of a Final Demand (Agency Letterhead) with a due date of fourteen (14) days. The demand is to be issued by mail and email (if an email exists). Those accounts with existing action carried over from the previous year will receive a demand from the Shire's solicitors.

### ***Seizure of Rent for Non-Payment of Rates***

Where the property owner of a leased or rented property on which Rates and Service Charges are outstanding cannot be located or refuses to settle Rates and Service Charges owed, a Notice may be served on the lessee or tenant under the provisions of Section 6.60 of the Act requiring the lessee or tenant to pay to the Shire the rent due that they would otherwise pay under the lease/tenancy agreement as it becomes due, until the amount in arrears has been paid. The Shire will not be liable for the maintenance and repairs of the property whilst seizing the rent from the property owner.

***Options to recover rates debt where rates remain unpaid***

Under the guidance of the Shire's debt collection service provider, legal action may be undertaken to recover outstanding rates and charges. This action may include General Procedure Claims and Property Seizure and Sale Orders (Goods). Any costs incurred in undertaking legal action in a Court of competent jurisdiction are recoverable from ratepayers under section 6.56 of the Act.

***Options to recover rates debt where rates are in arrears for in excess of three (3) years.***

Lodging a Caveat on the Title for Land

If rates and service charges which are due to Council in respect of any rateable land have been unpaid for at least three (3) years a caveat may be registered on the title for the land, under the provisions of Section 6.64 (3) of the Act. The approval of Council is required before this course of action is undertaken.

**Sale of Property**

If rates and service charges which are due to Council in respect of any rateable land have been unpaid for at least three (3) years, Council may take possession of the land under the provisions of Section 6.64 of the Act. The approval of Council is required to be obtained before this course of action is undertaken.

**3. Write off Debts**

The power to write off debt is contained in the Act, under section 6.12(1)(c). The local government may write off any amount of money which is owed to the local government. This requires a resolution of Council, subject to delegation of powers in place from Council to the Chief Executive Officer.

**4. Financial Hardship**

While evidence of hardship will be required, the Shire recognises that not all circumstances are alike. The Shire will consider a range of individual circumstances including, but not limited to, the following situations:

- Recent unemployment or under-employment.
- Sickness or recovery from sickness.
- Low income or loss of income.
- Unanticipated circumstances such as caring for and supporting extended family.

Ratepayers will be required to provide information about their individual circumstances that may be relevant. This includes demonstrating a capacity to make some payment where possible and entering into a formal payment arrangement. The Shire will consider all circumstances, applying the principles of fairness, integrity and confidentiality whilst complying with all statutory responsibilities.

Where a ratepayer meets the Financial Hardship Criteria, payment arrangements will incur a \$0 administration fee and the Shire reserves the right to waive late penalty interest, excluding the late payment interest and Service Charges applicable to the Emergency Services Levy.

The Shire will suspend debt recovery processes whilst negotiating a suitable payment arrangement with a debtor. Where a debtor is unable to make payments in accordance with the agreed payment plan and the debtor advises the Shire and makes an alternative plan before defaulting on the 3rd due payment, then the debt recovery process will continue to be suspended.

## **5. Payment Arrangements**

Payment arrangements are facilitated in accordance with Section 6.49 of the Act and will be offered to rate payers in circumstances evident of financial hardship. A payment arrangement must be negotiated to reflect a ratepayer's capacity to repay outstanding rates and contain the details of the agreed repayment schedule.

### **These payment arrangements will include the following:**

1. It is the responsibility of the ratepayer to ensure that the agreed payment amounts are paid on or before the agreed due date.
2. The Shire of Wongan-Ballidu requires full payment of the outstanding rates by the end of the current financial year.
3. If a ratepayer requires an extension on this timeframe an end date must be negotiated and approved by the Deputy Chief Executive Officer.
4. The ratepayer will be responsible for informing the Shire of any change in circumstance that jeopardizes the agreed repayment schedule.

For the purpose of recovering rates and service charges, where a ratepayer defaults on more than two repayments, the payment arrangement will become void and be subject to the Shire's debt recovery procedures outlined in this policy.

## **6. Supplementary Provisions**

- a. All costs involved in recovery actions (including legal proceedings) will be charged against the property and deemed recoverable;
- b. At the end of each month, any amount owing less than \$1.00 will be classified as a small balance and subsequently written off;
- c. Overpayments are to be credited against future years rates accounts, ratepayers can only pay up to a maximum of one financial year of rates billing in advance;
- d. Any interim rates that are calculated at less than \$15.00 is not to be charged to the assessment.

## **REVIEW**

Reviews of this policy are to be undertaken every 3 years or earlier if required.

### **RESPONSIBILITY FOR IMPLEMENTATION**

The Deputy Chief Executive Officer is responsible for the implementation and operation of this policy.

## 4.9 Debt Collection (Rates and Sundry Debtors)

|                            |  |
|----------------------------|--|
| <b>Policy Owner</b>        | <b>Administration and Financial Services</b>         |
| <b>Person Responsible</b>  | <b>Deputy Chief Executive Officer</b>                |
| <b>Date of Adoption</b>    | <b>01 February 2005 – Resolution 040906</b>          |
| <b>Date of Last Review</b> | <b>26 October 2022 Resolution 061022 – Amendment</b> |
| <b>Date of Next Review</b> | <b>3 years or earlier if required</b>                |

### OBJECTIVE

The purpose of this policy is to outline the Shire of Wongan-Ballidu's process for efficient and effective management of outstanding Rates and Sundry Debtor Accounts.

### POLICY SCOPE

The Shire of Wongan-Ballidu will exercise its debt recovery powers, as outlined in Part 6 of the *Local Government Act 1995* (the Act), in order to reduce the overall debt burden on ratepayers. It will be guided by the principles of:

- ensuring that debt collection procedures are carried out in a fair and equitable manner;
- making the processes used to recover outstanding debt clear, simple to administer and cost effective;
- transparency by making clear the obligations of its ratepayers and sundry debtors to the processes used by Council in ensuring that they meet their financial obligations;
- equity by having regard to providing the same treatment for ratepayers and sundry debtors with similar circumstances;
- flexibility by responding where necessary to changes in the local economy;
- ensuring the Shire of Wongan-Ballidu is compliant with all regulatory obligations;
- promoting effective governance and definition of roles and responsibilities;
- upholding recognition from the public and industry for the Shire of Wongan-Ballidu practices that withstand probity.

## Definitions

**Debtor** an individual, organisation or other party that transacts with the Shire where goods or services are provided, use of facilities are made available, fines and license fees are levied and any other transaction that results in an expected future payment to the Shire.

**General Procedure Claim (GPC)** means the claim lodged with the Magistrates Court where the value of the claim or the relief claimed does not exceed \$75,000.

**Property Seizure and Sale Order (PSSO)** is a court order that authorises a bailiff to seize and sell as much of the judgment debtor's real or personal property as necessary to satisfy the judgment debt wholly or partially.

**Financial Hardship** A person in a situation of vulnerability may have low income or, as a result of their circumstances, be experiencing a financial shock, leading to difficulties in paying rates by the due date. This can take the form of 'payment difficulties' or 'financial hardship'.

## POLICY

### 1. Recovery of Sundry Debtor Accounts

The recovery of outstanding sundry debtors will be collected in a fair and timely manner. Sundry debts are due for payments 21 days from date of issue. The process for sundry debt collection is as follows:

- a. Sundry debtors will be issued an invoice as soon as possible after the amount is known, providing 21-day payment terms.
- b. Statements will be issued to all sundry debtors within five (5) working days of the start of each month, as a reminder for all outstanding amounts owing to the Shire.
- c. At the end of each month, invoices that are overdue will be followed up by a phone call ~~and-or~~ email to the sundry debtor, requesting immediate payment is made.
- d. If, after 14 days no payment has been received, a statement with final notice of account and a ~~copy~~ of the outstanding invoices will be sent by ~~post-email~~ to the debtor, or posted if no email address is available.
- e. If, after 90 days from invoicing ~~7 days~~ no payment has been received, communication will be issued advising that legal action may be taken without further warning should the debt remain outstanding for a further 7 days.

Where the customer fails to pay in full by the expiry of the period defined above, credit may be suspended, or services limited, and legal action may be commenced.

## 2. Recovery of Rate and Service Charges

The recovery of outstanding rates will be collected in a fair and timely manner. Rate notices are due for payment 35 days from date of issue in accordance with [the Act](#)~~the Local Government Act 1995~~.

**Amounts that remain outstanding past the prescribed due date ~~may~~ will have interest applied**, up to a maximum interest rate as legislated and imposed annually by Council as part of the Annual Budget. Interest is calculated on the number of days from the due date of payment until the day the payment is received by the Shire of Wongan-Ballidu. This includes overdue amounts where the rate payer has elected to pay by an instalment option.

### **Accounts unpaid by the due date shown on the Rate Notice**

Where accounts remain outstanding after the prescribed due date, a Final Notice shall be issued requesting full payment within fourteen (14) days (this to be commenced within two weeks of accounts falling due).

If payment has not been received after the 14-

day period prescribed on the Final Notice, the rates debtor will be contacted, and requested to make payment in full.

Accounts that remain outstanding after the above process has been carried out will be issued with a Final Demand Letter requesting full payment within seven (7) days (to be commenced within a week of accounts falling due).

Accounts with eligible persons registered to receive a pensioner or senior rebate under the *Rates and Charges (Rebates and Deferments) Act 1992* will not be subjected to the above recovery process, however those accounts with service charges or rates that are unable to be deferred (Seniors) from the previous year will be ~~subject to a communique~~[contacted](#) requesting payment of overdue charges.

### **Accounts unpaid after the expiry date shown on the Final Demand**

Where amounts remain outstanding after the expiry date shown on the Final Demand and no communication has been entered into, recovery action will commence.

Accounts will be sent to the Shire's debt collection agency for issuance of a Final Demand (Agency Letterhead) with a due date of fourteen (14) days. The demand is to be issued by mail and email (if an email exists). Those accounts with existing action carried over from the previous year will receive a demand from the Shire's solicitors.

### **Seizure of Rent for Non-Payment of Rates**

Where the property owner of a leased or rented property on which Rates and Service Charges are outstanding cannot be located or refuses to settle Rates and Service Charges owed, a Notice may be served on the lessee or tenant under the provisions of Section 6.60 of [the Act](#)~~the Local Government Act 1995~~ requiring the lessee or tenant to pay to the Shire the rent due that they would otherwise pay under the lease/tenancy agreement as it becomes due, until the

amount in arrears has been paid. The Shire will not be liable for the maintenance and repairs of the property whilst seizing the rent from the property owner.

### ***Options to recover rates debt where rates remain unpaid***

Under the guidance of the Shire's debt collection service provider, legal action may be undertaken to recover outstanding rates and charges. This action may include General Procedure Claims and Property Seizure and Sale Orders (Goods). Any costs incurred in undertaking legal action in a Court of competent jurisdiction are recoverable from ratepayers under section 6.56 of [the ~~Act~~the Local Government Act 1995](#).

### ***Options to recover rates debt where rates are in arrears for in excess of three (3) years.***

Lodging a Caveat on the Title for Land

If rates and service charges which are due to Council in respect of any rateable land have been unpaid for at least three (3) years a caveat may be registered on the title for the land, under the provisions of Section 6.64 (3) of [the ~~Act~~the Local Government Act 1995](#). The approval of Council is required before this course of action is undertaken.

Sale of Property

If rates and service charges which are due to Council in respect of any rateable land have been unpaid for at least three (3) years, Council may take possession of the land under the provisions of Section 6.64 of [the ~~Act~~the Local Government Act 1995](#). The approval of Council is required to be obtained before this course of action is undertaken.

## **3. Write off Debts**

The power to write off debt is contained in [the ~~Act~~the Local Government Act 1995](#), under section 6.12(1)(c). The local government may write off any amount of money which is owed to the local government. This requires a resolution of Council, [subject to delegation of powers in place from Council to the Chief Executive Officer](#). ~~All debt write-offs will be presented to Council prior to writing the debt off.~~

## **4. Financial Hardship**

While evidence of hardship will be required, the Shire recognises that not all circumstances are alike. The Shire will consider a range of individual circumstances including, but not limited to, the following situations:

- Recent unemployment or under-employment.
- Sickness or recovery from sickness.
- Low income or loss of income.
- Unanticipated circumstances such as caring for and supporting extended family.

Ratepayers will be required to provide information about their individual circumstances that may be relevant. This includes demonstrating a capacity to make some payment where possible and entering into a formal payment arrangement. The Shire will consider all circumstances, applying the principles of fairness, integrity and confidentiality whilst complying with all statutory responsibilities.

Where a ratepayer meets the Financial Hardship Criteria, payment arrangements will incur a \$0 administration fee and the Shire reserves the right to waive late penalty interest, excluding the late payment interest and Service Charges applicable to the Emergency Services Levy.

The Shire will suspend debt recovery processes whilst negotiating a suitable payment arrangement with a debtor. Where a debtor is unable to make payments in accordance with the agreed payment plan and the debtor advises the Shire and makes an alternative plan before defaulting on the 3rd due payment, then the debt recovery process will continue to be suspended.

## 5. Payment Arrangements

Payment arrangements are facilitated in accordance with Section 6.49 of the Act ~~*The Local Government Act 1995*~~ and will be offered to rate payers in circumstances evident of financial hardship. A payment arrangement must be negotiated to reflect a ratepayer's capacity to repay outstanding rates and contain the details of the agreed repayment schedule.

### These payment arrangements will include the following:

1. It is the responsibility of the ratepayer to ensure that the agreed payment amounts are paid on or before the agreed due date.
2. The Shire of Wongan-Ballidu requires full payment of the outstanding rates by the end of the current financial year.
3. If a ratepayer requires an extension on this timeframe an end date must be negotiated and approved by the Deputy Chief Executive Officer.
4. The ratepayer will be responsible for informing the Shire of any change in circumstance that jeopardizes the agreed repayment schedule.

For the purpose of recovering rates and service charges, where a ratepayer defaults on more than two repayments, the payment arrangement will become void and be subject to the Shire's debt recovery procedures outlined in this policy.

## 6. Supplementary Provisions

- a. All costs involved in recovery actions (including legal proceedings) will be charged against the property and deemed recoverable;
- b. At the end of each month, any amount owing less than \$1.00 will be classified as a small balance and subsequently written off;

- c. Overpayments are to be credited against future years rates accounts, ratepayers can only pay up to a maximum of one financial year of rates billing in advance;
- d. Any interim rates that are calculated at less than \$15.00 is not to be charged to the assessment.

## **REVIEW**

Reviews of this policy are to be undertaken every 3 years or earlier if required.

## **RESPONSIBILITY FOR IMPLEMENTATION**

The Deputy Chief Executive Officer is responsible for the implementation and operation of this policy.

## 9.3 WORKS AND SERVICES

### 9.3.1 COUNCIL POLICY REVIEW

|  |  |
|--|--|
| <b>FILE REFERENCE:</b>                 | Policies and Procedures/Council Policies   |
| <b>REPORT DATE:</b>                    | 10 March 2026  |
| <b>APPLICANT/PROPONENT:</b>            | N/A  |
| <b>OFFICER DISCLOSURE OF INTEREST:</b> | Nil  |
| <b>PREVIOUS MEETING REFERENCES:</b>    | W&S Committee – 4 March 2026   |
| <b>AUTHOR:</b>                         | Stephen Casey – Manager Works and Services   |
| <b>ATTACHMENTS:</b>                    | 9.3.1.1 - 10.26 Vehicle Crossovers Policy (new)<br>9.3.1.2 – 10.26 Vehicle Crossover Policy (previous)<br>9.3.1.3 - Crossover Specifications, Guidelines |

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

The purpose of this report is to recommend that the Council considers the Policy Review contained within this report and adopts the Works and Services Committee's recommendation to endorse the amendments.

#### **BACKGROUND:**

The Council Policy Manual serves as a key governance tool, which details the principles, responsibilities and procedures that underpin decision-making processes across the organisation. It includes both legislatively required matters, and other matters whereby Council have a level of discretion.

The role of council is that of a governing body, with responsibilities pertaining to the strategic planning for the future of the district. Therefore, council policies are intended to provide guidance to the Council and Chief Executive Officer (CEO) on such matters. The CEO is responsible for managing the administration and operations of the local government, and as such Council policies should not deal with these matters.

Council and the CEO have committed to reviewing each Council Policy at least once every three (3) years.

#### **POLICY REQUIREMENTS:**

There are no policy requirements associated with this item.

#### **LEGISLATIVE REQUIREMENTS:**

Section 2.7 of the *Local Government Act 1995* – Role of council  
Section 5.41 of the *Local Government Act 1995* – Role of CEO

#### **STRATEGIC IMPLICATIONS:**

There are no strategic implications associated with this item.

**SUSTAINABILITY IMPLICATIONS:**

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

**FINANCIAL IMPLICATIONS:**

There are no financial implications associated with this item.

**COMMENT:**

As part of ongoing Policy reviews, the following changes have been identified and are recommended to be authorised by Council. This policy is to be amended, with an updated Application for Crossover form and the inclusion of Specifications for the Construction of Vehicular Crossovers – Guidelines.

**VOTING REQUIREMENTS:** Simple majority.

**COMMITTEE RECOMMENDATION:**

That Council:

1. Approve the amendments to Council Policy 10.26 Vehicle Crossovers.

## 10.26 Vehicle Crossovers

|                                 |  |
|---------------------------------|--|
| <b>Policy Owner</b>             | <b>Works Committee</b>                     |
| <b>Person Responsible</b>       | <b>Chief Executive Officer</b>             |
| <b>Date of Adoption</b>         | <b>16 August 2012 - Resolution 080812</b>  |
| <b>Date of Last Review</b>      | <b>26 October 2022 - Resolution 101022</b> |
| <b>Date Next Due for Review</b> | <b>March 2029</b>                          |

### OBJECTIVE

The purpose of this policy is to provide a subsidy towards the construction of a vehicle crossover to private property.

### POLICY

To clarify the Shire's requirements for the construction of a vehicle crossing to a private property to receive a subsidy from the Shire.

### SCOPE

The policy applies to all property owners.

### BACKGROUND

Under the *Local Government Act 1995 regulation 15 Contribution to cost of crossing-Schedule 9.1 cl 7(4)*,

- (1) *Where-*
  - (a) *a local government-*
    - (i) *under regulation 12 constructs or approves the construction of; or*
    - (ii) *under regulation 13(1) requires the construction of, a crossing giving access from a public thoroughfare to private land or a private thoroughfare serving the land;*
  - (b) *the crossing is the first crossing in respect of the land; and*
    - (i) *the crossing is a standard crossing or is of a type that is superior to a standard crossing, the local government is obliged to bear 50% of the cost, as estimated by the local government, of a standard crossing, but otherwise the local government is not obliged to bear, nor prevented from bearing, any of the cost.*
- (2) *In sub-regulation (1) -*  
*"first crossing" in respect of land, means the first crossing to the land or a private*

*thoroughfare serving the land constructed under regulation 12 or section 358 2 of the Local Government Act 1960 as in force at any time before 1 July 1996;*  
*“standard crossing” means, subject to any local law as to what is or is not a standard crossing, a crossing of a kind that the local government, by resolution, decides is a standard crossing.*

**Crossover Subsidy:**

1. All crossovers shall be constructed and approved by the Manager of Works & Services. The Owner/agent shall arrange for construction.
2. The crossover shall be paved utilising sprayed bitumen, bituminous concrete, in-situ concrete, paving bricks or blocks. This includes pipes and headwalls as required.
3. The Shire will contribute 50% towards the cost of only one standard residential crossover, subject to the crossover being deemed to conform to the Shire specifications.
4. The subsidy (as outlined in 3 above) shall apply to industrial, commercial, rural and grouped dwellings as well as single residential. In the case of strata titles, a subsidy shall apply to each crossover up to the number of dwellings.
5. Crossovers, eligible for subsidy, may be claimed for at the subsidy rate that applies in the financial year construction is completed. Crossovers in excess of six months old shall have a reduced subsidy based on straight line depreciation, for age and type, as per the following (crossovers in excess of their life shall not be eligible):

| Crossover Type | Maximum Life of Crossover |
|----------------|---------------------------|
| Gravel         | 5-7 years                 |
| 2 Coat Seal    | 20 years                  |
| Asphalt        | 25 years                  |
| Brick/Block    | 25 years                  |
| Concrete       | 30 years                  |

6. The reference a “standard crossover” shall mean a sealed, unsealed or paved construction to a size conforming to the Manager of Works & Services area standard widths, referred to in specifications.
7. Where Council undertakes road works affecting existing crossovers Council will bear the cost of replacement.

**Crossover Maintenance:**

The crossover is that section of driveway that extends from the road kerb or edge of road seal to the front or side property boundary line, across the verge. The property owner is responsible for the cost of construction and all future maintenance and repairs to the crossover, including any damage resulting from the roots of street trees and water runoff from private property.

The Shire will not undertake any maintenance or repairs to the crossover or accept any liability as a result of poorly constructed or maintained crossovers.

**Existing Vehicle Crossover:**

The Shire will not provide any subsidy to replace or repair any existing crossover. It is the property owners' responsibility to ensure the crossover complies with the Shire's minimum requirements. Crossover repairs must be undertaken if it is considered unsafe.

**Administration:**

To apply for a subsidy, the applicant must complete the ***Application for Vehicle Crossover or Subsidy***. On receipt of the application the Works & Services department may investigate and provide a quotation (if requested) to the owner/builder.

If the Shire's subsidy is to be claimed, then on receipt of the Application, the crossing will be inspected. A subsidy will be processed on completion of the construction of the crossover and once an inspection has been carried out by an officer from the Works & Services department, to ensure that the crossover conforms to the Shire of Wongan-Ballidu crossover specifications.

**Note: This process will normally take a maximum of four working weeks**

**Building Licence:**

The Building Licence is for building construction inside the property boundary and does not include approval for the construction of the crossover. Hence, a separate application is required for the construction of a crossover within the road verge, which is vested with the Shire of Wongan-Ballidu.

The position, width, and construction of the crossover shall be in accordance with this crossover specification.

**Protection of Existing Services, Street Trees and the Public:**

1. Existing services within the vicinity of the proposed crossover shall be protected at all times. The owner or authorised representative may be contacted to provide advice in relation to the protection of services;
2. Where damage is caused to the Shire's infrastructure (i.e. kerb, pathway, road etc.) as a result of the construction of the crossover, the infrastructure shall be repaired to the satisfaction of the Manager of Works & Services;
3. Conflicting public utility services shall be adjusted or relocated at the applicant's expense, subject to formal approval of the relevant authority;
4. The Shire's existing drainage structures (i.e. pits, drains or culverts) that conflict with the location of the proposed crossover are to be adjusted by the Shire's Works & Services Department and all costs associated with this work shall be borne by the Applicant;
5. The removal, adjustment, or reinstatement of reticulation is the responsibility of the Applicant;
6. Street trees shall not be removed without the prior approval of the Manager of Works & Services. Crossovers shall be located a minimum of 2 metres from a tree and removal will only be undertaken where it can be demonstrated that this is the only option available. All costs associated with the removal of the street tree shall be borne by the Applicant;
7. The Applicant shall be responsible for the protection of the public at all times. Signage, lighting, barricades, and/or any other protection measure deemed necessary shall be provided by the applicant to ensure that the public are protected during the execution of the works;
8. Safe access for pedestrians on the verge shall be maintained at all times. The Shire will not permit pedestrians being forced to walk on the road pavement unless appropriate measures

- are put in place for the protection of pedestrians; and
9. Vehicle crossings abutting major roads shall be subject to the approval of MRWA in conjunction with the Shire of Wongan-Ballidu.

## **DEFINITIONS**

**"Applicant"** means the person who makes application to the Shire to construct a crossover

**"Shire"** means the Shire of Wongan-Ballidu

**"Contractor"** means the person or company who will be responsible for construction of the crossover

**"Crossing"** has the same meaning as Crossover

**"Crossover"** means that section of the "drive in" to a property that replaces the verge and footpath or will ultimately form part of the future footpath

**"Footpath"** means the paved or made portion of a thoroughfare used or intended for use by pedestrians and cyclists

**"Local Government"** means the local government of the Shire of Wongan-Ballidu

**"Local Government Act"** means the Western Australian Local Government Act 1995

**"Manager of Works & Services"** means the nominated representative of the Shire's Works department.

**"Subsidy"** means the contribution that the Shire is prepared to make towards the cost of an approved crossover as set by Council each year in the fees and charges

**"Verge"** means that portion of a thoroughfare which lies between the boundary of a carriageway and the adjacent property boundary but does not include a footpath.

## **REFERENCES**

Shire of Wongan-Ballidu Specification for the Construction of Vehicular Crossovers – Guidelines.

## **REVIEW**

Reviews of this policy are to be undertaken every three years or earlier if required.

## **RESPONSIBILITY FOR IMPLEMENTATION**

The Chief Executive Officer is responsible for implementation of this policy.

## 10.26 Vehicle Crossovers

|                            |  |
|----------------------------|--|
| <b>Policy Owner</b>        | <b>Works Committee</b>                   |
| <b>Person Responsible</b>  | <b>Chief Executive Officer</b>           |
| <b>Date of Adoption</b>    | <b>16 August 2012 Resolution 080812</b>  |
| <b>Date of Last Review</b> | <b>26 October 2022 Resolution 101022</b> |

### OBJECTIVE

To specify Council's required Standards on the construction of Crossovers and to administer all matters relating to vehicle crossovers within the district of the Shire of Wongan-Ballidu (the Shire).

### POLICY

#### Rural Crossovers

Council will contribute 50% of the cost of one standard crossover to the main property entrance of each property.

When Council is constructing roads the Manager of Works Committee will liaise with the property owner to include standard crossovers at gateways that are in existence.

#### Standard Rural Crossover

Width of 6.5metres

Road to the property boundary Gravel surface

Pipes or culvert (if required) Headwalls (if required)

#### Town site Crossovers

Council will contribute 50% of one standard crossover per lot. Additional costs involved in wider crossovers or additional crossovers to be paid in full by the landowner.

The Manager of Works and Services is to inspect and approve the crossover construction prior to any concrete being poured, pavement sealed, or brick paved.

Crossovers are to be constructed in accordance with Council's specifications (attachment 2) and drawings (CO-01 & CO-02).

#### Standard Town site Crossover

A standard town site crossover is as stipulated in Council's Standard Crossover Specifications and Standard Crossover Drawings.

A standard town site crossover is deemed to be 3 metres in width, with 1.5 metre wings.

A crossover runs from edge of the road to the property boundary.

### **General Conditions**

Future and ongoing maintenance of the crossover shall be the responsibility of the property owner in accordance with the Local Government (Uniform Local Provisions) Regulations 1996.

Should an applicant require a crossover wider than 3 metres, the Chief Executive Officer is empowered to approve the additional width up to 6 metres subject to consideration being given to location, drainage implications and general aesthetic appeal from other landowners' point of view. Council will only make its contribution towards a 3-metre crossover only.

An application to construct a vehicle crossover is to be made prior to construction.

### **RESPONSIBILITY FOR IMPLEMENTATION**

The Chief Executive Officer is responsible for implementation of this policy.



# Specifications for the Construction of Vehicular Crossovers Guidelines

Shire of Wongan-Ballidu

Specifications for the Construction of Vehicular  
Crossovers

Guidelines

V1 – 18 February 2026

## Document Control

|                         |                         |
|-------------------------|-------------------------|
| <b>Owner</b>            | Shire of Wongan-Ballidu |
| <b>Custodian</b>        | Shire of Wongan-Ballidu |
| <b>Document Number</b>  | VC-01                   |
| <b>Issue Date</b>       | 18-02-2026              |
| <b>Review Frequency</b> | Bi-Annually             |

## Amendments

| <b>Plan Compilation &amp; Review</b> | <b>Name and Position</b>  | <b>Document Revision</b> | <b>Date</b>      |
|--------------------------------------|---|--------------------------|------------------|
| Author:                              | Stephen Casey<br>Manager of Works & Services (MWS)<br>Shire of Wongan-Ballidu | V1                       | 18 February 2026 |
| Author:                              |   |                          |                  |
| Reviewer:                            |   |                          |                  |

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# 1. GENERAL

## 1.0 Objective

The purpose of this specification is to ensure that vehicle crossings are constructed and maintained to a safe and efficient standard in accordance with the requirements of the Shire of Wongan-Ballidu (hereinafter referred to as the Shire).

This document contains comprehensive technical information on crossovers, installation procedures, permissible materials, guidelines and specifications applicable to the construction of crossovers in the Shire.

## 1.1 Definitions

**Applicant** means the person who makes application to the Shire to construct a crossover.

**Shire** means the Shire of Wongan-Ballidu.

**Contractor** means the person or company who will be responsible for construction of the crossover.

**Crossing** has the same meaning as Crossover.

**Crossover** means that section of the 'drive in' to a property that replaces the verge and footpath or will ultimately form part of the future footpath.

**Footpath** means the paved or made portion of a thoroughfare used or intended for use by pedestrians and cyclists.

**Local Government** means the local government of the Shire of Wongan-Ballidu.

**Local Government Act** means the Western Australian Local Government Act 1995.

**Manager of Works & Services** means the nominated representative of the Shire's Works department.

**Verge** means that portion of a thoroughfare which lies between the boundary of a carriageway and the adjacent property boundary but does not include a footpath.

## 1.2 Type and Method of Construction

Crossovers to residential properties must be constructed in either gravel, concrete, brick paving or asphalt. For rural properties, crossovers may be constructed in gravel, concrete, or asphalt. For commercial and Industrial properties, crossovers may only be constructed in gravel, concrete, or asphalt. The construction of crossovers shall be executed in accordance with this specification, and any variance must first be approved in writing by the Manager of Works & Services.

Crossovers can be constructed in the following ways:

1. Privately constructed –
  - a) The applicant constructs the crossover; or
  - b) The owner/agent arranges for a private contractor to construct the approved crossover.

### **1.3 Building Licence**

The Building Licence is for building construction inside the property boundary and does not include approval for the construction of the crossover. Hence, a separate application is required for the construction of a crossover within the road verge, which is vested with the Shire of Wongan-Ballidu.

The position, width, and construction of the crossover shall be in accordance with this crossover specification.

### **1.4 Protection of Existing Services, Street Trees and the Public**

1. Existing services within the vicinity of the proposed crossover shall be protected at all times. The owner or authorised representative may be contacted to provide advice in relation to the protection of services.
2. Where damage is caused to the Shire's infrastructure (i.e. kerb, pathway, road etc) as result of the construction of the crossover, the infrastructure shall be repaired at the expense of the property owner to the satisfaction of the Manager of Works & Services.
3. Conflicting public utility services shall be adjusted or relocated at the applicant's expense, subject to formal approval of the relevant authority.
4. Where possible, Located at a minimum distance of 1.0m from stormwater drainage pits. The Shire's existing drainage structures (i.e. pits drains or culverts) that conflict with the location of the proposed crossover are to be adjusted by the Shire's Works & Services Department and all costs associated with this work shall be borne by the Applicant.
5. The removal, adjustment, or reinstatement of reticulation is the responsibility of the Applicant.
6. Street trees shall not be removed without the prior approval of the Shire's Manager of Works & Services. Crossovers shall be located a minimum of 2 metres from a tree and removal will only be undertaken where it can be demonstrated that this is the only option available. All costs associated with the removal of the street tree shall be borne by the Applicant.
7. The Applicant shall be responsible for the protection of the public at all times. Signage, lighting, barricades, and/or any other protection measure deemed necessary shall be provided by the applicant to ensure that the public are protected during the execution

of the works.

8. Safe access for pedestrians on the verge shall be maintained at all times. The Shire will not permit pedestrians being forced to walk on the road pavement unless appropriate measures are put in place for the protection of pedestrians; and
9. Vehicle crossings abutting major roads shall be subject to the approval of Main Roads WA in conjunction with the Shire of Wongan-Ballidu.

## **1.5 Levels and Shape**

The levels and shape of the crossover shall be as shown on the attached Drawing 1.0 (page 22). The standard longitudinal slope shall be positive 2% (1:50) from the top of kerb. However, for the verges having natural gradients above 2%, the first 3.0m of the crossing from the top of the kerb or road edge shall have positive 2% and the remainder of the crossing to the property boundary line and beyond shall be formed as shown on Drawing 1.0 (page 22).

Where the difference in level between the front boundary and the road edge exceeds the above gradients, or the house finished floor is considerably lower than the road level, then special requirements will apply and the proposed design shall be referred to the Works & Services Department for consideration and approval.

Crossovers are to be no closer than 6.0m to a street corner or the point at which the kerb line begins to curve as seen in Figure 1. Crossovers and splays are not permitted within the truncation hatched area shown in Figure 1.

Crossovers are to be positioned such that sight lines between path users and vehicles are unobstructed by permanent fixtures (fences, trees, etc). A sight triangle of 1.5m by 1.5m at the property boundary is required to be constructed and all fixtures are to be truncated or reduced to no higher than 600mm as shown in Figure 2.

In no case shall the crossover junction at the property boundary be stepped unless specifically authorised by the Manager of Works & Services.

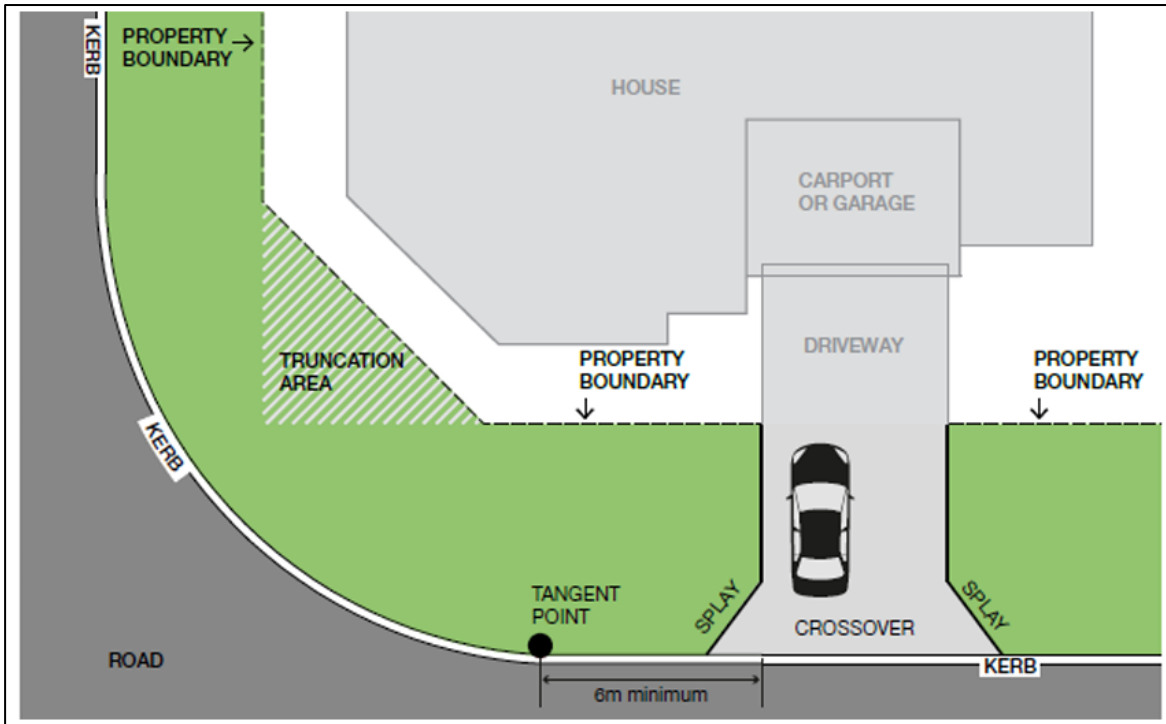


Figure 1: Permitted area of crossover

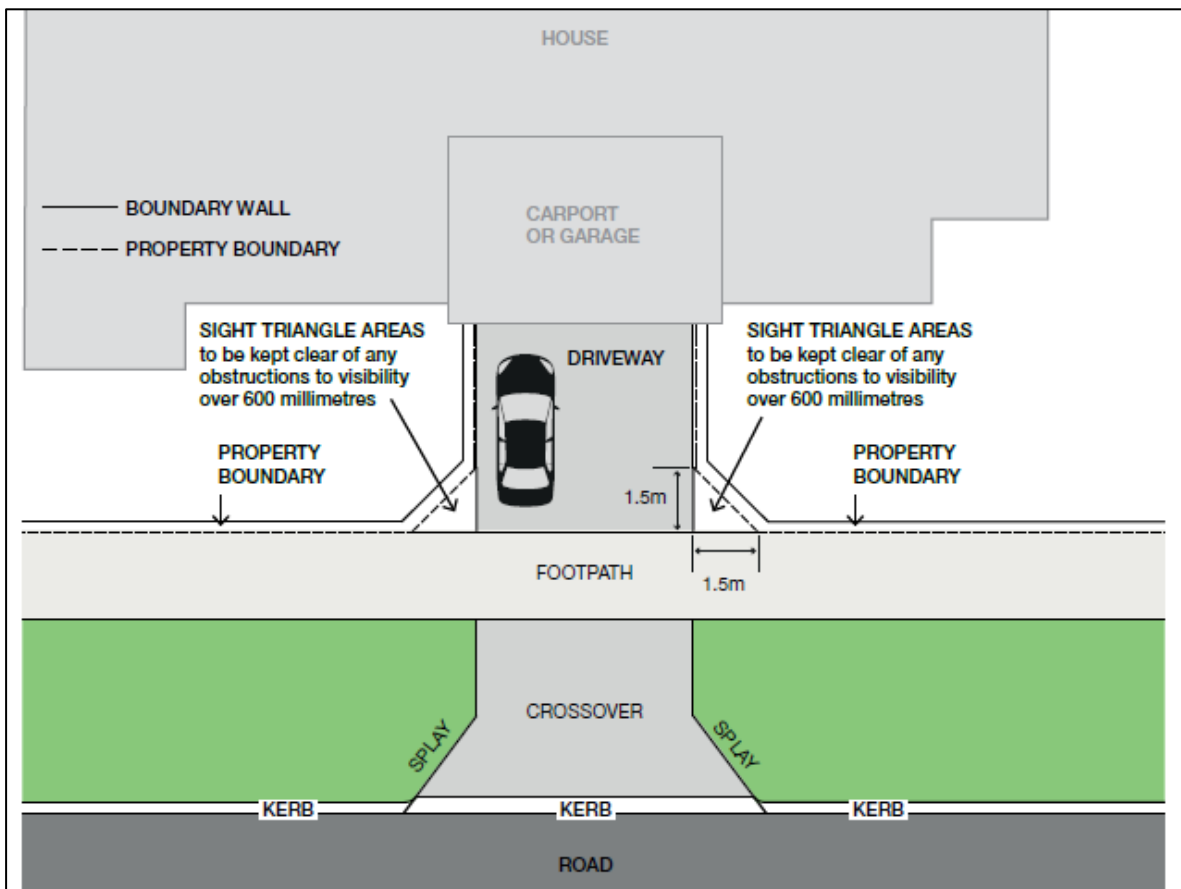


Figure 2: Sight triangle at the intersection of the crossover and footpath.

## SPLAY DIMENSIONS RESIDENTIAL SPLAYS

### Residential Splays

Residential splay dimensions are as the below table:

| Crossover Width | 3.0m | 3.0m - 4.0m | 4.0m - 5.0m | 6.0m |
|-----------------|------|-------------|-------------|------|
| Splay Length    | 3.0m | 2.5m        | 2.0m        | 1.5m |
| Splay Width     | 2m   | 2.0m        | 1.5m        | 1.0m |

Please note: For crossovers 6.0m wide, splays are not required for residential properties. Splay widths must not encroach into the adjacent property verge area and dimensions in Table 1 can be reduced to fit the available space.

Figure 3 provides an example of splay dimensions.

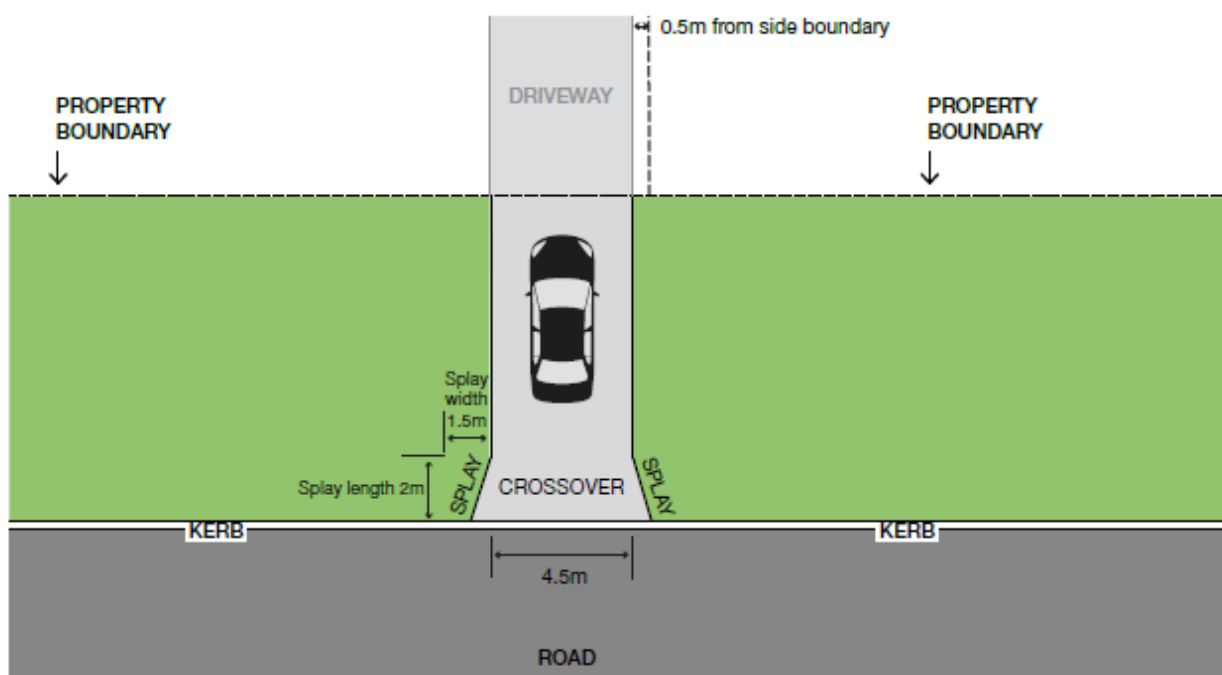


Figure 3: 4.5m wide crossover example

### Commercial/Industrial Splays

Commercial/industrial crossovers are to have a splay width of 2.1m and a splay length of 2.1m.

### 1.6 Excavation, Filling and Compaction

The excavation for the crossing bed shall be taken out to the levels, lines and grades in accordance with Drawing 1.0 (page 22).

Excavation shall be cleanly and evenly executed, watered and vibrator rolled to give a

compaction of 95% maximum dry density as determined by modified compaction test under RMS T112 or AS 1289 – 2014 to provide for a sound base free of depressions, soft spots and any deleterious materials for example to accommodate a minimum 125mm thick concrete pavement (residential/rural crossing), minimum 150mm thick concrete pavement (commercial / industrial crossing) or 190mm for brick paving (100mm deep base layer, 30mm sand and 60mm brick) or 250mm of gravel base. The subgrade, including any filling shall be moistened and thoroughly compacted using a 300mm plate compactor over a minimum of three passes.

All surplus material resulting from site preparation and construction of the crossing is deemed to be the property of the Contractor and shall be completely removed from the site at the expense of the Contractor.

## **1.7 Removal of Existing Kerbing and Footpath**

### **1.7.1 Barrier or Semi-Mountable Kerbing**

Where only barrier or semi mountable kerbing is in place at the crossing entrance, the length of kerbing equal to the appropriate entrance width of the crossing shall be removed and replaced with trafficable mountable kerbing with a 1-meter transition back into the existing kerb. If no kerb exists a mountable kerb beam with 25mm high lip is to be installed for the width of the crossover including wings allowing crossover construction to blend in flush as in accordance with Drawing 1.0 (page 22) to enable the construction of the crossing.

### **1.7.2 Mountable Kerbing**

Where mountable kerbing is in place at the crossing entrance, the crossing shall be installed to abut the kerbing with the level of the crossing installed to align with the level of the top of the mountable kerb. The mountable kerbing equal to the appropriate entrance width of the crossover shall only be removed if:

- i. The mountable kerbing is cracked in one or two places, and the cracking is likely to affect the structural integrity or cause further deterioration of the kerbing; or
- ii. The average depth between the road surface and front edge of the mountable kerbing exceeds 25mm, where the final hot mix (asphalt or bitumen seal) surface has been placed.

#### Note:

The cracking in (i.) above does not refer to hairline cracking but rather cracking which affects the structural integrity of the kerbing. Where the applicant is unsure as to whether or not the kerbing needs to be removed, the Technical Services Department shall be consulted.

### **1.7.3 Cutting of Kerb**

Where kerbing is to be removed, it shall be neatly cut and removed carefully so as to not disturb the wearing surface and road pavement. Where any doubt exists regarding the removal of kerbing, advice shall be obtained by the contractor from the Manager of Works & Services to see if such work shall meet his/her satisfaction.

#### **1.7.4 Existing Footpath**

Generally, an existing footpath should be left in place if it is insitu concrete, is in good condition, and is a minimum of 100mm thick adjacent to the property boundary line or kerb and is not a slab footpath. Where slab footpaths exist, they shall be completely removed and disposed of at the contractor's expense.

Where deemed absolutely necessary and approved by the Manager of Works & Services, existing footpaths may be removed by neatly saw cutting the existing footpath to allow construction of the new crossover. The footpath shall be cut perpendicular to the existing footpath alignment and 12mm expansion joints shall be constructed either side of the crossover.

Where the footpath is damaged on respective sides of the proposed crossover, the footpath shall be removed back to the nearest construction/expansion joint and the section of path relayed to meet the requirements of the specification and satisfaction of the Works & Services Department.

The expansion joint for concrete crossovers shall be continuous from 'form to form' and extend vertically for the full depth of the slab. 'Meljoint', bitumen impregnated Canite or similar approved material shall be used. The joint shall not protrude above the surface of the crossover or abutting kerb.

#### **1.8 Path Reinstatement (Concrete and Brick Paved)**

Where the existing footpath or dual use path is pre-cast concrete slabs, these may be discarded or otherwise disposed of to the satisfaction of the Works & Services Department. The slabs shall be replaced by the crossover and the junction with the path made good to the satisfaction of the Manager of Works & Services.

Where the existing footpath or dual use path (DUP) is insitu concrete, is in good condition, and is a minimum of 100mm thick adjacent to the property boundary line or kerb, the crossover shall be constructed either side of the concrete path and match up with it provided the grade of the crossover from the property boundary to road channel does not exceed 4%.

Where the existing footpath or DUP is insitu concrete is in poor condition, or less than 100mm thick adjacent to the property boundary line or kerb, the pathway shall be neatly sawn cut along the alignment of the crossover to provide the necessary opening. The section of redundant path shall then be removed and reinstated up to the edge and level of the new crossing.

The path shall be kept in a safe condition at all times until reinstatement work is completed and appropriate signage installed warning pedestrians of construction works. All surplus material resulting from the removal of concrete pathway is deemed to be the property of the Contractor and shall be completely removed from the site at the expense of the Contractor.

## **1.9 Crossing Entrance**

Where kerbing has been removed to permit the construction of a crossing, the water channel shall be restored by constructing a crossing entrance shown hatched on attached Drawing 1.0 (page 22).

A lip 25mm high shall be created between the road surface and the top of the front edge of the crossing entrance to allow for the future resurfacing of the road. Brick pavers shall not be permitted on the crossing entrance.

Any damage caused to the edge of the road surface shall not be corrected with concrete. The Manager of Works & Services shall be advised of the damage, and such damage will be repaired by the Shire with all of the costs associated with the repair to be met by the Contactor.

## **1.10 Wide Crossings (Concrete and Brick Paved)**

Where two residential crossings abut each other, they may be combined, providing that the combined width does not exceed 10.0m. Where the combined width is likely to exceed 10.0m, a pedestrian refuge of 2.0 metre minimum width shall separate the two (2) crossings.

## **1.11 Protection of Works and Public**

All signage installed to manage the traffic and pedestrians must comply with the current Australian Standards. Care shall be taken during construction of the crossing to protect the public from any accident and the works from damage.

## **1.12 Damage to Existing Facilities**

Care shall be taken to avoid damage to any public facilities located in the verge. Therefore, the Contractor should contact "Before You Dig Australia" to obtain information about the location of all services in the area prior to undertaking any excavation.

The constructor shall repair any damage caused during construction to a standard acceptable to the owner of the facility.

# **2. TECHNICAL SPECIFICATION - CONCRETE CROSSOVERS**

## **2.0 Concrete Specifications**

### **2.0.1 Residential and Rural Crossovers**

Concrete shall comply with AS1379-2007.

All concrete used in the crossing shall develop a minimum compressive strength of 20 Megapascals (Mpa) at 28 days and shall have high early strength additive to give rapid

hardening. All concrete used shall have a maximum slump of 75mm delivered by transit truck from an approved mixing plant.

The concrete thickness shall be a minimum of 125mm, with SL62 reinforcing mesh.

Hand or machine mixing of concrete on site **is not permitted**. Documentation on the concrete used for the construction of the vehicle crossing shall be made available to the Shire when requested.

The minimum and maximum widths at the property boundary (excluding splays or wings) for residential crossovers are 4.0 metres to 6.0 metres and rural 6.0 meters to 10.0 meters respectively.

## **2.0.2 Commercial and Industrial Crossovers**

Concrete shall comply with AS1379-2007.

All concrete used in the crossing shall develop a minimum compressive strength of 25 Megapascals (Mpa) at 28 days and shall have high early strength additive to give rapid hardening. All concrete used shall have a maximum slump of 75mm delivered by transit truck from an approved mixing plant.

The concrete thickness shall be a minimum of 150mm, with SL72 reinforcing mesh. However, commercial/industrial crossovers shall be designed to meet the requirements of traffic loads and suitable access; therefore, the thickness and reinforcing noted above are only the minimum standards.

Hand or machine mixing of concrete on site **is not permitted**. Documentation on concrete used for the construction of the vehicle crossing shall be made available to the Shire when requested.

The minimum and maximum widths at the property boundary (excluding splays or wings) for commercial crossovers are 6.0 metres and 10.0 metres respectively, for one- and two-way traffic flow.

## **2.1 Placing Concrete**

The base shall be thoroughly and evenly moistened, but not saturated, prior to placing the concrete. In addition, deleterious material shall be removed from the base before pouring the concrete.

The concrete shall be evenly placed to the depth specified in one continuous operation, and shovelled into position continuously and spaded, or vibrated, especially at the edges, to give maximum density. No break in operations shall be permitted from the time of placing to finishing except as authorised by the Manager of Works & Services.

## 2.2 Placing Concrete in High Temperature

Concrete shall not be placed on days for which the official forecasted temperature is higher than 35 degrees Celsius, unless the following requirements are adhered to:

- (i) The formwork shall be continuously sprayed with water in advance of the placement of concrete. Excess water shall be removed from the inside of the formwork immediately prior to the placement of concrete.
- (ii) Steel reinforcement and metal formwork shall be suitably protected from the effects of excessive temperature.
- (iii) Suitable barriers shall be provided to protect the freshly placed concrete from the environment, until the concrete has hardened sufficiently to allow curing to begin.
- (iv) The concrete shall be held to a temperature not higher than 32 degrees Celsius when placed by:
  - a) Using chilled water for mixing; or
  - b) Spraying the coarse aggregate with cold water; or
  - c) Covering the container in which the concrete is transported to the formwork; or
  - d) Using any combinations of these methods.
- (v) The concrete shall be mixed, transported, placed, compacted and finished as rapidly as possible, and then immediately curing shall begin. Concrete shall not be allowed to dry out before curing begins.
- (vi) Curing compounds shall not be used as an alternative to the requirements of (iii) and (iv) above.

## 2.3 Finishing Concrete

The finish shall be obtained by screeding to the correct levels and wood floating to provide a non-slip dense surface free of any depressions, float marks, irregularities, honeycomb sections or slurry liable to cause excessive surface wear.

A steel trowel finish is not permitted on a vehicle crossing. The surface shall be treated with a transverse brooming tool to provide a non-slip, dense surface free of any depressions, marks, jointing marks, honeycomb sections or accumulation of fine dusty accretions liable to excessive surface water. The final surface finish shall be to the entire satisfaction of the Manager of Works & Services who reserves the right to require the removal of or the correction of any surface deficiencies or finish.

Colouring and texturing of the surface is permissible at full cost to the owner, that is, Council will not subsidise the cost of surface colouring or texturing

Concrete edges shall be finished with a 100mm wide edging tool.

Light vehicles should refrain from traversing the concrete for at least three (3) days and heavy vehicles for seven (7) days.

## **2.4 Jointing Concrete**

- i. Contraction joints shall be made with an approved jointing tool. The distance either laterally or longitudinally between contraction joints shall not exceed 2.0 metres.
- ii. Expansion joints shall be full depth joints of minimum 14mm width and shall be filled with bitumen- impregnated Canite or similar approved material and located at the property boundary and at the ends of existing kerbing where kerbing has been removed. Long crossing shall have expansion joints at 6.0 metre maximum spacings.

## **2.5 Curing Concrete**

The concrete crossing shall be cured either by water sprayed on the exposed concrete surface after setting or be covered with plastic film immediately after finishing and be cured for at least 3 days.

As stated in clause 2.3, **light vehicles should refrain from traversing the concrete for at least three (3) days and heavy vehicles for seven (7) days.**

## **2.6 Aesthetics**

If due to the alignment of the road or boundary or any other reason the installation of a standard crossover shape is difficult or would result in a shape that detracts from the specification, the Contractor must make immediate contact with the Works & Services Department and must not proceed with the work until the crossover alignment has been approved by the Manager of Works & Services.

# **3. TECHNICAL SPECIFICATION - BRICK PAVED CROSSOVERS**

## **3.0 Paver Type and Thickness**

All materials used in the construction of brick paved crossovers shall be concrete or clay pavers in accordance with the manufactures specifications and any materials used which is inferior to those specified or directed by the Manager of Works & Services shall be liable to rejected and replaced at the Contractors costs.

Minimum 60mm heavy duty rectangular or square concrete or clay pavers are to be used.

## **3.1 Base Layer Preparation**

The base layer shall comprise minimum 100mm deep limestone, gravel or road base and compacted to provide a consolidated, sound base free of depressions, soft spots and any deleterious materials.

The base material shall be loosely spread in a single layer to the required level and compacted using overlapping passes of a vibrating plate compactor or suitable vibrating/pedestrian roller.

The base finished surface shall be trimmed so that it does not deviate by more than 10mm from the base of a 2.0m long straight edge placed in any direction.

### **3.2 Edge Restraint**

The perimeter of the crossover shall be provided with restraining barriers. Restraints shall be robust enough to withstand vehicle impact and prevent the lateral movement of bricks as such movement could cause pavement failure. Visible edge restraints shall be installed to the same level as the brick pavement.

Where the crossover has required the removal of existing kerbing or abut the road seal, the Contractor must construct a fully mountable kerb prior to laying the brick paving. The mountable kerb shall be parallel to the roadway and blend into the existing kerbing at respective ends or blend back into the road surface if no kerbing exists. Paving bricks shall be laid commencing from the rear face of the kerb.

The perimeter of all paved areas shall be provided with a header course laid on a solid brick or concrete footing to prevent lateral movement of the bricks. Header bricks shall be mortared to the footing.

### **3.3 Sand Bedding Layer**

The bedding material needs to be well graded sand passing a 5mm sieve. Bricklayers sand and single sized dune sands are not suitable for use. The bedding sand shall be non-plastic and free from deleterious materials such as stones, tree roots, clay lumps and excessive organic material.

At the time of placing, the sand should have uniform moisture content. The sand must be screed slightly ahead of laying and protected from the compaction. The pre-depth of the sand bedding layer shall be 30mm minimum (+/- 5mm) just before the laying of bricks.

### **3.4 Laying Patterns**

The pavers shall be laid to the patterns shown on [Drawing 1.0 \(page 22\)](#).

### **3.5 Laying of Pavers**

Bricks can be either clay or concrete, rectangular or interlocking. Bricks shall be placed on the bedding sand by hand with 2 to 4mm gaps between adjacent bricks. All full bricks shall be laid first. Closure bricks shall be cut with a saw and fitted subsequently. It is desirable that bricks be laid to the herringbone pattern as superior strength is obtained, however, other patterns that achieve the necessary interlocking characteristics are acceptable.

### **3.6 Compaction and Joint Filling**

The bricks shall be immediately compacted and brought to level by not less than three (3) passes of the vibrating plate compactor. The plate should have sufficient area to

simultaneously cover twelve (12) bricks. To prevent damage to pavers, sheets of plywood of 12mm minimum thickness should be laid on the bricks to prevent the compactor coming into contact with the paved surface.

As soon as possible after compaction, dry sand for joint filling shall be broomed over the pavement and into the joints. Excess sand shall be removed as soon as the joints are filled.

Ideally, the sand used for joint filling should be finer than the bedding layer with a nominal maximum particle size of 2mm. Sand used for joint filling should be free from salts or contaminants likely to cause efflorescence.

However, the use of bricklayer's sand or the addition of a small amount of silty material to the joint filling sand can be of benefit in reducing water penetration in the early life of the pavement.

## **4. TECHNICAL SPECIFICATION – ASPHALT CROSSOVERS**

### **4.0 Asphalt Seal**

#### **4.1 Residential, Rural, Commercial and Industrial**

- Asphalt surfaces to be dense graded asphalt with coarse 10mm stone laid 40mm thick.
- Minimum 2 coat Hot bitumen seal being 14mm Diorite prime coat and 7mm Diorite second coat seal.

#### **4.2 Earthworks**

The Contractor shall cut and fill as required to achieve the required earthwork levels of 250mm base. The Contractor shall supply fill to make-up any shortfall in quantity of fill. Any surplus shall be disposed off site by the Contractor. The Contractor shall make his own estimate of the quantity of fill required or surplus to be disposed of. Fill shall be sandy material free of roots, vegetable and other deleterious matter.

The sub-grade materials shall be compacted to 95% modified A.A.S.H.O maximum density when the material is not sand and shall be compacted to 7 blows per 300 when the subgrade material is sand.

The prepared subgrade shall present a smooth even surface free from depressions and wheel ruts.

#### **4.3 Gravel Basecourse**

The gravel base shall consist of a combination of soil binder, sand and gravel. It shall be free of vegetable matter and lumps or balls of clay and shall not contain objectionable quantities of pyrites or other deleterious substances.

Coarse aggregate retained on the 2.36 sieve shall consist of hard, durable particles or fragments of gravel; materials that break up when alternatively wetted and dried shall not be used.

Coarse aggregate shall have a percentage wear by the Los Angeles Abrasion Test of not more than forty-five (45).

Fine aggregate passing the 2.36 sieve shall consist of natural or crushed sand and fine mineral particles passing the 75-micron sieve. The ratio of the portion passing the 75-micron sieve to the portion passing the 425-microns shall not exceed 0.67.

The portion of the sample which passes the 425-micron sieve (Soil Mortar) shall conform to the following requirements:

- Liquid limit shall not exceed 25%
- Plasticity index shall not exceed 6%
- Linear shrinkage shall not exceed 2%
- Dry compressive strength shall not be less than 1.75 MPa.
- Dust ratio shall not exceed 2/3
- The portion of the total sample retained on the BS19 Sieve shall not exceed 5% of the total Sample

Alternatively, material having a maximum size of 13 in lieu of 19 may be approved. The particle size distribution shall be in accordance with the requirement of section 5.2 of the NMSRA Guide to the Selection and Testing of Gravel for Pavement Construction and shall be submitted to the Manager of Works & Services for approval.

Notwithstanding this specification, and sample which in the opinion of the Manager of Works & Services is composed of unsuitable material or composed of material which would break down with ageing or weathering to such an extent that it would then fall outside the limits of this specification, shall be rejected.

The placing, spreading and compaction of the Ferricrete Course shall be undertaken using such methods and equipment as will ensure that a full width course of the required thickness is obtained without damage to any other work or course.

The required width is shown on Drawing 1.0 (page 22) and must be achieved within -0 +300.

The required course thickness is shown on the drawing and must be achieved within -0 +10.

Should the course upon testing be deficient in thickness then the full depth of the course shall be scarified and additional material added to achieve the thickness specified.

After preliminary placement and compaction, the Ferricrete shall be scarified or bladed and sufficient Ferricrete material added to achieve the designed thickness. The loose layer shall be thoroughly blade mixed and watered to its full depth by alternatively blading the entire layer to the centre and back to the edge of the road. The material shall have water added and

subsequently allowed to dry back to facilitate eventual compaction. When the Ferricrete is uniformly mixed it shall be spread over the required width to give the required thickness when compacted.

The material shall be compacted using suitable equipment operated by skilled competent operators. Vibratory, steel rimmed and rubber multi-tyred rollers shall be used to ensure full depth compaction and an even dense tight surface layer. Rolling shall proceed along the line of the formation and not across the crossfall (if any).

#### **4.4 Basecourse**

The pavement surface to be surfaced with bitumen shall be swept clean of all loose sand, stones, dust and other foreign matter before surfacing. Adherent patches or foreign matter shall be removed by using hand brooming and steel scrappers or similar methods. The contractor shall confine the amount of pavement sweeping done prior to receiving the bituminous surfacing, only immediately prior to each lot anticipated to receive bitumen surfacing, to prevent contractor's traffic and local traffic from compromising the state of the swept pavement surface prior to receiving the bitumen surfacing.

Loose material shall be swept a sufficient distance off the pavement to permit execution of the bitumen surfacing.

No binder shall be applied until the basecourse has dried back and this dryback has been maintained such that the Characteristic Moisture Content is less than or equal to the proportion of the Optimum Moisture Content (OMC) as specified in "Application Details", and the surface is sufficiently dry to permit application of the binder. The OMC shall be determined by Main Roads WA 133.1.

Where no such proportion of OMC is specified in "Application Details", the Characteristic Moisture Content of the basecourse shall be dried back to 85% of OMC.

The Characteristic Moisture Content ( $M_c$ ) is defined by the expression:  $M_c = m + 0.6s$

Where  $m$  = average of 9 sample moisture content determinations

$s$  = standard deviation of the nine (9) samples moisture content determinations calculated in accordance with the Quality System Specification.

The Contractor shall set out and mark the edge of the binder at a position to achieve the specified tolerance and to suit the method of work employed. Details of any line markers established by the Principal are given in "Application Details". The Contractor shall provide such additional markers as are necessary to achieve the specified tolerances.

Application of a light water spray shall precede the application of either a prime or primerseal. The application of the light spray shall be consistent across the width of the proposed seal works.

Prior to any bituminous surfacing as an initial surfacing treatment, the Contractor shall certify to the Works & Services Department Representative that the basecourse complies in all

respects with the requirements of the Technical Specification, and that the basecourse surface is suitable to receive a bituminous surfacing.

#### **4.5 Asphalt Seals**

The aggregate shall be placed to form a uniform stone mosaic of single particle thickness, in almost continuous interlocked contact, generally orientated with their least dimension vertical. In order to meet this requirement, it may be necessary to apply Primer Seal.

The surface to be sealed shall be dry and no binder shall be applied during wet or rainy conditions, or when adverse weather conditions may prevail at any time during such work. No binder shall be applied whilst the pavement surface temperature is less than:

- 25oC for seals and reseals or
- 20oC for primes or primer seals

The Contractor shall, if requested, provide the Works & Services Department's Representative with safe and convenient access to the sprayer at all times for the purpose of checking the volume before and after spraying by means of the dipstick.

### **5. SUMMARY OF MAIN REQUIREMENTS**

#### **5.0 Residential Crossovers**

- Concrete depth minimum 125mm or Asphalt or Coat Seal. Reinforced with SL62 mesh.
- Minimum width at front boundary – 4.0m.
- Maximum width at front boundary - 6.0m.
- Minimum strength - 20 MPa at 28 days.
- Surface finish - Transverse broomed.
- 60mm thick bricks and classified as heavy duty by the manufacturer with the base layer to be minimum 100mm deep compacted limestone, gravel or road base. Plus, 30mm minimum of bedding sand.
- Wings must be 1.5m wide on both sides of crossover.
- Minimum 40mm thick asphalt on 250mm gravel or 50mm gravel on 200mm crushed limestone. The owner must install a minimum 375mm diameter Class 4 Reinforced Concrete pipe including precast headwalls, to cater for the table drain. However, the pipe shall be appropriately sized to convey flows from within the table drain.

#### **5.1 Rural Crossovers**

- Concrete depth - minimum 100mm or Asphalt or Coat Seal.
- Reinforced with SL62 mesh.
- Minimum width at front boundary – 4.0m
- Maximum width at front boundary - 10.0m.
- Minimum strength - 20 MPa at 28 days.
- Surface finish -Transverse broomed.
- 60mm thick bricks and classified as heavy duty by the manufacturer with the base layer

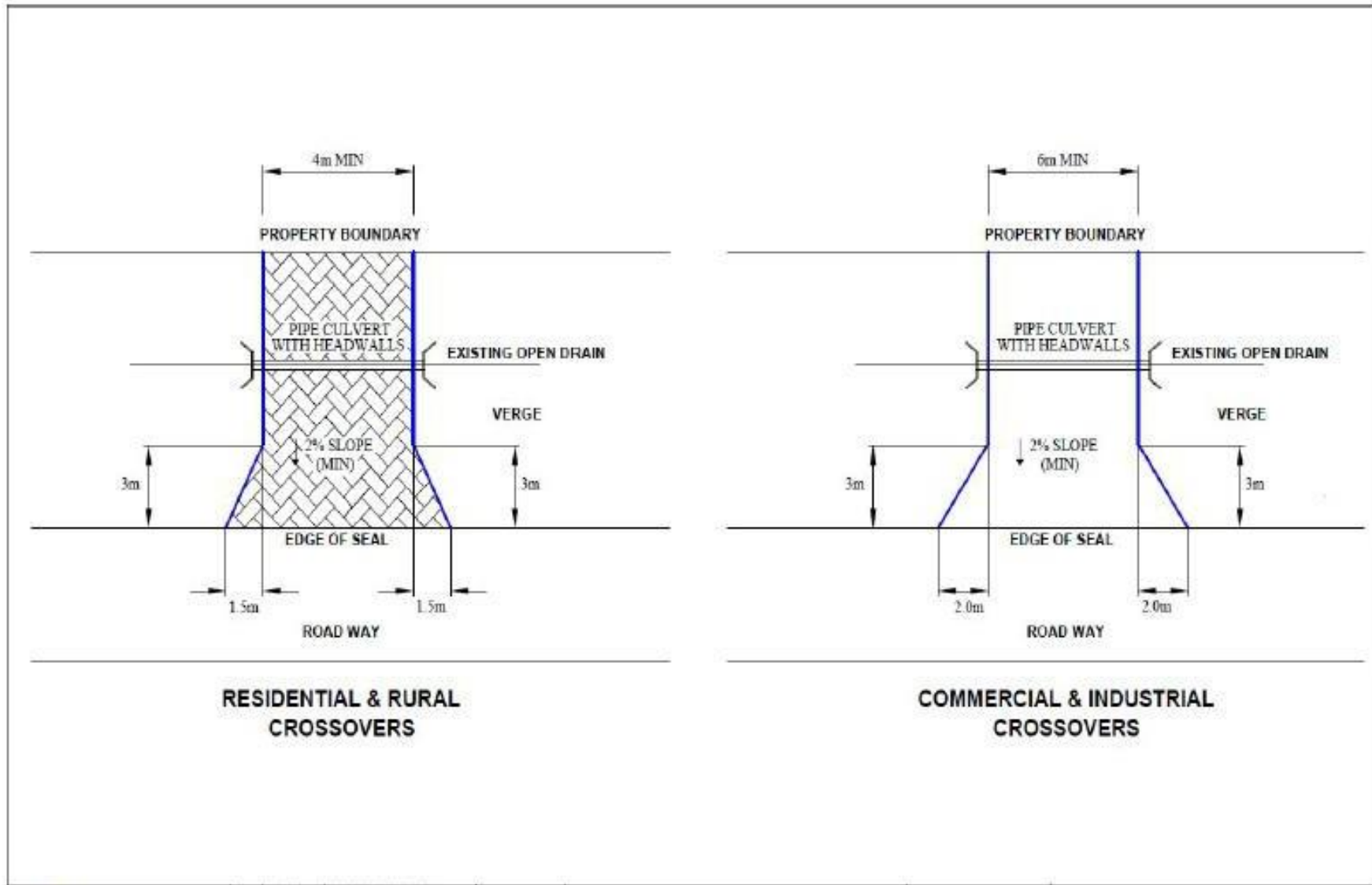
to be minimum 100mm deep compacted limestone or gravel or road base.

- Wings must be 1.5m wide on both sides of crossover.
- Minimum 40mm thick asphalt on 250mm road base or 50mm gravel on 200mm crushed limestone.
- The owner must install a minimum 375mm diameter Class 4 Reinforced Concrete pipe including precast headwalls, to cater for the table drain. However, the pipe shall be appropriately sized to convey flows from within the table drain.

## **5.2 Commercial & Industrial Crossovers**

- Concrete depth - minimum 150mm or Asphalt.
- Reinforced with SL72 mesh.
- Minimum width at front boundary - 6.0m.
- Maximum width at front boundary – 10m or as approved by Manager of Works & Services.
- Minimum strength - 25 MPa at 28 days.
- Surface finish -Transverse broomed.
- 60mm thick bricks and classified as heavy duty by the manufacturer with the base layer to be minimum 100mm deep compacted limestone, gravel or road base.
- Wings must be 2.0 m wide on both sides of crossover
- Minimum 40mm thick asphalt on 250mm-road base or 50mm gravel on 200mm crushed limestone.
- The owner must install a minimum 375mm diameter Class 4 Reinforced Concrete pipe or HDPE Corrugated equivalent including precast headwalls, to cater for the table drain. However, the pipe shall be appropriately sized to convey flows from within the table drain.

# DRAWING 1.0



## 9.4 HEALTH, BUILDING AND PLANNING

### 9.4.1 SUBDIVISION WAPC APPLICATION NO 202308 AMENDMENT – LOT 3213, 75 NEWTON ROAD WEST BALLIDU

|  |  |
|--|--|
| <b>FILE REFERENCE:</b>                 | A1365  |
| <b>REPORT DATE:</b>                    | 18 March 2026  |
| <b>APPLICANT/PROPONENT:</b>            | Tuscom Subdivision Consultants   |
| <b>OFFICER DISCLOSURE OF INTEREST:</b> | Nil  |
| <b>PREVIOUS MEETING REFERENCES:</b>    | OCM Wednesday 26 November 2025 - 9.4.1 Subdivision WAPC App No. 202308 – 75 Newton Road West Ballidu |
| <b>AUTHOR:</b>                         | Melissa Marcon – Manager of Regulatory Services  |
| <b>ATTACHMENTS:</b>                    | Nil  |

#### PURPOSE OF REPORT:

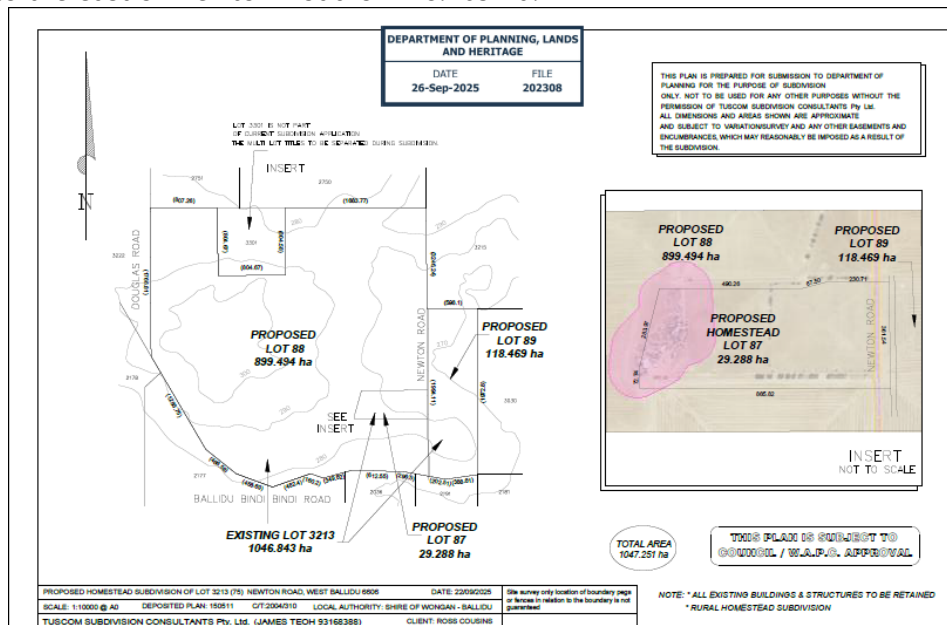
The Western Australian Planning Commission (WAPC) has referred an application to amend a previously granted subdivision of Lot 3213 (75) Newton Road West Ballidu.

The recommendation is that the WAPC be advised that the Shire of Wongan-Ballidu supports in principle the proposed amendment to the subdivision.

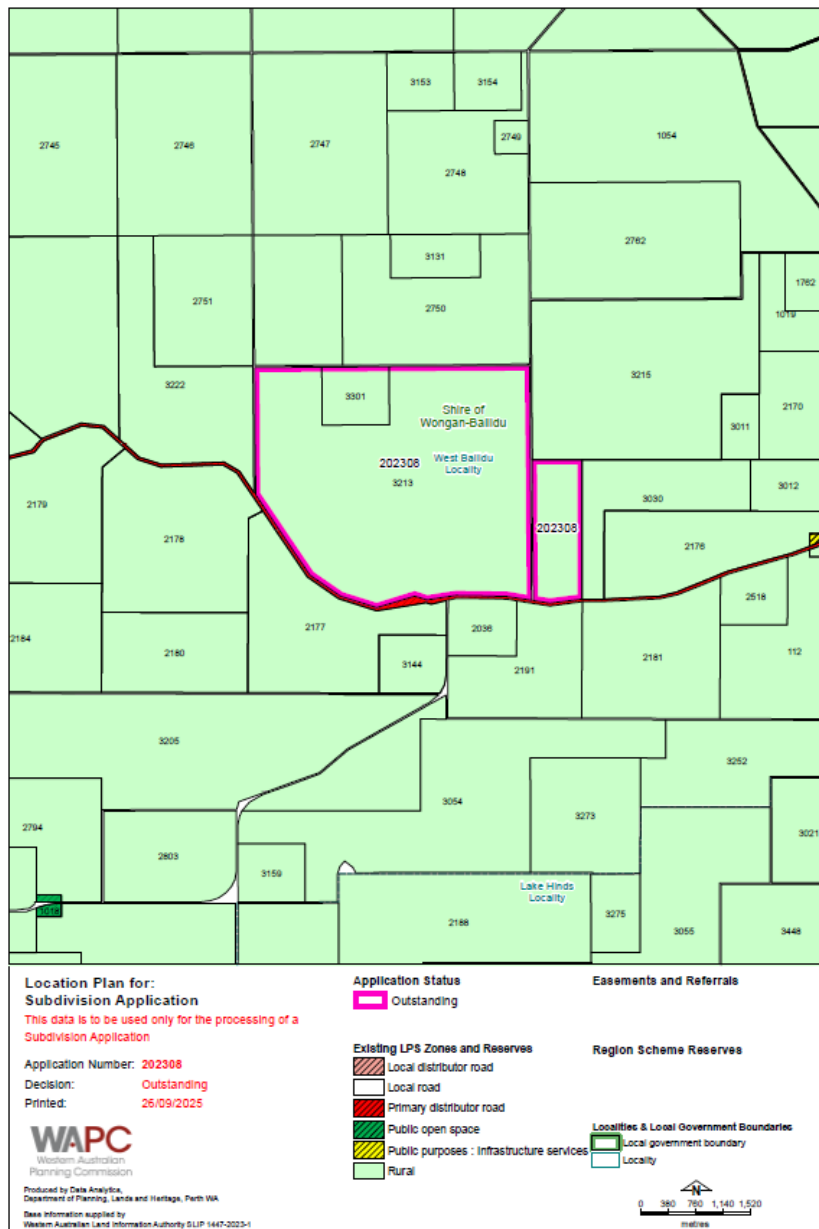
#### BACKGROUND:

At the Ordinary Council Meeting on 26 November 2025 Council approved the subdivision of Lot 3213 into 3 freehold green title lots.

- Lot 87 Homestead lot of 29.288 ha surrounding the existing dwelling and outbuildings.
- Lot 88 to the west of Newton Road comprises of 899.494 ha.
- Lot 89 to the east of Newton Road of 118.469 ha.



Department of Planning, Lands and Heritage 26/09/2025 supplied by WAPC

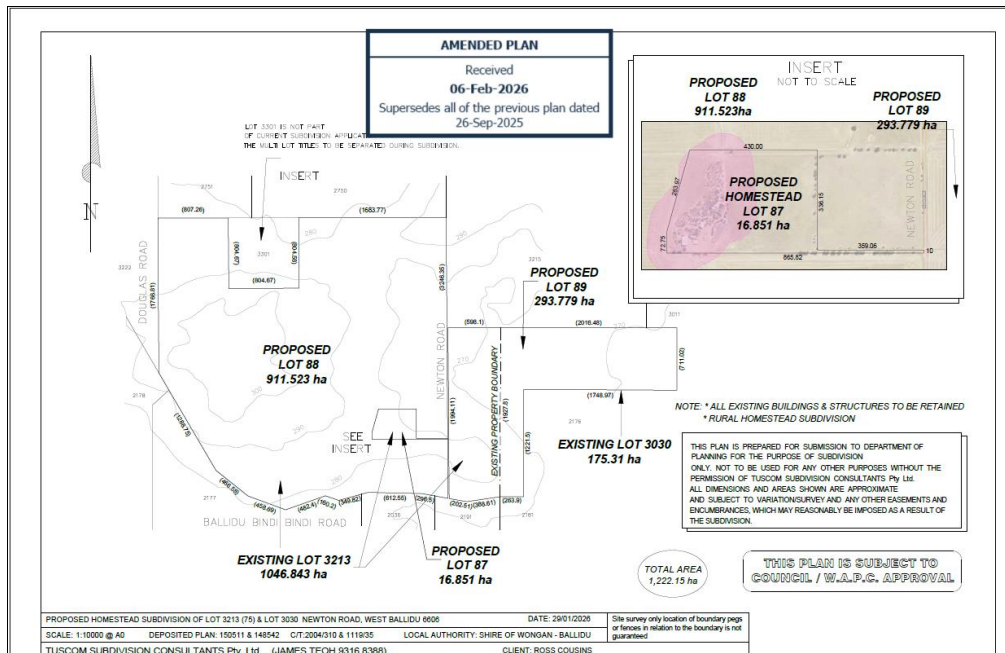


WAPC Location Plan 26/09/2025

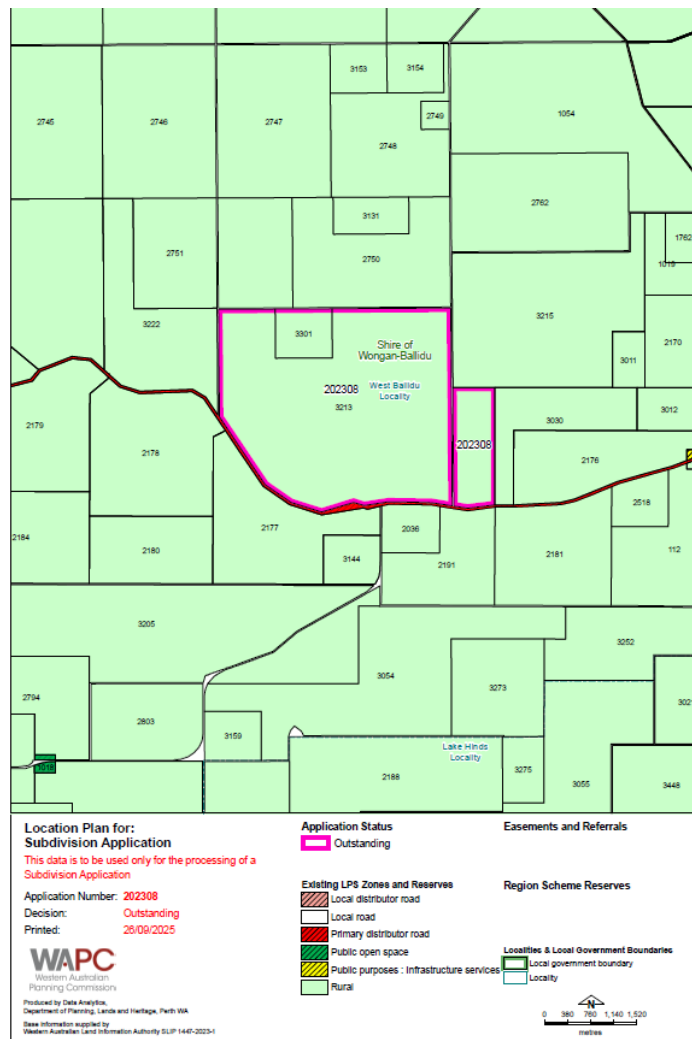
**COMMENT:**

Lot 3213 (75) Newton Road West Ballidu has an area of 1046.843 ha. The proposed amendment to the subdivision is to amend the previously approved parcels into the following three lots –

- Proposed Lot 87 Homestead lot of 16.851 ha surrounding the existing dwelling and outbuildings.
- Proposed Lot 88 to the west of Newton Road comprises of 911.523 ha will remain cropping land.
- Proposed Lot 89 to the east of Newton Road of 293.779 ha will remain cropping land.



Department of Planning, Lands and Heritage 06/02/2026 supplied by WAPC



WAPC Location Plan 06/02/2026

The Zone Objectives for the development and use of any land classified 'Rural' zone are as follows:

- To provide for the maintenance or enhancement of specific rural character.
- To protect broad acre agricultural activities such as cropping and grazing and intensive uses such as horticulture as primary uses, with other rural pursuits and rural industries as secondary uses in circumstances when they demonstrate capability with the primary use.
- To maintain and enhance the environmental qualities of the landscape, vegetation, soils and water bodies, to protect sensitive areas especially the natural valley and watercourse systems from damage.
- To provide for the operation and development of existing, future and potential rural land uses by limiting the introduction of sensitive land uses in the Rural zone.
- To provide for a range of non-rural land uses where they have demonstrated benefit and are compatible with surrounding rural uses.
- To support small scale, low impact, short-term tourist accommodation in rural locations.
- To support mining activities where an environmental management plan has been prepared and the project is acceptable to the local government, EPA and the Department responsible for mining.
- To preclude the disposal of used tyres or any other material that may be detrimental to the quality of the land.

#### **POLICY REQUIREMENTS:**

Development Control Policy 3.4 – Subdivision of Rural Land  
State Planning Policy 2.5 – Rural Planning  
State Planning Policy 3.7 – Planning in Bushfire Prone Areas

#### **LEGISLATIVE REQUIREMENTS:**

Shire of Wongan-Ballidu Town Planning Scheme 5  
Planning and Development Act 2005

#### **STRATEGIC IMPLICATIONS:**

There are no known strategic implications associated with this item.

#### **SUSTAINABILITY IMPLICATIONS:**

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

**FINANCIAL IMPLICATIONS:**

There are no financial implications associated with this item.

**VOTING REQUIREMENTS:** Simple Majority

**OFFICER RECOMMENDATION:**

That Council SUPPORT the proposed subdivision amendment and direct the Chief Executive Officer to advise the Western Australian Planning Commission that there is no objection to the proposal to amend the subdivision of Lot 3213 (75) Newton Road West Ballidu into three freehold green title lots 87, 88 and 89 as per the Application No: 202308.

**9.4.2 APPLICATION FOR DEVELOPMENT APPROVAL P566 – PROPOSED CONSTRUCTION AND INSTALLATION OF AN OUTBUILDING AT 21 GANZER STREET, WONGAN HILLS**

|  |   |
|--|---|
| <b>FILE REFERENCE:</b>                 | A651/P566                                       |
| <b>REPORT DATE:</b>                    | 10 March 2026                                   |
| <b>APPLICANT/PROPONENT:</b>            | Complete Approvals                              |
| <b>OFFICER DISCLOSURE OF INTEREST:</b> | Nil   |
| <b>PREVIOUS MEETING REFERENCES:</b>    | Nil   |
| <b>AUTHOR:</b>                         | Melissa Marcon – Manager of Regulatory Services |
| <b>ATTACHMENTS:</b>                    | Nil   |

**PURPOSE OF REPORT:**

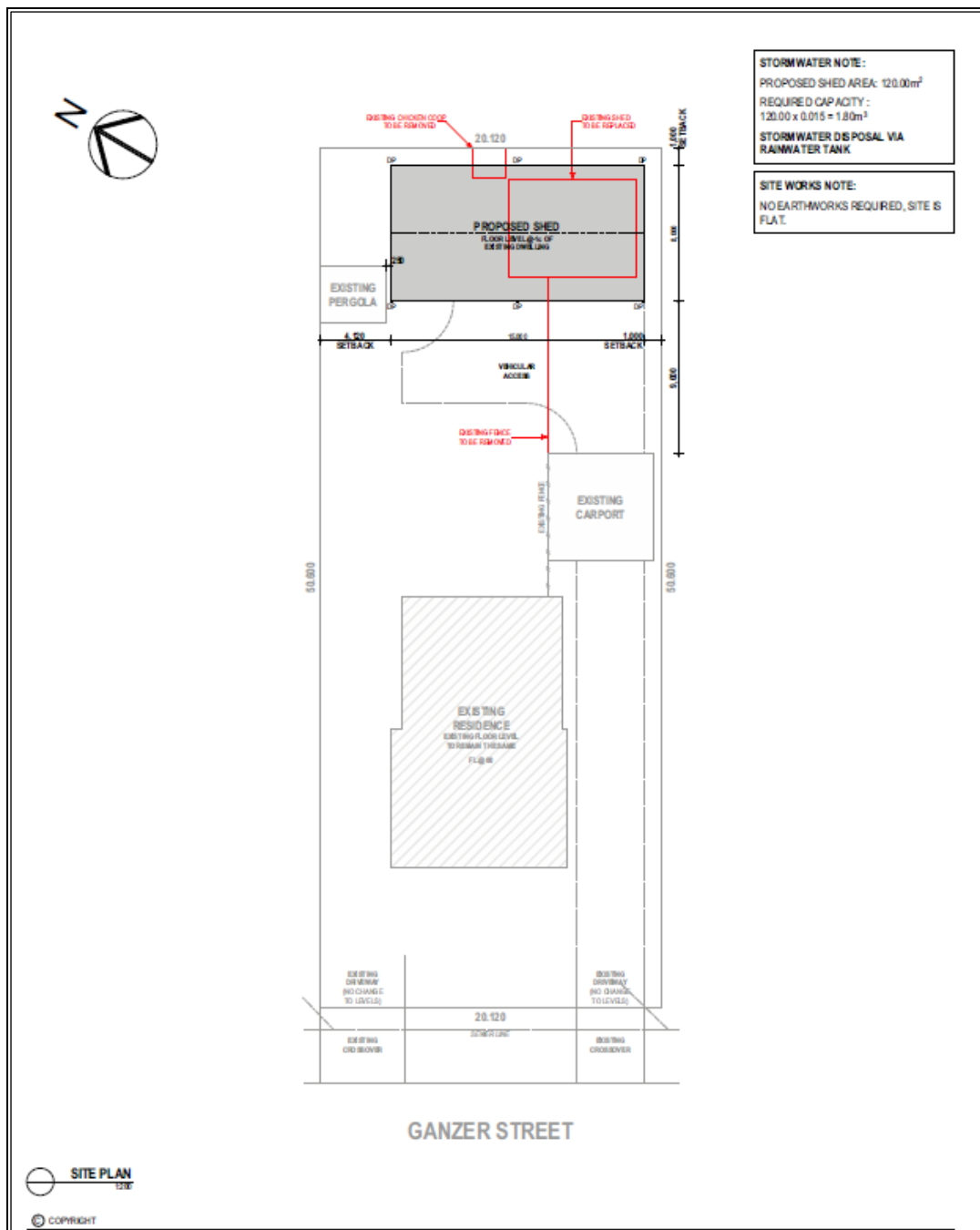
Consideration and final determination of an application for Development Approval for the construction and use of a new outbuilding at 21 Ganzer Street, Wongan Hills.

**BACKGROUND:**

The applicant is seeking Council’s development approval for the construction and use of a new outbuilding measuring 8m wide x 15m long x 3.4m wall height.



*Synergy 10 March 2026*



Plan provided by Complete Approvals

21 Ganzer Street, Wongan Hills comprises a total area of approximately 0.1018 hectares. The property has an existing residential home and two outbuildings.

The applicant is also proposing to demolish the rear shed and chicken coop.



The proposed building is not located within a designated bushfire prone area.

**COMMENT:**

The applicant would like to erect a new outbuilding at 21 Ganzer Street, Wongan Hills. The outbuilding will be made of steel framing and non-reflective Colourbond cladding. The proposed outbuilding will be installed at the rear of the property with access from Ganzer Street.

21 Ganzer Street, Wongan Hills is classified 'Residential' zone in the Shire of Wongan Ballidu Local Planning Scheme No. 5 (LPS5).

The Zone Objectives for the development and use of any land classified 'Residential' zone are as follows:

- To provide for a range of housing and a choice of residential densities to meet the needs of the community.
- To facilitate and encourage high quality design, built form and streetscapes throughout residential areas.
- To provide for a range of non-residential uses, which are compatible with and complementary to residential development.

The total area of the outbuilding (shed) the applicant is requesting, are outside the Deemed to Comply requirements under the R-Codes. The wall height requirements are also outside of the Deemed to Comply requirements and therefore a variation to the R-Codes is requested.

5.4.3 Outbuildings Deemed-to-Comply – development satisfies the following deemed-to-comply requirements (c)

| <b>Deemed-to-Comply (R-Codes)<br/>C3 Outbuildings that:</b>  | <b>Proposed Outbuilding Specifications</b>  |
|--|---|
| i. are not attached to a dwelling  | Outbuilding is not attached to the dwelling   |
| ii. are non-habitable  | Outbuilding is being used for private storage   |
| iii. collectively do not exceed 60m <sup>2</sup> in area or 10 per cent in aggregate of the site area, whichever is the lesser   | Outbuilding is 120m <sup>2</sup>  |
| iv. do not exceed a wall height of 2.4m  | Wall height 3.4m  |
| v. do not exceed a ridge height of 4.2m  | Ridge height 4.472m   |
| vi. are not within the primary or secondary street set back area   | Outbuilding is not within the primary or secondary street set back area   |
| vii. do not reduce the amount of open space required in Table 1; and<br>Table 1 requirement 60%  | Open space at completion of outbuilding will not exceed the 60% of the open space requirement.  |
| viii. are set back in accordance with Tables 2a and 2b<br>Set back requirement 1.5 m rear of outbuilding<br>Set back requirement 2.4 m front of outbuilding<br><br>Set back side of building 1 m | Applicant is proposing a reduced rear set back of 1m.<br><br>Set back from front of building is 33.6 m<br><br>Set back from southern side 1m<br>Set back from northern side 4.1 m |

Under the Residential Design Codes (R-Codes) 21 Ganzer Street, Wongan Hills is zoned 'Residential'.

The size of an outbuilding can be varied if the application complies with the Design Principles set out by the R-Codes.

*Design Principle 5.4.3 Outbuildings*

P3 Outbuildings that do not detract from the streetscape or the visual amenity of residents or neighbouring properties.

The application has been assessed with due regard for the specific objectives and standards of the Shire's local planning framework including LPS5 and all relevant local planning policies, the Residential Design Codes and the Deemed Provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015*.

The development application has been assessed in consultation with the above documents and is subject to compliance with a number of conditions. As such it is recommended Council exercise its discretion and grant conditional approval to the application to ensure the development proceeds in accordance with the information and plans submitted in support of the proposal and the relevant standards and requirements of the Shire's local planning framework.

## **POLICY REQUIREMENTS:**

There are no policy requirements in relation to the item.

## **LEGISLATIVE REQUIREMENTS:**

- Planning and Development Act 2015
- Planning and Development (Local Planning Schemes) Regulations 2015
- Shire of Wongan Ballidu Local Planning Scheme No. 5
- Shire of Wongan Ballidu Local Planning Strategy
- State Planning Policy (SPP) 3.7 – Planning in Bushfire Prone Areas

## **STRATEGIC IMPLICATIONS:**

There are no known strategic implications associated with this item.

## **SUSTAINABILITY IMPLICATIONS:**

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

## **FINANCIAL IMPLICATIONS:**

There are no financial implications to Council in relation to this item as the costs will be incurred by the applicant.

**VOTING REQUIREMENTS:** Simple Majority

## **OFFICER RECOMMENDATION:**

That Council APPROVE the Development Application for the proposed outbuilding and associated works at 21 Ganzer Street, Wongan Hills subject to the following conditions and advice notes:

### **Conditions**

1. The proposed development shall be completed within a period of two (2) years from the date of this approval. If the development is not completed within this period, the approval will lapse and be of no further effect. Where an approval has lapsed no development shall be carried out without the further approval of the Shire of Wongan Ballidu having first been sought and obtained.

2. The proposed development shall be undertaken strictly in accordance with the information and plans submitted in support of the application subject to any modifications required as a consequence of any condition/s of this approval or otherwise approved by Council.
3. All stormwater drainage generated by the proposed dwelling shall be contained and managed on site to the specifications and satisfaction of the Shire's Chief Executive Officer.
4. All external surfaces of the proposed outbuilding shall be clad with new materials only.
5. Building to be constructed using Colorbond range of colours.
6. The proposed outbuilding shall be used for private storage purposes only unless otherwise approved by Council and shall be non-habitable.

### **Advice Notes**

1. This approval is not an authority to ignore any constraint to development on the land which may exist through contract or on title, such as an easement, memorial or restrictive covenant. It is the responsibility of the applicant and landowner and not the Shire to investigate any such constraints before commencing development. This approval will not necessarily have regard to any such constraint to development, regardless of whether or not it has been drawn to the Shire's attention.
2. This is a development approval of the Shire of Wongan Ballidu under its Local Planning Scheme No. 5. It is not a building permit or an approval to commence or carry out development under any other law. It is the responsibility of the applicant/landowner to obtain any other necessary approvals, consents, permits and licences required under any other law, and to commence and carry out development in accordance with all relevant laws.
3. The applicant/landowner is reminded of their obligation to ensure compliance with the following requirements:
  - a. Shire of Wongan Ballidu Annual Firebreak Notice, all land zoned Residential, Rural Townsite and Commercial is required to reduce all annual grass and herbage to a height of no more than 75mm.
  - b. Shire of Wongan Ballidu Health Local Law
4. In accordance with the Building Act 2011 and Building Regulations 2012, a building permit application must be submitted to and approved by the Shire's Building Surveyor prior to the commencement of any construction or earthworks on the land.
5. The proposed development is required to comply in all respects with the National Code of Australia. Plans and specifications which reflect these requirements must be submitted to the Shire with the building permit application.
6. The noise generated by any activities on-site including machinery motors or vehicles shall not exceed the levels as set out under the Environmental (Noise) Regulations 1997.
7. No construction works shall commence on the land prior to 7 am without the Shire's written approval. No construction works are permitted to be undertaken on Sundays or Public Holidays.
8. Failure to comply with any of the conditions of this development approval constitutes an offence under the provisions of the Planning and Development Act 2005 and the Shire of Wongan Ballidu Local Planning Scheme No. 5 and may result in legal action being initiated by the local government.
9. If the applicant/landowner is aggrieved by this determination, there is a right of review by the State Administrative Tribunal in accordance with the Planning and Development Act 2005 Part 14. An application must be submitted within 28 days of the determination.

## 9.5 COMMUNITY SERVICES

### 9.5.1 REPEAL OF COUNCIL POLICY – COMMUNITY PARTNERSHIPS AND WONGA-BALLI BOOMER POLICY

|  |  |
|--|--|
| <b>REPORT DATE:</b>                    | 03/03/2026   |
| <b>APPLICANT/PROPONENT:</b>            | N/A  |
| <b>OFFICER DISCLOSURE OF INTEREST:</b> | Nil  |
| <b>PREVIOUS MEETING REFERENCES:</b>    | N/A  |
| <b>AUTHOR:</b>                         | Kim Walsh – Manager Customer and Community Services  |
| <b>ATTACHMENTS:</b>                    | 9.5.1.1 - Policy 2.6 Community Resource Centre and Wonga-Balli Boomer Community Support Provision Policy |

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

To seek Council approval to repeal Policy 2.6 Community Partnerships and Wonga-Balli Boomer from the Council Policy Manual and reclassify it as an Operational Policy administered under the Community Services business unit.

#### **BACKGROUND:**

The Community Partnerships and Wonga-Balli Boomer Policy was adopted to formalise the parameters under which the Wongan Hills Community Resource Centre (CRC) may provide in-kind support to community groups and publish community content within the Wonga-Balli Boomer publication.

The policy outlines operational limits relating to:

- Editorial space allocations
- Advertising provisions
- Desktop publishing assistance
- Printing and photocopying support
- Promotional support
- Discretionary fee waivers

The policy also references service delivery obligations under the CRC's annual funding agreement with the Department of Primary Industries and Regional Development (DPIRD). Since adoption, the policy has functioned primarily as an internal operational guideline governing day-to-day service delivery decisions within the Community Services business unit.

## **COMMENT:**

The current policy is operational in nature rather than strategic. It:

- Prescribes detailed administrative limits and service thresholds;
- Guides staff decision-making regarding fee waivers where the CEO has delegated authority and in-kind support;
- Supports delivery of contractual obligations under the CRC funding agreement which is subject to change with the contract;
- Does not establish broader strategic direction or governance principles requiring Council oversight.

Best practice governance distinguishes between Council Policies, which provide strategic direction and establish governance frameworks, and Operational Policies, which guide administrative implementation and day-to-day service delivery.

Reclassifying this policy as an Operational Policy will:

- Align the document with contemporary governance practice;
- Enable more responsive administrative updates (such as fee references or service limits);
- Reduce unnecessary reporting to Council for minor procedural amendments;
- Maintain transparency while allowing appropriate operational flexibility.

The revised document will continue to provide guidance for the equitable and consistent provision of support to community groups and the management of the Wonga-Balli Boomer publication. In transitioning to an Operational Policy, the content will be updated to ensure accuracy and alignment with current funding arrangements, adopted Fees and Charges, and the Shire's Delegations and Policy Framework, and will operate under the authority of the Chief Executive Officer.

## **POLICY REQUIREMENTS:**

There are no known policy requirements related to this item

## **LEGISLATIVE REQUIREMENTS:**

Section 2.7 of the Local Government Act 1995 – Role of Council  
Section 5.41 of the Local Government Act 1995 – Role of CEO

## **STRATEGIC IMPLICATIONS:**

There are no known strategic implications related to this item

## **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:**

Nil

**VOTING REQUIREMENTS:** Simple Majority

## **OFFICER RECOMMENDATION:**

That Council repeals Policy 2.6 Community Partnerships and Wonga-Balli Boomer from the Council Policy Manual.

## 2.6 Community Resource Centre and Wonga-Balli Boomer Community Support Provision Policy

|                            |   |
|----------------------------|---|
| <b>Policy Owner</b>        | <b>Community Development</b>              |
| <b>Person Responsible</b>  | <b>Manager of Community Services</b>      |
| <b>Date of Adoption</b>    | <b>08 July 2020 – Resolution 060720</b>   |
| <b>Date of Last Review</b> | <b>08 July 2020 – New Policy</b>          |
| <b>Date of Next Review</b> | <b>(3 years / or earlier if required)</b> |

### OBJECTIVE

The objective of this policy is to provide a clear statement of the instances in which Council will consider providing the support of the Wongan Hills Community Resource Centre to community groups, and to what extent such support may be provided.

### SCOPE

This policy applies to the business unit of Community Services and all Shire of Wongan-Ballidu (Shire) staff and contractors that manage projects, plans and initiatives, as well as consultants appointed to manage these on the Shire's behalf.

This policy is not intended to replace legal and statutory obligations. It should, however, guide business unit specific practices and procedures.

The Wongan Hills Community Resource Centre (CRC) currently receives funding by way of an annual agreement with the Department of Primary Industries and Regional Development (DPIRD).

Part of this agreement requires the CRC to deliver a prescribed number of activities, projects and initiatives within the Shire.

One of the ways that the CRC works in community to achieve these service delivery outcomes, is to collaborate and partner with various community groups and external stakeholders. This has the additional benefit of building capacity in community groups and empowering grass roots community development.

The 'Wonga-Balli Boomer' is a 40 to 44-page weekly publication with a circulation of 140; self-published by the CRC on average 43 editions per year. The 'Boomer' is delivered against the

service delivery outcome of an 'Annual Local Initiative' in the DPIRD funding agreement.

The 'Boomer' has historically provided some space within the publication free of charge, and this policy seeks to formalise those guidelines.

## **POLICY – COMMUNITY PARTNERSHIPS**

When partnering with a community group or external stakeholder to deliver an event, project or initiative that meets the prescribed outcomes contained in the DPIRD contract, or delivering the CRC has the discretion to not charge a set Council fee and charge up to and including the following limits:

- A total of two pages of editorial content, to be provided by the group, to promote the project prior to commencement - \$114.00 value as at 30 June 2020;
- A total of two pages of editorial content, to be provided by the group, to report on the project after completion - \$114.00 value as at 30 June 2020;
- A total of three separate instances of Boomer advertising up to one A4 colour advert specifically related to the project. This is not transferrable to other sizes (for example 3 x A4 will not be equated to 12 x quarter page) - \$171.00 value as at 30 June 2020;
- A total of two hours of desktop publishing services provided by CRC staff - \$90.00 value as at 30 June 2020;
- A total of \$50.00 of printing and/or photocopying services;
- A total of four instances of promotion on the CRC's Facebook page;
- Assistance in the form of venue hire is subject to formal Council approval as per the Shire's Delegated Authority Register and will be negotiated on a case by case basis;
- Assistance in the form of staff hours is subject to formal CEO approval as per the Shire's Delegated Authority Register and will be negotiated on a case by case basis.

## **POLICY – THE WONGA-BALLI BOOMER**

Historically the Wonga-Balli Boomer, as a community-based publication, has provided a level of community content free of charge. The current prescribed advertising rates for commercial interests are as stated in the current Council Fees and Charges.

The Wonga-Balli Boomer has the discretion to not charge a set Council fee and charge up to and including the following limits:

- All local community notices, sporting results, thank you notices, birthday greetings and news items of community interest are published free of charge;
- Free community notices can be included for a maximum of 3 editions;
- Sport notices (including photographs) are published in black and white, if colour is required, standard advertising rates apply;

- Church notices (including photographs) are published in black and white, if colour is required, standard advertising rates apply;
- Articles will be published dependent on space, content and local interest. Articles without local content are to be a maximum of 2 pages and authors will be limited to one such article per month. Authors are however strongly encouraged to incorporate information relevant to the community in all articles. Local content pertains to place, person or events in the Shire, past or present;
- Any Community items that include ticket prices or the selling of products or services will incur the standard advertising rates;
- Raffle results are free of charge if the original raffle was advertised in the Boomer;
- The Front Cover is reserved for lifestyle images that are generally representative of our Shire and that do not depict specific links to community or sporting groups. However, the first double page opening (ie pages 2 and 3) is available to any recognised community or sporting group within our Shire wishing to promote a project, event or achievement, and will be printed in colour free of charge.

## **REVIEW**

Reviews of this policy are to be undertaken every 3 years or earlier if required.

## **RESPONSIBILITY FOR IMPLEMENTATION**

The Chief Executive Officer is responsible for the implementation of this policy.

## 9.5.2 DISABILITY ACCESS AND INCLUSION PLAN 2026-2031

|  |  |
|--|--|
| <b>FILE REFERENCE</b>                  | Strategic Planning and Reporting/DAIP                    |
| <b>REPORT DATE:</b>                    | 16/03/2026   |
| <b>OFFICER DISCLOSURE OF INTEREST:</b> | Nil  |
| <b>PREVIOUS MEETING REFERENCES:</b>    | N/A  |
| <b>AUTHOR:</b>                         | Kim Walsh – Manager Community and Customer Services      |
| <b>ATTACHMENTS:</b>                    | 9.5.2.1 - Disability Access and Inclusion Plan 2026-2031 |

### **PURPOSE OF REPORT:**

To present the 2026–2031 Disability Access and Inclusion Plan (DAIP) for Council’s consideration and adoption.

### **BACKGROUND:**

The Shire is required under the Disability Services Act 1993 (WA) to develop and implement a Disability Access and Inclusion Plan (DAIP), outlining how the organisation will ensure people with disability have equitable access to services, facilities, information and participation in community life.

In preparation for the new plan, the Shire engaged Ascentive Consulting to assist with the review and development of the 2026–2031 Disability Access and Inclusion Plan.

As part of this process, community engagement sessions were undertaken in November 2025 to gather feedback from residents, community members and stakeholders. In addition, workshops were held with Council and Shire staff to identify priorities, challenges and opportunities to improve accessibility and inclusion across Shire services, facilities and programs.

The feedback received through these engagement activities informed the development of the draft Plan.

### **COMMENT:**

The draft 2026–2031 Disability Access and Inclusion Plan has been developed to guide the Shire’s commitment to creating an inclusive and accessible community over the next five years.

The Plan identifies a range of practical actions aligned with the seven outcome areas required by the Department of Communities to improve access to Shire services, facilities, information, employment opportunities and community participation for people with disability.

The adoption of the Plan will ensure the Shire continues to meet its legislative obligations while strengthening its commitment to accessibility and inclusion within the community. Progress against the Plan will be monitored and reported annually in accordance with statutory requirements.

### **POLICY REQUIREMENTS:**

There are no known policy requirements related to this item

## **LEGISLATIVE REQUIREMENTS:**

Under the Disability Services Act 1993 (WA), all public authorities in Western Australia, including local governments, are required to develop and implement a Disability Access and Inclusion Plan (DAIP).

Section 29 of the Act requires public authorities to:

- Develop and implement a DAIP that outlines how the organisation will ensure people with disability have equitable access to services, facilities, information and employment;
- Ensure the Plan addresses the prescribed access and inclusion outcomes established by the Department of Communities;
- Review and update the DAIP at least every five years; and
- Report annually on the progress of the Plan's implementation.

Following adoption, the DAIP must be submitted to the Department of Communities and made publicly available on the Shire's website and through other accessible formats where requested.

## **STRATEGIC IMPLICATIONS:**

There are no known strategic implications related to this item

## **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:**

There are no known financial implications related to this item.

**VOTING REQUIREMENTS:** Simple Majority

## **OFFICER RECOMMENDATION:**

That Council:

ADOPT the Shire of Wongan-Ballidu Disability Access and Inclusion Plan 2026–2031, as presented in attachment 9.5.2.1 to this report.

Attachment 9.5.2.1 provided separately due to size of document.

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

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

Nil

**Item 12. CLOSURE**

There being no further business, the meeting is closed at \_\_\_\_\_.