



Agenda

Special Meeting of Council
Wednesday, 6th August 2025





NOTICE OF SPECIAL COUNCIL MEETING

Dear Elected Members

I advise that the Special Council Meeting of the Shire of Wongan-Ballidu will be held on Wednesday, 6th August 2025 commencing at 3.00pm at Council Chambers, Shire of Wongan Ballidu, Corner Quinlan Street and Elphin Crescent, Wongan Hills, WA, 6603

SAM DOLZADELLI
CHIEF EXECUTIVE OFFICER

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.

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 first nations people of the land on which we meet today. I would also like to pay my respects to Elders past, present and emerging."

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

Cr Mandy Stephenson	Shire President
Cr Stuart Boekeman	Deputy Shire President
Cr Dwight Coad	Member
Cr Brian Donnellan	Member
Cr Matthew Sewell	Member
Cr Sue Starcevich	Member

Note: One seat vacant due to resignation of Cr Geoffrey Chambon effective 21 July 2025.

Staff:

Sam Dolzadelli	Chief Executive Officer
Melinda Lymon	Deputy Chief Executive Officer
Tan Evans	Executive Assistant and Governance Officer (Minutes)

Item 3. PUBLIC QUESTION TIME

Item 4. ANNOUNCEMENT FROM PRESIDING MEMBER

Item 5. NOTICE OF MATTERS FOR WHICH MEETING MAY BE CLOSED

Item 6. REPORTS OF OFFICERS

6.1 ELECTED MEMBER SUPERANNUATION

FILE REFERENCE:	Elected Member Allowances
REPORT DATE:	27 July 2025
APPLICANT/PROPONENT:	N/A
OFFICER DISCLOSURE OF INTEREST:	Nil
PREVIOUS MEETING REFERENCES:	Nil
AUTHOR:	Melinda Lymon - Deputy Chief Executive Officer
ATTACHMENTS:	Nil

PURPOSE OF REPORT:

For Council to consider payment of Superannuation to Council Members in accordance with sections 5.99B to 5.99E of the *Local Government Act 1995*.

BACKGROUND:

Following the proclamation of the *Local Government Amendment Act 2024*, amendments to the *Local Government Act 1995* (the LG Act) came into effect on 1 February 2025 allowing local governments to resolve by absolute majority to make superannuation contributions for council members. From 19 October 2025, it will become mandatory for class 1 and 2 local governments to make superannuation contributions and for class 3 and 4 local governments, the payment will remain optional for each council to decide if they want to make superannuation contributions to council members.

Prior to 1 February 2025, if a local government wanted to offer superannuation to council members, it would need to become an "Eligible Local Governing Body" (ELGB) under Division 446 of the *Taxation Administration Act 1953* (Cth), which requires a unanimous council resolution.

POLICY REQUIREMENTS:

There are no policy requirements in relation to this item.

LEGISLATIVE REQUIREMENTS:

Sections 5.99B to 5.99E of the Local Government Act 1995
Regulations 32A and 32B of the Local Government (Administration) Regulations 1996

STRATEGIC IMPLICATIONS:

There are no strategic implications in relation to 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:

The payment for superannuation to council members has been factored into the 2025/2026 Draft Budget with the indicative amount of \$4,090 to allow for superannuation payments to all council members commencing 19 October 2025.

COMMENT:

From 1 February 2025, sections 5.99B to 5.99E of the LG Act allow class 3 and 4 local governments to resolve, by absolute majority, to make superannuation contribution payments to council members.

It will be mandatory for class 1 and 2 local governments to make superannuation contributions to elected members from 19 October 2025. For the Shire of Wongan-Ballidu as a class 4 local government the payment of superannuation contributions will remain optional.

While council members are not considered employees under the Commonwealth *Superannuation Guarantee (Administration) Act 1992* (SG Act), the intent of the amendments to the Act are for council members to be treated in the same manner as employees of a local government.

The superannuation contributions payment is to be the same superannuation guarantee rate required under the SG Act which from 1 July 2025, is 12%. Superannuation is payable on allowances deemed to be Ordinary Time Earnings (OTE) which would not include expenses reimbursed on claims such as travel, vehicle, childcare and professional development, or an annual allowance in lieu of reimbursement of such expenses. Superannuation contribution payments are to be made by the Shire in addition to, and at the same time, as other local government fees and allowances are made to a council member.

In order for a superannuation contribution payment to be made, council members must nominate a superannuation account from a scheme or fund to which the SG Act applies before the end of the month to which the payment relates. Where a council member has previously nominated to receive superannuation contribution payments, they may opt out of receiving the payment at any time by providing notice in writing to the Chief Executive Officer (CEO).

The payment of council member superannuation was discussed at the Council Forum held on 26 February 2025, and subsequently in budget discussions held at the Council Forum on 28 May 2025, and was proposed for inclusion in the 2025/2026 draft budget to commence from 19 October 2025 in line with the mandatory payments to class 1 and 2 local government council members.

VOTING REQUIREMENTS:

ABSOLUTE MAJORITY REQUIRED: Yes

OFFICER RECOMMENDATION:

That Council:

In accordance with sections 5.99B to 5.99E of the *Local Government Act 1995*, decides by absolute majority, to pay superannuation contributions payments for council members commencing from 19th October 2025.

ABSOLUTE MAJORITY REQUIRED

6.2 RATE WAIVERS YEAR ENDED 30 JUNE 2026

FILE REFERENCE:	Financial Management - Rates
REPORT DATE:	30 July 2025
APPLICANT/PROPONENT:	N/A
OFFICER DISCLOSURE OF INTEREST:	Nil
PREVIOUS MEETING REFERENCES:	Nil
AUTHOR:	Melinda Lymon - Deputy Chief Executive Officer
ATTACHMENTS:	Nil

PURPOSE OF REPORT:

To confirm the rating waivers that will apply for the Financial Year ended 30 June 2026.

BACKGROUND:

Council wishes to assist Not for Profit associations, sporting and other cultural groups occupying Council land in meeting their objectives.

COMMENT:

Historically, during annual budget deliberations Council has resolved to provide exemptions to a number of properties. The properties below have been endorsed by Council for exemption in previous financial years and this information is presented prior to the presentation of the final budget for information.

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

It is proposed that during the 2025/2026 financial year a review of these properties is carried out in line with the requirements of the Act and Regulations to confirm the appropriate rating treatment. This will allow for appropriate communication with the organisations and any proposed contributions to offset rates in future financial years to be considered and determined by Council.

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

For the 2025/26 budget it is proposed to continue with the approach from previous years and provide a waiver for the below properties. The details of the waiver will be included in the budget as required by Regulation 26 of the *Local Government (Financial Management) Regulations 1996*.

POLICY REQUIREMENTS:

There are no known policy requirements in relation to this item.

LEGISLATIVE REQUIREMENTS:

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

6.26. *Rateable land*

- (1) Except as provided in this section all land within a district is rateable land.
- (2) The following land is not rateable land —
 - (a) land which is the property of the Crown and —
 - (i) is being used or held for a public purpose; or
 - (ii) is unoccupied, except —
 - i. where any person is, under paragraph (e) of **owner** in section 1.4, the Owner of the land other than by reason of that person being the holder of a prospecting licence held under the *Mining Act 1978* in respect of land the area of which does not exceed 10 ha or a miscellaneous licence held under that Act; or
 - ii. where and to the extent and manner in which a person mentioned in paragraph (f) of the definition of **owner** in section 1.4 occupies or makes use of the land; and
 - (b) land in the district of a local government while it is owned by the local government and is used for the purposes of that local government other than for purposes of a trading undertaking (as that term is defined in and for the purpose of section 3.59) of the local government; and
 - (c) land in a district while it is owned by a regional local government and is used for the purposes of that regional local government other than for the purposes of a trading undertaking (as that term is defined in and for the purpose of section 3.59) of the regional local government; and
 - (d) land used or held exclusively by a religious body as a place of public worship or in relation to that worship, a place of residence of a minister of religion, a convent, nunnery or monastery, or occupied exclusively by a religious brotherhood or sisterhood;
 - (e) land used exclusively by a religious body as a school for the religious instruction of children;
 - (f) land used exclusively as a non-government school within the meaning of the *School Education Act 1999*; and
 - (g) land used exclusively for charitable purposes;
 - (h) land vested in trustees for agricultural or horticultural show purposes; and

- (i) land owned by Co-operative Bulk Handling Limited or leased from the Crown or a statutory authority (within the meaning of that term in the *Financial Management Act 2006*) by that co-operative and used solely for the storage of grain where that co-operative has agreed in writing to make a contribution to the local government; and
 - (j) land which is exempt from rates under any other written law; and
 - (k) land which is declared by the Minister to be exempt from rates
- (3) If Co-operative Bulk Handling Limited and the relevant local government cannot reach an agreement under subsection (2)(i) either that co-operative or the local government may refer the matter to the Minister for determination of the terms of the agreement and the decision of the Minister is final.
 - (4) The Minister may from time to time, under subsection (2)(k), declare that any land or part of any land is exempt from rates and by subsequent declaration cancel or vary the declaration.
 - (5) Notice of any declaration made under subsection (4) is to be published in the *Gazette*.
 - (6) Land does not cease to be used exclusively for a purpose mentioned in subsection (2) merely because it is used occasionally for another purpose which is of a charitable, benevolent, religious or public nature.

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

26. *Discounts for early payment etc., information about required*

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

STRATEGIC IMPLICATIONS:

There are no known strategic requirements in relation to 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:

Contributions to these groups for the amount of the rates on the relevant properties is approximately \$21,900. These properties have historically been classified as non-rateable and therefore not included in the rating budget, and some properties do not have current valuations to determine the rate amount. Adjustments will be required to incorporate them as rateable and pick up the relevant charges and contributions in future budgets.

VOTING REQUIREMENTS:

ABSOLUTE MAJORITY REQUIRED: Yes

OFFICER RECOMMENDATION:

That Council:

RESOLVE to confirm the following rate waivers will apply for the financial year ended 30 June 2026 and be included in the 2025/2026 Budget:

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

ABSOLUTE MAJORITY REQUIRED

6.3 ADOPTION OF 2025/2026 ANNUAL BUDGET

FILE REFERENCE:	Finance Management/Budgets
REPORT DATE:	27 July 2025
APPLICANT/PROPONENT:	N/A
OFFICER DISCLOSURE OF INTEREST:	Nil
PREVIOUS MEETING REFERENCES:	Informal Council Meetings – April, May, June 2025 Budget Workshop - 16 July 2025
AUTHOR:	Melinda Lymon – Deputy Chief Executive Officer
ATTACHMENTS:	Annual Budget and Supplementary Information

PURPOSE OF REPORT:

To present the Shire's 2025/2026 Annual Budget and supporting schedules to Council for adoption, including the imposition of general rates and minimum payments, adoption of fees and charges, and other consequential matters arising from the budget papers.

BACKGROUND:

The 2025/2026 Budget is compiled on the principles contained within the Strategic Community Plan. The Budget is prepared based on presentations made to elected members at the Informal Council Meetings over the last few months, and a Budget Workshop held on 16 July 2025. These meetings included discussion of the capital works program and other priorities for inclusion in the 2025/2026 Annual Budget.

Council provided support for the increase to the Shire's gross rate revenue yield of 5% at the Informal Council Meeting held on 28 May 2025. Council also provided support for an increase in non-statutory fees and charges by 3% and waste charges by 20% (increased to \$432 for 2025/2026 from \$360 in 2024/2025).

POLICY REQUIREMENTS:

4.1 - Accounting

LEGISLATIVE REQUIREMENTS:

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

Divisions 5 and 6 of Part 6 of the *Local Government Act 1995* refer to the setting of budgets and raising of rates and charges. The *Local Government (Financial Management) Regulations 1996* details the form and content of the budget. The 2025/2026 Budget as presented is considered to meet statutory requirements.

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

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

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

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

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

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

STRATEGIC IMPLICATIONS:

The 2025/2026 Budget has been prepared with regard to the Shire's Plan for the Future and is in accordance with detailed estimates of expenditure and revenue.

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:

The 2025/2026 Annual Budget as presented for adoption is a balanced budget. Specific financial implications are outlined within the report and budget documents attached for adoption.

COMMENT:

The 2025/2026 Budget is built on the premise of an estimated surplus brought forward from the 2024/2025 financial year of \$2,269,742. This estimate is derived as follows:

Description	Amount
Mid-Year Budget Review – Estimated Surplus 30 June 2025	\$0
Adjusted for:	
Advance payment of Financial Assistance Grants	\$1,552,750
Increase in operating revenue (incl. rates)	\$76,428
Savings in employee costs	\$213,607
Savings/rollovers in materials and contracts	\$177,614
Savings in utility charges	\$8,106
Increase in insurance and interest expenses	(\$5,362)
Savings in other expenditure	\$11,437
Decrease in capital grant revenue (timing)	(\$104,082)
Unspent capital expenditure budget (rollovers/savings)	\$2,122,266
Increase in proceeds on sale of assets (timing)	\$51,778
Reduction in net transfers from reserves	(\$334,800)
Reduction in new borrowings	(\$1,500,000)
Estimated Surplus Brought Forward 1 July 2025	\$2,269,742

2025/2026 Budget Details

The 2025/2026 Budget has been prepared to include information required by the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards. The key features of the Budget are:

- Net rate revenue of \$3,750,334. The general rates and minimum payments rate yield has increased by 5%. This includes \$42,460 ex-gratia rates from CBH. The rates increase is due to the economic environment with CPI for the June 2024 – June 2025 period recorded as 2.7% in Perth and the Local Government Cost Index for 2025/2026 recorded as 3.6%. In order to effectively fund future investment in the Shire, with limited own-source revenue streams, it was deemed appropriate for an above CPI increase.
- The schedule of fees and charges is attached for adoption by Council. Fees and charges income is budgeted at \$621,529. Non-statutory fees and charges (excluding waste charges) have mostly been increased by 3% to ensure at minimum, cost recovery is maintained. Some fees and charges including pool entry fees have not been increased.
- Waste charges have been increased by 20%. The justification for this increase is to work towards full cost recovery of the provision of waste services. A waste pricing model was presented to Council at the Informal Council Meeting on 24 April 2024 and Council provided in principle support for the model and pricing increases over the next 7-8 years. The 20% increase for the 2025/2026 Budget was reaffirmed by Council at the Council Forum held on 28 May 2025.
- A capital works program of circa \$8.61m is included in the attached. This includes \$2.20m of capital works carryovers from the 2024/2025 financial year. The capital works program is largely funded by grants (\$4.04m), reserves (\$1.16m) and loan funds (\$1.5m), with the Shire own-source municipal contribution to the program being circa \$1.92m.
- Council has established various reserve accounts to which monies are set aside at the discretion of Council to fund future service delivery requirements. These reserve accounts are itemised in the attached budget notes and include provision for a total transfer to reserve of \$1.54m and total transfer from reserve of \$1.16m. This will provide the Shire with a forecast closing reserves balance at 30 June 2026 of \$4.07m.

- Whilst not explicitly included in the draft Budget, as it is a balance sheet item only, the Shire does administer the collection of the Emergency Services Levy on behalf of the Government of Western Australia. The Shire has been advised of the new rates as follows; ESL rates have generally been increased by 4.5%.

ESL Category	Minimum ESL charges	Maximum ESL charges		
	All property uses	Single-Residential, Vacant Land and Non-Commercial Farming	Multi-Residential (e.g. units/flats/apartments on a single assessment)	Commercial, Industrial and Miscellaneous
1	\$108	\$533	\$533 x the number of dwellings	\$305,000
2	\$108	\$400	\$400 x the number of dwellings	\$229,000
3	\$108	\$267	\$267 x the number of dwellings	\$153,000
4	\$108	\$187	\$187 x the number of dwellings	\$107,000
5	\$108 per assessment			
Mining tenements	\$108 per assessment			

Elected Member Fees and Allowances for 2025/2026

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

The Salaries and Allowances Tribunal recommends that each local government should conduct a remuneration review of elected member fees and allowances on an annual basis, following each determination. The Tribunal, in their determination dated 4 April 2025, included a 3.5% increase in maximum thresholds for remuneration, fees, expenses and allowance ranges provided to CEOs and elected members for 2025/2026.

The 2025/2026 Budget recommends that meeting attendance fees for all council members, and President and Deputy President allowances are increased to 75% of the maximum allowance determined by SAT. The ICT allowance is recommended to remain at the amount adopted in the 2023/2024 and 2024/2025 Budgets. The inclusion of a committee meeting fee for an independent member is to allow for foreshadowed amendments requiring the Audit and Risk Committee to be renamed the Audit, Risk and Improvement Committee, and to be chaired by an independent member. These changes are proposed to be in place prior to the local government elections in October 2025, and independent members will be engaged accordingly.

Below is a summary of the fees and allowances set in the 2025/2026 budget for elected member fees and allowances and the meeting fees for independent members.

Fee/Allowance	SAT Max	2025/2026 Budget
Council Meeting Attendance – Elected Member other than the President (per meeting)	\$270.00	\$203.00
Council Meeting Attendance – President (per meeting)	\$550.00	\$413.00
Committee Meeting Attendance (per meeting)	\$135.00	\$102.00
Committee Meeting Attendance - Independent Member (per meeting)	\$450.00	\$450.00
Annual allowance for President	\$22,470.00	\$16,853.00
Annual allowance for Deputy President	\$5,617.50	\$4,213.00
Annual ICT Allowance (per Elected Member)	\$3,500.00	\$3,000.00

Employee Costs

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

Included in the 2025/2026 Budget is provision for one additional full-time employee, and allowance for a Bushfire Mitigation Risk Coordinator which is a role fully funded by Department of Fire and Emergency Services (DFES).

Loan borrowings

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

While there are ongoing discussions and the overall cost and funding towards this co-location facility is yet to be finalised, based on estimates it is recommended the Shire include new loan borrowings of \$1.5m in the 2025/26 budget. The Shire is likely to be required to enter into a self-supporting loan (SSL) arrangement with DFES in order to secure this funding. The Shire will be required to submit a loan application with Western Australia Treasury Corporation (WATC) and when the loan repayments commence, DFES will reimburse the Shire for the loan repayments (principal and interest). The Shire has included provision in the annual budget under financing activities as 'proceeds from new borrowings' of \$1.5m and a matching amount in the capital expenditure budget for the new shed of \$1.5m.

The Shire does not expect to drawdown on the loan until the second half of the 2025/26 financial year. As the loan will be semi-annual repayments, the Shire will not be making any loan repayments in the 2025/26 financial year and thus no loan repayments, or matching reimbursement from DFES has been included in the budget.

This loan has nil impact on the Shire's funding position, as the loan repayments (principal and interest) will be fully recouped from DFES.

Reserve Funds

Following Council discussion at the 25 June 2025 Council Forum and Budget Workshop on 16 July 2025, the 2025/2026 Budget includes for the transfer of the \$7,126.00 from the Historical Publications Reserve to the Special Projects Reserve. The funds in the Historical Publications Reserve have been held for some time and there is no desire to keep the funds separate. If there is a need in the future funding toward historical publications, the Special Projects Reserve may be used.

The 2025/2026 Budget includes for transfers to reserve of \$1.54m, and transfers from reserve of \$1.16m. The transfers to reserve will result in the projected reserve balance at 30 June 2026 of \$4.07m.

Consultant Fees

Included in the 2025/2026 Budget is funding to review the Shire's Strategic Community Plan (SCP). The process to review the SCP includes community consultation and engagement seeking feedback from the community on what is important, which will guide the Shire's priorities over the next ten years and into the future. The Strategic Community Plan is a key document in the Shire's Integrated Planning and Reporting Framework and will inform future Corporate Business Plans, Budgets and other operational planning.

VOTING REQUIREMENTS:

ABSOLUTE MAJORITY REQUIRED: Yes

OFFICER RECOMMENDATION:

PART A – MUNICIPAL FUND ANNUAL BUDGET FOR 2025/2026

That Council:

1. Pursuant to the provisions of section 6.2 of the *Local Government Act 1995* and Part 3 of the *Local Government (Financial Management) Regulations 1996*, **adopts** the Municipal Fund Budget as contained as attachment 1 of this agenda, for the Shire of Wongan-Ballidu for the 2025/2026 financial year which includes the following:
 - a. Statement of Comprehensive Income by Nature on page 2 showing a budgeted net result for 2025/2026 of (\$3,988,505)
 - b. Statement of Cashflows on page 3 showing cash and cash equivalents at 30 June 2026 of \$4,356,826
 - c. Statement of Financial Activity by Nature on page 4 showing a budgeted closing position at 30 June 2026 of \$0 and amount to be raised from rates of \$3,750,334
 - d. Transfers to/from reserve accounts as detailed in note 9 on page 18.
 - e. All other statutory notes forming part of the statutory budget.
 - f. Additional schedules and supplementary information as provided.

ABSOLUTE MAJORITY REQUIRED

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

That Council

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

a) General Rates

UV – Mining	0.5295 cents in the dollar Expressed as 0.00530
UV – Rural	0.5295 cents in the dollar Expressed as 0.00530
GRV – Wongan Hills	9.3461 cents in the dollar Expressed as 0.09346
GRV – Ballidu/Cadoux	9.3461 cents in the dollar Expressed as 0.09346

a. Minimum Payments

UV – Mining	\$443
UV – Rural	\$443
GRV – Wongan Hills	\$821
GRV – Ballidu/Cadoux	\$443

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

Four Instalments

Full payment and first instalment due dates	22 September 2025
2 nd instalment due date	24 November 2025
3 rd instalment due date	27 January 2026
4 th instalment due date	31 March 2026

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

2. Pursuant to section 6.45 of the *Local Government Act 1995* and regulation 67 of the *Local Government (Financial Management) Regulations 1996*, Council **resolves** to impose an instalment administration charge where the owner has elected to pay rates and service charges through an instalment option of \$14.00 for each instalment after the initial instalment is paid (excluding eligible pensioners).

3. Pursuant to section 6.45 of the *Local Government Act 1995* and regulation 68 of the *Local Government (Financial Management) Regulations 1996*, Council **resolves** to impose an interest rate of 5.5% where the owner has elected to pay rates and service charges through an instalment option (excluding eligible pensioners).
4. Pursuant to section 6.51 (1) and subject to section 6.51 (4) of the *Local Government Act 1995* and regulation 70 of the *Local Government (Financial Management) Regulations 1996*, Council **resolves** to impose an interest rate of 11% for rates and service charges and costs of proceedings to recover such charges that remains unpaid after becoming due and payable (excluding eligible pensioners).
5. In accordance with the provisions of section 6.49 of the *Local Government Act 1995*, **resolves** to authorise the Chief Executive Officer to enter into special payment arrangements with ratepayers for the payment of general rates, emergency services levy, refuse charges and private swimming pool inspection fees during the 2025/26 financial year.

ABSOLUTE MAJORITY REQUIRED

PART C – EMERGENCY SERVICES LEVY

That Council:

1. In accordance with the provisions of sections 36B and 36L of the *Fire and Emergency Services Authority of Western Australia Act 1998*, **resolves** to impose the 2025/26 Emergency Services Levy Rates and Minimum and Maximum Payments on land as follows:

ESL Category	Minimum ESL charges	Maximum ESL charges		
	All property uses	Single-Residential, Vacant Land and Non-Commercial Farming	Multi-Residential (e.g. units/flats/apartments on a single assessment)	Commercial, Industrial and Miscellaneous
1	\$108	\$533	\$533 x the number of dwellings	\$305,000
2	\$108	\$400	\$400 x the number of dwellings	\$229,000
3	\$108	\$267	\$267 x the number of dwellings	\$153,000
4	\$108	\$187	\$187 x the number of dwellings	\$107,000
5	\$108 per assessment			
Mining tenements	\$108 per assessment			

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

PART D – RESERVE FUNDS

That Council:

1. Pursuant to section 6.11 of the *Local Government Act 1995*, that Council **resolves** to establish and maintain the Reserves as detailed on page 18 of the 2025/26 Budget, with \$1,548,713 budgeted to be transferred to Reserves and \$1,163,626 budgeted to be transferred from Reserves.
2. **Resolves** to transfer the \$7,126.00 balance of the Historical Publications Reserve to the Special Projects Reserve with the purpose of the funds to be used to fund special projects as identified by the Shire of Wongan-Ballidu.
3. **Resolves** to transfer 100% of interest earnings from the investment of Reserves into the Plant Reserve, with the exception of any interest earned on the developer contribution reserves which must be applied to those Reserves under section 154 of the *Planning and Development Act 2005*.

ABSOLUTE MAJORITY REQUIRED

PART E – GENERAL FEES AND CHARGES FOR 2025/2026

That Council:

1. Pursuant to section 6.16 of the *Local Government Act 1995*, Council **adopts** the Schedule of Fees and Charges as included in the Supplementary Information of the 2025/2026 Budget as contained in attachment 1 of this agenda.
2. Pursuant to section 6.13 of the *Local Government Act 1995* and regulation 19A of the *Local Government (Financial Management) Regulations 1996* **resolves** to impose an interest rate of 11% for all sundry debts outstanding over 35 days.

ABSOLUTE MAJORITY REQUIRED

PART F – OTHER STATUTORY FEES AND CHARGES FOR 2025/2026

That Council:

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

Description	Fee
Rubbish and Recycling charges per service (1 of each bin) – Wongan Hills Domestic	\$432 per annum
Rubbish and Recycling charges per service (1 of each bin) – Ballidu Domestic	\$432 per annum
Rubbish and Recycling charges per service (1 of each bin) – Wongan Hills Commercial	\$432 per annum
Rubbish and Recycling charges per service (1 of each bin) – Ballidu Commercial	\$432 per annum
Additional service (1 of each bin)	\$432 per annum

ABSOLUTE MAJORITY REQUIRED

PART G – MATERIAL VARIANCE REPORTING FOR 2025/2026

That Council:

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

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

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

PART H – ELECTED MEMBER FEES AND ALLOWANCES

That Council:

Pursuant to sections 5.98, 5.98A, and 5.99A of the *Local Government Act 1995*, **adopts** the following amounts for elected member fees and allowances for the 2025/26 financial year:

Fee/Allowance	2025/2026 Budget
Council Meeting Attendance – Elected Member other than the President (per meeting)	\$203.00
Council Meeting Attendance – President (per meeting)	\$413.00
Committee Meeting Attendance (per meeting)	\$102.00
Committee Meeting Attendance - Independent Member (per meeting)	\$450.00
Annual allowance for President	\$16,853.00
Annual allowance for Deputy President	\$4,213.00
Annual ICT Allowance (per Elected Member)	\$3,000.00

ABSOLUTE MAJORITY REQUIRED

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

LOCAL GOVERNMENT ACT 1995

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

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

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

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

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

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

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

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

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

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2025/26 Budget	2024/25 Forecast Actual	2024/25 Budget
		\$	\$	\$
General rates	2(a)(i)	3,630,262	3,452,291	3,446,153
Rates excluding general rates	2(a)	120,072	120,212	119,550
Grants, subsidies and contributions		2,244,188	2,475,000	971,699
Fees and charges	15	621,529	940,000	711,377
Interest revenue	10(a)	185,331	224,954	191,000
Other revenue		128,700	340,000	204,700
Profit on asset disposals	5	72,917	45,544	51,388
		7,002,999	7,598,001	5,695,867

Expenditure from operating activities

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

Non cash amounts excluded from operating activities

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

INVESTING ACTIVITIES

Inflows from investing activities

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

Outflows from investing activities

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

Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

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

Outflows from financing activities

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

Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

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

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

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

1 BASIS OF PREPARATION

The annual budget of the Shire of Wongan-Ballidu which is a Class 4 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 12 to the annual budget.

2024/25 actual balances

Balances shown in this budget as 2024/25 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

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

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

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

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards
 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2024-4b Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-9 Amendments to Australian Accounting Standards
 - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
 - Lack of Exchangeability
- AASB 18 (FP) Presentation and Disclosure in Financial Statements
 - (Appendix D) [for for-profit entities]
- AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements
 - (Appendix D) [for not-for-profit and superannuation entities]
- AASB 2024-2 Amendments to Australian Accounting Standards
 - Classification and Measurement of Financial Instruments
- AASB 2024-3 Amendments to Australian Accounting Standards
 - Standards – Annual Improvements Volume 11

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

Critical accounting estimates and judgements

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Expected credit losses on financial assets
- Assets held for sale
- Impairment losses of non-financial assets
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
Wongan Hills	Gross rental valuation	0.09346	459	7,642,184	714,239	0	714,239	682,270	677,742
Ballidu and Cadoux	Gross rental valuation	0.09346	68	626,112	58,516	0	58,516	57,340	55,730
Rural	Unimproved valuation	0.00530	271	539,339,500	2,855,803	0	2,855,803	2,710,898	2,710,898
Mining	Unimproved valuation	0.00530	2	321,473	1,704	0	1,704	1,783	1,783
Total general rates			800	547,929,269	3,630,262	0	3,630,262	3,452,291	3,446,153
		Minimum							
		\$							
(ii) Minimum payment									
Wongan Hills	Gross rental valuation	821.00	60	203,692	49,260	0	49,260	47,702	47,702
Ballidu and Cadoux	Gross rental valuation	443.00	26	15,899	11,518	0	11,518	10,550	10,972
Rural	Unimproved valuation	443.00	24	1,077,400	10,632	0	10,632	8,862	8,862
Mining	Unimproved valuation	443.00	14	115,621	6,202	0	6,202	12,660	12,238
Total minimum payments			124	1,412,612	77,612	0	77,612	79,774	79,774
Total general rates and minimum payments			924	549,341,881	3,707,874	0	3,707,874	3,532,065	3,525,927
(iii) Ex-gratia rates									
Cooperative Bulk Handling			0	0	42,460	0	42,460	40,438	39,776
Total ex-gratia rates			0	0	42,460	0	42,460	40,438	39,776
Total rates					3,750,334	0	3,750,334	3,572,503	3,565,703
Instalment plan charges							5,000	7,336	5,000
Instalment plan interest							10,000	12,100	9,000
Late payment of rate or service charge interest							12,000	6,419	12,000
							27,000	25,855	26,000

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

*Rateable Value at time of adopting budget.

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

The general rates detailed for the 2025/26 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

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

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(b) Service Charges

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

(c) Waivers or concessions

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

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

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Financial assets
Receivables
Contract assets
Inventories
Other assets

Less: current liabilities

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

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

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

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - reserve accounts
Less: Current assets not expected to be received at end of year
- Current financial assets at amortised cost - self supporting loans
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings
- Current portion of lease liabilities
- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

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

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

Items excluded from calculation of budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals
Add: Loss on asset disposals
Add: Depreciation

Non cash amounts excluded from operating activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	(72,917)	(45,544)	(51,388)
5	0	112,428	32,984
6	8,942,286	8,500,000	8,484,522
	8,869,369	8,566,884	8,466,118

3. NET CURRENT ASSETS

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

SUPERANNUATION

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

INVENTORY - LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

CONTRACT ASSETS

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

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

4. RECONCILIATION OF CASH

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

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
		\$	\$	\$
Cash at bank and on hand		287,534	2,851,353	381,262
Term deposits		4,069,292	3,684,205	3,416,657
Total cash and cash equivalents		4,356,826	6,535,558	3,797,919
Held as				
- Unrestricted cash and cash equivalents		287,534	2,751,936	3,416,657
- Restricted cash and cash equivalents		4,069,292	3,783,622	381,262
	3(a)	4,356,826	6,535,558	3,797,919
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		4,069,292	3,783,622	381,262
- Restricted financial assets at amortised cost - term deposits		0	0	3,416,657
		4,069,292	3,783,622	3,797,919
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	9	4,069,292	3,684,205	3,416,657
Unspent capital grants, subsidies and contribution liabilities		0	99,417	0
Unrestricted cash and cash equivalents		0	0	381,262
		4,069,292	3,783,622	3,797,919
Reconciliation of net cash provided by operating activities to net result				
Net result		(3,988,505)	(1,428,312)	(3,651,536)
Depreciation	6	8,942,286	8,500,000	8,484,522
(Profit)/loss on sale of asset	5	(72,917)	66,884	(18,404)
(Increase)/decrease in receivables		215,000	(264,254)	0
(Increase)/decrease in contract assets		15,340	(570,000)	0
(Increase)/decrease in inventories		0	8,710	0
(Increase)/decrease in other assets		0	506,665	452,858
Increase/(decrease) in payables		(456,718)	643,992	(315,976)
Increase/(decrease) in contract liabilities		0	47,300	0
Increase/(decrease) in unspent capital grants		(99,417)	(58,500)	(136,882)
Increase/(decrease) in other provision		(5,000)	10,000	0
Increase/(decrease) in employee provisions		36,718	38,737	0
Capital grants, subsidies and contributions		(3,993,847)	(5,117,106)	(4,678,244)
Net cash from operating activities		592,940	2,384,116	136,338

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

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

5. PROPERTY, PLANT AND EQUIPMENT

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

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

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

6. DEPRECIATION

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Motor Vehicles
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks and ovals
Infrastructure - signs
Infrastructure - Other
Other infrastructure - Carparks
Right of use - furniture and fittings

By Program

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

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
162,960	159,901	153,825
863,676	797,428	820,560
42,336	37,908	32,391
435,000	377,611	429,506
60,000	87,521	61,276
6,605,712	6,281,417	6,249,326
69,432	68,132	64,403
290,880	285,415	285,770
146,208	143,462	142,575
612	606	607
251,232	246,511	230,186
7,668	7,518	7,527
6,570	6,570	6,570
8,942,286	8,500,000	8,484,522
89,348	79,147	115,054
56,025	41,399	16,246
57,945	47,902	42,557
24,141	24,816	24,812
69,196	74,319	14,779
24,035	24,703	39,820
1,333,603	1,018,769	1,047,186
7,097,250	7,011,855	6,661,098
8,196	9,253	97,049
182,547	167,837	425,921
8,942,286	8,500,000	8,484,522

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater

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

AMORTISATION

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

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

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

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

7. BORROWINGS

(a) Borrowing repayments

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

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

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

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

7. BORROWINGS

(b) New borrowings - 2025/26

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Volunteer Bush Fire Facility	WATC	Fixed	10	4.96%	1,500,000	379,262	1,500,000	0
					1,500,000	379,262	1,500,000	0

(c) Unspent borrowings

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

(d) Credit Facilities

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Credit card limit	20,000	20,000	20,000
Credit card balance at balance date	0	(4,245)	0
Total amount of credit unused	20,000	15,755	20,000
Loan facilities			
Loan facilities in use at balance date	3,087,564	1,699,201	3,201,862

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

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

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

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

8. LEASE LIABILITIES

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

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

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

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2025/26 Budget				2024/25 Actual				2024/25 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Long Service Leave Reserve	41,842	0	0	41,842	41,842	0	0	41,842	41,842	0	0	41,842
(b) Depot Improvement Reserve	71,372	25,000	0	96,372	10,572	60,800	0	71,372	10,572	40,000	0	50,572
(c) Plant Reserve	1,015,082	950,000	(973,000)	992,082	933,917	754,165	(673,000)	1,015,082	933,917	754,165	(764,800)	923,282
(d) Housing Reserve	572,792	150,000	0	722,792	380,844	191,948	0	572,792	380,844	150,000	0	530,844
(e) Wongan Hills Community Resource Centre Reserve	12,923	0	0	12,923	12,923	0	0	12,923	12,923	0	0	12,923
(f) Swimming Pool Reserve	73,188	100,000	(30,000)	143,188	273,188	50,000	(250,000)	73,188	273,188	50,000	(200,000)	123,188
(g) Historical Publications Reserve	7,126	0	(7,126)	0	7,126	0	0	7,126	7,126	0	0	7,126
(h) Special Projects Reserve	970,818	8,713	0	979,531	1,000,818	0	(30,000)	970,818	1,000,818	0	(30,000)	970,818
(i) Waste Management Reserve	60,366	150,000	0	210,366	60,366	0	0	60,366	60,366	0	0	60,366
(j) Housing - Stickland Street Reserve	73,582	5,000	0	78,582	68,582	5,000	0	73,582	68,582	5,000	0	73,582
(k) Housing - Quinlan Street Reserve	54,915	5,000	0	59,915	64,915	5,000	(15,000)	54,915	64,915	5,000	(15,000)	54,915
(l) Housing - Patterson Street Reserve	69,357	5,000	0	74,357	64,357	5,000	0	69,357	64,357	5,000	0	69,357
(m) Sporting Co-Location Reserve	113,360	0	0	113,360	133,360	0	(20,000)	113,360	133,360	0	(30,000)	103,360
(n) Building Asset Management Reserve	547,482	150,000	(153,500)	543,982	347,482	200,000	0	547,482	347,482	200,000	(153,000)	394,482
(o) Wongan Hills Sport and Recreation Council Asset Management Reserve	0	0	0	0	0	0	0	0	0	0	0	0
(p) Wongan Hills Childcare Services Reserve	0	0	0	0	0	0	0	0	0	0	0	0
	3,684,205	1,548,713	(1,163,626)	4,069,292	3,400,292	1,271,913	(988,000)	3,684,205	3,400,292	1,209,165	(1,192,800)	3,416,657

(b) Reserve Accounts - Purposes

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

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

(c) Reserve Accounts - Change in Use

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

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

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

10. OTHER INFORMATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments	163,331	206,435	170,000
Other interest revenue	22,000	18,519	21,000
	185,331	224,954	191,000
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	45,000	44,800	40,000
	45,000	44,800	40,000
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	36,671	39,238	41,000
Interest on lease liabilities (refer Note 8)	403	690	0
Other finance costs	12,597	4,092	0
	49,671	44,020	41,000

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

11. COUNCIL MEMBERS REMUNERATION

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

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

12. TRUST FUNDS

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

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

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

13. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

INTEREST REVENUE

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Note AASB 119 *Employee Benefits* provides a definition of employee benefits which should be considered.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.

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

13. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

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

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

14. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

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

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

General purpose funding

To collect revenue to allow for the allocation to services

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

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health.

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

Education and welfare

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

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

Housing

To assist with housing for staff and the community.

Provision and maintenance of residential rental properties.

Community amenities

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

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

Recreation and culture

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

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

Transport

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

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

Economic services

To help promote the Shire and improve its economic wellbeing.

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

Other property and services

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

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

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

15. FEES AND CHARGES

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
By Program:			
Governance	200	0	2,250
General purpose funding	10,000	14,488	10,000
Law, order, public safety	9,000	8,035	10,000
Health	20,000	4,583	30,250
Education and welfare	5,000	0	2,500
Housing	67,000	83,067	62,200
Community amenities	334,532	274,573	293,280
Recreation and culture	27,000	29,760	27,700
Transport	3,000	41,661	3,000
Economic services	31,400	6,386	148,400
Other property and services	114,397	477,447	121,797
	621,529	940,000	711,377

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



SHIRE OF WONGAN-BALLIDU

ANNUAL BUDGET

2025/2026

SUPPLEMENTARY INFORMATION

- 01) Schedule of Fees and Charges
- 02) Schedule of Capital Expenditure
- 03) Schedule of Asset Disposals

Shire of Wongan-Ballidu

Fees & Charges 2025-2026

Description	GST	Statutory Fee 'S' or Council 'C'	2025/2026 Fee (incl GST)
Administration			
General			
Administration Fee on Instalment Notice	N	C	\$ 15.00
Administration Fee on Rate Payment Plans	Y	C	\$ 33.00
Settlement Agent Rating Enquiry - General	Y	C	\$ 87.00
Settlement Agent Rating Enquiry - Orders and Requisitions	Y	C	\$ 131.00
Instalment Interest	N/A	C	5.50%
Rates Penalty Interest	N/A	C	11.00%
Sundry Debtors Penalty Interest	N/A	C	11.00%
Freedom of Information			
Freedom of Information Application	N	S	\$ 30.00
Hourly Charge for Time Taken by Staff Dealing with the Application	Y	C	\$ 30.00
Other			
Electoral Rolls	Y	C	\$ 26.00
Dishonoured Cheque Fee	Y	C	\$ 16.00
District Maps			
A3 Photocopies	Y	C	\$ 5.00
A1 Farm Map	Y	C	\$ 62.00
A0 Farm Map	Y	C	\$ 88.00
Bus Hire			
Community Transport Vehicle - CTV1			
Minimum Charge	Y	C	\$ 31.00
Charge Per Kilometre	Y	C	\$ 1.00
After Hours Inspection Fee	N	C	\$ 37.00
Late Return Fee	N	C	\$ 31.00
Plus fuel, oil, cleaning and or damage costs			At cost
Booking Deposit/Cancellation fee: if not cancelled with 24 hours	Y	C	\$ 37.00
Community Bus - Bus 2			
Minimum Charge	Y	C	\$ 47.00
Charge Per Kilometre	Y	C	\$ 2.00
With Council's Trailer	Y	C	\$ 2.00
After Hours Inspection Fee	N	C	\$ 47.00
Late Return Fee	N	C	\$ 57.00
Booking Deposit/Cancellation fee: if not cancelled with 24 hours	Y	C	\$ 57.00
Plus all Fuel, Oil, Cleaning and/or Damage Costs	N	C	At cost
Note 1: Bus hire charges waived for senior group outings over 65 years of age and being coordinated senior function.			
Note 2: 25% discount of the hire fee for school bookings from schools within our Shire.			
Note 3: Cleaning fee = Full cost recovery of labour involved.			

Swimming Pool			
Public Swimming Pool Charges			
Adult Swimmer	Y	C	\$ 4.00
Spectator	Y	C	\$ 2.50
Concession - Seniors Card/Pensioner Concession Card	Y	C	\$ 3.50
Child 3 to 15 yrs	Y	C	\$ 3.50
Toddlers/Babies (under 3)			Free
Season Passes - Non Refundable			
Family Pass - Season (2 Adults & 2 Children)	Y	C	\$ 335.00
Family Pass - Half Season (2 Adults & 2 Children) (Open - 31 December or 1 January - Close)	Y	C	\$ 168.00
Adult Pass - Season	Y	C	\$ 121.00
Adult Pass - Half Season (Open - 31 December or 1 January - Close)	Y	C	\$ 60.00
Concession Pass - Season	Y	C	\$ 94.00
Concession Pass - Half Season (Open - 31 December or 1 January - Close)	Y	C	\$ 47.00
Child 3 to 15 yrs - Season	Y	C	\$ 94.00
Child 3 to 15 yrs - Half Season (Open - 31 December or 1 January - Close)	Y	C	\$ 47.00
Other			
Beach Volleyball - Per Player	Y	C	\$ 7.00
Aqua - Per Class	Y	C	\$ 9.00
Aqua - 10 Classes	Y	C	\$ 78.00
Swimming Lessons - Private Per Lesson (7 weeks - 1st Child)	Y	C	\$ 103.00
Swimming Lessons - Private Per Lesson (7 weeks - 2 or More Children Per Each Additional Child)	Y	C	\$ 88.00
Note: Entry fees waived for Youth Pool Party and Australia Day			No charge
Exclusive Use			
Corporate (Per Hour) with Manager in Attendance	Y	C	\$ 165.00
Corporate (Per Hour) with Two (2) Managers in Attendance	Y	C	\$ 335.00
Community Group (Per Hour) with Manager in Attendance	Y	C	\$ 83.00
Community Group (Per Hour) with Two (2) Managers in Attendance	Y	C	\$ 165.00
Non Community Group/Individual (Per Hour) with Manager in Attendance	Y	C	\$ 83.00
Non Community Group/Individual (Per Hour) with Two (2) Managers in Attendance	Y	C	\$ 165.00
School Carnival or School Function Hire (Including Manager) Per Hour	Y	C	\$ 83.00
School Carnival or School Function Hire Per Hour Including Two (2) Managers	Y	C	\$ 165.00
Bond Without Alcohol - Refundable on Satisfactory Inspection After Hire	Y	C	\$ 150.00
Bond With Alcohol - Refundable on Satisfactory Inspection After Hire	Y	C	\$ 500.00
Note: Exclusive use involving alcohol requires a liquor permit if Alcohol is being sold and no glass is permitted on or near the pool concourse or wet area.			
The Wongan Hills Memorial Swimming Pool is a smoke free venue.			

Wongan Hills Civic Centre			
<i>Commercial: Groups or Individuals that generate income for personal payment or profit; State/Federal Government Agencies.</i>			
<i>Community: Groups or Individuals that undertake activities that do not generate income for personal profit; are an incorporated body; recognised not for profit.</i>			
<i>Service: Single Entity Local Enterprise providing a service, event or activity for the benefit of the local community; A school.</i>			
Local Community - Not for Profit			
Local Community (Not-for-profit) Includes P&C Student Activities - Door Fees Charged (No Alcohol) - Full Day (4 Hours+)	Y	C	\$ 84.00
Local Community (Not-for-profit) Includes P&C Student Activities - Door Fees charged (No Alcohol) - Half Day (4 Hours)	Y	C	\$ 43.00
Local Community (Not-for-profit) Includes P&C Student Activities - Door Fees Charged (No Alcohol) - Hourly (1-3 Hours Per Hour)	Y	C	\$ 19.00
Local Community (Not-for-profit) Includes P&C Student Activities - Door Fees Charged (No Alcohol) - Night Rate More Than 2 Hours is Charged at Full Day Rate From 5pm	Y	C	\$ 84.00
Local Community (Not-for-profit) Includes P&C Student Activities - Door Fees Charged (With Alcohol) - Full Day (4 Hours+)	Y	C	\$ 144.00
Local Community (Not-for-profit) Includes P&C Student Activities - Door Fees Charged (With Alcohol) - Half Day (4 Hours)	Y	C	\$ 72.00
Local Community (Not-for-profit) Includes P&C Student Activities - Door Fees Charged (With Alcohol) Hourly (1-3 Hours Per Hour)	Y	C	\$ 30.00
Local Community (Not-for-profit) Includes P&C Student Activities - Door Fees Charged (With Alcohol) - Night Rate More Than 2 hours is Charged at Full Day Rate from 5pm	Y	C	\$ 144.00
Local Community (Not-for-profit) Includes P&C Student Activities - No Door Fees Charged (No Alcohol) - Full Day (4 Hours+)	Y	C	\$ 60.00
Local Community (Not-for-profit) Includes P&C Student Activities - No Door Fees Charged (No Alcohol) - Half Day (4 Hours)	Y	C	\$ 30.00
Local Community (Not-for-profit) Includes P&C Student Activities - No Door Fees Charged (No Alcohol) - Hourly (1-3 Hours Per Hour)	Y	C	\$ 13.00
Local Community (Not-for-profit) Includes P&C Student Activities - No Door Fees Charged (No Alcohol) - Night Rate More Than 2 hours is Charged at Full Day Rate from 5pm	Y	C	\$ 60.00
Local Community (Not-for-profit) Includes P&C Student Activities - No Door Fees Charged with Alcohol - Full Day (4 Hours+)	Y	C	\$ 108.00
Local Community (Not-for-profit) Includes P&C Student Activities - No Door Fees Charged with Alcohol - Half Day (4 Hours)	Y	C	\$ 54.00
Local Community (Not-for-profit) Includes P&C Student Activities - No Door Fees Charged with Alcohol Per Day - Hourly (1-3 Hours Per Hour)	Y	C	\$ 19.00
Local Community (Not-for-profit) Includes P&C Student Activities - No Door Fees Charged with Alcohol - Night Rate More Than 2 hours is Charged at Full Day Rate From 5pm	Y	C	\$ 108.00
Service			
Service Including Education Dept - Door Fees Charged (No Alcohol) - Full Day (4 Hours+)	Y	C	\$ 144.00
Service Including Education Dept - Door Fees Charged (No Alcohol) - Half Day (4 Hours)	Y	C	\$ 72.00
Service Including Education Dept - Door Fees Charged (No Alcohol) - Hourly (1-3 Hours Per Hour)	Y	C	\$ 30.00

Service including Education Dept - Door fees charged (no alcohol) -night rate more than 2 hours is charged at full day rate from 5pm	Y	C	\$ 144.00
Service including Education Dept - No Door fees charged (no alcohol) - full day (4 hours+)	Y	C	\$ 108.00
Service including Education Dept - No Door fees charged (no alcohol) half day (4 hours)	Y	C	\$ 60.00
Service including Education Dept - No Door fees charged (no alcohol) - hourly (1-3 hours per hour)	Y	C	\$ 24.00
Service including Education Dept - No Door fees charged (no alcohol) - night rate more than 2 hours is charged at full day rate from 5pm	Y	C	\$ 108.00
Service including Education Dept - Door fees charged (with alcohol) - full day (4 hours+)	Y	C	\$ 221.00
Service including Education Dept - Door fees charged (with alcohol) - half day (4 hours)	Y	C	\$ 108.00
Service including Education Dept - Door fees charged (with alcohol) - hourly (1-3 hours per hour)	Y	C	\$ 43.00
Service including Education Dept - Door fees charged (with alcohol) - night rate more than 2 hours is charged at full day rate from 5pm	Y	C	\$ 221.00
Service including Education Dept - No Door fees charged (with alcohol) - full day (4 hours+)	Y	C	\$ 144.00
Service including Education Dept - No Door fees charged (with alcohol) - half day (4 hours)	Y	C	\$ 72.00
Service including Education Dept - No Door fees charged (with alcohol) - hourly (1-3 hours per hour)	Y	C	\$ 30.00
Service including Education Dept - No Door fees charged (with alcohol) - night rate more than 2 hours is charged at full day rate from 5 pm	Y	C	\$ 144.00
Commercial			
Commercial/Retail - full day (4 hours+)	Y	C	\$ 466.00
Commercial/Retail - half day (4 hours)	Y	C	\$ 233.00
Commercial/Retail - (1-3 hours per hour)	Y	C	\$ 90.00
Commercial/Retail - night rate more than 2 hours is charged at full day rate from 5 pm	Y	C	\$ 466.00
Bonds and Booking Fees			
Bond without alcohol - refundable on satisfactory inspection after hire	Y	C	\$ 150.00
Bond with alcohol - refundable on satisfactory inspection after hire	Y	C	\$ 500.00
Booking Deposit Fee - non-refundable payable on booking	Y	C	\$ 36.00
Key Bond - refundable on return of key	Y	C	\$ 55.00
Bond - Crockery/Cutlery - full refund on satisfactory return of items	N	C	\$ 55.00
Bond - tables/chairs - full refund on satisfactory return of items	N	C	\$ 110.00

Cemetery Charges			
Burial			
(a) In Open Ground: (for each interment)			
Ten Years of Age + to a Depth of 1.8m	Y	C	\$ 900.00
Any Child under Ten Years of Age 1.4m Deep	Y	C	\$ 750.00
Any Stillborn Child in Grave 1.4m Deep	Y	C	\$ 750.00
Burial on Saturday	Y	C	\$ 1,800.00
Burial on Sunday or Public Holiday	Y	C	\$ 2,000.00
or (b) In Reserved Ground (Private Grave):			
Ten Years of Age + to a Depth of 1.8m	Y	C	\$ 900.00
Any Child under Ten Years of Age 1.4m Deep	Y	C	\$ 750.00
or (c) Re-opening of Grave			
Second Interment for any Grave	Y	C	\$ 900.00
NOTE: Undertaker to remove existing headstone and reinstate or extra charges apply.			
Re-Interment after Exhumation	Y	C	\$ 600.00
(d) Extra Charge if Grave Deeper than 1.8 m:			
For each additional 0.3m	Y	C	\$ 100.00
and (e) Land Fee (In addition to Interment Charge			
for Open and Reserved Ground:			
2.4m x 1.2m	Y	C	\$ 200.00
2.4m x 2.4m	Y	C	\$ 250.00
Cemetery - Extra Charges			
Interment without Due Notice	Y	C	\$ 105.00
Late Arrival at Cemetery gates of Funeral	Y	C	\$ 60.00
Exhumations	Y	C	\$ 1,300.00
Additional Charge for Manual Digging	Y	C	\$ 400.00
Cemetery - Miscellaneous Charges			
Permission to Erect a Headstone, Monument or Kerbing	Y	C	\$ 50.00
Permission to Erect a Name Plate Only	Y	C	\$ 50.00
Issuing an Extract or Certified Copy from the Register	Y	C	\$ 20.00
Issue or Renewal of a "Grant of Right of Burial"	N	C	\$ 250.00
Transfer of a "Grant of Right of Burial"	Y	C	\$ 20.00
Copy of a "Grant of Right of Burial"	Y	C	\$ 20.00
Funeral Directors Annual Licence	Y	C	\$ 150.00
Single Funeral Permit	Y	C	\$ 50.00
Interment of Ashes in Ordinary Grave - by Council	Y	C	\$ 150.00
Grave Dressers Annual Licence	Y	C	\$ 75.00
Niche Wall, Pear Tree Walk & Native Niche			
Single compartment - Niche Wall & Native Niche	Y	C	\$ 140.00
Double compartment - Niche Wall & Native Niche	Y	C	\$ 270.00
Pear Tree Walk compartment single interment reservation	Y	C	\$ 140.00
Pear Tree Walk compartment double interment reservation	Y	C	\$ 270.00
Cost of Plaque	Y	C	Cost per application plus 20%
Fit plaque - per plaque	Y	C	\$ 60.00
Remove plaque - per plaque	Y	C	\$ 60.00
Fit plaque - Non Work Day - per plaque	Y	C	\$ 120.00
Interment of Ashes in Niche Wall/ Pear Tree Walk or Memorial Wall - By Council	Y	C	\$ 150.00
Interment of Ashes in Niche Wall/ Pear Tree Walk or Memorial Wall - By Council - Non Work Day	Y	C	\$ 200.00
Baby Memorial			No charge

Law, Order & Public Safety			
Dog Fees & Charges - Statutory (Dog Act 1976)			
Annual Registration: - Sterilised Dog or Bitch*	Y	S	\$ 20.00
Annual Registration: - Unsterilised Dog or Bitch	Y	S	\$ 50.00
Three Year Registration: - Sterilised Dog or Bitch*	Y	S	\$ 42.50
Three Year Registration: - Unsterilised Dog or Bitch	Y	S	\$ 120.00
Lifetime Registration Sterilised Dog or Bitch*	Y	S	\$ 100.00
Lifetime Registration - Unsterilised Dog or Bitch	Y	S	\$ 250.00
Concessions: - Dogs used for Droving/Tending Stock	N	S	25% of fee
Concessions: - Dogs owned by Pensioners	N	S	50% of fee
Concessions: - Registration after 31 May	N	S	50% of fee
Impounding Fees - As per Dog Act & Regulations	N	S	\$ 100.00
Sustenance - per dog per day	Y	C	\$ 35.00
Voluntary Animal Surrender	Y	C	\$ 75.00
Microchipping - per animal	Y	C	\$ 65.00
Replacement registration tag	Y	C	\$ 3.00
First Aid Treatment of any impounded animal	Y	C	Cost Recovery
Dog Yard Inspection Fee - Restricted or Dangerous only	Y	C	\$ 75.00
Application for a Kennel Licence	Y	S	\$ 200.00
Kennel License Annual Renewal	Y	S	\$ 200.00
Application Fee for keeping more than the prescribed number of dogs	Y	C	\$ 125.00
Annual Inspection Fee for keeping more than the prescribed number of dogs.	Y	C	\$ 125.00
Cat Fees and Charges - Statutory (Cat Regulations 2012)			
Annual Registration	Y	S	\$ 20.00
Three Year Registration	Y	S	\$ 42.50
Lifetime Registration	Y	S	\$ 100.00
Breeding License Registration (per cat)	Y	S	\$ 100.00
Concessions: - Cats owned by Pensioners	Y	S	50% of fee
Sustenance - per Cat per day	Y	C	\$ 25.00
Voluntary Animal Surrender	Y	C	\$ 75.00
Microchipping - per animal	Y	C	\$ 65.00
Hire of Cat Trap (per day)	Y	C	\$ 20.00
* Must sight certificate signed by a Registered Vet, a Statutory Declaration or Statutory Declaration or sight ear tattoo for Sterilisation Concession.			
All Dogs three months of age+ must be licensed. Licenses are due on November 1 of each year and can be paid at the Shire of Wongan-Ballidu Administration offices during normal office hours.			
In respect of every first registration made after 31 May, in any year, only one half of the registration fee shall be payable. Renewals are to take effect as from 1 November in any year, within the preceding period of 21 days from and including 11 October.			
Other Animal Control			
Application to keep any birds / livestock in townsite	Y	C	\$ 110.00
Impound of horses, cattle, mules, goats, pigs, sheep (or any related animal) per head (per day)	Y	C	\$ 10.00
Poultry Relocation Fee - per animal	Y	C	\$ 15.00
Poundage fees for sustenance of above animals (per day)	Y	C	\$ 30.00
Health			
Itinerant Food Vendor Licence per Day	N	C	\$ 21.00
Itinerant Food Vendor Licence per Week	N	C	\$ 52.00
Itinerant Food Vendor Licence per Annum	N	C	\$ 315.00

Lodging House Licence per Annum	N	C	\$	110.00
Lodging House New Registration	N	C	\$	131.00
Trading in Streets Licence: Application Fee	N	C	\$	36.00
Trading in Street Licence Fee/Renewal	N	C	\$	246.00
Notification of New Food Business	N	C	\$	63.00
Registration Fee of new Food Business	N	C	\$	157.00
Low Risk Food Business Registration Renewal - Annual	N	C	\$	126.00
Med Risk Food Business Registration Renewal - Annual	N	C	\$	246.00
High Risk Food Business Registration Renewal - Annual (Manufacturing)	N	C	\$	305.00
Stall Holder/Street Trader Non Food - Daily	Y	C	\$	21.00
Stall Holder/Street Trader Non Food - Weekly	Y	C	\$	52.00
Stall Holder/Street Trader Non Food - Annual	Y	C	\$	315.00
Request for Inspection/Service/Advise (Per Hour Rate)	Y	C	\$	157.00
Water Sampling for Pesticide Residues (50% Council)	Y	C	\$	73.00
Health (Miscellaneous Provision) Act 1911				
Septic Tank Application Fee	N	S	\$	118.00
Septic Tank Inspection & Permit to Use Fee	Y	S	\$	118.00
Health Department Referral/Application if Required	Y	S	\$	93.00
Wongan Hills Medical Centre (only when under the management of the Shire)				
Surgery Consult Level A - short consult	Exempt	C	\$	70.00
Surgery Consult Level B - standard consult	Exempt	C	\$	90.00
Surgery Consult Level C - long consult	Exempt	C	\$	130.00
Commercial Driver's Licence	Y	C	\$	235.00
Passenger Transport Licence (Dept. of Transport)	Y	C	\$	235.00
Dangerous Goods Licence	Y	C	\$	235.00
Employment Medical	Y	C	\$	265.00
Telephone Consult	Exempt	C	\$	70.00
Room Hire for Private Users				
Rent WH Medical Centre Rooms (Private users) - Per Day (40 to 12 Hours)	Y	C	\$	76.00
Rent WH Medical Centre Rooms (Private users) - Per Half-Day (up to 4 hours)	Y	C	\$	44.00
Town Planning				
Planning and Development Regulations 2009 Part 7 Division 2				
Scheme Amendments/Structure Plans - on lodgement of application (based on \$1,500 fee for initiation and report to Council, subsequent fees are calculated in accordance with Part 7 - "Local Government Planning Charges" of the Planning and Development Act 2009) Note: Any fees not expended (except for the \$1,500) will be refunded where a scheme amendment, structure plan or outline development plan is discontinued	Y	S	\$	1,500.00
Planning and Development Regulations 2009 Schedule 2 - Maximum fees for certain planning services				
1. Determining a Development Application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is -				
(a) Not more than \$50,000	N	S	\$	147.00
(b) More than \$50,000 but less than \$500,000	N	S		0.32% of the estimated cost of development

(.c) More than \$500,000 but not more than \$2.5 Million	N	S	\$1,700 + 0.257% for every \$1 in excess of \$500,000
(d) More than \$2.5 Million but not more than \$5 Million	N	S	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million
(.e) More than \$5 Million but not more than \$21.5 Million	N	S	\$12,633 + 0.123% for every \$1 in excess of \$5 million
(f) More than \$21.5 million	N	S	\$ 34,196.00
2. Determining a development application (other than for an extractive industry) where the development has commenced or been carried out	N	S	The fee in item 1 plus by way of penalty, twice that fee
3. Determining a development application for an extractive industry where the development has not commenced or been carried out	N	S	\$ 739.00
4. Determining a development application for an extractive industry where the development has commenced or been carried out	N	S	The fee in item 3 plus by way of penalty, twice that fee
5A. Determining an application to amend or cancel development approval	N	S	\$ 295.00
5. Providing a subdivision clearance for -			
(a) not more than 5 lots	N	S	\$73 per lot
(b) more than 5 lots but not more than 195 lots	N	S	\$73 per lot for the first 5 lots and then \$35 per lot
(c) more than 195 lots	N	S	\$ 7,393.00
6. Determining an initial application for approval of a home occupation where the home occupation has not commenced	N	S	\$ 222.00
7. Determining an initial application for approval of a home occupation where the home occupation has commenced	N	S	The fee in item 6 plus, by way of penalty, twice that fee
8. Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	N	S	\$ 73.00
9. Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired	N	S	The fee in item 8 plus, by way of penalty, twice that fee
10. Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out	N	S	\$ 295.00
11. Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out	N	S	The fee in item 10 plus, by way of penalty, twice that fee
12. Providing a zoning certificate	N	S	\$ 73.00
13. Replying to a property settlement questionnaire	N	S	\$ 73.00
14. Providing written planning advice	N	S	\$ 73.00

Building			
Building and Construction Industry Training Fund			
BCITF - Levy applied to all residential, commercial and civil engineering projects undertaken in Western Australia where the total value of construction is estimated to be more than \$20,000	Y	S	0.2% of the total value of construction or \$200 in every \$100,000 worth of project value
BCITF Commission - Monthly reconciliation - Collection of Levy by Council	N	S	\$ 8.25
Building Regulations 2012 Division 1			
1. Certified application for a building permit (s.16(1))			
(a) for building work for a Class 1 or Class 10 building or incidental structure	N	S	0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00
(b) for building work for a Class 2 to Class 9 building or incidental structure	N	S	0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00
2. Uncertified application for a building permit (s.16(1))	N	S	0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00
3. Application for a demolition permit (s.16(1))			
(a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure	N	S	\$ 110.00
(b) for demolition work in respect of a Class 2 to Class 9 building	N	S	\$110.00 for each storey of the building
4. Application to extend the time during which a building or demolition permit has effect (s.32(3)(f))	N	S	\$ 110.00
Building Regulations 2012 Division 2			
1. Application for an occupancy permit for a completed building (s.46)	N	S	\$ 110.00
2. Application for an occupancy permit for an incomplete building (s.47)	N	S	\$ 110.00
3. Application for modification of an occupancy permit for additional use of a building on a temporary basis (s.48)	N	S	\$ 110.00
4. Application for a replacement occupancy permit or building for permanent change of the building's use, classification (s.49)	N	S	\$ 110.00
5. Application for an occupancy permit or building approval certificate for registration of strata scheme or plan or re-subdivision (s.50(1) or (2))	N	S	See (s.50(1) or (2))

6. Application for occupancy permit for building in respect of which unauthorised work has been done (s.51(2))	N	S	0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$110.00
7. Application for a building approval certificate in respect of which unauthorised work has been done (s.51(3))	N	S	0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$110.00
8. Application to replace an occupancy permit for an existing building (s.52(1))	N	S	\$ 110.00
9. Application for a building approval certificate for an existing building or an incidental structure where unauthorised work has not been done (s.52(2))	N	S	\$ 110.00
10. Application to extend the time during which an occupancy permit or building approval certificate has effect (s.65(3)(a))	N	S	\$ 110.00
Building Regulations 2012 Division 3			
1. Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought).	N	S	\$ 2,160.15
BSL & Miscellaneous			
(BSL) Building Permit or Demolition Permit - \$45,000 or less	N	S	\$ 61.65
(BSL) Building Permit or Demolition Permit - over \$45,000	N	S	0.137% of value of building work
Occupancy Permit or Building Approval Certificate for approved building work under s47, 49, 50 or 52 of the Building Act	N	S	\$ 61.65
Occupancy Permit or Building Approval Certificate for unauthorised building work under s51 of the Building Act (\$45,000 or less)	N	S	\$ 123.30
Occupancy Permit or Building Approval Certificate for unauthorised building work under s51 of the Building Act (over \$45,000)	N	S	0.274% of work value
BSL Commission - Monthly reconciliation - Collection of Levy by Council	N	S	\$ 5.00
Local Gov Approval of Battery Power Smoke Alarm	N	S	\$ 179.40
Certificate of Design Compliance Class 1 (Minimum depending on complexity)	Y	C	\$ 595.00
Certificate of Design Compliance Class 10 (Minimum depending on complexity)	Y	C	\$ 434.50
Building Permit Certificates/Demolition Permit	Y	C	\$ 100.00
Private Swimming Pools & Spas - Building Regulations 2012 - Regulation 61			
Private Swimming Pool & Spa Inspection Fee	Y	S	\$ 78.00
Caravan Park Licence - Caravan Parks and Camping Grounds Regulations 1997			
Application and Renewal of Caravan Park Licence (schedule 3)	N	S	\$ 200.00
Buildings - General			

Key fobs (refundable on return)	Y	C	\$	50.00
Replacement keys	Y	C	\$	35.00
Replacement padlocks	Y	C	\$	105.00
Housing				
As per relevant agreements				
Leases - General				
As per relevant agreements				
Aerodromes				
Wongan Airstrip - G VanSchie	Y	C	\$	1,789.00
Wongan Airstrip - Dunns Aviation	Y	C	\$	912.00
Wongan Airstrip - Ground Lease (D McFarlane)	Y	C	\$	655.00
Wongan Airstrip - Ground Lease (G Chambon)	Y	C	\$	655.00
Waste Management				
Kerbside Pick Up - Sanitation Services				
Rubbish and Recycling Charges per Bin per Annum - Wongan Hills Domestic	N	C	\$	432.00
Rubbish and Recycling Charges per Bin per Annum - Ballidu Domestic	N	C	\$	432.00
Rubbish and Recycling Charges per Bin per Annum - Wongan Hills Commercial	N	C	\$	432.00
Rubbish and Recycling Charges per Bin per Annum - Ballidu Commercial	N	C	\$	432.00
Additional Rubbish and Recycling Charges	N	C	\$	432.00
Chargeable Waste (Residential & Businesses, Ratepayers) Once tip passes are fully exhausted				
Utes, vans, cars, 4WD, crew cab or trailers (8 x 4) General Household or business non toxic waste				
2.1 For Householder (1 visit)	Y	C	\$	11.00
2.2 For Businesses (Ratepayer) per cubic metre	Y	C	\$	19.50
Non-Domestic Waste				
3.1 Putrescible & non recyclable landfill - per cubic metre	Y	C	\$	11.00
3.2 Offal, Meat - per cubic metre	Y	C	\$	81.50
3.3 Sorted recyclables various - (excludes cardboard) per cubic metre	Y	C	\$	14.00
3.4 Cardboard - per cubic metre	Y	C	\$	18.50
3.5 Non-recyclable - per cubic metre	Y	C	\$	27.50
3.6 Clean Rubble - per cubic metre	Y	C	\$	16.50
3.7 Mixed Rubble/Material - per cubic metre	Y	C	\$	27.50
3.8 Mixed Builder's Waste - per cubic metre	Y	C	\$	27.50
3.9 Bulk Green Waste	Y	C	\$	11.00
3.11 Baling twine - per cubic metre	Y	C	\$	14.00
3.12 Ex-Farm Large Rolls of Wire - Per roll	Y	C	\$	12.00
3.14 Wood - per cubic metre	Y	C	\$	19.50
Additional Charges - Other Offensive Materials				
4.1 Waste Oil - Per litre	Y	C	\$	0.20
4.1a Drilling Mud - per litre	Y	C	\$	0.20
4.2 E-Waste - under 5kgs			\$	20.00
4.2a E-Waste - over 5kgs			\$	40.00
4.3 Septage - per litre	Y	C	\$	0.25
4.3a Septage - per litre - non resident	Y	C	\$	0.95
4.4 Offal, Meat - per cubic metre	Y	C	\$	81.50
4.5 Small Animals - cats, dogs lambs- per carcass	Y	C	\$	11.00

4.6 Large Animals - Sheep, cattle, horses, pigs - per carcass	Y	C	\$ 22.00
4.7 Small Vehicle Body - car , ute, van - per body	Y	C	No charge
4.8 Large Vehicle Body - Truck, tractor - per body	Y	C	No charge
4.9 Small Tyres (must be off rim), car ute, van - per tyre	Y	C	\$ 11.00
4.10 Large Tyres (must be off rim)- Farm machinery per tyre	Y	C	\$ 171.00
4.11 Batteries (each)	Y	C	\$ 11.00
4.12 Asbestos - per cubic metre dumped	Y	C	\$ 210.00
4.13 Asbestos Dig & Cover - per each load (additional to per c.m. rate)	Y	C	\$ 136.50
4.14 White Goods, Fridge, freezer, air - con (not degassed)	Y	C	\$ 40.50
4.15 White Goods, Fridge, freezer, Air - con, TV's etc (degassed)	Y	C	\$ 27.50
4.16 Sorted Scrap Metal per cubic metre	Y	C	\$ 13.50
4.17 Emergency Opening Fee	Y	C	\$ 110.00
4.18 Baling Twine Only (Special Rate Ausvision Rural Services Pty Ltd annual fee)	Y	C	\$ 721.00
Community Resource Centre Charges			
Wonga-Balli Boomer Advertising			
Classified	Y	C	\$ 3.50
Small Ad	Y	C	\$ 7.00
Small Ad - Colour	Y	C	\$ 12.00
1/4 Page Black & White	Y	C	\$ 14.00
1/2 Page Black & White	Y	C	\$ 20.00
Full A4 Page Black & White	Y	C	\$ 29.00
Full Page Colour	Y	C	\$ 65.00
1/2 Page Colour	Y	C	\$ 40.00
1/4 Page Colour	Y	C	\$ 25.80
Per edition Wonga-Balli Boomer	Y	C	\$ 2.00
Per edition Wonga-Balli eBoomer (electronic copy)	Y	C	\$ 1.00
Postage of Boomer or other Publications	Y	C	Per Australia Post
Printing / Photocopying			
0-99 copies			
One Sided - A4 Black & White	Y	C	\$ 0.60
Double Sided - A4 Black & White	Y	C	\$ 0.80
One Sided - A4 Colour	Y	C	\$ 1.00
Double Sided - A4 Colour	Y	C	\$ 1.30
One Sided - A3 Black & White	Y	C	\$ 1.10
Double Sided - A3 Black & White	Y	C	\$ 1.30
One Sided - A3 Colour	Y	0	\$ 1.80
Double Sided - A3 Colour	Y	C	\$ 2.10
A4 Card - One Sided - Black & White	Y	C	\$ 1.00
A4 Card - One Sided - Colour	Y	C	\$ 1.50
100+ copies (10% discount)			
Label Printing Black & White - Per Sheet	Y	C	\$ 3.30
Label Printing Colour - Per Sheet	Y	C	\$ 4.40
Business Cards - 10 Black & White copies	Y	C	\$ 4.40
Business Cards - 10 Colour copies	Y	C	\$ 5.40
<i>Note 1: School students to receive photocopying free of charge for school projects at the discretion of the CEO.</i>			
<i>Note 2: Bulk photocopy/charge accounts to be at the discretion of the CEO subject to a deposit being made in advance and</i>			
Binding			
Spiral A4 - Per Binder Comb (up to 50 pages)	Y	C	\$ 5.20
Spiral A4 - Per Binder Comb (50+ pages)	Y	C	\$ 10.30
Booklet Printing			
Booklet Printing up to 8 Pages	Y	C	\$ 2.60
Booklet Printing up to 16 Pages	Y	C	\$ 4.20

Booklet Printing up to 24 Pages	Y	C	\$	5.70
Booklet Printing up to 32 Pages	Y	C	\$	6.70
Speciality Paper				
Speciality Paper - One Sided	Y	C	\$	1.50
ColorTec Gloss Coated	Y	C	\$	3.60
Laminating				
A4 per page	Y	C	\$	3.60
A3 per page	Y	C	\$	4.70
Large Printer				
Poster (1m)	Y	C	\$	12.50
A2 Page	Y	C	\$	12.50
A1 Page	Y	C	\$	22.50
A0 Page	Y	C	\$	35.00
Photos				
6x4 Photo - Photo Printing Machine	Y	C	\$	0.30
5x7 Photo - Photo Printing Machine	Y	C	\$	0.40
A4 per page	\$ -	0	\$	3.10
A3 per page	Y	C	\$	5.20
History Books				
The Natural History of Wongan Hills	Y	C	\$	13.00
Photographing our Culture in Wongan-Ballidu	Y	C	\$	12.00
Wongan Hills Work in Progress 1911 - 2011	Y	C	\$	36.50
Equipment Hire				
Projector Hire	Y	C	\$	65.00
Projector Hire Bond (Fully refundable on satisfactory return of items)	Y	C	\$	500.00
Projector Screen Hire	Y	C	\$	33.00
Projector Screen Hire Bond (Fully refundable on satisfactory return of items)	Y	C	\$	51.50
Bar Table / Large Round Table / Trestle Table Hire - Per Table (To be returned clean or further charges will apply)	Y	C	\$	11.50
Bar Table / Large Round Table / Trestle Table Bond (Fully refundable on satisfactory return of items)	Y	C	\$	51.50
Chair Hire - Per Chair (To be returned clean or further charges will apply)	Y	C	\$	2.70
Chair Hire - Per Chair (To be returned clean or further charges will apply)	Y	C	\$	51.50
Pop Up Youth Centre Equipment Hire (Equipment Only)	Y	C	\$	45.00
Hire of PA System	Y	C	\$	115.00
Bond of PA Hire (Community Groups Pay Bond Only)	Y	C	\$	140.00
Key Deposit				
Key Bond - Refundable on return of key	Y	C	\$	50.00
Room Hire Bond				
Room Bond - No Alcohol. Refundable on satisfactory inspection of room after hire. (applicable to kitchen hire also)	Y	C	\$	150.00
Room Bond - Alcohol. Refundable on satisfactory inspection of room after hire	Y	C	\$	500.00
Small Office/Board Room Bond - Refundable on satisfactory inspection of room after hire.*	Y	C	\$	60.00

Function Room Hire			
<i>Commercial: Groups or Individuals that generate income for personal payment or profit; State/Federal Government Agencies.</i>			
<i>Community: Groups or Individuals that undertake activities that do not generate income for personal profit; are an incorporated body; recognised not for profit.</i>			
<i>Service: Single Entity Local Enterprise providing a service, event or activity for the benefit of the local community; A school.</i>			
Commercial Hourly	Y	C	\$ 77.00
Commercial Half Day (up to 4 hours) (Flat Fee)	Y	C	\$ 196.00
Commercial Full Day (4+ hours) (Flat Fee)	Y	C	\$ 392.00
Community Hourly (Door Fee)	Y	C	\$ 39.00
Community Half Day (4 hours) (Door Fee)	Y	C	\$ 98.00
Community Full Day (4+ hours) (Door Fee)	Y	C	\$ 196.00
Community Hourly (No Door Fee)	Y	C	\$ 22.00
Community Half Day (up to 4 hours) (No Door Fee)	Y	C	\$ 49.00
Community Full Day (4+ hours) (No Door Fee)	Y	C	\$ 98.00
Service Hourly (Flat Fee)	Y	C	\$ 49.00
Service Half Day (up to 4 hours) (Flat Fee)	Y	C	\$ 120.00
Service Full Day (4+ hours) (Flat Fee)	Y	C	\$ 217.00
Kitchen Related Hire			
Tablecloth Hire (per tablecloth)	Y	C	\$ 13.00
Kitchen Hire per Half Day	Y	C	\$ 55.00
Kitchen hire per day	Y	C	\$ 98.00
Crockery / Cutlery Hire (Flat Fee) (Items to be returned clean or charges will apply)	Y	C	\$ 33.00
Crockery / Cutlery Hire (Bond) (Full refundable on satisfactory return of items)	Y	C	\$ 52.00
Boardroom Hire			
<i>Commercial: Groups or Individuals that generate income for personal payment or profit; State/Federal Government Agencies.</i>			
<i>Community: Groups or Individuals that undertake activities that do not generate income for personal profit; are an incorporated body; recognised not for profit.</i>			
Commercial Hourly	Y	C	\$ 33.00
Commercial Half Day (up to 4 Hours)	Y	C	\$ 83.00
Commercial Full Day (4+ hours)	Y	C	\$ 165.00
Community Hourly	Y	C	\$ 17.00
Community Half Day (up to 4 Hours)	Y	C	\$ 44.00
Community Full Day (4+ Hours)	Y	C	\$ 87.00
Small Office Hire (inclusive of Wi-Fi)			
<i>Commercial: Groups or Individuals that generate income for personal payment or profit; State/Federal Government Agencies.</i>			
<i>Community: Groups or Individuals that undertake activities that do not generate income for personal profit; are an incorporated body; recognised not for profit.</i>			
Commercial Hourly	Y	C	\$ 21.50
Commercial Half Day (up to 4 hours)	Y	C	\$ 43.00
Commercial Full Day (4+ hours)	Y	C	\$ 64.50
Weekly (8.30am to 5.00pm Weekdays only)	Y	C	\$ 195.00
Community Hourly	Y	C	\$ 11.50
Community Half Day (up to 4 hours)	Y	C	\$ 22.00
Community Full Day (4+ hours)	Y	C	\$ 33.00

Secretarial Services			
Secretarial/Desktop Services per 15 minute block	Y	C	\$ 11.50
Scanning and Emailing - 1-10 Pages	Y	C	\$ 3.30
Scanning and Emailing - 10+ Pages	Y	C	\$ 5.40
Single Email	Y	C	\$ 2.00
Video Conferencing per hour	Y	C	\$ 42.50
Exam Supervision			
Invigilator Fees Per Hour - includes room hire	Y	C	\$ 55.00
Licensing			
Local Plates - WB Series - Administration Fee (excludes DOT fee)	Y	C	\$ 85.00
Local Plates - CDX Series - Administration Fee (excludes DOT fee)	Y	C	\$ 85.00
Postage	Y	C	Per Australia Post
Works & Services			
Private Works - Rate Payers			
Charges for Private Works carried out by council are based on the recovery of plant operating rates, employee costs and administrative costs. Each individual job will be costed by the Manager of Works & Services and agreed upon with the ALL			
Grader - Hourly Rate - Normal Time	Y	C	\$ 245.00
Grader - Hourly Rate - Time and a half	Y	C	\$ 264.00
Grader - Hourly Rate - Double Time	Y	C	\$ 284.00
Backhoe - Hourly Rate - Normal Time	Y	C	\$ 210.00
Backhoe - Hourly Rate - Time and a half	Y	C	\$ 228.00
Backhoe - Hourly Rate - Double Time	Y	C	\$ 245.00
Bobcat-Hourly Rate - Normal Time	Y	C	\$ 113.00
Bobcat- Time and a half	Y	C	\$ 149.00
Bobcat- Double Time	Y	C	\$ 179.00
Loader - Hourly Rate - Normal Time	Y	C	\$ 213.00
Loader - Hourly Rate - Time and a half	Y	C	\$ 226.00
Loader - Hourly Rate - Double Time	Y	C	\$ 251.00
6 Wheel Tip Trucks - Hourly Rate - Normal Time	Y	C	\$ 209.00
6 Wheel Tip Trucks - Hourly Rate - Time and a half	Y	C	\$ 230.00
6 Wheel Tip Trucks - Hourly Rate - Double Time	Y	C	\$ 245.00
Light Trucks - Hourly Rate - Normal Time	Y	C	\$ 181.00
Light Trucks - Hourly Rate - Time and a half	Y	C	\$ 201.00
Light Trucks - Hourly Rate - Double Time	Y	C	\$ 219.00
Roller - Hourly Rate - Normal Time	Y	C	\$ 225.00
Roller - Hourly Rate - Time and a half	Y	C	\$ 243.00
Roller - Hourly Rate - Double Time	Y	C	\$ 259.00
Road Broom - Hourly Rate - Normal Time	Y	C	\$ 209.00
Road Broom - Hourly Rate - Time and a half	Y	C	\$ 209.00
Road Broom - Hourly Rate - Double Time	Y	C	\$ 209.00
Low Loader - Hourly Rate - Normal Time	Y	C	\$ 95.00
Low Loader - Hourly Rate - Time and a half	Y	C	\$ 95.00
Low Loader - Hourly Rate - Double Time	Y	C	\$ 95.00

Pig Trailers - Hourly Rate - Normal Time	Y	C	\$	41.00
Pig Trailers - Hourly Rate - Time and a half	Y	C	\$	41.00
Pig Trailers - Hourly Rate - Double Time	Y	C	\$	41.00
Water Tanks - Hourly Rate - Normal Time	Y	C	\$	88.00
Water Tanks - Hourly Rate - Time and a half	Y	C	\$	88.00
Water Tanks - Hourly Rate - Double Time	Y	C	\$	88.00
Tractors - Hourly Rate - Normal Time	Y	C	\$	169.00
Tractors - Hourly Rate - Time and a half	Y	C	\$	187.00
Tractors - Hourly Rate - Double Time	Y	C	\$	204.00
Semi-Side Tipper - Hourly Rate - Normal Time	Y	C	\$	245.00
Semi-Side Tipper - Hourly Rate - Time and a half	Y	C	\$	264.00
Semi-Side Tipper - Hourly Rate - Double Time	Y	C	\$	281.00
<i>Note 1: Labour rates over and above the rates used for specific plant hire will be charged out at \$75 per hr normal time, \$112 per hr time and a half and \$150 per hr double time</i>				
<i>Note 2: Light vehicles (utilities) used during private works are charged at \$0.85 per km</i>				
<i>Note 3: Sundry plant used during private works is charged as follows: SP1 = \$45 per hr ; SP2 = \$120per hr ; SP3 = \$180per hr ; SP4 = \$20per hr</i>				
<i>Note 4: Miscellaneous equipment used during private works is charged at as follows: Freeroll = \$33 per hr ; Gang Mower = \$51 per hr ; Slasher = \$39.40per hr ; Drawn Roller = \$8.15per hr</i>				
<i>Note 5: Gravel ex Depot are charged at \$6.75 per m3</i>				
<i>Note 7: All materials attract a 12.5% surcharge</i>				
Private Works - Non Rate Payers				
Grader - Hourly Rate - Normal Time	Y	C	\$	300.00
Grader - Hourly Rate - Time and a half	Y	C	\$	318.00
Grader - Hourly Rate - Double Time	Y	C	\$	339.00
Backhoe - Hourly Rate - Normal Time	Y	C	\$	262.00
Backhoe - Hourly Rate - Time and a half	Y	C	\$	280.00
Backhoe - Hourly Rate - Double Time	Y	C	\$	300.00
Bobcat-Hourly Rate - Normal Time	Y	C	\$	163.00
Bobcat- Time and a half	Y	C	\$	185.00
Bobcat- Double Time	Y	C	\$	222.00
Loader - Hourly Rate - Normal Time	Y	C	\$	267.00
Loader - Hourly Rate - Time and a half	Y	C	\$	285.00
Loader - Hourly Rate - Double Time	Y	C	\$	305.00
6 Wheel Tip Trucks - Hourly Rate - Normal Time	Y	C	\$	262.00
6 Wheel Tip Trucks - Hourly Rate - Time and a half	Y	C	\$	280.00
6 Wheel Tip Trucks - Hourly Rate - Double Time	Y	C	\$	300.00
Light Trucks - Hourly Rate - Normal Time	Y	C	\$	237.00
Light Trucks - Hourly Rate - Time and a half	Y	C	\$	255.00
Light Trucks - Hourly Rate - Double Time	Y	C	\$	275.00

Roller - Hourly Rate - Normal Time	Y	C	\$ 260.00
Roller - Hourly Rate - Time and a half	Y	C	\$ 278.00
Roller - Hourly Rate - Double Time	Y	C	\$ 298.00
Road Broom - Hourly Rate - Normal Time	Y	C	\$ 263.00
Road Broom - Hourly Rate - Time and a half	Y	C	\$ 263.00
Road Broom - Hourly Rate - Double Time	Y	C	\$ 263.00
Low Loader - Hourly Rate - Normal Time	Y	C	\$ 150.00
Low Loader - Hourly Rate - Time and a half	Y	C	\$ 150.00
Low Loader - Hourly Rate - Double Time	Y	C	\$ 150.00
Pig Trailers - Hourly Rate - Normal Time	Y	C	\$ 115.00
Pig Trailers - Hourly Rate - Time and a half	Y	C	\$ 115.00
Pig Trailers - Hourly Rate - Double Time	Y	C	\$ 115.00
Water Tanks - Hourly Rate - Normal Time	Y	C	\$ 143.00
Water Tanks - Hourly Rate - Time and a half	Y	C	\$ 143.00
Water Tanks - Hourly Rate - Double Time	Y	C	\$ 143.00
Tractors - Hourly Rate - Normal Time	Y	C	\$ 221.00
Tractors - Hourly Rate - Time and a half	Y	C	\$ 240.00
Tractors - Hourly Rate - Double Time	Y	C	\$ 260.00
Semi-Side Tipper - Hourly Rate - Normal Time	Y	C	\$ 297.00
Semi-Side Tipper - Hourly Rate - Time and a half	Y	C	\$ 315.00
Semi-Side Tipper - Hourly Rate - Double Time	Y	C	\$ 336.00
Administration Charges	Y	C	25% of Value
Stock Purchase Fee	Y	C	15% of Value
Standpipe Water Charges			
Rate per kilolitre of water used to be applied (based on meter read)	N	C	\$ 12.00
Purchase of standpipe card	Y	C	\$ 62.00
Verge Collection Trailer			
Verge Collection Trailer Hire (subsequent to two uses included for ratepayers)	Y	C	\$ 100.00
Verge Collection Trailer Hire - Fee for separation of mixed load (General Waste and Green Waste included in one trailer load) per hour	Y	C	\$ 100.00

SHIRE OF WONGAN-BALLIDU
2025/26 ANNUAL BUDGET
CAPITAL WORKS

COA	Job #	Description	2025-26 Budget	Funding Source					Asset Class	
				New (muni)	Carryover (surplus)	Reserves	Grant / Contribution	Borrowings	Sale proceeds	
51240	00001	CRC Capital Expense (Buildings) - CAPEX	\$8,500.00		\$8,500.00					Land & Buildings
53040	70002	CRC Capital Expense - Replace Carpet Function Room - (F&E)CAPEX	\$17,700.00	\$17,700.00						Furniture & Equipment
51540	00002	16 Moore Street (Buildings)- CAPEX	\$18,500.00		\$18,500.00					Land & Buildings
51240	00004	Ballidu Hall (Buildings)- CAPEX	\$153,500.00			\$153,500.00				Land & Buildings
51240	00005	Federation Park (Cadoux) - Capex	\$22,500.00		\$22,500.00					Land & Buildings
51240	00008	Depot Bldg. Capital (Buildings) - CAPEX	\$49,000.00	\$26,500.00	\$22,500.00					Land & Buildings
51240	00009	Museum - CAPEX	\$77,000.00	\$40,500.00	\$36,500.00					Land & Buildings
51540	00013	Capex - Staff Housing - Stickland St - Driveways (LRCIP)	\$4,000.00	\$4,000.00	\$0.00					Land & Buildings
51240	00016	Capex - Ninan/Hinds BFB Fire Shed	\$1,500,000.00					\$1,500,000.00		Land & Buildings
51240	00025	Ballidu Sports Complex (Buildings) - CAPEX	\$9,800.00		\$9,800.00					Land & Buildings
52040	00027	Emergency Power Backup Generator - Sports Pavilion	\$5,000.00				\$5,000.00			Plant & Equipment
52040	00029	Sundry Plant and Equipment (CAPEX)	\$40,000.00			\$40,000.00				Plant & Equipment
52040	00040	Emergency Power Backup Generator - CRC	\$7,000.00		\$7,000.00					Plant & Equipment
56540	50005	Cemetery WH Capex (Infras Other) - CAPEX	\$39,500.00	\$25,000.00	\$14,500.00					Other Infrastructure
56540	50007	WH Swimming Pool (Infrastructure Other) - CAPEX	\$65,500.00		\$35,500.00	\$30,000.00				Other Infrastructure
53040	70000	Computer Hardware (F&E)- CAPEX	\$22,000.00	\$18,500.00	\$3,500.00					Furniture & Equipment
51240	00007	Sports Pavilion - Remedial Repairs to Walls / Railings	\$19,000.00		\$19,000.00					Land & Buildings
51240	00043	Cadoux Rec Centre - Repair Lights Bball and Main Area	\$15,500.00	\$15,500.00						Land & Buildings
51240	00044	Cadoux Rec Centre - Ablution Plumbing	\$32,700.00	\$32,700.00						Land & Buildings
51240	00045	WH Civic Centre - Conservation Works	\$107,100.00	\$107,100.00						Land & Buildings
51240	00046	WH Swimming Pool - Changeroom upgrade and Swim Club door (Buildings Spec)	\$39,600.00	\$39,600.00						Land & Buildings
51240	00047	Old Building - Demolition	\$56,500.00	\$56,500.00						Land & Buildings
52540	00049	Replacement - Toyota Kluger 2022 (WB2)	\$65,000.00			\$25,000.00			\$40,000.00	Motor Vehicles
52540	00050	Replacement - Toyota Rav 2021 (WB7)	\$40,000.00			\$1,000.00			\$39,000.00	Motor Vehicles
52040	00053	Replacement								

SHIRE OF WONGAN-BALLIDU
2025/26 ANNUAL BUDGET
CAPITAL WORKS

COA	Job #	Description	2025-26 Budget	Funding Source					Asset Class	
				New (muni)	Carryover (surplus)	Reserves	Grant / Contribution	Borrowings	Sale proceeds	
AROAD		RRG Funded Capital Roadworks (Infras Roads)								
54140	A0195	Hospital Road - Final Seal SLK 12.0 to 14.0	\$145,500.00	\$48,500.00			\$97,000.00			Roads
54140	A0197	Cadoux-Wongan Hills Road - Final Seal SLK 18.80 - 19.81	\$79,000.00	\$26,333.00			\$52,667.00			Roads
54140	A0199	Waddington-Wongan Hills Road - Final Seal SLK 19.5 to 21.0	\$173,500.00	\$57,833.00			\$115,667.00			Roads
54140	AA003	Ballidu East Road - Reconstruction SLK 10.0 to 12.0	\$305,477.00	\$102,355.00			\$203,122.00			Roads
54140	AA199	Waddington-Wongan Hills Road - Reconstruction SLK17.5 to 19.5	\$442,382.00	\$146,666.00			\$295,716.00			Roads
BROAD		R2R Funded Capital Roadworks (Infras Roads)								
54140	B0003	Ballidu East Road - Reconstruction SLK 12.0 to 15.0	\$312,967.00				\$312,967.00			Roads
54140	B0008	Yerecoin South East Road - Shoulder widening 2km	\$89,000.00				\$89,000.00			Roads
54140	B0031	Kondut South East Road - 10mm Reseal	\$90,355.00				\$90,355.00			Roads
54140	B0035	Old Koorda Wongan Hills Road - 2km Resheet	\$131,528.00				\$131,528.00			Roads
54140	B0038	Hourigan Road - 2km Gravel Resheet	\$104,178.00				\$104,178.00			Roads
54140	B0067	Smith Road - 2km Gravel Resheet	\$99,190.00				\$99,190.00			Roads
54140	B0144	Ganzer Street - Asphalt and Kerb	\$84,875.00				\$84,875.00			Roads
DROAD		Own Funded Capital Footpaths (Infras footpaths)								
54540	D0183	Shields Crescent, Airport Road, Ackland Street & Swimming Pool	\$164,716.00	\$82,358.00			\$82,358.00			Footpaths
EROAD		Own Funded Capital Roadworks (Infras Roads).								
56040	E0006	Signage Various Locations	\$60,027.00	\$60,027.00						Other Infrastructure
54140	E0032	Ballidu Southeast Road & Townsend St Intersection	\$65,000.00				\$65,000.00			Roads
54140	E0007	Moonjin West Road - 2km Gravel Resheet	\$142,239.00	\$142,239.00						Roads
56540	C0020	Mocardy Dam & Railway Dam - Automation WH Oval Tanks	\$104,272.00	\$31,282.00			\$72,990.00			Other Infrastructure
GROAD		Wheatbelt Secondary Freight Network Roadworks (Infra Roads)								
54140	30021	Dowerin-Kalannie Road - Reconstruction Rollover	\$102,265.00		\$6,818.00		\$95,447.00			Roads
54140	30022	Dowerin-Kalannie Road - Pavement and Intersection Design - Rollover	\$10,936.00		\$729.00		\$10,207.00			Roads
54140	WSFN13	Dowerin-Kalannie Road - Final Seal SLK 14.2 to 19.2	\$282,900.00	\$19,135.00			\$263,765			

ACQUISITION AND DISPOSAL OF ASSETS 2025/26

Plant/ Asset Ref.	Asset description	2025/26 Acquisition Cost	Budget				Changeover
			Net Book Value	Proceeds	Profit	(Loss)	
			\$	\$	\$	\$	
Plant and equipment							
PE00046	Replacement - Cat 12M Grader - Maintenance (G17)	490,000	260,490	210,000	0	(50,490)	280,000
PE00018	Replacement - Volvo L70F Loader (LDR6)	375,000	38,400	85,000	46,600	0	290,000
PE00014	Replacement - Machinery Float (TRL13)	80,000	11,200	30,000	18,800	0	50,000
PE00009	Replacement - Tri-Axle semi tipper trailer (TRL25)	150,000	22,384	35,000	12,616	0	115,000
NEW	Street Sweeper	157,000	0	0	0	0	157,000
PE00020	Replacement - Vertimower (VM2)	25,000	6,048	10,000	3,952	0	15,000
NEW	Sundry plant & equipment	40,000	0	0	0	0	40,000
		1,317,000	338,522	370,000	81,968	(50,490)	947,000
Motor Vehicles							
MV00007	Replacement - Toyota Kluger (WB2)	65,000	27,561	40,000	12,439	0	25,000
MV00006	Replacement - Toyota RAV4 (WB007)	40,000	10,000	39,000	29,000	0	1,000
		105,000	37,561	79,000	41,439	0	26,000
		1,422,000	376,083	449,000	123,407	(50,490)	973,000

Item 7. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING

Item 8. MATTERS FOR WHICH THE MEETING MAY BE CLOSED

Item 9. CLOSURE

Meeting Closed at: _____