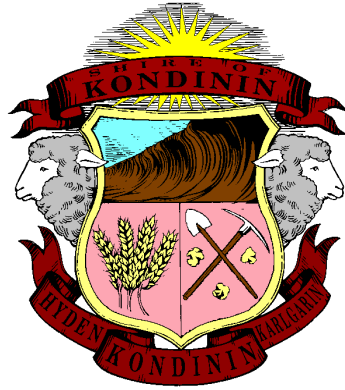




# SHIRE OF KONDININ

## NOTICE OF MEETING

Councillors: Please be advised that a Special meeting of the

### **Kondinin Shire Council**

Will be held on Microsoft Teams on 28th August 2026

## ALL OPEN AND CONFIDENTIAL ITEMS

**6:00 PM Special Council Meeting**

**Bruce Wright**

Friday, 28 August 2026

**Chief Executive Officer**

11 Gordon Street, KONDININ WA 6367 Tel (08) 98891006

All communications are to be addressed to the Chief Executive Officer  
[ceo@kondinin.wa.gov.au](mailto:ceo@kondinin.wa.gov.au)

## Members of the Public Attending a Council Meeting

Welcome to this meeting of Council and thank you for your interest in local government decision-making. The following information is provided to assist members of the public attending today's meeting.

### Public Question Time

Public Question Time is provided in accordance with the Local Government Act 1995 and the Local Government (Administration) Regulations 1996. Members of the public are invited to ask questions relating to the business of the Shire.

- Questions must be clear and concise and may be submitted in writing prior to the meeting at the Shire offices or by email [csa@kondinin.wa.gov.au](mailto:csa@kondinin.wa.gov.au) or asked during Public Question Time.
- The Presiding Member may respond at the meeting, refer the question to a Councillor or officer or take the question on notice for a later response.
- Public questions must relate to the business of the Shire and should not be a statement or personal opinion.
- The Presiding Member may reject public questions that are defamatory, abusive, irrelevant to the business of the Shire or personal opinion as being out of order and no answer will be provided.
- Public questions will not be debated.

Members of the public are also advised that they are regarded as being legally liable and personally responsible for any comments made by them that might be construed as being offensive or defamatory.

### Public Statement Time

Public Statement Time allows members of the public to make a brief statement on any matter of community interest. Statements must be respectful, limited to a reasonable duration as determined by the Presiding Member, and not include defamatory or offensive remarks. The Council will not comment or provide a response to public statements.

### Meeting Formalities

Council meetings are formal proceedings governed by the Local Government Act 1995, the Local Government (Administration) Regulations 1996, and the Shire's Meeting Procedures Local Law. All attendees are requested to maintain decorum and not interrupt the proceedings. Only persons who have been invited by the Presiding Member may address the meeting.

### Recording and Privacy Notice

Please note that this meeting is being recorded for minute-taking purposes. By attending, you acknowledge that your voice, and any personal information disclosed may be captured and published as part of the official record. The Shire collects and uses this information in accordance with its privacy obligations.

### Copyright Disclaimer

All documents, attachments, and materials within the agenda may be the subject to the provisions of copyright law. Express permission from the document owner should be sought prior to the reproduction of said documents and materials. A reproduction of material that is protected by copyright may represent a copyright infringement.

## Notes for Elected Members

### Report Definitions

|                      |                                                                                                                                                                                          |
|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Advocacy:            | When Council advocates on its own behalf or on behalf of its community to another level of government, external body or agency.                                                          |
| Executive/Strategic: | The substantial direction setting and oversight role of the Council, including, but not limited to: accepting tenders, grants, setting and amending budgets, adopting plans and reports. |
| Legislative:         | Includes adopting town planning schemes, policies and local laws                                                                                                                         |
| Administrative:      | Council administering legislation and applying legislation to factual circumstances and situations that affect the rights of people.                                                     |
| Information:         | Items that are provided to Council for informational purposes only. These do not require a decision of Council.                                                                          |

### Alternative Motions

Elected Members seeking to make alternate motions to officer recommendations are requested to provide notice of said alternative motions in written form to the Chief Executive Officer prior to the Council meeting.

### Declarations of Interest

Elected Members should complete a Disclosure of Financial/Impartiality & Proximity Interest for agenda items that they hold a financial, impartiality or proximity interest. The form should be provided to the Presiding Member prior to the commencement of the meeting.

In accordance with Part 5, Division 6 of the Local Government Act 1995, Elected Members must disclose the nature of their interest in matters to be discussed at the meeting.

In accordance with Sections 5.70 & 5.71 of the Local Government Act 1995, Shire Officers must disclose the nature of their interest in reports or advice when they are giving the report or advice to the meeting.

### Applications for a Leave of Absence

In accordance with Section 2.25 of the Local Government Act 1995, a Councillor application for leave of absence requires a Council resolution granting the leave requested. The Council may grant approval for a leave of absence for an Elected member for ordinary meetings of council for up to, but no greater than, six consecutive meetings. Ministerial approval is required for leave of absence greater than six ordinary meetings of council.

A failure to observe the requirements of the Local Government Act may lead to an Elected Member being disqualified should they be absent without leave for three consecutive meetings. It should be noted that Leave of Absence is approved by Council resolution and is different to circumstances whereby an Elected Member records their apologies for the meeting.

**Shire of Kondinin - Disclaimer**

No responsibility whatsoever is implied or accepted by the Shire of Kondinin for any act, omission, statement, or intimation occurring during Council Meetings. The Shire of Kondinin disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission, and statement of intimation occurring during Council Meetings.

Any person or legal entity that acts or fails to act in reliance upon any statement, act or omission occurring in a Council Meeting does so at their own risk. The Shire of Kondinin advises that any person or legal entity should only rely on formal confirmation or notification of Council resolutions.

## Order Of Business

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- 1 OPENING OF MEETING**
- 2 ACKNOWLEDGEMENT OF TRADITIONAL OWNERS AND DIGNITARIES**
- 3 RECORDING OF ATTENDANCE**
  - 3.1 ATTENDANCE**
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- 5 PUBLIC TIME**
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- 6 QUESTIONS FROM MEMBERS WITHOUT NOTICE**
- 7 ANNOUNCEMENTS BY PRESIDING MEMBERS WITHOUT DISCUSSION**
- 8 DECLARATION OF MEMBERS TO HAVE GIVEN DUE CONSIDERATION TO ALL MATTERS CONTAINED IN THE AGENDA BEFORE THE MEETING**

## 9 REPORTS OF OFFICERS

### 9.1 CHIEF EXECUTIVE OFFICER

#### 9.1.1 Adoption of the Shire of Kondinin Annual Budget 2026-2027

**FILE NUMBER:**

**DATE:** 26 August 2026

**AUTHOR:** Bruce Wright, Chief Executive Officer

**AUTHORISED OFFICER:** Bruce Wright, Chief Executive Officer

**DISCLOSURE OF INTEREST:** Author - Nil

Authoriser - Nil

**ATTACHMENTS:**

1. Shire of Kondinin - Draft Budget - 2026-2027 - Under Separate Cover
2. Differential Rates - Director General - 2026-2027 - Under Separate Cover

#### RECOMMENDATION

That Council :

##### **Part A: Municipal Fund Budget for 2026/2027**

1. Pursuant to 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 (attached) for the Shire of Kondinin for the 2026/2027 financial year, comprising:

| Document                                      | Page(s) | Budget provision                                               |
|-----------------------------------------------|---------|----------------------------------------------------------------|
| Statement of Comprehensive Income             | 2       | Net result for the year of (\$7,075,056)                       |
| Statement of Cash Flows                       | 3       | Estimated cash and cash equivalents of \$5,957,546             |
| Statement of Financial Activity               | 4       | Amount required to be raised from general rates of \$3,949,933 |
| Notes forming part of the Statutory Budget    | 5–27    | As presented                                                   |
| Itemised Budget Capital Expenditure           | 28      | As presented                                                   |
| Budget Summary and detailed Program Schedules | 29–49   | As presented                                                   |

2. Notes that Section 6.2 requires the annual budget to be adopted by absolute majority, and the prescribed budget form includes an income statement, cash flow statement, statement of financial activity, rates information and supporting notes.

##### **Part B: Differential general rates and minimum payments**

3. **NOTES** that Ministerial approval was received on 18 August 2026 for the imposition of the

differential general rates (Attached).

4. For the purpose of meeting the deficiency disclosed in the Municipal Fund Budget adopted under Part A, and pursuant to sections 6.32, 6.33, 6.34 and 6.35 of the Local Government Act 1995, **ADOPTS and IMPOSES** the following differential general rates and minimum payments on rateable properties valued on a Gross Rental Value or Unimproved Value basis:

| Rate category | Basis | Rate in the dollar | Minimum payment |
|---------------|-------|--------------------|-----------------|
| Residential   | GRV   | 13.2000 cents      | \$570           |
| Mining        | GRV   | 27.2000 cents      | \$570           |
| Rural         | UV    | 0.8292 cents       | \$570           |
| Mining        | UV    | 24.8000 cents      | \$570           |

5. **NOTES** that:

- local public notice of the proposed differential rates and minimum payments was given in accordance with section 6.36 of the Local Government Act 1995;
- the advertised submission period opened on Saturday 6 June 2026 closed on Tuesday 23 June 2026;
- no submissions were received; and
- the rates and minimum payments adopted by Council are consistent with the advertised rates and minimum payments.

### **Part C: Payment Options and Due Dates**

6. Pursuant to section 6.45 of the Local Government Act 1995 and regulation 64(2) of the Local Government (Financial Management) Regulations 1996, **NOMINATES and ADOPTS** the following payment options and due dates:

| Payment option                     | Due date                   | Days from first payment |
|------------------------------------|----------------------------|-------------------------|
| <b>Option 1 — Payment in full</b>  |                            |                         |
| Full payment                       | Wednesday 7 October 2026   | –                       |
| <b>Option 2 — Two instalments</b>  |                            |                         |
| First instalment                   | Wednesday 7 October 2026   | –                       |
| Second instalment                  | Wednesday 10 February 2027 | 126                     |
| <b>Option 3 — Four instalments</b> |                            |                         |
| First instalment                   | Wednesday 7 October 2026   | –                       |

|                   |                            |     |
|-------------------|----------------------------|-----|
| Second instalment | Wednesday 9 December 2026  | 63  |
| Third instalment  | Wednesday 10 February 2027 | 126 |
| Fourth instalment | Wednesday 14 April 2027    | 189 |

**Note:** The first instalment under every option falls on the date rates are due and payable if paid as a single payment, in accordance with regulation 64(1) of the Local Government (Financial Management) Regulations 1996. All due dates fall on a Wednesday, so regulation 65 (weekend and public holiday deferral) does not apply to any instalment in 2026/27.

#### **Part D: Early Payment Discount**

7. Pursuant to section 6.46 of the Local Government Act 1995, **OFFERS and ADOPTS** a discount of 3% to ratepayers who pay their rates in full, including any arrears, on or before 7 October 2026, or within 35 days of the date of issue shown on the rate notice, whichever is later.

#### **Part E: Instalment administration charge and Interest**

8. Pursuant to section 6.45 of the Local Government Act 1995 and regulation 67 of the Local Government (Financial Management) Regulations 1996, **ADOPTS and IMPOSES:**
- a) an instalment administration charge of \$10 for each instalment after the initial instalment where the owner elects to pay rates by instalments; and
  - b) an interest rate of 5% per annum where the owner elects to pay rates by instalments.

#### **Part F: Instalment administration charge and Interest**

9. Pursuant to section 6.47 of the Local Government Act 1995, **GRANTS and ADOPTS** a concession equal to 100% of the general rates that would otherwise be payable for the 2026/2027 financial year on the following assessments:

| Assessment      | Organisation                           | Property                      |
|-----------------|----------------------------------------|-------------------------------|
| <b>Kondinin</b> |                                        |                               |
| 7017            | Kondinin Country Club                  | Lot 400 Gordon Street         |
| 7017            | Kondinin Tennis Club                   | Lot 400 Gordon Street         |
| 7037            | Kondinin Lions Club and Seniors Centre | Lot 22 Jones Street           |
| 7057            | Kondinin Community Resource Centre     | Lot 2, 3 Gordon Street        |
| 7039            | Kondinin Golf Club Inc.                | Lot 28327 Kondinin-Hyden Road |
| 7042            | Kondinin Arts Centre                   | Lot 11 Rankin Street          |
| 210             | Kondinin Men's Shed                    | Lot 277 Nicholls Street       |
| <b>Hyden</b>    |                                        |                               |
| 7508            | Hyden Tennis Club                      | Lot 500 Marshall Street       |

|                  |                                          |                                   |
|------------------|------------------------------------------|-----------------------------------|
| 7513             | Regional Early Education and Development | Lot 70 McPherson Street           |
| 7514             | Hyden Community Resource Centre          | Lot 151 Naughton Street           |
| 7517             | Hyden Golf Club                          | Roe Location 2936                 |
| <b>Karlgarin</b> |                                          |                                   |
| 514 & 515        | Karlgarin Country Club                   | Lots 22, 23 and 24 Federal Street |

**Part G: Waste Charges**

10. Pursuant to section 67 of the Waste Avoidance and Resource Recovery Act 2007, **ADOPTS and IMPOSES** the following annual waste collection and waste management charges for 2026/2027:

| Service                             | Charge per annum |
|-------------------------------------|------------------|
| <b>Domestic and rural waste</b>     |                  |
| 240 litre bin                       | \$515            |
| 140 litre bin                       | \$383            |
| Rural waste                         | \$142            |
| <b>Sporting and Community clubs</b> |                  |
| Kondinin Golf Club                  | \$219            |
| Hyden Golf Club                     | \$219            |
| Karlgarin Bowling Club              | \$219            |

**Part H: Material variance threshold**

11. **ADOPTS**, for the purposes of reporting material variances in the monthly statement of financial activity during 2026/2027, a variance threshold of: 10% or \$25,000, whichever is the greater, with material variances to be reported separately for revenue and expenditure and accompanied by an explanation and, where appropriate, proposed corrective action.

**SUMMARY**

This report seeks Council's adoption of the 2026-2027 Annual Budget.

**VOTING REQUIREMENT**

Absolute Majority

**COUNCIL'S ROLE****Executive**

The substantial direction setting and oversight role of the Council. E.g. adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.

**BACKGROUND**

The draft 2026/2027 Annual Budget has been prepared following internal budget development, Executive Management review, Council budget workshops and consideration of the Shire's strategic and corporate planning priorities.

The budget has been informed by:

- the Shire's Strategic Community Plan;
- the Corporate Business Plan and associated operational priorities;
- asset management and capital renewal requirements;
- known grant-funded programs;
- projected operating revenue and expenditure;
- reserve funding requirements;
- estimated opening funds at 1 July 2026; and
- the outcomes of Council budget workshops held in May and June 2026.

Council approved the proposed differential general rates and minimum payments for advertising under section 6.36 of the Local Government Act 1995. The UV Mining differential rate is more than twice the lowest UV differential rate, requiring Ministerial approval. Ministerial approval was received on 18 August 2026.

The Department's differential rating policy identifies the purpose of differential rates as supporting an equitable contribution to the cost of local government services and infrastructure and sets out the basis for Ministerial consideration of rates exceeding the statutory ratio.

At the close of the public submission period, no submissions had been received.

The 2026/2027 Annual Budget has been prepared in accordance with the Local Government Act 1995, the Local Government (Financial Management) Regulations 1996 and applicable Australian Accounting Standards.

The Department confirms that current annual-budget requirements include prescribed financial statements, rating information, fees and charges, budget notes, comparative information and the opening net current asset position.

**Budget overview**

The budget provides for:

- a budgeted net result of (\$7,075,056);
- estimated closing cash and cash equivalents of \$5,957,546;
- general rates revenue of \$3,949,933;
- a substantial capital works and plant replacement program;
- delivery of grant-funded road and infrastructure projects;
- funding of Council-prioritised road works;
- continued provision of community, recreation, tourism and waste services; and
- transfers to and from reserves to support planned expenditure and future asset requirements.

**Capital program**

The 2026/2027 capital program totals \$8,243,717 and includes expenditure on land and buildings, plant and equipment, roads, footpaths and other infrastructure. The detailed program and funding sources are set out in the Annual Budget and summarised below:

| Item                                             | Amount    | Source of funding                                    | Amount               |
|--------------------------------------------------|-----------|------------------------------------------------------|----------------------|
| <b>Land and buildings</b>                        |           |                                                      | <b>120,054</b>       |
| Solar replacement — Hyden swimming pool building | 80,000    | General Fund                                         | 80,000               |
| Kondinin sports pavilion (balance)               | 40,054    | General Fund                                         | 40,054               |
| <b>Plant and equipment</b>                       |           |                                                      | <b>1,810,000</b>     |
| Road plant                                       |           |                                                      |                      |
| 2020 Toyota Hilux (all purpose) — KN49           | 45,000    | Trade-in & General Fund                              | 45,000               |
| Maintenance truck — KN57 replacement             | 200,000   | Plant Replacement Reserve                            | 200,000              |
| 2016 water truck — KN59                          | 300,000   | Trade-in & General Fund<br>Plant Replacement Reserve | 235,000<br>65,000    |
| 2015 Bomag multi roller — KN72                   | 230,000   | General Fund                                         | 230,000              |
| 2018 Caterpillar grader — KN81                   | 550,000   | Trade-in & General Fund<br>Plant Replacement Reserve | 250,000<br>300,000   |
| 2016 Isuzu dual cab — KN89                       | 90,000    | Trade-in & General Fund                              | 90,000               |
| 2018 Toro ride-on mower — KN215                  | 50,000    | Trade-in & General Fund                              | 50,000               |
| 2015 Toro Master 3000 ride-on mower — KN3031     | 60,000    | Trade-in & General Fund                              | 60,000               |
| Administration                                   |           |                                                      |                      |
| Toyota Prado — 0KN                               | 80,000    | Trade-in & General Fund                              | 80,000               |
| Subaru Outback — KN04                            | 45,000    | Trade-in & General Fund                              | 45,000               |
| Subaru Outback — KN52                            | 45,000    | Trade-in & General Fund                              | 45,000               |
| Subaru Outback — doctor — KN54                   | 45,000    | Trade-in & General Fund                              | 45,000               |
| Toyota Everest — KN0                             | 70,000    | Trade-in & General Fund                              | 70,000               |
| <b>Infrastructure — roads</b>                    |           |                                                      | <b>5,490,791</b>     |
| Safer Local Roads Infrastructure Program         |           |                                                      |                      |
| Hyden–Norseman Road (balance carried forward)    | 1,732,555 | SLRIP Grant<br>General Fund                          | 732,555<br>1,000,000 |
| Kondinin–Narembreen Road (Line marking)          | 93,529    | Grant                                                | 93,529               |
| Regional Road Safety Program                     |           |                                                      |                      |
| East Hyden Bin Road                              | 1,365,944 | RRSP Grant                                           | 1,365,944            |
| Regional Road Group                              |           |                                                      |                      |
| Hyden–Mt Walker Road (reseal)                    | 213,496   | Grant<br>General Fund                                | 142,331<br>71,165    |

| Item                                             | Amount           | Source of funding     | Amount             |
|--------------------------------------------------|------------------|-----------------------|--------------------|
| Hyden–Mt Walker Road (widen shoulders)           | 478,770          | Grant<br>General Fund | 319,180<br>159,590 |
| Roads to Recovery                                |                  |                       |                    |
| Allen Rocks Road (form and gravel)               | 207,353          | Grant                 | 207,353            |
| Karlgarin South Road (form and gravel)           | 155,150          | Grant                 | 155,150            |
| Whyte Road (form and gravel)                     | 96,495           | Grant                 | 96,495             |
| Roe Road (form and gravel)                       | 178,750          | Grant                 | 178,750            |
| Karlgarin Lake Road (form and gravel)            | 194,920          | Grant                 | 194,920            |
| Lake O'Connor Road (form and gravel)             | 159,504          | Grant                 | 159,504            |
| Council roads                                    |                  |                       |                    |
| Notting–Karlgarin Road (form and gravel)         | 148,000          | General Fund          | 148,000            |
| Bendering East Road (form and gravel)            | 98,825           | General Fund          | 98,825             |
| Fotheringham Road (form and gravel)              | 87,500           | General Fund          | 87,500             |
| Pederah East Road (form and gravel)              | 70,000           | General Fund          | 70,000             |
| Reservoir Road (form and gravel)                 | 92,000           | General Fund          | 92,000             |
| Chalk Hill West Road (form and gravel)           | 48,000           | General Fund          | 48,000             |
| Kerrigan Road (form and gravel)                  | 100,000          | General Fund          | 100,000            |
| <b>Footpaths</b>                                 |                  |                       | <b>342,960</b>     |
| Shared pathway — Hyden                           | 172,960          | Grant<br>General Fund | 86,480<br>86,480   |
| Shared pathway — Kondinin                        | 70,000           | Grant<br>General Fund | 35,000<br>35,000   |
| Footpaths — other                                | 100,000          | General Fund          | 100,000            |
| <b>Infrastructure — other</b>                    |                  |                       | <b>479,912</b>     |
| Medical centre car park (90-degree parking)      | 15,846           | General Fund          | 15,846             |
| Diving board — Hyden swimming pool               | 40,000           | General Fund          | 40,000             |
| Rubber softfall replacement — Hyden playground   | 107,900          | General Fund          | 107,900            |
| Climbing rope replacement — Hyden playground     | 16,332           | General Fund          | 16,332             |
| Outdoor patio — Hyden depot                      | 40,000           | General Fund          | 40,000             |
| Wave Rock precinct improvement                   | 50,000           | Tourism Reserve       | 50,000             |
| Corten and stainless steel park signage          | 5,343            | General Fund          | 5,343              |
| Entry signs — Kondinin (balance carried forward) | 66,582           | General Fund          | 66,582             |
| Airstrip drainage to CBH dam                     | 137,909          | Grant<br>General Fund | 87,909<br>50,000   |
| <b>Total capital expenditure 2026/27</b>         | <b>8,243,717</b> | <b>Total funding</b>  | <b>8,243,717</b>   |

**Reserve movements and other funding**

The budget includes the following proposed reserve transfers and community grants and other contributions of \$82,322:

| Reserve account                | Opening balance 1 July 2026 | Transfers to   | Transfers from   | Closing balance |
|--------------------------------|-----------------------------|----------------|------------------|-----------------|
| Employee Leave Reserve         | 495,839                     | -              | (120,000)        | 375,839         |
| Housing Reserve                | 289,232                     | 100,000        | -                | 389,232         |
| Hyden Discovery Centre Reserve | 977,706                     | 400,000        | -                | 1,377,706       |
| Office Equipment Reserve       | 89,365                      | 50,000         | -                | 139,365         |
| Plant Replacement Reserve      | 845,860                     | -              | (565,000)        | 280,860         |
| SJA Capital Upgrade Reserve    | 222,538                     | -              | (200,000)        | 22,538          |
| Tourism Development Reserve    | 160,820                     | 22,500         | (50,000)         | 133,320         |
| <b>Total transfers</b>         |                             | <b>572,500</b> | <b>(935,000)</b> |                 |

**Estimated opening surplus**

The Annual Budget includes an estimated opening surplus of approximately \$4.5 million at 1 July 2026. The estimated surplus includes advance Financial Assistance Grant funding and the unspent balance of Regional Road Safety Program grant funding.

The opening position remains unaudited and may change following completion of the 2025/2026 annual financial statements. Once the final opening position is known, any material difference from the budget estimate will be reported to Council and addressed through a budget amendment or the statutory budget review, as appropriate.

**Rates revenue**

The budget provides for approximately \$3.95 million in general rates revenue to fund the budget deficiency after taking into account other revenue, grants, opening funds, reserve movements and proposed expenditure.

**FINANCIAL**

- Capital expenditure of \$8,243,717, funded 45.6% from grants, 7.5% from reserve transfers and 46.9% from the General Fund and trade-in proceeds.
- General rates of \$3,949,933, against a capital programme 2.09 times that amount.
- Net transfers from reserves of \$362,500, comprising \$572,500 in and \$935,000 out.
- Community grants and other contributions of \$82,322.
- A net result for the year of (\$7,075,056) and estimated cash and cash equivalents of \$5,957,546 at 30 June 2027.

**RISK**

Risk rating: **High** if the budget is not adopted or is adopted incorrectly

Failure to adopt a compliant Annual Budget by the statutory deadline, or failure to correctly impose rates and charges, may result in legislative non-compliance and may affect the Shire's authority to raise revenue and incur expenditure.

Controls:

- review against the current legislation and Financial Management Regulations;
- confirmation of voting requirements;
- reconciliation of the agenda report to the statutory budget;
- verification of the Ministerial differential rate approval;
- confirmation of compliance with the differential rate advertising process;
- validation of rating and instalment parameters in the rating system; and
- lodgement and publication of the adopted budget within the statutory timeframe.

## **POLICY**

The budget has been prepared in accordance with the Shire's adopted financial management, procurement, asset management and rating policies. Procurement of capital items in the programme at Table 7 will be undertaken in accordance with the Shire's Purchasing Policy and Part 4 of the Local Government (Functions and General) Regulations 1996.

## **STATUTORY**

Section 6.2 of the Local Government Act 1995 requires a local government to prepare and adopt an annual budget for its municipal fund by 31 August each year, unless an extension is granted by the Minister. Adoption requires an absolute majority.

Part 6 of the Act contains the principal provisions relating to financial management, annual budgets, rates, minimum payments, payment options, discounts and concessions. Part 3 of the Local Government (Financial Management) Regulations 1996 prescribes the form and content of the annual budget.

The differential rates process must also comply with the public notice and Ministerial approval requirements applying to differential rates. The Department's current 2026/27 guidance emphasises publication, a 21-day submission period, current valuations, sufficient objects and reasons, and consistency across all supporting documents.

The Annual Budget has been prepared having regard to these requirements. Final compliance remains subject to correcting the reconciliation and drafting matters identified in this report.

## **STRATEGIC**

### **Theme**

#### **4. CIVIC LEADERSHIP**

### **Goal**

#### **4.2 We are a compliant and resourced Local Government**

### **Strategy**

#### **4.2.2 Financial sustainability in achieving community aspirations**

**COMMENT**

The 2026/2027 Annual Budget provides the financial framework for delivering Council's services, capital works and strategic priorities for the year ending 30 June 2027.

The budget includes a substantial road and plant replacement program, continued investment in community and tourism infrastructure, and significant externally funded works. The proposed differential rates, reserve movements and estimated opening funds provide the principal sources of funding for the program.

Subject to those matters being resolved, adoption of the Annual Budget is recommended.

**CONSULTATION**

- Local public notice of the intention to levy differential general rates and minimum payments, given under section 6.36 of the Act.
- Councillors, through budget workshops held during the preparation of the budget.
- Executive management team and program managers.
- The Shire's auditor and, where relevant, the Department of Local Government, Sport and Cultural Industries.

**10 BUSINESS OF AN URGENT NATURE**

**11 CLOSE OF MEETING**

**11.1 DATE OF NEXT MEETING**

**11.2 CLOSURE**