



SHIRE OF WOODANILLING



SPECIAL MEETING
OF COUNCIL
Unconfirmed Minutes
27 August 2026

CONTENTS

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS	2
1.1. <i>DISCLOSURE OF INTEREST AFFECTING IMPARTIALITY</i>	2
2. RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE (PREVIOUSLY APPROVED)	2
3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE	2
4. PUBLIC QUESTION TIME	2
5. PETITIONS / DEPUTATIONS / PRESENTATIONS	3
6. APPLICATIONS FOR LEAVE OF ABSENCE	3
7. ANNOUNCEMENTS BY SHIRE PRESIDENT AND/OR DEPUTY PRESIDENT WITHOUT DISCUSSION	3
8. OFFICER REPORTS	4
8.1. <i>VALUATIONS AND GENERAL RATES FOR 2026-2027 ANNUAL BUDGET</i>	4
8.2. <i>MINIMUM PAYMENT FOR 2026-2027 ANNUAL BUDGET</i>	7
8.3. <i>PAYMENT OF RATES OPTIONS AND INTEREST CHARGES FOR 2026-2027 ANNUAL BUDGET</i>	10
8.4. <i>RATE DISCOUNTS AND CONCESSIONS FOR 2026-2027 ANNUAL BUDGET</i>	15
8.5. <i>WASTE COLLECTION RATE AND KERBSIDE COLLECTION FEE FOR 2026-2027 ANNUAL BUDGET</i>	19
8.6. <i>IMPOSITION OF FEES AND CHARGES FOR 2026-2027 ANNUAL BUDGET</i>	23
8.7. <i>ADOPTION OF 2026-2027 ANNUAL BUDGET</i>	26
9. MOTIONS WITHOUT NOTICE BY PERMISSION OF THE COUNCIL	29
10. CLOSURE OF MEETING	29

SPECIAL MEETING OF COUNCIL MINUTES

The Shire President, Cr Thomson, declared the meeting open at 4.30pm.

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

Recording of Meeting In accordance with the *Local Government Act 1995* and *Local Government (Administration) Regulations 1996*, Members of Council and members of the gallery are advised that this meeting will be audio recorded. The recording will be made publicly available on the Shire of Woodanilling website within 14 days of the meeting taking place.

1.1. DISCLOSURE OF INTEREST AFFECTING IMPARTIALITY

Division 6 Subdivision 1 of the Local Government Act 1995 requires Council Members and Employees to declare any direct or indirect financial interest or general interest in any matter listed in this Agenda.

The Act also requires the nature of the interest to be disclosed in writing before the meeting or immediately before the matter be discussed.

NB: A Council member who makes a disclosure must not preside or participate in, or be present during, any discussion or decision making procedure relating to the declared matter unless the procedures set out in Sections 5.68 or 5.69 of the Act have been complied with.

DISCLOSURE OF INTEREST AFFECTING IMPARTIALITY

Disclosures of Interest Affecting Impartiality are required to be declared and recorded in the minutes of a meeting. Councillors who declare such an interest are still permitted to remain in the meeting and to participate in the discussion and voting on the particular matter. This does not lessen the obligation of declaring financial interests etc. covered under the Local Government Act.

To help with complying with the requirements of declaring Interests Affecting Impartiality the following statement is recommended to be announced by the person declaring such an interest and to be produced in the minutes.

"I (give circumstances of the interest being declared, eg: have a long standing personal friendship with the proponent). As a consequence there may be a perception that my impartiality on this matter may be affected. I declare that I will consider this matter on its merits and vote accordingly".

2. RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

Cr HR Thomson OAM	Shire President
Cr S Vermeulen	Deputy Shire President
Cr R Marshall	
Cr K Stephens	
Cr M Trimming	
Officers:	
Signe Balodis	Chief Executive Officer
Darren Long	Accountant (Via Teams)
Peter Vlahov	Manager of Works and Services
Jarrad Blair	Manager of Corporate Services
Brooke Dellacqua	Assistant Finance Manger
Leave of Absence:	
Nil.	
Apologies:	
CR I Garstone	
Observers:	
Nil.	

3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil.

4. PUBLIC QUESTION TIME

Nil.

5. PETITIONS / DEPUTATIONS / PRESENTATIONS

Nil.

6. APPLICATIONS FOR LEAVE OF ABSENCE

Nil.

7. ANNOUNCEMENTS BY SHIRE PRESIDENT AND/OR DEPUTY PRESIDENT WITHOUT DISCUSSION

Nil.

8. OFFICER REPORTS

8.1. VALUATIONS AND GENERAL RATES FOR 2026-2027 ANNUAL BUDGET

File Reference	
Date of Report	25 August 2026
Responsible Officer	Signe Balodis, Chief Executive Officer
Author of Report	DL Consulting
Disclosure of any Interest	No Officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the <i>Local Government Act 1995</i> .
Voting Requirement	Absolute Majority
Attachments	Attachment 8.1.1 – Proposed 2026-2027 Annual Budget

BRIEF SUMMARY

The proposed valuations and general rates for 2026-2027 are presented for Council's consideration.

BACKGROUND/COMMENT

Section 6.32 of the *Local Government Act 1995* states

6.32. Rates and service charges-

- (1) *When adopting the annual budget, a local government*
- (a) *in order to make up the budget deficiency, is to impose* a general rate on rateable land within its district, which rate may be imposed either:*
 - (i) *uniformly; or*
 - (ii) *differentially; and*
 - (b) *may impose* on rateable land within its district*
 - (i) *a specified area rate; or*
 - (ii) *a minimum payment; and*
 - (c) *may impose* a service charge on land within its district.*
- * Absolute majority required.
- (2) *Where a local government resolves to impose a rate it is required to:*
- (a) *set a rate which is expressed as a rate in the dollar of the gross rental value of rateable land within its district to be rated on gross rental value; and*
 - (b) *set a rate which is expressed as a rate in the dollar of the unimproved value of rateable land within its district to be rated on unimproved value.*

Following the draft budget workshops held, the following general rates are presented for Councils consideration.

The deficiency of expenditure over income for the purpose of striking the rate for the 2026-2027 financial year amounts to \$1,302,882

Every year, the unimproved value (UV) of each property is reassessed by the State's Valuer Generals Office. The gross rental valuation (GRV) of each property for country local governments is reassessed by the State's Valuer Generals Office every five (5) years. The Shire's UV properties were revalued effective 1 July 2026.

The following valuations are currently recorded in Council's 2026-27 rate book-

- (a) Unimproved Valuations (UV) - \$340,707,315;
- (b) Gross Rental Valuations (GRV) - \$1,547,050.

The Shire bases the determination of annual property rates payable upon the unimproved values (UV) for rural properties and the gross rental values (GRV) for non-rural properties; with the values set by Landgate (previously known as Valuer General). The Shire applies a rate in the dollar charge for each valuation category, which is multiplied against a property's valuation.

The rate in the dollar for the 2025-2026 financial year was set, for UV properties at 0.3359 cents, and for GRV properties at 11.7338 cents. This becomes the base rate in the dollar when determining the following year's rate in the dollar. When properties are revalued, the previous year's rate in the dollar is adjusted in consideration of the whether the valuation has increased or decreased. This allows for a revised base rate that would have generated the same amount of revenue using the revalued property valuations.

The increase in UV valuations necessitates an adjustment to the UV rates in the dollar as follows:

1. UV – from 0.3359 cents to 0.3022 cents to account for the valuation increment;

The rates in the dollar proposed in the draft budget are as follows-

- (a) GRV rate in the dollar for 2026-2027 will increase from 11.7338 cents to 12.3205 cents, equating to a 5% increase; and
- (b) UV rate in the dollar for 2026-2027 will increase from 0.3022 cents to 0.3173 cents, to equating to a 5% increase.

STATUTORY/LEGAL IMPLICATIONS

Local Government Act 1995 s.6.32.

POLICY IMPLICATIONS

There is no Council Policy relevant to this item.

FINANCIAL IMPLICATIONS

The 2026-27 budget is presented as a balanced budget.

STRATEGIC IMPLICATIONS

THEME 3

Governance

OBJECTIVES

To promote continual improvement that is supported by efficient and effective governance structures and processes.

STRATEGIES

By ensuring legislation is used to effectively enable quality decision making.

CONSULTATION/COMMUNICATION

Executive Officers and Councillors have been consulted on the preparation of the draft budget.

RISK MANAGEMENT

The risk in relation to this matter is assessed as "Low" on the basis that if Council does not adopt the Budget by 31 August it would result in the Shire not meeting legislative requirements on financial reporting. The risk identified would be failure to fulfil statutory regulations or compliance requirements.

Consequence	Insignificant	Minor	Moderate	Major	Extreme
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

VOTING REQUIREMENTS

Absolute Majority

OFFICER'S RECOMMENDATION

1. That Council adopt the valuations, as supplied by the Valuer General's Office and recorded in the Rate Book for the 2026-2027 year:

Gross Rental Valuations	\$1,547,050
Unimproved Valuations	\$340,707,315

2. That Council pursuant to Section 6.32 of the *Local Government Act* 1995, impose the following general rates for 2026-2027:

GRV properties	\$0.123205 Rate in the dollar
UV properties	\$0.003173 Rate in the dollar

COUNCIL RESOLUTION – 8.1. VALUATIONS AND GENERAL RATES FOR 2026-2027 ANNUAL BUDGET **(OCM 573/08/2026)**

Moved: Vermeulen

Seconded: Stephens

1. That Council adopt the valuations, as supplied by the Valuer General's Office and recorded in the Rate Book for the 2026-2027 year:

Gross Rental Valuations	\$1,547,050
Unimproved Valuations	\$340,707,315

2. That Council pursuant to Section 6.32 of the *Local Government Act* 1995, impose the following general rates for 2026-2027:

GRV properties	\$0.123205 Rate in the dollar
UV properties	\$0.003173 Rate in the dollar

CARRIED 5/0

For: Cr Thomson, Cr Vermeulen, Cr Stephens, Cr Marshall, Cr Trimming

Against: Nil

8.2. MINIMUM PAYMENT FOR 2026-2027 ANNUAL BUDGET

File Reference	
Date of Report	25 August 2026
Responsible Officer	Signe Balodis, Chief Executive Officer
Author of Report	DL Consulting
Disclosure of any Interest	No Officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the <i>Local Government Act 1995</i> .
Voting Requirement	Absolute Majority
Attachments	Attachment 8.1.1 – Proposed 2026-2027 Annual Budget

BRIEF SUMMARY

The proposed minimum payments for 2026-2027 are presented for Council's consideration.

BACKGROUND/COMMENT

Section 6.35 of the *Local Government Act 1995* states-

6.35. Minimum payment

- (1) *Subject to this section, a local government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land.*
- (2) *A minimum payment is to be a general minimum but, subject to subsection (3), a lesser minimum may be imposed in respect of any portion of the district.*
- (3) *In applying subsection (2) the local government is to ensure the general minimum is imposed on not less than —*
 - (a) *50% of the total number of separately rated properties in the district; or*
 - (b) *50% of the number of properties in each category referred to in subsection (6), on which a minimum payment is imposed.*
- (4) *A minimum payment is not to be imposed on more than the prescribed percentage of —*
 - (a) *the number of separately rated properties in the district; or*
 - (b) *the number of properties in each category referred to in subsection (6), unless the general minimum does not exceed the prescribed amount.*
- (5) *If a local government imposes a differential general rate on any land on the basis that the land is vacant land it may, with the approval of the Minister, impose a minimum payment in a manner that does not comply with subsections (2), (3) and (4) for that land.*
- (6) *For the purposes of this section a minimum payment is to be applied separately, in accordance with the principles set forth in subsections (2), (3) and (4) in respect of each of the following categories —*
 - (a) *to land rated on gross rental value; and*
 - (b) *to land rated on unimproved value; and*
 - (c) *to each differential rating category where a differential general rate is imposed.*

Following the draft budget workshops held, the following minimum rates payments are presented for Councils consideration.

The deficiency of expenditure over income for the purpose of striking the rate for the 2026-2027 financial year amounts to \$1,302,882

The Minimum Payment for both UV and GRV properties is proposed to increase by 5% to \$692.

The proposed 2026-2027 UV Minimum Payment will be imposed on 30 UV property assessments, being 13.70% of the total UV property assessments.

The proposed 2026-2027 GRV Minimum Payment will be imposed on 65 GRV property assessments, being 37.79% of the total GRV property assessments.

STATUTORY/LEGAL IMPLICATIONS

Local Government Act 1995 s.6.35.

The imposition of the proposed Minimum Payment complies with the percentage requirements of subclause (3) of Section 6.35 of the Local Government Act 1995.

POLICY IMPLICATIONS

There is no Council Policy relevant to this item.

FINANCIAL IMPLICATIONS

The 2026-2027 budget is presented as a balanced budget.

STRATEGIC IMPLICATIONS

THEME 3

Governance

OBJECTIVES

To promote continual improvement that is supported by efficient and effective governance structures and processes.

STRATEGIES

By ensuring legislation is used to effectively enable quality decision making.

CONSULTATION/COMMUNICATION

Executive Officers and Councillors have been consulted on the preparation of the draft budget.

RISK MANAGEMENT

The risk in relation to this matter is assessed as “Low” on the basis that if Council does not adopt the Budget by 31 August it would result in the Shire not meeting legislative requirements on financial reporting. The risk identified would be failure to fulfil statutory regulations or compliance requirements.

Consequence	Insignificant	Minor	Moderate	Major	Extreme
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

VOTING REQUIREMENTS

Absolute Majority

OFFICER'S RECOMMENDATION

That Council pursuant to Sections 6.32 and 6.35 of the *Local Government Act* 1995, impose the following Minimum Payment for 2026-2027:

GRV properties \$692 per rateable assessment

UV properties \$692 per rateable assessment

COUNCIL RESOLUTION – 8.2. MINIMUM PAYMENT FOR 2026-2027 ANNUAL BUDGET (OCM 574/08/2026)

Moved: Marshall

Seconded: Vermeulen

That Council pursuant to Sections 6.32 and 6.35 of the Local Government Act 1995, impose the following Minimum Payment for 2026-2027:

GRV properties \$692 per rateable assessment

UV properties \$692 per rateable assessment

CARRIED 5/0

For: Cr Thomson, Cr Vermeulen, Cr Stephens, Cr Marshall, Cr Trimming

Against: Nil

8.3. PAYMENT OF RATES OPTIONS AND INTEREST CHARGES FOR 2026-2027 ANNUAL BUDGET

File Reference	
Date of Report	25 August 2026
Responsible Officer	Signe Balodis, Chief Executive Officer
Author of Report	DL Consulting
Disclosure of any Interest	No Officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the <i>Local Government Act 1995</i> .
Voting Requirement	Absolute Majority
Attachments	Attachment 8.1.1 – Proposed 2026-2027 Annual Budget

BRIEF SUMMARY

The proposed payment of rates options and interest charges for 2026-2027 are presented for Council's consideration.

BACKGROUND/COMMENT

Section 6.45 requires a local government to set the options for the payment of rates or service charges; as well as the ability to impose an administration fee and an instalment interest charge applicable to those payment options.

Section 6.45 of the *Local Government Act 1995* states-

6.45. Options for payment of rates or service charges

- (1) *A rate or service charge is ordinarily payable to a local government by a single payment but the person liable for the payment of a rate or service charge may elect to make that payment to a local government, subject to subsection (3), by —*
 - (a) *4 equal or nearly equal instalments; or*
 - (b) *such other method of payment by instalments as is set forth in the local government's annual budget.*
- (2) *Where, during a financial year, a rate notice is given after a reassessment of rates under section 6.40 the person to whom the notice is given may pay the rate or service charge —*
 - (a) *by a single payment; or*
 - (b) *by such instalments as are remaining under subsection (1)(a) or (b) for the remainder of that financial year.*
- (3) *A local government may impose an additional charge (including an amount by way of interest) where payment of a rate or service charge is made by instalments and that additional charge is, for the purpose of its recovery, taken to be a rate or service charge, as the case requires, that is due and payable.*
- (4) *Regulations may —*
 - (a) *provide for the manner of making an election to pay by instalments under subsection (1) or (2); and*
 - (b) *prescribe circumstances in which payments may or may not be made by instalments; and*
 - (c) *prohibit or regulate any matters relating to payments by instalments; and*
 - (d) *provide for the time when, and manner in which, instalments are to be paid; and*
 - (e) *prescribe the maximum amount (including the maximum interest component) which may be imposed under subsection (3) by way of an additional charge; and*
 - (f) *provide for any other matter relating to the payment of rates or service charges.*

Section 6.51 provides for a local government to impose an interest charge on a rate of service charge that remains unpaid after becoming due and payable.

6.51. Accrual of interest on overdue rates or service charges

- (1) A local government may at the time of imposing a rate or service charge resolve* to impose interest (at the rate set in its annual budget) on —
- (a) a rate or service charge (or any instalment of a rate or service charge); and
 - (b) any costs of proceedings to recover any such charge, that remains unpaid after becoming due and payable.

*** Absolute majority required.**

Payment options

The Shire has traditionally offered three payment options-

Option 1 Payment in full by the due date.

Option 2 Payment in two equal instalments, being-

- (a) Instalment 1 - 50% of the rates and service charges within 35 days of date of issue;
- (b) Instalment 2 - 50% of the rates and service charges at least 4 months after (a);

Option 3 Payment in four equal instalments, being-

- (a) Instalment 1 - 25% of the rates and service charges within 35 days of date of issue;
- (b) Instalment 2 - 25% of the rates and service charges at least 2 months after (a);
- (c) Instalment 3 - 25% of the rates and service charges at least 2 months after (b); and
- (d) Instalment 4 - 25% of the rates and service charges at least 2 months after (c).

It is suggested that these payment options continue.

Administration fee and instalment interest charge

Section 6.45 of the Act permits Council to impose an administration charge where a payment of rate or service charge is made by instalments.

Regulations 67 and 68 of the *Local Government (Financial Management) Regulations 1996* limit how much can be imposed as an administration charge and as an instalment interest charge.

Traditionally the Shire has imposed an administration fee of \$5.00 on the second, third and fourth instalment payments.

It is suggested that a \$5.00 administration fee continue to apply to the second instalment under Payment Option 2, and to the second, third and fourth instalment payments under Payment Option 3.

The Shire has also previously imposed an instalment interest charge of 4.0% when option 2 and option 3 is utilised by ratepayers.

Regulation 68 of the *Local Government (Financial Management) Regulations 1996* limits the maximum interest component to be imposed as an instalment interest charge to 5.5%.

It is suggested that Council impose an instalment interest charge of 4.0% in 2026-2027.

Accrual of interest on overdue rates or service charges

Section 6.51 of the Act permits Council to impose an interest charge on overdue rates or service charges.

Regulation 70 of *Local Government (Financial Management) Regulations 1996* limits the maximum rate of interest that can be imposed on overdue rates or service charges to 11%.

It is suggested that Council impose a late payment interest charge of 11% on overdue rates or service charges not paid by the due date.

STATUTORY/LEGAL IMPLICATIONS

Local Government Act 1995 s.6.45, 6.50, 6.51.

Local Government (Financial Management) Regulations 1996, Regulations 67, 68, 70 and 71.

POLICY IMPLICATIONS

There is no Council Policy relevant to this item.

FINANCIAL IMPLICATIONS

This report forms part of the 2026-2027 Annual Budget and relevant information is disclosed in the Notes to the Annual Budget.

STRATEGIC IMPLICATIONS

THEME 3

Governance

OBJECTIVES

To promote continual improvement that is supported by efficient and effective governance structures and processes.

STRATEGIES

By ensuring legislation is used to effectively enable quality decision making.

CONSULTATION/COMMUNICATION

Executive Officers and Councillors have been consulted on the preparation of the draft budget.

RISK MANAGEMENT

The risk in relation to this matter is assessed as “Low” on the basis that if Council does not adopt the Budget by 31 August it would result in the Shire not meeting legislative requirements on financial reporting. The risk identified would be failure to fulfil statutory regulations or compliance requirements.

Consequence	Insignificant	Minor	Moderate	Major	Extreme
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

VOTING REQUIREMENTS

Absolute Majority

OFFICER'S RECOMMENDATION

That Council:

1. Pursuant to Section 6.45 of the Local Government Act 1995, offer three payment options for rates and service charges for the 2026-2027 financial year, being-
 - (a.) Option 1 – Payment in full by a single instalment by the due date, being 35 days from the date of issue of the rate notice;
 - (b.) Option 2 – Payment in two equal instalments, being
 - (i) Instalment 1 - 50% of the rates and service charges due within 35 days of the date of issue of the rate notice;
 - (ii) Instalment 2 - 50% of the rates and service charges due within 4 months of (i).
 - (c.) Payment in four equal instalments, being
 - (i) Instalment 1 - 25% of the rates and service charges due within 35 days of the date of issue of the rate notice;
 - (ii) Instalment 2 - 25% of the rates and service charges due at least 2 months after (i);
 - (iii) Instalment 3 - 25% of the rates and service charges due at least 2 months after (ii); and
 - (iv) Instalment 4 - 25% of the rates and service charges due at least 2 months after (iii).
2. Pursuant to Section 6.45 of the Local Government Act 1995, impose an instalment administration charge of \$5.00 (GST Free), which is to apply to Instalments 2, 3 and 4.
3. Pursuant to Section 6.45 of the Local Government Act 1995, impose an instalment interest charge of 4.0% on payment options 2 and 3, which is to apply to Instalments 2, 3 and 4.
4. Pursuant to Section 6.51 of the Local Government Act 1995, impose a 11.00% rate of penalty interest on overdue rates and service charges that remain unpaid after the due date.

COUNCIL RESOLUTION – 8.3. PAYMENT OF RATES OPTIONS AND INTEREST CHARGES FOR 2026-2027 ANNUAL BUDGET (OCM 575/08/2026)

Moved: Stephens

Seconded: Trimming

That Council:

1. Pursuant to Section 6.45 of the Local Government Act 1995, offer three payment options for rates and service charges for the 2026-2027 financial year, being-
 - (a.) Option 1 – Payment in full by a single instalment by the due date, being 35 days from the date of issue of the rate notice;
 - (b.) Option 2 – Payment in two equal instalments, being
 - (i) Instalment 1 - 50% of the rates and service charges due within 35 days of the date of issue of the rate notice;
 - (ii) Instalment 2 - 50% of the rates and service charges due within 4 months of (i).
 - (c.) Payment in four equal instalments, being
 - (i) Instalment 1 - 25% of the rates and service charges due within 35 days of the date of issue of the rate notice;
 - (ii) Instalment 2 - 25% of the rates and service charges due at least 2 months after (i);
 - (iii) Instalment 3 - 25% of the rates and service charges due at least 2 months after (ii); and
 - (iv) Instalment 4 - 25% of the rates and service charges due at least 2 months after (iii).
2. Pursuant to Section 6.45 of the Local Government Act 1995, impose an instalment administration charge of \$5.00 (GST Free), which is to apply to Instalments 2, 3 and 4.
3. Pursuant to Section 6.45 of the Local Government Act 1995, impose an instalment interest charge of 4.0% on payment options 2 and 3, which is to apply to Instalments 2, 3 and 4.

4. Pursuant to Section 6.51 of the Local Government Act 1995, impose a 11.00% rate of penalty interest on overdue rates and service charges that remain unpaid after the due date.

CARRIED 5/0

For: Cr Thomson, Cr Vermeulen, Cr Stephens, Cr Marshall, Cr Trimming

Against: Nil

8.4. RATE DISCOUNTS AND CONCESSIONS FOR 2026-2027 ANNUAL BUDGET

File Reference	
Date of Report	25 August 2026
Responsible Officer	Signe Balodis, Chief Executive Officer
Author of Report	DL Consulting
Disclosure of any Interest	No Officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the <i>Local Government Act 1995</i> .
Voting Requirement	Absolute Majority
Attachments	Attachment 8.1.1 – Proposed 2026-2027 Annual Budget

BRIEF SUMMARY

The proposed rate discounts and rate concessions for 2026-2027 are presented for Council's consideration.

BACKGROUND/COMMENT

Discount on Rates

In previous budgets Council has offered a 5% discount on rates that are paid within 35 days from the date of issue of the rate notice.

Section 6.46 of the *Local Government Act 1995* provides for a local government to grant a discount for the early payment of a rate or service charge.

Section 6.46 states-

6.46. Discounts

Subject to the Rates and Charges (Rebates and Deferments) Act 1992, a local government may, when imposing a rate or service charge, resolve to grant a discount or other incentive for the early payment of any rate or service charge.*

* Absolute majority required.

It is suggested Council continue to offer an early payment discount on rates of 5%.

Concession on Rates

In previous budgets Council has granted two concessions on general rates to select properties.

The first concession is for an amount of 50% of the total rates for Lots 32, 33, 34, 35 & 38 on Deposited Plan 223222, Quartermaine & Shenton Roads, Woodanilling and Lots 2, 3 & 4 on Deposited Plan 227523 Albany Highway. The objective of the concession is to provide a reduction in general rates in recognition of the Planning Restrictions on the land. The concession is granted upon written application of the landowner to the CEO requesting the concession on general rates.

The second concession is for an amount of 50% of the total rates for Lots 328 Shenton Road, 338 Quartermain Road, 287 Robinson Road, and 316 Haddleton Road. The objective of the concession is to provide a reduction in general rates in recognition of the GRV valuation methodology applied to the land that is zoned "local rural" and is currently being run as an operational farm that would normally be rated as unimproved land.

It is suggested that Council continue to offer the same concessions to the specific properties identified.

STATUTORY/LEGAL IMPLICATIONS

Local Government Act 1995 s.6.46, 6.47, 6.48

Local Government (Financial Management) Regulations 1996, Regulations 26 and 69A.

POLICY IMPLICATIONS

There is no Council Policy relevant to this item.

FINANCIAL IMPLICATIONS

This report forms part of the 2026-2027 Annual Budget and relevant information is disclosed in the Notes to the Annual Budget.

STRATEGIC IMPLICATIONS

THEME 3

Governance

OBJECTIVES

To promote continual improvement that is supported by efficient and effective governance structures and processes.

STRATEGIES

By ensuring legislation is used to effectively enable quality decision making.

CONSULTATION/COMMUNICATION

Executive Officers and Councillors have been consulted on the preparation of the draft budget.

RISK MANAGEMENT

The risk in relation to this matter is assessed as “Low” on the basis that if Council does not adopt the Budget by 31 August it would result in the Shire not meeting legislative requirements on financial reporting. The risk identified would be failure to fulfil statutory regulations or compliance requirements.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Extreme
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

VOTING REQUIREMENTS

Absolute Majority

OFFICER'S RECOMMENDATION

That Council:

1. Pursuant to Section 6.46 of the *Local Government Act 1995*, grant a discount of 5% for the early payment of general rates for the 2026-2027 rating year where payment in full is received by 4:00pm on 23 October 2026.
2. Pursuant to Section 6.47 of the *Local Government Act 1995*, upon written application being made by the ratepayer, grant the following concessions for the 2026-2027 rating year-

A201	50% concession on 2025-2026 general rates only
A202	50% concession on 2025-2026 general rates only
A203	50% concession on 2025-2026 general rates only
A204	50% concession on 2025-2026 general rates only
A478	50% concession on 2025-2026 general rates only
A103	50% concession on 2025-2026 general rates only
A104	50% concession on 2025-2026 general rates only
A105	50% concession on 2025-2026 general rates only
A290	50% concession on 2025-2026 general rates only
A291	50% concession on 2025-2026 general rates only
A294	50% concession on 2025-2026 general rates only
A437	50% concession on 2025-2026 general rates only

CORRECTION TO OFFICER'S RECOMMENDATION

Mr Darren Long advised that references to "2025-2026 general rates only" were a typographical error and should read "2026-2027 general rates only".

COUNCIL RESOLUTION – 8.4. RATE DISCOUNTS AND CONCESSIONS FOR 2026-2027 ANNUAL BUDGET (OCM 576/08/2026)

Moved: Marshall

Seconded: Trimming

That Council:

1. Pursuant to Section 6.46 of the Local Government Act 1995, grant a discount of 5% for the early payment of general rates for the 2026-2027 rating year where payment in full is received by 4:00pm on 23 October 2026.
2. Pursuant to Section 6.47 of the Local Government Act 1995, upon written application being made by the ratepayer, grant the following concessions for the 2026-2027 rating year-

A201	50% concession on 2026-2027 general rates only
A202	50% concession on 2026-2027 general rates only
A203	50% concession on 2026-2027 general rates only
A204	50% concession on 2026-2027 general rates only
A478	50% concession on 2026-2027 general rates only
A103	50% concession on 2026-2027 general rates only
A104	50% concession on 2026-2027 general rates only
A105	50% concession on 2026-2027 general rates only
A290	50% concession on 2026-2027 general rates only
A291	50% concession on 2026-2027 general rates only

A294	50% concession on 2026-2027 general rates only
A437	50% concession on 2026-2027 general rates only

CARRIED 5/0

For: Cr Thomson, Cr Vermeulen, Cr Stephens, Cr Marshall, Cr Trimming
Against: Nil

8.5. WASTE COLLECTION RATE AND KERBSIDE COLLECTION FEE FOR 2026-2027 ANNUAL BUDGET

File Reference	
Date of Report	25 August 2026
Responsible Officer	Signe Balodis, Chief Executive Officer
Author of Report	DL Consulting
Disclosure of any Interest	No Officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the <i>Local Government Act 1995</i> .
Voting Requirement	Absolute Majority
Attachments	Attachment 8.1.1 – Proposed 2026-2027 Annual Budget

BRIEF SUMMARY

The proposed waste collection rate and kerbside collection fees for 2026-2027 are presented for Council's consideration.

BACKGROUND/COMMENT

Section 66 of the *Waste Avoidance and Resource Recovery Act 2007* permits a local government to impose an annual rate on rateable land for the purposes of providing for the performance of waste services.

Section 66 *Waste Avoidance and Resource Recovery Act 2007* states-

66 Local government may impose waste collection rate

- (1) *A local government may impose on rateable land within its district, and cause to be collected, an annual rate for the purpose of providing for the proper performance of all or any of the waste services it provides.*
- (2) *The annual rate must not exceed —*
 - (a) *12 cents in the dollar on the gross rental value; or*
 - (b) *where the system of valuation on the basis of the unimproved value is adopted, 3 cents in the dollar on the unimproved value of the land in fee simple.*
- (3) *The provisions of the Local Government Act 1995 relating to the making, payment and recovery of general rates apply with respect to rates referred to in subsection (1).*

Section 66(3) of the *Waste Avoidance and Resource Recovery Act 2007* requires that a local government comply with the provisions of the *Local Government Act 1995* that relate to the making, payment and recovery of general rates.

This means the relevant provisions within Division 6 of Part 6 of the *Local Government Act 1995* that relate to the making, payment and recovery of general rates, apply to a waste collection rate imposed under the *Waste Avoidance and Resource Recovery Act 2007*. As the Waste Collection Rate is imposed as a Minimum Payment of \$55 per assessment, Section 6.35 of the Act applies.

Section 6.35 of the *Local Government Act 1995* states-

6.35. Minimum payment

- (1) *Subject to this section, a local government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land.*
- (2) *A minimum payment is to be a general minimum but, subject to subsection (3), a lesser minimum may be imposed in respect of any portion of the district.*
- (3) *In applying subsection (2) the local government is to ensure the general minimum is imposed on not less than —*
 - (a) *50% of the total number of separately rated properties in the district; or*
 - (b) *50% of the number of properties in each category referred to in subsection (6), on which a minimum payment is imposed.*
- (4) *A minimum payment is not to be imposed on more than the prescribed percentage of —*

- (a) the number of separately rated properties in the district; or
- (b) the number of properties in each category referred to in subsection (6), unless the general minimum does not exceed the prescribed amount.
- (5) If a local government imposes a differential general rate on any land on the basis that the land is vacant land it may, with the approval of the Minister, impose a minimum payment in a manner that does not comply with subsections (2), (3) and (4) for that land.
- (6) For the purposes of this section a minimum payment is to be applied separately, in accordance with the principles set forth in subsections (2), (3) and (4) in respect of each of the following categories —
 - (a) to land rated on gross rental value; and
 - (b) to land rated on unimproved value; and
 - (c) to each differential rating category where a differential general rate is imposed.

This also triggers the application of Regulations 52 and 53 of the *Local Government (Financial Management) Regulations 1996*.

Regulation 52 states-

52. Percentage prescribed for minimum payment (Act s. 6.35(4))

The percentage prescribed for the purposes of section 6.35(4) is 50%.

Regulation 53 states-

53. Amount prescribed for minimum payment (Act s. 6.35(4))

The amount prescribed for the purposes of section 6.35(4) is \$200.

The proposed Waste Collection Rate for 2026-2027 is a Rate in the Dollar of \$0.000001, and a Minimum Payment of \$60.50 per assessment. If adopted the rate will be imposed on 388 properties, providing a yield of \$23,474.

The annual kerbside collection fee is proposed to be increased to \$500 . The \$500 fee does not fully cover the cost of the domestic and recycling service to Council.

STATUTORY/LEGAL IMPLICATIONS

Waste Avoidance and Resource Recovery Act 2007.

Local Government Act 1995

Local Government (Financial Management) Regulations 1996.

POLICY IMPLICATIONS

There is no Council Policy relevant to this item.

FINANCIAL IMPLICATIONS

This report forms part of the 2026-2027 Annual Budget and relevant information is disclosed in the Notes to the Annual Budget.

STRATEGIC IMPLICATIONS

THEME 3

Governance

OBJECTIVES

To promote continual improvement that is supported by efficient and effective governance structures and processes.

STRATEGIES

By ensuring legislation is used to effectively enable quality decision making.

CONSULTATION/COMMUNICATION

Executive Officers and Councillors have been consulted on the preparation of the draft budget.

RISK MANAGEMENT

The risk in relation to this matter is assessed as “Low” on the basis that if Council does not adopt the Budget by 31 August it would result in the Shire not meeting legislative requirements on financial reporting. The risk identified would be failure to fulfil statutory regulations or compliance requirements.

Consequence	Insignificant	Minor	Moderate	Major	Extreme
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

VOTING REQUIREMENTS

Absolute Majority

OFFICER'S RECOMMENDATION

- That Council, pursuant to Section 66 of the Waste Avoidance and Resource Recovery Act 2007, and Section 6.35 of the Local Government Act 1995, impose a Waste Collection Rate for 2026-2027 on rateable land as follows-

GRV properties	\$0.000001 Rate in the Dollar
UV properties	\$0.000001 Rate in the Dollar
GRV properties	\$60.50 per rateable assessment
UV properties	\$60.50 per rateable assessment
- That Council, pursuant to Section 6.16 of the *Local Government Act 1995*, impose a kerb side waste collection fee of \$500 per service for 2026-2027

COUNCIL RESOLUTION – 8.5. WASTE COLLECTION RATE AND KERBSIDE COLLECTION FEE FOR 2026-2027
ANNUAL BUDGET (OCM 577/08/2026)

Moved: Marshall

Seconded: Stephens

1. That Council, pursuant to Section 66 of the Waste Avoidance and Resource Recovery Act 2007, and Section 6.35 of the Local Government Act 1995, impose a Waste Collection Rate for 2026-2027 on rateable land as follows-

GRV properties	\$0.000001 Rate in the Dollar
UV properties	\$0.000001 Rate in the Dollar
GRV properties	\$60.50 per rateable assessment
UV properties	\$60.50 per rateable assessment

2. That Council, pursuant to Section 6.16 of the Local Government Act 1995, impose a kerb side waste collection fee of \$500 per service for 2026-2027

CARRIED 5/0

For: Cr Thomson, Cr Vermeulen, Cr Stephens, Cr Marshall, Cr Trimming

Against: Nil

8.6. IMPOSITION OF FEES AND CHARGES FOR 2026-2027 ANNUAL BUDGET

File Reference	
Date of Report	25 August 2026
Responsible Officer	Signe Balodis, Chief Executive Officer
Author of Report	DL Consulting
Disclosure of any Interest	No Officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the <i>Local Government Act 1995</i> .
Voting Requirement	Absolute Majority
Attachments	Attachment 8.6.1 – Proposed Schedule of Fees & Charges 2026-2027

BRIEF SUMMARY

The proposed Schedule of Fees and Charges for 2026-2027 are presented for Council's consideration.

BACKGROUND/COMMENT

Sections 6.16 to 6.19 of the Local Government Act 1995 govern how a local government may impose fees and charges for the provision of goods or services.

Sections 6.16 to 6.19 state:

6.16. Imposition of fees and charges

- (1) *A local government may impose* and recover a fee or charge for any goods or service it provides or proposes to provide, other than a service for which a service charge is imposed.*

*** Absolute majority required.**

- (2) *A fee or charge may be imposed for the following —*

- (a) providing the use of, or allowing admission to, any property or facility wholly or partly owned, controlled, managed or maintained by the local government;*
- (b) supplying a service or carrying out work at the request of a person;*
- (c) subject to section 5.94, providing information from local government records;*
- (d) receiving an application for approval, granting an approval, making an inspection and issuing a licence, permit, authorisation or certificate;*
- (e) supplying goods;*
- (f) such other service as may be prescribed.*

- (3) *Fees and charges are to be imposed when adopting the annual budget but may be —*

- (a) imposed* during a financial year; and*
- (b) amended* from time to time during a financial year.*

*** Absolute majority required.**

6.17. Setting level of fees and charges

- (1) *In determining the amount of a fee or charge for a service or for goods a local government is required to take into consideration the following factors —*

- (a) the cost to the local government of providing the service or goods; and*
- (b) the importance of the service or goods to the community; and*
- (c) the price at which the service or goods could be provided by an alternative provider.*

- (2) *A higher fee or charge or additional fee or charge may be imposed for an expedited service or supply of goods if it is requested that the service or goods be provided urgently.*

- (3) *The basis for determining a fee or charge is not to be limited to the cost of providing the service or goods other than a service —*
 - (a) *under section 5.96; or*
 - (b) *under section 6.16(2)(d); or*
 - (c) *prescribed under section 6.16(2)(f), where the regulation prescribing the service also specifies that such a limit is to apply to the fee or charge for the service.*
- (4) *Regulations may —*
 - (a) *prohibit the imposition of a fee or charge in prescribed circumstances; or*
 - (b) *limit the amount of a fee or charge in prescribed circumstances.*

6.18. Effect of other written laws

- (1) *If the amount of a fee or charge for a service or for goods is determined under another written law a local government may not —*
 - (a) *determine an amount that is inconsistent with the amount determined under the other written law; or*
 - (b) *charge a fee or charge in addition to the amount determined by or under the other written law.*
- (2) *A local government is not to impose a fee or charge for a service or goods under this Act if the imposition of a fee or charge for the service or goods is prohibited under another written law.*

6.19. Local government to give notice of fees and charges

If a local government wishes to impose any fees or charges under this Subdivision after the annual budget has been adopted it must, before introducing the fees or charges, give local public notice of —

- (a) *its intention to do so; and*
- (b) *the date from which it is proposed the fees or charges will be imposed.*

STATUTORY/LEGAL IMPLICATIONS

Local Government Act 1995

Local Government (Financial Management) Regulations 1996.

POLICY IMPLICATIONS

There is no Council Policy relevant to this item.

FINANCIAL IMPLICATIONS

This report forms part of the 2026-2027 Annual Budget and relevant information is disclosed in the Notes to the Annual Budget.

STRATEGIC IMPLICATIONS

THEME 3

Governance

OBJECTIVES

To promote continual improvement that is supported by efficient and effective governance structures and processes.

STRATEGIES

By ensuring legislation is used to effectively enable quality decision making.

CONSULTATION/COMMUNICATION

Executive Officers and Councillors have been consulted on the preparation of the draft budget.

RISK MANAGEMENT

The risk in relation to this matter is assessed as “High” on the basis that if Council does not adopt the Budget by 31 August it would result in the Shire not meeting legislative requirements on financial reporting. The risk identified would be failure to fulfil statutory regulations or compliance requirements.

Consequence	Insignificant	Minor	Moderate	Major	Extreme
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

VOTING REQUIREMENTS

Absolute Majority

OFFICER'S RECOMMENDATION

That Council, pursuant to Section 6.16 of the *Local Government Act 1995*, adopts the fees and charges, as listed in the *Schedule of Fees and Charges for 2026-2027*, and incorporates the *Schedule of Fees and Charges* into its 2026-2027 annual budget

COUNCIL RESOLUTION – 8.6. IMPOSITION OF FEES AND CHARGES FOR 2026-2027 ANNUAL BUDGET (OCM 578/08/2026)

Moved: Stephens

Seconded: Trimming

That Council, pursuant to Section 6.16 of the *Local Government Act 1995*, adopts the fees and charges, as listed in the *Schedule of Fees and Charges for 2026-2027*, and incorporates the *Schedule of Fees and Charges* into its 2026-2027 annual budget.

CARRIED 5/0

For: Cr Thomson, Cr Vermeulen, Cr Stephens, Cr Marshall, Cr Trimming

Against: Nil

8.7. ADOPTION OF 2026-2027 ANNUAL BUDGET

File Reference	
Date of Report	25 August 2026
Responsible Officer	Signe Balodis, Chief Executive Officer
Author of Report	DL Consulting
Disclosure of any Interest	No Officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the <i>Local Government Act 1995</i> .
Voting Requirement	Absolute Majority
Attachments	Attachment 8.1.1 – Proposed 2026-2027 Annual Budget

BRIEF SUMMARY

The Draft Annual Budget for 2026-2027 is presented for Council's consideration.

BACKGROUND/COMMENT

The draft budget has been prepared in accordance with the presentations made to Councillors at the workshops held. The following draft Annual Budget is presented to Council, as a balanced budget, for consideration and adoption.

The 2026-2027 Annual Budget has been prepared in accordance with Section 6.2 of the Local Government Act 1995 and the Local Government (Financial Management) Regulations Part 3, Regulations 22 to 33.

The 2026-2027 Annual Budget comprises the following information-

1. Budget Statement of Comprehensive Income by Nature/Type for the Year Ending 30 June 2027;
2. Budget Statement of Cash Flows for the Year Ending 30 June 2027;
3. Budget Statement of Financial Activity by Nature/Type for the Year Ending 30 June 2027;
4. Notes to the Budget

Materiality Threshold for reporting purposes

Each year the Council is required to adopt a percentage or value for the purposes of reporting material variances in the monthly Statement of Financial Activity.

This value or percentage is then used throughout the financial year to identify potential areas in Council's actual revenues and expenditures that vary significantly from Council's budget estimates. The early identification of these potential variances and their cause can assist in better budget management and increased utilisation and allocation of Council funds and resources.

Council has previously used a value of (+) or (-) \$5,000 and a percentage of (+) or (-) 10% for each of the revenue and expenditure nature/type categories listed on the Statement of Financial Activity.

STATUTORY/LEGAL IMPLICATIONS

Local Government Act (1995) s.6.2. (1) states that each Local Government is to prepare an annual budget prior to 31 August, unless an extension from the Minister is granted.

POLICY IMPLICATIONS

There is no Council Policy relevant to this item.

FINANCIAL IMPLICATIONS

The 2026-2027 budget is presented as a balanced budget.

STRATEGIC IMPLICATIONS

THEME 3

Governance

OBJECTIVES

To promote continual improvement that is supported by efficient and effective governance structures and processes.

STRATEGIES

By ensuring legislation is used to effectively enable quality decision making.

CONSULTATION/COMMUNICATION

Executive Officers and Councillors have been consulted on the preparation of the draft budget.

RISK MANAGEMENT

The risk in relation to this matter is assessed as “Low” on the basis that if Council does not adopt the Budget by 31 August it would result in the Shire not meeting legislative requirements on financial reporting. The risk identified would be failure to fulfil statutory regulations or compliance requirements.

Consequence	Insignificant	Minor	Moderate	Major	Extreme
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

VOTING REQUIREMENTS

Absolute Majority

OFFICER'S RECOMMENDATION

1. That Council Pursuant to Section 6.2 of the Local Government Act 1995 and the Local Government (Financial Management) Regulations Part 3, Regulations 22 to 33, adopt the 2026-2027 Annual Budget (as contained in Attachment 1) for the Shire of Woodanilling, including the following-
 - (a) Budget Statement of Comprehensive Income by Nature/Type for the year ending 30 June 2027 showing a net result of (\$1,565,845);
 - (b) Budget Statement of Cash Flows for the year ending 30 June 2027;
 - (c) Budget Statement of Financial Activity for the year ending 30 June 2027;
 - (d) Basis of Preparation;
 - (e) Rates and Service Charges;
 - (f) Net Current Assets;
 - (g) Reconciliation of Cash;
 - (h) Property, Plant and Equipment;
 - (i) Depreciation;
 - (j) Borrowings;
 - (k) Reserve Accounts;
 - (l) Other Information;
 - (m) Council Member Remuneration;

- (n) Revenue and Expenditure;
- (o) Program Information;
- (p) Fees and Charges;
- (q) Schedule of Fees and Charges for 2026-2027.

3. That Council pursuant to Regulation 34(5) of the Local Government (Financial Management) Regulations 1996, adopts the following as the materiality thresholds for 2026-2027:
- (a) \$5,000 and 10% for the purposes of reporting material variances.

COUNCIL RESOLUTION – 8.7. ADOPTION OF 2026-2027 ANNUAL BUDGET (OCM 579/08/2026)

Moved: Vermeulen

Seconded: Marshall

1. That Council Pursuant to Section 6.2 of the Local Government Act 1995 and the Local Government (Financial Management) Regulations Part 3, Regulations 22 to 33, adopt the 2026-2027 Annual Budget (as contained in Attachment 1) for the Shire of Woodanilling, including the following-
- (a) Budget Statement of Comprehensive Income by Nature/Type for the year ending 30 June 2027 showing a net result of (\$1,565,845);
 - (b) Budget Statement of Cash Flows for the year ending 30 June 2027;
 - (c) Budget Statement of Financial Activity for the year ending 30 June 2027;
 - (d) Basis of Preparation;
 - (e) Rates and Service Charges;
 - (f) Net Current Assets;
 - (g) Reconciliation of Cash;
 - (h) Property, Plant and Equipment;
 - (i) Depreciation;
 - (j) Borrowings;
 - (k) Reserve Accounts;
 - (l) Other Information;
 - (m) Council Member Remuneration;
 - (n) Revenue and Expenditure;
 - (o) Program Information;
 - (p) Fees and Charges;
 - (q) Schedule of Fees and Charges for 2026-2027.
3. That Council pursuant to Regulation 34(5) of the Local Government (Financial Management) Regulations 1996, adopts the following as the materiality thresholds for 2026-2027:
- (a) \$5,000 and 10% for the purposes of reporting material variances.

CARRIED 5/0

For: Cr Thomson, Cr Vermeulen, Cr Stephens, Cr Marshall, Cr Trimming

Against: Nil

9. MOTIONS WITHOUT NOTICE BY PERMISSION OF THE COUNCIL

Nil.

10. CLOSURE OF MEETING

The Shire President thanked Mr Darren Long for his work in preparing the 2026-2027 Annual Budget and acknowledged the contribution of the Chief Executive Officer, Manager of Works and Services and staff involved in finalising the budget.

Mr Long thanked the Shire President and Council.

There being no further business, the Shire President declared the meeting closed at 4.52pm.

Presiding Member - Cr Russel Thomson OAM

Date: