AGENDA

and

Notice of Special Council Meeting

to be held on

Monday 31 August 2026

at

5.00pm

in the

Shire of Irwin Council Chambers

11-13 Waldeck Street, Dongara

The purpose of this meeting is for Council to adopt the 2026/2027 Annual Budget

Shane Ivers
Chief Executive Officer
Friday 28 August 2026

Disclaimer

The Shire of Irwin:

- advises that the purpose of a Special Council Meeting is to discuss and, where possible, make resolutions about items appearing in the agenda. No person should rely on or act on the basis of any decision, advice or information provided by an Elected Member or Officer, or on the content of any discussion occurring during the course of the meeting. No person should rely on the decisions made by Council until formal written advice from the Council is received by that person.
- expressly disclaims any liability for any loss or damage whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Agenda Forums, Council or Committee Meetings.
- disclaims any liability for any loss arising from any person or body relying on any statement, discussion, recommendation or decision in the audio recording. Council minutes provide the definitive record of Council's resolutions.

Nature of Council's Role in Decision Making

Advocacy	When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.
Executive	The substantial direction setting and oversight role of the Council e.g., performance of the Local Government's function under law, administration of Local Laws, adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.
Legislative	Includes adopting local laws and local planning schemes.
Review	When Council reviews decisions made by Officers.
Quasi-judicial	When Council determines an application/matter that directly affects a person's rights and interests. The judicial character arises from the obligation to abide by the principles of natural justice e.g., local planning applications, building permits, other permits/licences (e.g. under the Health Act, Dog Act or local laws) and other decisions that may be appealable to the State Administrative Tribunal (SAT).

By allocating these roles, the Shire ensures that the Council's decision-making is structured and aligned with its legal responsibilities, allowing it to effectively govern, serve its community, and maintain compliance with applicable laws.

Notes for Members of the Public

Meeting Formalities
Shire of Irwin Council Meetings are governed by legislation and regulations. During the meeting, no member of the public may interrupt the meeting proceedings or enter into conversation.

Members of the public shall ensure that their mobile phones are switched off and not used during any Shire meeting.

Members of the public are hereby advised that in line with Council Policy CP48 – Recording of Council Minutes, no person is to use any electronic, visual or audio recording device or instrument to record the proceedings of a Council Meeting without the written permission of the Council.

Audio Recordings
This Meeting will be audio recorded. The recording will be made publicly available on the Shire's website within ten (10) days of the meeting being held.

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AGENDA

SPECIAL COUNCIL MEETING

to be held on

Monday 31 August 2026

at 5.00pm

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

2. RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE

Members

Councillor I Scott	Shire President
Councillor A J Gillam	Deputy Shire President
Councillor P Summers	
Councillor J Melsom	
Councillor L Berecz	
Councillor L Musulin	

Staff

Mr S D Ivers	Chief Executive Officer
Mr M Connell	Manager Development
Mr M Jones	Manager Operations
Mr M Antony	Community Emergency Services Manager
Ms F Boksmati	Manager Community Services
Ms S Mearns	Executive Assistant

Guests

Apologies

Councillor S Hansen	
Miss P Machaka	Manager Finance

Approved Leave of Absence

Gallery

3. DECLARATION OF PURPOSE OF MEETING

The purpose of the meeting is for Council to adopt the 2026/2027 Annual Budget.

4. DECLARATIONS OF INTEREST

5. PUBLIC QUESTION TIME

6. REPORTS

FIN 03-08/26 2026/27 Annual Budget	
Author:	**J Wadhawan, Finance Consultant**
Responsible Officer:	**S Ivers, Chief Executive Officer**
File Reference:	**3.0200**
Council Role:	**Executive**
Voting Requirements:	**Absolute Majority**

Report Purpose:
For Council to consider and adopt the Shire of Irwin Annual Budget for the 2026/27 financial year, together with supporting schedules, including the imposition of approved differential general rates and minimum payments, adoption of fees and charges, setting of elected member fees and allowances, and related budget matters.

The report also addresses the proposed inclusion of the Gross Rental Value (GRV) Transient Workforce Accommodation/Other differential rating category and estimated yield in the 2026/27 Annual Budget for the purpose of supporting a further application for Ministerial approval under section 6.33(3) of the Local Government Act 1995.

Officer Recommendation:

RECOMMENDED:

PART A – MUNICIPAL FUND BUDGET FOR 2026/27

That Council, by Absolute Majority and pursuant to section 6.2 of the Local Government Act 1995 and Part 3 of the Local Government (Financial Management) Regulations 1996, adopts the Shire of Irwin 2026/27 Annual Budget, as presented in Attachment Booklet – 2026/27 Annual Budget – August 2026, noting that any budgeted revenue associated with the proposed GRV Transient Workforce Accommodation/Other differential rating category is conditional upon Ministerial approval being obtained under section 6.33(3) of the Local Government Act 1995.

RECOMMENDED:

PART B – GENERAL AND MINIMUM RATES, INSTALMENT PAYMENT ARRANGEMENTS

That Council, by Absolute Majority;

1. For the purpose of yielding the deficiency disclosed by the Municipal Fund Budget adopted at Part A above, and pursuant to sections 6.32, 6.33, 6.34 and 6.35 of the Local Government Act 1995, imposes the following differential general rates and minimum payments on Gross Rental and Unimproved Values (UV).

Rating Category	Rate in the dollar	Minimum payment
GRV General	10.847 cents	$1,100
UV Rural	0.8796 cents	$1,100
UV Mining	23.552 cents	$1,100

2. Notes that Ministerial approval was granted on 24 August 2026 to impose the UV Mining differential general rate of 23.552 cents in the dollar for the 2026/27 financial year.

3. Notes that Ministerial approval was not granted on 24 August 2026 for the proposed GRV Transient Workforce Accommodation/Other differential general rate of 23.552 cents in the dollar, as the Department assessed the category as containing no current rateable properties and generating no revenue.
4. Endorses the inclusion of the proposed GRV Transient Workforce Accommodation/Other differential rating category in the 2026/27 Annual Budget, with a proposed rate in the dollar of 23.552 cents and a minimum payment of $1,100, for the purpose of supporting a further application to the Minister for Local Government under section 6.33(3) of the Local Government Act 1995.
5. Notes that the proposed GRV Transient Workforce Accommodation/Other differential rate will not be levied, applied to any assessment, or included on rate notices unless and until Ministerial approval is obtained under section 6.33(3) of the Local Government Act 1995.
6. Authorises the Chief Executive Officer to submit a further application to the Minister for Local Government seeking approval to impose the GRV Transient Workforce Accommodation/Other differential general rate of 23.552 cents in the dollar for the 2026/27 financial year.
7. Notes that if Ministerial approval is not obtained, any affected assessment will be rated in accordance with the applicable approved rating category, and any required budget adjustment will be reported back to Council.
8. Pursuant to Section 6.45 of the Local Government Act 1995 and Regulation 64(2) of the Local Government (Financial Management) Regulations 1996, nominates the following due dates for payment in full or by instalments:

Issue Date:	7 September 2026
Option 1 – Pay in full	
Pay in full by due date:	12 October 2026
Option 2 – Two instalments	
First instalment due date:	12 October 2026
Second instalment due date:	14 December 2026
Option 3 – Four instalments	
First instalment due date:	12 October 2026
Second instalment due date:	14 December 2026
Third instalment due date:	15 February 2027
Fourth instalment due date:	19 April 2027

9. Pursuant to Section 6.45 of the Local Government Act 1995 and Regulation 67 of the Local Government (Financial Management) Regulations 1996, adopts an instalment administration charge where the owner has elected to pay rates (and service charges) through an instalment option of $5 for each instalment after the initial instalment is paid (i.e. 3 x instalments = $15.00).
10. Pursuant to Section 6.45 of the Local Government Act 1995 and Regulation 68 of the Local Government (Financial Management) Regulations 1996, adopts an interest rate of 5.5% where the owner has elected to pay rates and service charges through an instalment option.
11. 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, adopts an interest rate of 7% for rates (and service charges) and costs of proceedings to recover such charges that remain unpaid after becoming due and payable.

RECOMMENDED:

PART C – FEES AND CHARGES FOR 2026/27

That Council, by Absolute Majority and pursuant to Section 6.16 of the Local Government Act 1995, adopts the Schedule of Fees and Charges as provided in the Shire of Irwin 2026/27 Annual Budget, presented in Attachment Booklet – 2026/27 Annual Budget – August 2026.

RECOMMENDED:

PART D – ELECTED MEMBERS' FEES AND ALLOWANCES FOR 2026/27

That Council, by Absolute Majority;

1. Pursuant to Section 5.99 of the Local Government Act 1995 and Regulation 34 of the Local Government (Administration) Regulations 1996, adopts the following annual fees for payment of elected members in lieu of individual meeting attendance fees:

   Shire President $10,000
   Councillors $ 8,615

2. Pursuant to Section 5.98(5) of the Local Government Act 1995 and Regulation 33 of the Local Government (Administration) Regulations 1996, adopts the following annual local government allowance to be paid in addition to the annual meeting allowance:

   Shire President $20,000

3. Pursuant to Section 5.98A of the Local Government Act 1995 and Regulation 33A of the Local Government (Administration) Regulations 1996, adopts the following annual local government allowance to be paid in addition to the annual meeting allowance:

   Deputy Shire President $5,317.50

RECOMMENDED:

PART E – MATERIAL VARIANCE REPORTING FOR 2026/27

That Council, by Absolute Majority and in accordance with regulation 34(5) of the Local Government (Financial Management) Regulations 1996, adopts the level to be used in statements of financial activity in 2026/27 for reporting material variances to be 10% or $10,000, whichever is greater.

Background:
The Shire of Irwin 2026/27 Budget has been compiled based on the principles contained in the Strategic Community Plan 2021/2031 and the Shire of Irwin Long Term Financial Plan. The 2026/27 budget is in alignment with the Council budget workshops held with elected members on 9 June 2026 and 28 July 2026.

The proposed differential general rates were approved by Council on 16 June 2026 and advertised for public comment from 19 June 2026 to 10 July 2026. At the close of the advertising period, three submissions were received.

As the proposed UV Mining differential general rate of 23.552 cents in the dollar is more than twice the proposed UV Rural differential general rate of 0.8796 cents in the dollar, Ministerial approval is required under section 6.33(3) of the Local Government Act 1995.

Council resolved at the Special Council Meeting held 21 July 2026, Council Decision 030726, to apply to the Minister for Local Government for approval to impose the UV Mining and GRV Transient Workforce Accommodation/Other differential general rates for the 2026/27 financial year.

On 24 August 2026, the Director General, as delegate of the Minister for Local Government, approved the Shire's application to impose the UV Mining differential general rate of 23.552 cents in the dollar for the 2026/27 financial year. Approval was not granted for the GRV Transient Workforce Accommodation/Other differential general rate. The Department advised that the GRV category was assessed as containing no current rateable properties and generating no revenue, and that the financial impact and relative treatment compared with other rateable properties could not yet be assessed.

In response, the 2026/27 Annual Budget identifies the proposed GRV Transient Workforce Accommodation/Other category and estimated yield for the purpose of supporting a further application to the Minister for Local Government under section 6.33(3). The proposed GRV Transient Workforce Accommodation/Other rate will not be levied, applied to any assessment, or included on rate notices unless and until Ministerial approval is obtained.

Officer's Comment:
The Budget has been prepared to include information required by the Local Government Act 1995, Local Government (Financial Management) Regulations 1996 and Australian Accounting Standards. Balancing the budget while delivering improved services to the community is an ongoing challenge for the Shire.

The Net Current Assets opening position at 1 July 2026 is an estimated deficit of $30,553. The 2026/27 Net Current Assets closing position at 30 June 2027, after the imposition of general rates, is an estimated surplus of $400,465. It is worth noting that this is subject to the timely delivery of the Milo Crossing Upgrade and Foreshore Precinct projects, which together represent the majority of the 2026/27 capital works program and are substantially grant and loan funded.

The main features of the 2026/27 Budget include:

- An increase in the GRV General rate in the dollar from 10.2520 cents in 2025/26 to 10.847 cents in 2026/27, an increase of approximately 5.8%.

- An approved UV Mining rate in the dollar of 23.552 cents for 2026/27. Ministerial approval for this rate was granted on 24 August 2026.

- A decrease in the UV Rural rate in the dollar from 0.9713 cents in 2025/26 to 0.8796 cents in 2026/27, a decrease of approximately 9.4%.

- Minimum payments retained at $1,100 across the approved differential rating categories, consistent with 2025/26.

- Inclusion of the proposed GRV Transient Workforce Accommodation/Other differential rating category and estimated yield for the purpose of supporting a further Ministerial approval application. The proposed rate for that category is 23.552 cents in the dollar, with a minimum payment of $1,100. The rate will not be levied or applied unless and until Ministerial approval is obtained.

- Total budgeted rates revenue of $8,048,170, comprising $7,382,670 in general rates and $665,500 in minimum payments, raised across 2,745 rateable properties. The proposed GRV Transient Workforce Accommodation/Other category has been included in the budget for the purpose of supporting a further Ministerial approval application. The category-level yield will be provided in that application and remains conditional upon Ministerial approval.

- Penalty interest is set at 7% and instalment interest at 5.5%, the same as the prior financial year. An instalment plan administration charge of $5 applies to each instalment after the first is paid.

- Rates are due in full, or by the first instalment, on 12 October 2026, with subsequent instalments due 14 December 2026, 15 February 2027 and 19 April 2027 for ratepayers electing the four-instalment option.

- The operating budget includes total operating revenue of $11,715,499 and total operating expenditure of $14,291,992, inclusive of depreciation of $4,953,491. This represents an operating deficit before non-operating grants, contributions and other budget adjustments. The net result for the 2026/27 Budget is $8,185,430.

- A capital works program totalling $13.20M for investment in infrastructure, land and buildings, plant and equipment and furniture and equipment is planned. Significant projects include:
  - $5.98M Milo Crossing Upgrade
  - $4.45M Foreshore Precinct
  - $403K Roads to Recovery (R2R) Road Sealing Program
  - $360K Ludlow Road (SLK 0.00 to 2.96km)
  - $300K Town Park Carpark
  - $290K RRG - Mount Horner West Road (SLK 14.84 to 19.84)
  - $290K RRG - Mount Horner West Road (SLK 9.84 to 14.84)
  - $231K Drive In Projector
  - $145K Boat Ramp
  - $90K Surf Beach Stabilisation
  - $90K CCTV
  - $57K Fish Cleaning Facility
  - $25K Springfield Fire Exit

- The capital works program is funded by capital grants, subsidies and contributions of $10,761,923, new borrowings of $1,500,000, with the balance of approximately $1,012,139 funded from municipal funds and reserves.

- Budgeted transfers to Reserves of $678,589 which includes:
  - $669,935 to the Asset Management Reserve
  - $5,855 to the Leave Reserve
  - $1,317 to the Strategic Planning Reserve
  - $1,039 to the Tourism and Promotion Reserve
  - $390 to the Plant Replacement Reserve
  - $53 to the Sanitation Reserve

- Budgeted transfers from Reserves include:
  - $5,000 from the Strategic Planning Reserve

- Total budgeted capital grants, subsidies and contributions for 2026/27 are $10,761,923, with the majority of this funding directed towards the Milo Crossing Upgrade and Foreshore Precinct projects, together with Regional Road Group (RRG) and Roads to Recovery (R2R) funded road renewal works.

- New borrowings for 2026/27 amount to $1.66M and will fund the Foreshore Precinct capital works project ($1.5M, 10-year WATC loan) and a self-supporting loan of $160K to the Dongara Golf Club (4-year WATC loan).

Consultation:
Internal consultation occurred with Shire officers and departments during preparation of the draft budget. Budget workshops with elected members were held on 9 June 2026 and 28 July 2026.

Public consultation on the proposed 2026/27 differential general rates and minimum payments occurred from 19 June 2026 to 10 July 2026, and submissions were considered by Council at the Special Council Meeting held 21 July 2026.

Statutory Environment:
Local Government Act 1995

- Section 5.98 – Fees etc. for council members
- Section 5.98A – Allowance for deputy mayor or deputy president
- Section 5.99 – Annual fee for council members in lieu of fees for attending meetings
- Section 6.2 – Local government to prepare annual budget
- Section 6.12 – Power to defer, grant discounts, waive or write off debts
- Section 6.16 – Imposition of fees and charges
- Section 6.32 – Rates and service charges
- Section 6.33 – Differential general rates
- Section 6.34 – Limit on revenue or income from general rates
- Section 6.35 – Minimum payments
- Section 6.45 – Options for payment of rates or service charges
- Section 6.50 – Rates or service charges due and payable
- Section 6.51 – Accrual of interest on overdue rates or service charges

Local Government (Administration) Regulations 1996

- Regulation 33 – Annual local government allowance for mayors or presidents
- Regulation 33A – Annual local government allowance for deputy mayors or deputy presidents
- Regulation 34 – Meeting attendance fees or annual fees for council members

Local Government (Financial Management) Regulations 1996

- Part 3 – Annual budget
- Regulation 34(5) – Material variance reporting threshold
- Regulation 64 – Instalment payment arrangements
- Regulation 67 – Instalment administration charge
- Regulation 68 – Maximum interest component for instalment payments
- Regulation 70 – Maximum rate of interest on overdue rates and service charges

Policy Implications:
Strategic Community Plan 'Our Brilliant Future' 2021-2031
Shire of Irwin Strategic Resource Plan 2022-2037

Financial/Resource Implications:
Specific financial implications are outlined in the Officer’s Comment section of this report and are itemised in the Shire of Irwin 2026/27 Budget presented to Council for adoption. The Budget includes the proposed GRV Transient Workforce Accommodation/Other differential rating category and estimated yield for the purpose of supporting a further Ministerial approval application under section 6.33(3) of the Local Government Act 1995. This revenue remains conditional and will not be levied, applied to any assessment, or included on rate notices unless Ministerial approval is obtained. If approval is not obtained, any required budget amendment will be presented to Council.

Strategic Implications:
Strategic Community Plan 2021-2031
Strategy 4.2.1 Ensure compliance whilst embracing innovation and better practice principles
Strategy 4.3.2 Adopt and follow better practice processes

Attachments:
Attachment Booklet – 2026/27
FIN 03-08/26 Attachment 1: Shire of Irwin 2026/27 Annual Budget

7. MATTERS FOR WHICH THE MEETING IS CLOSED TO THE PUBLIC

8. CLOSURE